

ESPERANZA CYBER CS

Charter School Annual Report | 2023 - 2024

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**

Melissa Molina

Principal Email

mmolina@esperanzacybercs.net

Principal Phone

267-318-5950

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	Chair	
Mrs. Carmen Rocha	Vice-Chairperson	
Ms. Carmen Torres	Member	
Mr. Jorge Calixto	Treasurer	
Ms. Judith Torres-Lynch	Member	
Ms. Carmen Infante	Secretary	
Rev. Vicente Diaz	Member	(CHECKED)
Rev. Luis Cortez	Ex Officio	
Ms. Amaris Hernández Padgett	Member	(CHECKED)

Explanation of Board of Trustees Changes

The previous member stepped down; therefore, an additional 2 members were added. Rev. Vicente Diaz is a board member who was approved on June 8th, 2023. The first voting meeting was on August 9th, 2023. Ms. Amaris Hernández Padgett is a board member who was approved on December 14th, 2023. The first voting meeting was on April 25th, 2024.

Board of Trustees Meeting Schedule

Location	Date	Time
Union League Liberty Hill- 800 Ridge Pike, Lafayette Hill, PA 19444	2023-08-09	9:00 am

Gran Salon - NEI - 4261 N 5th St, Philadelphia, PA 19140	2023-10-19	3:30 PM
Gran Salon - NEI - 4261 N 5th St, Philadelphia, PA 19140	2023-12-14	3:30 PM
Gran Salon - NEI - 4261 N 5th St, Philadelphia, PA 19140	2024-04-25	3:30 PM
Gran Salon - NEI - 4261 N 5th St, Philadelphia, PA 19140	2024-05-24	3:30 PM
Gran Salon - NEI - 4261 N 5th St, Philadelphia, PA 19140	2024-06-13	3:30 PM

Upload Board Minutes

04.2024 Board Minutes.pdf

06.2023 Board Minutes .pdf

06.2024 Board Minutes.pdf

08.2023 Board Minutes.pdf

10.2023 Board Minutes .pdf

12.2023 Board Minutes .pdf

Leadership Team

Name	Title/Position	Check if New Member
Ivan Estevez	Chief Academic Officer	
Daniel Cote	Director of Special Education	

Courtney Walton	Human Resource Officer	
Morgan Baker	Assistant Principal	
Jasmina Campos-Rivera	Business Manager	
Kelly Krellove	Assistant Principal	
Dr. Jon Marsh	Chief Executive Officer	

Explanation of Leadership Changes

The previous Human Resource Officer resigned, and Courtney Walton was promoted to HR in May 2024. Mr. Ivan Estevez moved from Principal to Chief Academic Officer in April 2024.

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

PDE 414 2034_2024.xls

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	1	1	0	0	0	1
Principal	2	2	1	1	1	2
Assistant Principal	2	1	2	0	0	2
Classroom Teacher (including Master Teachers)	101	101	0	0	0	101
Specialty Teacher (including Master Teachers)	10	10	0	0	0	10
Special Education Teacher (including Master Teachers)	11	11	0	0	2	9
Special Education Coordinator	2	2	1	0	1	2
Counselor	4	4	2	0	3	2
Psychologist	2	2	0	0	1	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	6	4	0	0	0	6

HR Manager	1	1	1	0	1	1
Student Support Manager, Facilities Manager	2	2	1	0	0	2
Business Office, Administrative Support Staff, Teaching Assistants	18	11	0	0	0	18
Other	0	0	0	0	0	0
Totals	166	156	NaN	1	9	161

Explanation of Substantial Differences

Fiscal Matters

Major Fundraising Activities

There has been no major fundraising activities performed during the 2023-2024 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

Signed Certification for ECCS.pdf

FY 23- 24 ECCS PL.xls

ECCS Charter-Annual-Report_Statement-of-Revenues-and-Expenditures.xlsx

Financial Audit Basics

Audit Firm

Withum Advisory Tax Audit

Date of Last Audit

2023-06-30

Fiscal Year Last Audited

2022-2023

Explanation of the Report

No financial findings were identified & LEA was qualified as a low-risk auditee.

Upload Financial Audit Document(s)

22_23 ECCS Withum Single Audit Report .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	20	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	25	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	12	12	14
Special Education 6-8 Teacher 3	Esperanza Cyber Charter School	8	11	12
Special Education 6-8 Teacher 4 Foundational Skills	Esperanza Cyber Charter School	4	11	14
Special Education K-5 Teacher 1	Esperanza Cyber Charter School	5	5	7

Liaison				
Special Education K-5 Teacher 2	Esperanza Cyber Charter School	13	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
Occupational Therapist	4.5 hours per week	Outside Contractor	7
Speech and Language Pathologist	3 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

Esperanza Cyber CS_Corrective Action Verification_CS_2020_637939186407092584 (2).pdf

Administrative Procedures for Internal Controls of IEP Development

ECCS Child Find Notice 2023-2024 (1).pdf

Special Education Personnel Development

Autism

Training not offered.

BehaviorSupport

Training not offered.

Paraprofessional

Training not offered.

Transition

Training not offered.

ScienceofLiteracy

Training not offered.

ParentTraining

Training not offered.

IEPDevelopment

Training not offered.

Special Education Program Profile

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
9419602	Secondary	Full-time (1.0)	08/01/2024 12:16 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%)		19
Identify Classroom	Classroom Location	Age Range
School District	Secondary	10 to 14
Age Range Justification		FTE %
Middle & High School		0.95

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
1418962	Secondary	Full-time (1.0)	08/01/2024 12:15 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%)		10
Identify Classroom	Classroom Location	Age Range
School District	Secondary	14 to 18
Age Range Justification		FTE %
High School		0.5

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
--------	--------------------	----------------------------------	---------

7976513	Secondary	Full-time (1.0)	08/01/2024 11:58 AM
---------	-----------	-----------------	---------------------

Building Name		
Esperanza Cyber CS		
Support Type		
Emotional Support		
Support Sub-Type		
Emotional Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		17
Identify Classroom	Classroom Location	Age Range
School District	Secondary	14 to 18
Age Range Justification		FTE %
		0.85

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
7157121	Secondary	Full-time (1.0)	08/01/2024 11:55 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 18
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
3070689	Secondary	Full-time (1.0)	08/01/2024 11:53 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	Secondary	14 to 18
Age Range Justification		FTE %
		0.9

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
9029541	Secondary	Full-time (1.0)	08/01/2024 11:50 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	Secondary	14 to 18
Age Range Justification		FTE %
		0.8

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
8281565	Secondary	Full-time (1.0)	08/01/2024 11:48 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 18
Age Range Justification		FTE %
		1

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
9629495	Secondary	Full-time (1.0)	08/01/2024 11:44 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	Secondary	14 to 18
Age Range Justification		FTE %
		0.8

Facilities and Agreements

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

Fixed Asset Description	Location	Capital Expenditure
Furniture for ECCS Office Space	4261 N 5th St, Philadelphia, PA 19140	213,186.57

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

The board approved the budget for the new construction of a building for ECCS and for equipment/software and furniture.

Memorandum of Understanding

Organization	Purpose
The Philadelphia Police Department	School Safety Procedure
Congreso Latino - Elect Program	Program for students who are parents or pregnant

Upload of Memorandum of Understanding Document(s)

MOU Congreso- Elect.pdf

MOU PPD.pdf

Articulation Agreements

Partnering Institution

Eastern University - Dual Enrollment Program

Agreement Type

Program/Course Area

College Courses

Upload Articulation Agreement

23-24 ECCS MOU English Institute.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**

imarsh@esperanzcvbercs.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

4261 N. 5th Street

City

Philadelphia

State

PA

Zip Code

19140

Plus 4 Code

2615

Additional Comments

Signatures and Affirmations

Upload Board Affirmation Statement

2024_08_06 Annual Report Affirmation.pdf

Date of Approval

2024-08-06

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 Retreat of Trustees Meeting
Zoom Meeting/Multi-Purpose Room
4261 N. 5th St Phila., PA 19140
Thursday, June 8, 2023
3:30 PM**

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

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

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

CALL TO ORDER AND INTRODUCTIONS

Madam Chair Rev. Martinez called the meeting order at 4:20 PM.

Executive Session Announcement

Dr. Jon Marsh announced that an Executive Session was held on May 25, 2023, following the public Board Meeting. Possible topic discussions were litigation, personnel, real estate, confidential legal issues, and negotiations.

APPROVAL OF MINUTES

Rev. Martinez recommended the approval of the April 27, 2022, Board Meeting Minutes as presented.

Final Resolution: Motion Carries

Motion by Mrs. Rocha, seconded by Mr. Jorge Calixto.

Yea: Mr. Calixto, 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 benchmark data.

Secondary

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

State Testing

Mrs. Taufalele presented updates on PSSA and Keystone testing.

ELD Report

Mr. Hopkins announced updates in ELD department including a clay workshop event and the migrant education program graduation.

Co-Teaching

Mrs. Gonzalez highlighted co-teaching progress and outcomes from teacher evaluations.

Operations Report

Ms. Campos-Rivera announced updates in the operations department including information on Family Coaches, lunches for students during testing, intent to return progress, and overviews of enrollment and attendance.

CEO Report

Dr. Marsh explained a need for ECCS transportation for students. He also outlined updates in technology, dual enrollment, and the CPR/First Aid program.

FINANCE**Monthly Financial Statements**

Mr. Rodriguez reviewed the financial statement and general ledger as of March 30, 2023, noting the variances, liabilities, and net assets.

Rev. Martinez recommended the Board approve the March 2023 financial statement and general ledger as presented.

Final Resolution: Motion Carries

Motion by Ms. Torres-Lynch, seconded by Mr. Colixto.

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

Nay: 0

Abstention: 0

Dr. Marsh reviewed the preliminary Monthly Finance Report Variance Narrative for March 2023, clarifying the ESSER grants.

Draft 2023-24 Budget

Rev. Martinez recommended the Board approve the Draft 2023-24 ECCS Budget as presented.

Final Resolution: Motion Carries

Motion by Ms. Torres-Lynch, seconded by Mr. Colixto.

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

Nay: 0

Abstention: 0

General Banking Resolution

Rev. Martinez recommended the Board approve the General Banking Resolution as presented.

Final Resolution: Motion Carries

Motion by Mrs. Rocha, seconded by Ms. Torres-Lynch.

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

Nay: 0

Abstention: 0

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 Ms. Torres-Lynch, seconded by Mrs. Rocha.

Yea: Mr. Calixto, 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 Mr. Calixto, seconded by Ms. Torres-Lynch.

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

Nay: 0

Abstention: 0

Board Member Ratification

Rev. Martinez recommended the Board approve the Ratification of Rev. Vicente Diaz as a Board of Trustee Member effective June 9, 2023.

Final Resolution: Motion Carries

Motion by Mrs. Rocha, seconded by Mr. Calixto.

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

Nay: 0

Abstention: 0

NEXT MEETING ANNOUNCEMENT

The next Board meeting is the ECCS Board Retreat scheduled for August 9, 2023, from 9:00 AM to 4:00 PM.

ADJOURNMENT

Rev. Martinez recommended the Board adjourn.

Final Resolution: Motion Carries

Motion by Rev. Martinez, seconded by Torres-Lynch.

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

Nay: 0

Abstention: 0

The meeting was adjourned at 5:08 PM.

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

**Esperanza Cyber Charter School
Board Retreat of Trustees Meeting
Zoom Meeting/Union League Liberty Hill
800 Ridge Pike, Lafayette Hill, PA 19444
Wednesday, August 9, 2023
9:00 AM - 4:00 PM**

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

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

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

INTRODUCTIONS

The Board attended a required Advanced Act 55 Board Training covering trauma informed approaches and finances from 9:00 AM to 12:00 PM.

Executive Session

The ECCS Board entered an executive session from 12:00 PM to 12:37 PM. Possible topic discussions were litigation, personnel, real estate, confidential legal issues, and negotiations.

CALL TO ORDER

Madam Chair Rev. Martinez called the meeting order at 1:21 PM.

APPROVAL OF MINUTES

Rev. Martinez recommended the approval of the June 8, 2023, Board Meeting Minutes with corrections.

Final Resolution: Motion Carries

Motion by Mr. Jorge Calixto, seconded by Ms. Infante.

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

Nay: 0

Abstention: 0

BOARD ELECTIONS

Rev. Martinez recommended the approval that the 23-24 Board Elections stay the same as the 22-23 Board Elections.

Final Resolution: Motion Carries

Motion by Ms. Torres-Lynch, seconded by Ms. Infante.

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

Nay: 0

Abstention: 0

FINANCE

Monthly Financial Statements

Mr. Rodriguez reviewed the financial statement and general ledger as of May 31, 2023, 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

Motion by Ms. Torres-Lynch, seconded by Ms. Infante.

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

Nay: 0

Abstention: 0

NEW BUSINESS**2023-24 Board Goals**

Dr. Marsh presented the 2023-24 Board Goals.

Rev. Martinez recommended the Board approve the 2023-24 Board Goals as presented.

Final Resolution: Motion Carries

Motion by Mr. Calixto, seconded by Ms. Torres-Lynch.

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

Nay: 0

Abstention: 0

Contracts

Ms. Campos-Rivera overviewed the contracts.

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

Final Resolution: Motion Carries

Motion by Rev. Martinez, seconded by Mr. Calixto.

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

Nay: 0

Abstention: 0

Physical/Dental Exam Modifications

Ms. Campos-Rivera explained the need for modifications in physical/dental exam requirements for enrolling students.

Rev. Martinez recommended the Board approve the modifications in the physical/dental exam requirements as presented.

Final Resolution: Motion Carries

Motion by Ms. Torres-Lynch, seconded by Ms. Infante.

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

Nay: 0

Abstention: 0

Handbooks

Ms. Mendoza presented the 2023-24 Handbooks, highlighting notable changes.

Rev. Martinez recommended the 2023-24 Handbooks as presented.

Final Resolution: Motion Carries

Motion by Ms. Torres-Lynch, seconded by Rev. Diaz.

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

Nay: 0

Abstention: 0

Curriculum

Dr. High-Kennedy overviewed the summer curriculum development and the 2023-24 curriculum.

Rev. Martinez recommended the Board approve summer curriculum development and the 2023-24 curriculum as presented.

Final Resolution: Motion Carries

Motion by Mrs. Rocha, seconded by Ms. Torres-Lynch.

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

Nay: 0

Abstention: 0

School Improvement Plan

Mrs. Taufalele overviewed the 2023-24 Comprehensive Support and Improvement (CSI) Plan.

Rev. Martinez recommended the Board approve the 2023-24 CSI Plan as presented.

Final Resolution: Motion Carries

Motion by Ms. Torres-Lynch, seconded by Ms. Infante.

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

Nay: 0

Abstention: 0

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 Mr. Calixto, seconded by Rev. Diaz.

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

Nay: 0

Abstention: 0

Rev. Martinez left the meeting at 2:49 PM.

PRESENTATIONS AND REPORTS**CEO Report**

Dr. Marsh updated the Board on the Cyber Charter Renewal meeting with PDE. He also addressed HB 1422.

Elementary & Middle School

Mr. Estevez presented elementary growth data from the 2022-23 SY. He also updated the Board on plans for the Elementary and Middle School for the 2023-24 SY.

High School

Mr. Papeika presented data from the 2022-23 SY including the student survey results, summer school, and dual enrollment. In addition, he highlighted plans for the 2023-24 SY.

Counseling/College & Career

Mr. Papeika overviewed the counseling department and college/career updates based on the 2022-23 SY.

Student Engagement

Ms. Carrion reviewed the end-of-year reports from the social workers and mental health specialist.

MTSS

Dr. High-Kennedy noted changes to the MTSS program at the middle and high school levels.

ELD Report

Mr. Hopkins reviewed Access Testing results, the migrant program, and plans for the 2023-24 SY.

Special Education

Mr. Cote presented information on the primary ECCS special education population, graduation updates, foundational skills classes, student transition, and the least restrictive environment nature of ECCS's special education program.

Instructional Coaching & Professional Development

Mr. Artman reviewed data from the 2022-23 Professional Development Feedback Survey and plans for the 2023-24 SY.

Operations Report

Ms. Campos-Rivera announced updates in Enrollment, August Staff Onboarding, Orientation, Attendance, Family Coaches, and Technology. She added information about plans for a 9th-grade open house.

NEXT MEETING ANNOUNCEMENT

The next Board meeting is the ECCS Board Retreat scheduled for October 19, 2023 at 3:30 PM.

ADJOURNMENT

Rev. Martinez recommended the Board adjourn.

Final Resolution: Motion Carries

Motion by Ms. Torres-Lynch, seconded by Rev. Diaz.

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

Nay: 0

Abstention: 0

The meeting was adjourned at 3:58 PM.

Minutes were taken by Ms. Amber Mendoza

**Esperanza Cyber Charter School
Board Retreat of Trustees Meeting
Zoom Meeting/Esperanza Cyber Charter School
4261 N 5th St, Philadelphia, PA 19140
Thursday, October 19, 2023
3:30 PM - 5:00 PM**

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

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

Staff/ Management Present: Ms. Amber Mendoza, Mr. Artemio Rodriguez, Mr. Daniel Schroeder, Rev. Danny Cortés, Mr. Daniel Cote, Mrs. Denise Taufalele, Dr. Heather High-Kennedy, Mr. Ivan Estevez, Ms. Jasmin Campos-Rivera, Dr. Jon Marsh, Mr. Michael Hopkins, Mrs. Morgan Baker

CALL TO ORDER

Ms. Torres-Lynch called the meeting order at 3:49 PM.

Due to technical difficulties of Rev. Martinez voting of all items was redone at 3:59 PM.

Ms. Torres-Lynch moved that all items (Approval of August 9, 2023 Minutes, August 2023 Monthly Financial Statements, 2023-24 Title Funding, Personnel Reports, Contracts, eSignature Resolution, EDNA Modifications, Special Education Settlements, and the Teatro Performance Texts) be moved to consent items and approved.

Final Resolution: Motion Carries

Motion by Ms. Infante, seconded by Ms. Torres-Lynch.

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

Nay: 0

Abstention: 0

ADJOURNMENT

Ms. Torres-Lynch recommended the Board adjourn.

Final Resolution: Motion Carries

Motion by Mr. Calixto, seconded by Rev. Diaz.

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

Nay: 0

Abstention: 0

The meeting was adjourned at 4:00 PM.

PRESENTATIONS AND REPORTS

Elementary & Middle School

Mr. Estevez presented elementary student survey data from 2023-24 and updated the board on benchmark testing results.

High School

Mrs. Baker presented data on Back to School Night and updated the board on college and career readiness efforts.

School Improvement

Mrs. Taufalele overviewed CSI updates, family coach efforts, and state testing.

ELD Report

Mr. Hopkins presented on ELD department updates including migrant student enrollment, an ELD Parent Cafe, and a presentation to CCIUs about the mirgant program.

Special Education

Mr. Cote updated the board on staffing needs in the Special Education Department.

Curriculum Development

Dr. High-Kennedy briefed the board on updates in the curriculum, MTSS, and the ninth-grade academy.

Operations

Ms. Campos-Rivera presented on operations updates including enrollment, orientation, attendance, technology, grants, and student retention.

CEO

Dr. Marsh presented to the board on organization-wide updates including the movie screening, Vanguard Day of Service, House Bill 1422, and the Charter Renewal.

Executive Session

The ECCS Board entered an executive session from 4:30 PM to 5:00 PM. Possible topic discussions were litigation, personnel, real estate, confidential legal issues, and negotiations.

NEXT MEETING ANNOUNCEMENT

The next Board meeting is scheduled for December 14, 2023, at 3:30 PM.

Minutes prepared by Amber Mendoza.

Esperanza Cyber Charter School
Board Retreat of Trustees Meeting
Zoom Meeting/Esperanza Cyber Charter School
4261 N 5th St, Philadelphia, PA 19140
Thursday, December 14, 2023
3:30 PM - 5:00 PM

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

Board Members Absent: Rev. Luis Cortés

Staff/Management Present: Mr. Greg Artman, Ms. Amber Mendoza, Mr. Daniel Schroeder, Rev. Danny Cortés, Mr. Daniel Cote, Mrs. Denise Taufalele, Dr. Heather High-Kennedy, Ms. Jasmin Campos-Rivera, Dr. Jon Marsh, Mrs. Morgan Baker, Mr. Matt Lentz, Dr. Sheila Gonzalez, Ms. Amaris Padgett, Ms. Sheilemarie Carrion, Ms. Courtney Walton

CALL TO ORDER

Madam Chair Rev. Rosa Magaly Martinez called the meeting order at 3:39 PM.

APPROVAL OF MINUTES

Rev. Martinez recommended the approval of the October 19, 2023 Minutes.

Final Resolution: Motion Carries

Motion by Ms. Infante, seconded by Ms. Torres-Lynch.

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

Nay: 0

Abstention: 0

FINANCE

Monthly Financial Statements

Mr. Lentz and Dr. Marsh reviewed the September Financial Report and General Ledger.

Rev. Martinez recommended the approval of the September Financial Report and General Ledger.

Final Resolution: Motion Carries

Motion by Ms. Torres-Lynch, seconded by Mr. Calixto.

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

Nay: 0

Abstention: 0

2023-24 Titiel Funding

Rev. Martinez recommended the approval of the Title funding grants from the Pennsylvania Department of Education, Division of Federal Programs to ECCS for 2023-24.

Final Resolution: Motion Carries

Motion by Rev. Diaz, seconded by Ms. Torres.

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

Nay: 0

Abstention: 0

Designate Funds

Dr. Marsh introduced the designation of funds. Mr. Lentz stated that there should be a correction in the recommended action from “as of December 31, 2023” to December 30, 2023.

Rev. Martinez recommended the approval to designate the presented amount of funds and transfer of funds from undesignated fund balances to the designated fund balances at the presented amounts as of December 30, 2023.

Final Resolution: Motion Carries

Motion by Ms. Torres-Lynch, seconded by Rev. Diaz.

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

Nay: 0

Abstention: 0

PRESENTATIONS AND REPORTS**K-12 Updates**

Mrs. Baker presented updates on benchmarks, PBIS, quarter 1 conferences, and student engagement.

School Improvement

Mrs. Taufalele overviewed Computer Science Education Week, PVAAS data, and family coaches.

Curriculum Development

Dr. Marsh briefed the board on updates in the curriculum, MTSS, and the ninth-grade academy.

SET

Ms. Carrion briefed the board on updates on SET data and family/community networks.

Instructional Coaching

Mr. Artman overviewed onboarding, professional development, and instructional coaching.

Operations

Ms. Campos-Rivera and Dr. Gonzales updated the board on the Christmas party that was held in Puerto Rico for the staff that resides there. Ms. Campos-Rivera also presented on operations updates including enrollment, orientation, attendance, technology, and student retention.

CEO

Dr. Marsh presented to the board on organization-wide updates including staff /leadership development, the School District of Philadelphia v. Esperanza Cyber Charter School, et al., and the Charter Renewal.

NEW BUSINESS**Graduation Resolution**

Rev. Martinez recommended the approval of the graduation as presented.

Final Resolution: Motion Carries

Motion by Rev. Martinez, seconded by Mrs. Rocha.

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

Nay: 0

Abstention: 0

Contracts

Rev. Martinez recommended the approval of the contracts as presented as consent items.

Final Resolution: Motion Carries

Motion by Ms. Torres-Lynch, seconded by Rev. Diaz.

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

Nay: 0

Abstention: 0

Grant Updates & Approvals

Rev. Martinez recommended the approval of the grant revisions as presented.

Final Resolution: Motion Carries

Motion by Mrs. Rocha, seconded by Ms. Infante. (1:45:36)

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

Nay: 0

Abstention: 0

Health & Safety Plan

Rev. Martinez recommended the approval of the updated Health & Safety Plan as presented for 2023-24.

Final Resolution: Motion Carries

Motion by Ms. Torres-Lynch, seconded by Rev. Diaz.

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

Nay: 0

Abstention: 0

Van Purchases

Rev. Martinez recommended the approval of the purchase of two vans out of the Capitol Fund Balance not to exceed \$200,000.

Final Resolution: Motion Carries

Motion by Ms. Torres-Lynch, seconded by Mrs. Rocha.

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

Nay: 0

Abstention: 0

Furniture & Demo of 3rd Floor

Rev. Martinez recommended the approval of the purchase of new furniture for the 3rd-floor space out of the Capitol Equipment/Software/Furniture Fund not to exceed \$200,000.

Dr. Marsh stated that the new furniture would not be bought if there needed to be a bid for the furniture. Additionally, he stated that he would look into whether there are furniture deals through Esperanza at the request of Ms. Torres-Lynch.

Final Resolution: Motion Carries

Motion by Ms. Torres-Lynch, seconded by Ms. Torres.

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

Nay: 0

Abstention: 0

Settlement Agreement Student #464-22

Rev. Martinez recommended the approval of the Settlement Agreement and Board Resolution regarding Student #464-22.

Final Resolution: Motion Carries

Motion by Rev. Diaz, seconded by Ms. Torres-Lynch.

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

Nay: 0

Abstention: 0

PERSONNEL

Personnel Actions

Rev. Martinez recommended the approval of the Personnel Actions as presented.

Final Resolution: Motion Carries

Motion by Rev. Diaz, seconded by Ms. Torres-Lynch.

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

Nay: 0

Abstention: 0

Board Member Ratification

Rev. Martinez recommended the approval of the ratification of Ms. Amaris Hernández Padgett as a Board of Trustee Member.

Final Resolution: Motion Carries

Motion by Ms. Torres-Lynch, seconded by Rev. Diaz.

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

Nay: 0

Abstention: 0

ADJOURNMENT

Rev. Martinez recommended the Board adjourn.

The meeting was adjourned at 5:31 PM.

NEXT MEETING ANNOUNCEMENT

The next Board meeting is scheduled for February 22, 2024, at 3:30 PM.

Minutes prepared by Amber Mendoza.

**Esperanza Cyber Charter School
Board of Trustees Meeting
4261 N. 5th Street, Philadelphia PA 19140
Thursday, April 25, 2024**

Board Members Present: Magaly Martinez, Jorge Calixto, Carmen Infante, Carmen Rocha, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Board Members Absent: Rev. Luis Cortes, Carmen Torres

Staff/Management Present: Mr. Daniel Schroeder, Rev. Danny Cortes, Mr. Daniel Cote, Mrs. Denise Taufalele, Dr. Heather High-Kennedy, Ms. Jasmina Campos-Rivera, Dr. Jon Marsh, Mrs. Melissa Molina, Mrs. Morgan Baker, Mr. Matt Lentz, Dr. Sheila Gonzalez, Ms. Sheileemarie Carrion, Ms. Courtney Walton, Mr. Eric Strauss, Artemio Rodriguez.

A. CALL TO ORDER - ROLL CALL

Information: 1. Meeting Link Shared

Information: 2. Notification of Recording

Procedural: 3. Call to Order

Madam Chair Rev. Rosa Magaly Martinez called the meeting order at 3:36 PM

Information: 4. Introductions

Introductions were made of Sheila Gonzalez, the Acting Elementary Principal, and Melissa Molina, the recently hired High School Principal.

Procedural: 5. Executive Session Announcement

An Executive session was held on February 22, 2024, in place of the Board meeting. Topics discussed were litigation, personnel, real estate, confidential legal issues, and negotiations.

B. APPROVAL OF MINUTES

Action, Minutes: 1. Approval of Minutes (Jasmina Campos-Rivera)

Rev. Martinez recommended that the Board approve the Minutes of the December 14, 2023, Board Meeting.

Final Resolution: Motion Carries

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

Yea: Magaly Martinez, Jorge Calixto, Carmen Rocha, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

C. FINANCE

Action: 1. Monthly Financial Statements (Artemio Rodriguez)

Mr. Rodriguez and Dr. Marsh reviewed the March Financial Reports and General Ledger.

Rev. Martinez recommended the Board approve the March 2024 Financial Report and General Ledger as presented.

Final Resolution: Motion Carries

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

Yea: Magaly Martinez, Jorge Calixto, Carmen Infante, Carmen Rocha, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 2. 2022-23 Financial Audit

Mr. Strauss went over the audit report for the 2022- 2023 School Year. The audit opinion for ECCS is clean and unmodified, indicating that the financial statements are materially correct. Both the government and federal funding compliance opinions are also clean, with no issues found, reflecting well-managed financial controls and compliance.

Rev. Martinez Recommended the Board approve the 2022-23 ECCS Draft Audit Report as presented.

Final Resolution: Motion Carries

Motion by Vicente Diaz, second by Judy Torres-Lynch.

Yea: Magaly Martinez, Jorge Calixto, Carmen Infante, Carmen Rocha, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Procedural: 3. Draft 2024-25 Budget (First Reading)

Dr. Marsh read and presented the first reading of the budget draft and narrative for the 2024-25 ECCS school year, recommending it for consideration.

D. PRESENTATIONS AND REPORTS

Information: 1. K-12 Updates (Ivan Estevez)

Mr. Estevez presented and highlighted updates covering third-quarter conferences and a proposed scheduling adjustment for the upcoming year. This adjustment involves dedicating Wednesdays to professional development.

Information: 2. School Improvement (Denise Taufalele)

Mrs. Taufalele overviewed MTSS integration, Family Coaches, and 9th grade Academy.

Information: 3. Curriculum Development (Dr. Heather High-Kennedy)

Dr. High-Kennedy informed the Board about the Department Chairs' roles and proposed extending these roles to include the K-8 level.

Information: 4. SET (Sheileemarie Carrion)

Ms. Carrion briefed the Board on updates regarding SET data, reporting 787 referrals to date. She also informed the Board about the partnership with outside organizations to provide gently used clothing.

Information 5. Instructional Coaching (Greg Artman)

Mr. Artman overviewed onboarding and professional development feedback from staff.

Information: 6. Operations Reports (Jasmina Campos-Rivera)

Ms. Campos-Rivera informed the Board of the requirement for all members to complete the Statement of Financial Interest. She also provided updates on enrollment. Mr. Schroeder briefed the Board on the Esports program and their inaugural "Esports Free Play and Open House" event.

E. NEW BUSINESS

Action (Consent): 1. Contracts (Jasmina Campos-Rivera)

Mr. Campos-Rivera reviewed the contracts with the Board. The contract with Pugh Self Protection & Combatives was removed from the list as it had been added in error.

Rev. Martinez recommended the approval of the contracts as presented.

Final Resolution: Motion Carries

Motion by Carmen Rocha, second by Carmen Infante.

Yea: Magaly Martinez, Jorge Calixto, Carmen Infante, Carmen Rocha, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action (Consent): 2. Proposed 2024-25 Calendar (Jasmina Campos-Rivera)

Ms. Campos-Rivera reviewed the proposed 2024-25 calendar with the Board. All members unanimously agreed to schedule the Board Retreat for Tuesday, August 6, 2024.

Rev. Martinez recommended the Board approve the 24-25 Calendars as presented.

Final Resolution: Motion Carries

Motion by Carmen Rocha, second by Carmen Infante.

Yea: Magaly Martinez, Jorge Calixto, Carmen Infante, Carmen Rocha, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 3. Settlement Agreement Student #462-21 and #197-23

Recommend the Board approve the Settlement Agreement and Board Resolution regarding Student #462-21 and #197-23.

Rev. Martinez recommended the Board approve the Settlement Agreement and Board Resolution regarding Student #462-21 and #197-23.

Final Resolution: Motion Carries

Motion by Jorge Calixto, second by Vicente Diaz.

Yea: Magaly Martinez, Jorge Calixto, Carmen Infante, Carmen Rocha, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

F. PERSONNEL

Action: 1. Personnel Actions (Dr. Jon Marsh)

Rev. Martinez recommended the approval of the Personnel Actions as presented.

Recommend the Board approve the Personnel Actions as presented.

Final Resolution: Motion Carries

Motion by Judy Torres-Lynch, second by Vicente Diaz.

Yea: Magaly Martinez, Jorge Calixto, Carmen Infante, Carmen Rocha, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

G. PARKING LOT

H. PUBLIC COMMENT

Procedural: 1. Public Comment

None

I. NEXT MEETING ANNOUNCEMENT

The next Board meeting is scheduled for May 23, 2024.

Information: 1. Next Meeting Announcement

J. ADJOURNMENT

The meeting adjourned at 5:30 PM

Action: 1. Adjournment

Final Resolution: Motion Carries

Motion by Vicente Diaz, second by Magaly Martinez.

Yea: Magaly Martinez, Jorge Calixto, Carmen Infante, Carmen Rocha, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

**Esperanza Cyber Charter School
Board of Trustees Meeting
4261 N. 5th Street, Philadelphia PA 19140
Thursday, May 23, 2024**

Board Members Present: Magaly Martinez, Carmen Infante, Carmen Rocha, Judy Torres-Lynch, Vicente Diaz, Jorge Calixto

Board Members Absent: Rev. Luis Cortes, Ms. Amaris Padgett

Staff/Management Present: Ms. Jasmina Campos-Rivera, Dr. Jon Marsh.

A. CALL TO ORDER - ROLL CALL

Information: 1. Meeting Link Shared

Procedural: 2. Call to Order

Madam Chair Rev. Rosa Magaly Martinez called the meeting order at 3:34 PM.

Information, Procedural: 3. Notification of Recording

B. FINANCE

Action: 1. 2024-25 Budget Approval

Dr. Marsh presented the budget to the Board, providing a detailed overview of the financial projections and allocations for the upcoming school year. He highlighted key areas of spending, anticipated revenues, and addressed any potential financial challenges. Dr. Marsh also answered questions from Board members, ensuring they had a clear understanding of the budget proposal and its implications for the school's operations and goals for the 2024-25 academic year.

Rev. Martinez recommended the approval of the Draft 2024-25 Budget as discussed.

Final Resolution: Motion Carries

Motion by Judy Torres-Lynch, second by Carmen Infante.

Yea: Magaly Martinez, Carmen Infante, Carmen Rocha, Judy Torres-Lynch, Vicente Diaz

C. UNFINISHED BUSINESS

Action: 1. Settlement Agreement Student #462-21 and #197.23.

Rev. Martinez recommended the Board re-approve the Settlement Agreement and Board Resolution regarding Student #462-21 and #197.23.

Final Resolution: Motion Carries

Motion by Vicente Diaz, second by Vicente Diaz.

Yea: Magaly Martinez, Carmen Infante, Carmen Rocha, Judy Torres-Lynch, Vicente Diaz

D. PRESENTATIONS AND REPORTS

Information: 1. Operations Reports (Jasmina Campos-Rivera)

Ms. Campos-Rivera invited the Board members to attend the seniors' graduation ceremony and provided them with detailed logistical information regarding the event.

E. PARKING LOT

None

F. PUBLIC COMMENT

Procedural: 1. Public Comment

NONE

G. NEXT MEETING ANNOUNCEMENT

The next Board meeting is scheduled for June 13, 2024, at 3:30 PM

H. ADJOURNMENT

Action: 1. Adjournment

The Meeting adjourned at 4:00 PM

Final Resolution: Motion Carries

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

Yea: Magaly Martinez, Carmen Infante, Carmen Rocha, Judy Torres-Lynch, Vicente Diaz

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 (RESIGNED)	1480	100%	0%
4	Allen, Synae	Non-Certified Educator Designation Non-Certified Educator PK-12 (Valid) 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 Emergency Permit: LT Sub with No Educational Obligation General Science 7-12	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 Instructional II Biology 7-12 Instructional II Chemistry 7-12 Instructional II Grades 4-8 (All subjects 4-6, Science 7-8)	7-12	Director of Academic Supports Chemistry Instructor	1480	100%	0%

Staff No.	Name of employee (List all names in alphabetical order)	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assigjment 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
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	7-12	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 P	K-5	Elementary School Counselor	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	Burke, Alexa	Instructional I Grades PK-4	K-4	4th Grade Teacher	1480	100%	0%
16	Butler, Jocelyn	Instructional II Grades 4-8 (All subjects 4-6, Mathematics 7-8)	6-8	Math Teacher	1152	100%	0%
17	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%
18	Calvo Westerband, Sherryl	Emergency Permit: LT Sub with No Educational Obligation General Science 7-12 (Exp 7/31/2024)	7-12	Science Teacher	1480	100%	0%
19	Carrasquillo, Desiree	Instructional I Mathematics 7-12	7-12	HS Math Teacher	1480	100%	0%
20	Castro Hernandez, Anthony	Instructional I General Science 7-12	7-12	Science Teacher	1480	100%	0%
21	Cooper, Tazhe	Private School - Teacher Soc and Emotionally Dist K-12 Private School - Teacher Health K-12	K-12	Behavioral Analyst	1480	100%	0%
22	Cote, Daniel	Instructional II Social Studies 7-12 Instructional II Special Education PK-12 Supervisory Supvr Special Education PK-12	K-12	Special Education Coordinator	1480	100%	0%
23	Cottingham, Dray	Instructional I English 7-12	7-12	ELA/Theater Teacher	824	100%	0%

Staff No.	Name of employee (List all names in alphabetical order)	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assigjment 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
24	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%
25	Dearden, Jennifer	Instructional I Mathematics 7-12 Instructional II Mathematics 7-12	7-12	Math Interventionist	1480	100%	0%
26	DeGaetano, Jennifer	Instructional I Music PK-12 Instructional II Music PK-12	7-12		1480	100%	0%
27	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) Instructional II Grades 4-8 (All Subjects 4-6, Social Studies 7-8)	K-5	Elementary School Teacher	1480	100%	0%
28	Dinsmore, Andrew	Instructional I English 7-12 Instructional II English 7-12	7-12	ELA Teacher	1480	100%	0%
29	Doyle, Stephanie	Instructional II Special Education Expansion 7-12 Instructional II Special Education PK-8 Instructional II Elementary K-6 Private School - Teacher Mentally Retarded K-12	6-8	Special Education Teacher	1480	100%	0%
30	Esteven, Ivan	Administrative I Principal PK-12 Chief Academic Officer	K-5	Elementary Director of Instruction	1480	100%	0%
31	Fabvian, Jidvett	Educational Specialist I Elementary & Secondary School Counselor P	9-10	Guidance Counselor (RESIGNED)	1480	100%	0%
32	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%
33	Flagler, David	Instructional I English 7-12 Instructional I Social Studies 7-12	7-12	Social Studies Teacher	1480	100%	0%

Staff No.	Name of employee (List all names in alphabetical order)	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assigjment 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
34	Gazak, Kellieanne	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	6-12	Special Education Teacher	1480	100%	0%
35	Gnecchi, Reed	Instructional I Grades PK-4	K-4	Elementary School Teacher (RESIGNED)	1316	100%	0%
36	Gonzalez, Sheila	Administrative Provisional I Principal PK-12	K-12	Principal Co-Teaching	1480	100%	0%
37	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 Teacher	1480	100%	0%
38	Grau, Laurel	Instructional I Grades PK-4	K-4	First Grade Teacher	1480	100%	0%
39	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%
40	Grous, 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 (RESIGNED)	1480	100%	0%

Staff No.	Name of employee (List all names in alphabetical order)	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assigjment 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
41	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%
42	Hall, Schnell	Instructional I English 7-12 Instructional I Social Studies 7-12	7-12	HS ELA/Social Studies Teacher	1480	100%	0%
43	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 (RESIGNED)	1480	100%	0%
44	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%
45	Hein, Jessica	Instructional I English 7-12 Program Specialist English as a Second Language (ESL) PK-12	7-12	ELD ELA Teacher	1480	100%	0%
46	Herrera, Jacqueline	Instructional I Grades PK-4	K-4	Elementary Teacher	1480	100%	0%
47	High-Kennedy, Heather	Instructional II English 7-12 Program Specialist ESL PK-12 Administrative I Principal PK-12	K-12	Supervisor of Curriculum & MTSS	1480	100%	0%
48	Hopkins, Michael	Instructional I Social Studies 7-12 Program Specialist ESL PK-12 Instructional II Social Studies 7-12	K-12	ELD Coordinator	1480	100%	0%
50	Hurley, Ashley	Instructional II Family-Consumer Sci PK-12 Instructional II Grades PK-4 Instructional II Grades 4-8 (All subjects 4-6, Science 7-8)	6-8	Middle School Teacher	1152	100%	0%
51	Isham, Alexander	Instructional I Social Studies 7-12 Program Specialist ESL PK-12	7-12	Social Studies/ELD Teacher	1480	100%	0%
52	Kelly, Shannon	Instructional I Special Education PK-8 Instructional I Grades PK-4	7-8	Speical Educatin Teacher	824	100%	0%
53	Kenney, John	Instructional I Social Studies 7-12 Instructional I English 7-12 Instructional II English 7-12	7-12	Social Studies Teacher (ELD)	1480	100%	0%

Staff No.	Name of employee (List all names in alphabetical order)	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assigjment 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
54	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	7-12	Speical Educatin Teacher (RESIGNED)	824	100%	0%
55	King, Deborah	Instructional II English 7-12 Instructional II Special Education PK-12 Program Specialist English as a Second Language (ESL) PK-12 Instructional II Reading Specialist PK-12	K-12	Speical Educatin Teacher	824	100%	0%
56	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%
57	Krelove, Kelly	Administrative Provisional I Principal PK-12 Administrative I Principal PK-12 Instructional II General Science 7-12 Instructional I General Science 7-12	6-8	Science Teacher MS Lead	1480	100%	0%
58	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%
59	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%
60	Leonard, Patty	Instructional II Special Education PK-12 Instructional I Special Education PK-12	7-12	Special Education Teacher	1152	100%	0%
61	Levine, Kimberly	Instructional I Elementary K-6 Instructional I Art PK-12	K-5	Elementary Specials Teacher	1480	100%	0%
62	Lomax, Megan	Instructional I PK-4	K-4	Kindergarten Teacher	1480	100%	0%
63	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			
64	Lozada Troche, Charlene	Emergency Permit: LT Sub with Educational Obligation Mathematics 7-12 (6800)	7-12	HS Math Teacher	1480	100%	0%
65	Marsh, Jon	Admin. I Principal PK-12 Letter of Eligibility Superintendent PK-12	K-12	CEO	1480	100%	0%

Staff No.	Name of employee (List all names in alphabetical order)	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assigment 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
66	McClay, Shannon	Instructional I English 7-12 Instructional II English 7-12 Instructional I Art PK-12 Instructional II Art PK-12	K-12	Art/Specials/ELA Teacher	1480	100%	0%
67	Mendez, Elizabeth	Instructional I Grades PK-4	K-4	Elementary Teacher	1480	100%	0%
68	Miller, Carla	Educational Specialist I School Psychologist PK-12	K-12	School Psychologist (RESIGNED)	1480	100%	0%
69	Molina, Melissa	Emergency Permit: LT Sub with Educational Obligation Principal PK-12 (1115)	7-12	High School Principal	1480	100%	0%
70	Morales Ortiz, Natalia	Instructional I English 7-12	7-12	HS ELA Teacher	1480	100%	0%
72	Moyo, Bongani	Instructional I English 7-12 Instructional I Special Education 7-12	7-12	Special Education Teacher (RESIGNED)	988	100%	0%
73	Nammour, Reem	Instructional I Biology 7-12	7-12	Science Teacher	1480	100%	0%
74	Nelson, Nymira	Instructional I Reading Specialist PK-12 Instructional I Grades PK-4	K-4	Kindergarten Teacher	1480	100%	0%
75	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%
76	Ostapchuk, Christopher	Instructional I English 7-12	7-12	ELA Teacher	1480	100%	0%
77	Peragallo, Michael	Instructional I Music PK-12 Instructional II Music PK-12	7-12	Music Teacher	1480	100%	0%
78	Perez, Ashley	Educational Specialist I Elementary & Secondary School Counselor PK-12	6-8	Guidance Counselor (RESIGNED)	1152	100%	0%
79	Perez, Loranne	Instructional I English 7-12	7-12	7-12 ELA Teacher	1480	100%	0%
80	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%
81	Raiguel, Katherine	Instructional I Math 7-12 Instructional II Math 7-12	7-12	Math Teacher	1480	100%	0%
82	Ramirez Pinero, Alondra	Emergency Permit: LT Sub with No Educational Obligation Mathematics 7-12	7-12	ELD Math Teacher	1480	100%	0%
83	Rescigno, Michael	Instructional I Mathematics 7-12 Instructional II Mathematics 7-12	7-12	HS Math Teacher	1480	100%	0%
84	Rich, Stacy	Instructional I Math 7-12	7-12	MS Math Teacher	988	100%	0%
85	Rissell, Abigail	Instructional I Social Studies 7-12 Instructional II Social Studies 7-12	7-12	HS Social Studies Teacher	1480	100%	0%
86	Rossi, Stephanie	Instructional I Elementary K-6 Instructional II Elementary K-6	K-6	5th Grade Teacher	1480	100%	0%

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
87	Rothman, Marjorie	Instructional I Grades PK-4	K-4	Elementary Teacher	1480	100%	0%
88	Rozek, Joseph	Instructional I Biology 7-12	7-12	HS Biology Teacher	1480	100%	0%
89	Ruth-McGowan, Jaime	Instructional I Elementary K-6	K-6	Elementary Teacher	1480	100%	0%
90	Schoennagle, Keana	Educational Specialist I Elementary & Secondary School Counselor PK-12	6-12	Guidance Counselor (RESIGNED)	1480	100%	0%
91	Schofield, Albert	Educational Specialist II School Psychologist PK-12	K-12	School Psychologist PK-12	1480	100%	0%
92	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%
93	Schroeder, Daniel	Instructional I Biology 7-12	K-12	Educational Technology Coordinator	1480	100%	0%
94	Scull, Christopher	Program Specialist ESL PK-12 Instructional I Reading Specialist PK-12	7-12	ELD Math Teacher	1480	100%	0%
95	Servais, Lauren	Instructional II Social Studies 7-12	7-12	7/8 Social Studies Teacher	1480	100%	0%
96	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%
97	Simpson, Samantha	Instructional I English 7-12	7-12	ELA Teacher (RESIGNED)	1480	100%	0%
98	Smith, April	Instructional I Special Education PK-12	K-12	Transition Specialist	1480	100%	0%
99	Smith, Joseph	Instructional I Elementary K-6 Instructional I Special Education PK-12 Instructional I Mid-Level Mathematics 6-9 Endorsement Autism PK-12	6-9	Math Teacher	1480	100%	0%
100	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%
101	Spallone, Lauren	Instructional I English 7-12 Instructional I Special Education PK-12	K-12	Contracted HS SPED Teacher	1480	100%	0%
102	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%
103	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%

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
104	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%
105	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%
106	Sweeney, Lori	Instructional I Health and Physical Education PK-12	7-12	Health and PE Teacher	1480	100%	0%
107	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%
108	Tesei, Matteo	Instructional I Social Studies 7-12	7-12	Social Studies Teacher	1480	100%	0%
109	Thomas, Licelot	Instructional I English 7-12	7-12	HS ELA Teacher	1480	100%	0%
110	Tomassini Lebron, Sallymar	Instructional I Mathematics 7-12	7-12	MS Math Teacher	1480	100%	0%
111	Torres, Yangtze	Instructional I English 7-12 Instructional I Grades PK-4 Program Specialist English as a second language (ESL) Instructional I Spanish PK-12	7-12	ELD Newcomer Teacher	1480	100%	0%
112	Tran, Brandon	Instructional II Mathematics 7-12	7-12	Math Teacher	1480	100%	0%
113	Verdecchio, Lisa	Educational Specialist I School Social Worker PK-12	K-12	School Social Worker	1480	100%	0%
114	Wambold, Kaela	Instructional I English 7-12 Instructional I Special Education PK-12	7-12	ELA Teacher	1480	100%	0%
115	Washburn, Kaitlin	Instructional I Elementary K-6 Instructional I Special Education PK-12	6-12	Special Education Teacher	1480	100%	0%
116	West, Aliyah	Instructional II English 7-12	7-12	HS ELD Teacher	1480	100%	0%
117	Wilson, Kathryn	Private School Teacher Nursery/Kinder. N-K Instructional II Grades PK - 4 Instructional II Reading Specialist PK-12	K-12	Reading Specialist	1480	100%	0%
118	Yarema, Casey	Instructional I Mid-Level Mathematics 6-9 Instructional I Elementary K-6	K-6	Elementary School Teacher	1480	100%	0%

Total Number of Administrators (do not include CEO) 10

CEO (certified)_1__

Total Number of Teachers 101 Counselors 4 School Nurses 1 Others _____

Total Number of Professional Staff 118

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/23/2024

Mrs. Rose Kung'u Njoroge

President of the Board - Original Signature Required

6-13-24

Date

Carmen Infante

Secretary of the Board - Original Signature Required

6-13-24

Date

J. Marsh

Chief School Administrator - Original Signature Required

6/13/24

Date

Jon D Marsh

Contact Person

(215)324-0746 Extn :252

Telephone Extension

jmarsh@esperanzacybercs.net

Email Address

Nueva Esperanza, Inc. Statement of Revenues and Expenditures ES - 1-YPTC- Detail P&L - Unposted Transactions Included In Report 010 - Esperanza Cyber Charter School From 7/1/2023 Through 6/30/2024		Current Period Actual
Grants and Contracts		
6832 - IDEA-Federal	04015	0.00
6944 - Receipts-School District	04019	20,716,447.92
7170 - School Improvement Grant	04100	0.00
7330 - State Health Subsidy	04102	10,678.40
7505 - Ready to Learn Block Grant	04105	10,386.00
7362 - School Mental Health & Safety and Security Grants	04109	1,861.78
8514 - Title I Improving Basic Programs	04201	1,311,085.10
8515 - Title II Improving Teacher Quality	04202	55,929.00
8516 - Title III Language Instruction (LEP)	04203	9,248.00
8517 - Title IV	04204	77,649.00
8810 - SBAP-Medical Assistance	04206	35.50
8744 - Elementary and Secondary School Emergency Relief Fund (ESSER 3)	04212	<u>1,844,497.53</u>
Total Grants and Contracts		24,037,818.23
Contributions		
6921 - Contributions, General	04016	<u>20,867.05</u>
Total Contributions		20,867.05
Miscellaneous		
6510 - Interest Income	04000	92,379.03
6991 - Refunds of a Prior Year Expense	04020	12.32
6999 - Other Revenues Not Specified Above	04024	<u>820.00</u>
Total Miscellaneous		<u>93,211.35</u>
Total Revenue		<u>24,151,896.63</u>
Expenses		
Salaries		
1100100 - Salaries-Regular	05000	4,937,327.33
1100101 - Title I ESL Instruction	05001	4,403.70
1100102 - Title I LA Instruction	05002	326,615.08
1100103 - Title I Math Instruction	05003	315,657.90
1100106 - Title III Language Instruction	05004	12,224.79
1100112 - Temporary Salaries	05005	316,496.99
1100113 - Instruction Extra Duty	05006	0.00
1200100 - Salaries-Special Ed	05100	1,059,425.18
1200113 - Special Ed Extra Duty	05118	0.00
2100100 - Salaries-Pupil Personnel	05200	3,254,600.40
2200100 - Salaries-Professional Development	05300	53,237.54
2300100 - Admin Salaries	05600	438,392.93
2360100 - Salaries (Office of CEO)	05707	264,693.53
2380100 - Salaries (Principal)	05808	356,637.88
2790112 - Student Transportation Temporary Salaries	06515	0.00
2840100 - Salaries - MIS Technical Svcs.	06700	223,410.41

		Current Period Actual
3200100 - Salaries - Student Activities	06900	5,128.85
Total Salaries		11,568,252.51
Fringe Benefits		
1100211 - Group Insurance	05007	849,687.93
1100213 - STD & LTD-Instruction	05008	34,428.10
1100220 - FICA Contributions	05009	433,675.83
1100230 - PSERS Retirement Contributions	05010	366,776.55
1100240 - Tuition Reimbursement	05011	196,152.72
1100250 - Unemployment Compensation	05012	21,275.65
1100260 - Workers Compensation Insurance	05013	39,063.75
1100290 - Other Current Employee Benefits	05028	217,664.05
1100219 - Employee Health Reimbursement Account (HRA)	05030	0.00
1200211 - Group Insurance	05101	200,141.72
1200213 - STD & LTD-Special Ed Programs	05102	6,644.20
1200220 - FICA Contributions	05103	76,902.09
1200230 - PSERS Retirement Contributions	05104	147,341.95
1200250 - Unemployment Compensation	05105	1,910.07
1200260 - Workers Compensation Insurance	05106	13,902.39
1200290 - Other Current Employee Benefits- Special Ed	05115	28,624.02
2100211 - Group Insurance	05201	394,613.72
2100213 - STD & LTD-Support Services	05202	19,938.39
2100220 - FICA Contributions	05203	241,008.13
2100230 - PSERS Retirement Contributions	05204	289,724.56
2100250 - Unemployment Compensation	05205	5,951.23
2100260 - Workers Compensation Insurance	05206	14,393.73
2100290 - Other Current Employee Benefits- Support Svcs	05214	129,453.98
2200211 - Group Insurance-Support Services	05301	9,489.16
2200213 - STD & LTD-Support Services	05302	302.14
2200220 - FICA Contributions-Professional Development	05303	3,788.20
2200230 - PSERS Retirement Contributions-Professional Development	05304	12,453.90
2200250 - Unemployment Compensation-Professional Development	05305	161.93
2200260 - Workers Compensation Insurance	05306	390.82
2200290 - Other Current Employee Benefits	05307	30.51
2300211 - Group Insurance	05601	58,809.99
2300213 - STD & LTD-Admin	05602	2,748.49
2300220 - FICA Contributions	05603	32,781.78
2300240 - Tuition Reimbursement	05605	0.00
2300250 - Unemployment Compensation	05606	682.90
2300260 - Workers Compensation Insurance	05607	1,648.19
2300290 - Other Current Employee Benefits	05609	21,666.30
2360211 - Group Insurance (Office of CEO)	05708	20,014.58
2360213 - STD & LTD (Office of CEO)	05709	1,270.12
2360220 - FICA Contributions (Office of CEO)	05710	20,023.63

		Current Period Actual
2360230 - PSERS Retirement Contribs (Office of CEO)	05711	58,445.15
2360250 - Unemployment Compensation (Office of CEO)	05712	411.09
2360260 - Workers Comp Insurance (Office of CEO)	05713	992.22
2360290 - Other Current EE Benefits (Office of CEO)	05714	4,630.33
2380211 - Group Insurance (Principal)	05809	33,321.89
2380213 - STD & LTD (Principal)	05810	1,831.95
2380220 - FICA Contributions (Principal)	05811	26,953.02
2380230 - PSERS Retirement Contribs (Principal)	05812	26,476.41
2380250 - Unemployment Compensation (Principal)	05813	590.00
2380260 - Workers Comp Insurance (Principal)	05814	1,423.93
2380290 - Other Current EE Benefits (Principal)	05815	13,983.27
2790220 - FICA Contributions- Student Transportation	06509	0.00
2840211 - Group Ins - MIS Technical Services	06701	48,052.44
2840213 - STD/LTD Insurance MIS Technical Svcs	06702	1,317.07
2840220 - FICA Contribution MIS Technical Svcs	06703	16,174.09
2840250 - Unemp Comp MIS Technical Services	06705	352.35
2840260 - Workers Comp - MIS Technical Services	06706	850.44
2840290 - Other Current EE Benefits MIS Technical Svcs	06709	11,170.73
3200211 - Group Insurance - Student Activities	06901	737.97
3200213 - STD<D Insurance - Student Activities	06902	37.96
3200220 - FICA Contribution- Student Activities	06903	381.71
3200250 - Unemployment - Student Activities	06905	6.29
3200260 - Workers Compensation - Student Activities	06906	15.19
3200290 - Other Current EE Benefits- Student Activities	06912	256.45
Total Fringe Benefits		4,163,949.35
Management Fees		
2840340 - MIS Technical Services - NEI	06707	0.00
2860310 - Management Fee Expense-NEI	06790	1,770,133.62
4600490 - Building Improvement Svc. - NEI	07300	10,764.33
Total Management Fees		1,780,897.95
Program Costs		
1100566 - Tuition to Institution of Higher Education	05017	113,848.09
1100580 - Instruction Travel (Field Trips)	05018	22,906.38
1100610 - Supplies	05019	89,272.93
1100616 - Student Testing	05022	21,627.62
1100640 - Textbooks	05024	24,925.30
1100635 - Instruction Meals/Refreshments	05029	17,609.71
1200610 - Supplies	05108	5,905.52
1200615 - Instructional Materials	05109	0.00
1200640 - Textbooks	05112	348.45
1200567 - Tuition to APS/PA Chartered Schools	05119	67,124.50
1200626 - Special Ed Transportation Gas	05120	0.00
1200650 - Special Ed Technology Supplies & Fees	05121	1,179.72

		Current Period Actual
1200515 - Special Ed Public Carriers	05122	83,717.55
1200810 - Special Ed Dues/Fees	05123	0.00
2250640 - Library Books & Periodicals	05380	271.95
2440610 - Nursing - Supplies	05901	1,675.33
2600891 - Operations Miscellaneous Expenditures	06110	200.00
2600626 - Maintenance Transportation gas	06111	0.00
2790433 - Repairs & Maintenance Svcs - Vehicles	06501	(10.50)
2790513 - Contracted Carriers - Student Transportation	06503	288.42
2790515 - Public Carriers - Student Transportation	06504	684.59
3200610 - Supplies	06910	760.04
3210580 - Fieldtrips	06970	4,175.74
3210610 - Consumable Supplies	06972	0.00
3320610 - General Supplies	07100	34,085.45
3320635 - Meals/Refreshments	07101	831.21
3320891 - Miscellaneous Exp-Civic Svcs	07102	3,714.99
3410890 - Academic Awards	07200	0.00
3410893 - Scholarships	07201	0.00
Total Program Costs		495,142.99
Consultants		
1100329 - Consultants-Special Programs	05014	365,084.69
1200329 - Consultants-Special Programs	05107	281,294.89
1200330 - Special Education-Other Professional Svcs	05114	72,059.01
2100329 - Professional Educational Services- Other	05207	24,204.55
2270329 - Professional Development Consultants	05400	53,750.98
2350330 - Legal Services-Other	05690	62,926.53
2380329 - Consultant	05800	18,603.86
2440330 - Nursing Services	05900	0.00
2350332 - Accounting Services	06001	29,880.00
2350331 - Audit Fees	06002	6,760.00
2660350 - Security/Safety Services	06407	0.00
2841340 - MIS Technical Services (Non-NEI)	06708	0.00
Total Consultants		914,564.51
Office		
2100610 - Supplies	05209	1,843.98
2100640 - Books & Periodicals-Support Services	05212	0.00
2100810 - Dues & Fees-Support Services	05213	0.00
2270610 - Supplies	05502	296.84
2270810 - Dues & Subscriptions	05504	475.12
2300610 - Admin Supplies	05611	159.40
2360610 - Supplies	05703	677.08
2620610 - General Supplies	06206	107.44
2620750 - Operations - Equipment	06208	10,736.89
2660610 - General Supplies	06408	(123.07)

		Current Period Actual
Office Supplies	81101	(200.00)
Total Office		13,973.68
Communication		
1100531 - Postage	05031	2,766.51
1100538 - Instruction Telecommunication	05032	108,159.25
1100538 - Telecommunication (E-Rate Phase II)	05034	0.00
2360531 - Postage-Office of CEO	05700	0.00
2300538 - Telecommunication/Technology	05701	140,533.39
2380531 - Postage	05803	2,008.80
Courier shipping	81402	315.33
Total Communication		253,783.28
Conferences/Events		
2270330 - Staff Development Services	05500	17,212.09
2270332 - Staff Awards	05501	1,275.48
2270324 - Professional Educ. Services-EE Training & Dev't	05505	85,366.88
Total Conferences/Events		103,854.45
Staff Travel		
2100580 - Travel	05208	78.01
2100635 - Meals/Refreshments	05211	2,839.80
2270580 - Travel	05401	76,015.36
2270635 - Meals and Refreshments	05503	10,820.42
2360580 - Travel-Parking/tolls-CEO	05702	959.99
2380580 - Travel - Leadership	05804	1,299.45
2380635 - Meals&Refreshments (Leadership)	05806	263.83
3200635 - Meals & Refreshments	06909	43,574.07
Total Staff Travel		135,850.93
Occupancy		
1100441 - Rental of Land & Building	05015	22,241.00
2620421 - Natural Gas	06200	475.60
2620422 - Electricity	06201	2,012.02
2620431 - Repair & Maintenance Svcs/Bldgs	06203	78,341.72
2620441 - Building Rent	06204	190,376.88
2640432 - Repairs & Maintenance - Equipment	06300	5,104.99
Total Occupancy		298,552.21
Insurance		
2300521 - Insurance (General/Prof/D&O/Property)	05801	53,131.03
2790522 - Auto Ins. - Student Transportation	06505	0.00
Total Insurance		53,131.03
Finance Costs		
2513810 - Dues & Fees	06050	20.00
Total Finance Costs		20.00
Other Operating		
1100810 - Dues & Fees-Instruction	05027	0.00

		Current Period Actual
2270591 - PA Certifications	05402	12,759.62
2270640 - Books	05403	1,519.71
2270590 - Misc Purchased Services	05404	6,742.52
2310310 - Board Services-Administrative	05680	740.79
2310441 - Board Facility Rental	05681	1,260.00
2310540 - Board Advertising	05682	2,593.21
2310590 - Board Misc. Purchased Services	05683	0.00
2310610 - Board Supplies	05684	0.00
2310635 - Board Meals/Refreshments	05685	676.44
2360810 - Dues & Subscriptions-CEO	05705	684.06
2360442 - Office Equipment Lease (CEO)	05706	7,439.64
2514390 - Payroll Charges	06051	62,426.50
2800540 - Advertising/Public Relations	06608	94,506.16
2832330 - Staff Recruitment & Placement Svcs	06670	899.00
2832540 - Staff Recruitment - Advertising	06680	0.00
3200590 - Miscellaneous Purchased Services	06907	1,869.89
6999 - Uncategorized Expenses	07600	<u>15,075.34</u>
Total Other Operating		209,192.88
Equipment		
1100442 - Office Equipment Lease	05016	17,699.11
1100614 - Classroom Furniture	05020	508.72
1100615 - Classroom Equipment	05021	1,135.20
1100650 - Technology Supplies & Fees	05035	746,636.30
2300761 - Administrative Furniture	05807	0.00
2620538 - Technology eRate expense	06205	6,950.00
2640442 - Equipment Rental	06301	0.00
2660761 - Security Svcs Non Capital Equipment	06409	0.00
3250750 - Athletic Equipment	07013	<u>0.00</u>
Total Equipment		772,929.33
Depreciation		
2620749 - Operation of Building Svcs Depreciation	06207	<u>74,491.76</u>
Total Depreciation		<u>74,491.76</u>
Total Expenses		<u>20,838,586.86</u>
Change in net assets		<u>3,313,309.77</u>

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2024

Name of School _____

Address of School _____

CEO Signature _____

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	92,379.03
	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	
	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	
	6890	Other Revenues from Intermediary Sources	
6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	20,867.05
	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	20,716,447.92
	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	
	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	12.32
	6999	Other Revenues Not Specified Above	820.00
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	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)	10,678.40
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	1,861.78
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	
	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)	1,453,911.10
	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	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	1,844,533.03
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				24,151,896.63

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2024

Name of School _____

Address of School _____

CEO Signature _____

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

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	9,625,871.18
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	2,046,521.26
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	4,378,650.48
	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	79,854.20
	2210 Supervision of Educational Media Services	
	2220 Technology Support Services	
	2230 Educational Television Services	
	2240 Computer-Assisted Instruction Support Services	
	2250 School Library Services	271.95
	2260 Instruction and Curriculum Development Services	
	2270 Instructional Staff Professional Development Services	266,235.02
	2280 Nonpublic Support Services	
2300	SUPPORT SERVICES - ADMINISTRATION	750,554.40
	2310 Board Services	5,270.44
	2320 Board Treasurer Services	
	2340 Staff Relations and Negotiations Services	
	2350 Legal Services	99,566.53
	2360 Office of the Superintendent (Executive Director) Services	380,241.42
	2370 Community Relations Services	

	2380	Office of the Principal Services	483,394.29
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	1,675.33
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	62,446.50
	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	200.00
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	289,000.55
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	5,104.99
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	(123.07)
	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	962.51
2800		SUPPORT SERVICES - CENTRAL	94,506.16
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	899.00
	2840	Data Processing Services	301,327.53
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	1,770,133.62
	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	52,768.42
	3210	School Sponsored Student Activities	4,175.74
	3250	School Sponsored Athletics	
3300		COMMUNITY SERVICES	
	3310	Community Recreation	
	3320	Civic Services	38,631.65
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		SCHOLARSHIPS AND AWARDS	

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	10,764.33
5000		OTHER EXPENDITURES AND FINANCING USES	
5100		DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	89,682.43
5200		FUND TRANSFERS	
5300		TRANSFERS INVOLVING COMPONENT UNITS	
5400		INTRAFUND TRANSFERS OUT	
5800		SUSPENSE ACCOUNT	
5900		BUDGETARY RESERVE	
TOTAL EXPENDITURES			20,838,586.86

**TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND
BALANCE AS OF JUNE 30, 2024**

ESPERANZA CYBER CHARTER SCHOOL
Financial Statements
June 30, 2023
With Independent Auditor's Reports

Esperanza Cyber Charter School
Table of Contents
June 30, 2023

Independent Auditor’s Report	1-3
Required Supplementary Information: Management’s Discussion and Analysis (Unaudited)	4-7
Basic Financial Statements	
Statement of Net Position	8
Statement of Activities	9
Balance Sheet – Governmental Funds	10
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	11
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	12
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	13
Notes to Financial Statements	14-30
Required Supplementary Information	
Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual – Governmental Funds (Unaudited)	31
Schedule of Proportionate Share of PSERS Net Pension Liability and Contributions (Unaudited)	32
Schedule of Proportionate Share of PSERS OPEB Liability and Contributions (Unaudited)	33
Supplementary Information	
Schedule of Expenditures of Federal Awards	34
Notes to Schedule of Expenditures of Federal Awards	35
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	36-37
Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance	38-40
Schedule of Findings and Questioned Costs	41

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Esperanza Cyber Charter School:

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of Esperanza Cyber Charter School ("the School") as of and for the year ended June 30, 2023, 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 the major fund of the School as of June 30, 2023 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 for 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. 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly after.

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, 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 opinions on the financial statements that collectively comprise the School's basic financial statements. 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 January 24, 2024 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.

A handwritten signature in blue ink that reads "Withum Smith + Brown, PC".

January 24, 2024

Esperanza Cyber Charter School

Management's Discussion and Analysis (Unaudited)

June 30, 2023

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, 2023. 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 \$343,507 in non-cash expense related to plan administrative performance in addition to the required cash contributions of \$773,684. PSERS is reporting a total net pension liability of \$44,458,722,000 as of June 30, 2022. All public schools in Pennsylvania are required to record a proportionate share of the liability in their financial statements. The net pension liability is being funded through annual required contributions and is not likely to be callable in full at any point in time.
- 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 \$12,198 in non-cash expense related to plan administrative performance in addition to the required cash contributions of \$18,210. PSERS' Health Insurance Premium Assistance Program is reporting a total net OPEB liability of \$1,840,771,000 as of June 30, 2022. All public schools in Pennsylvania are required to record a proportionate share of the liability in their financial statements. The net OPEB liability is being funded through annual required contributions and is not likely to be callable in full at any point in time.
- At the close of the current fiscal year, the School reported ending net position of \$15,696,678. There was an increase in net position of \$3,808,095 for the activities of the year ended June 30, 2023.
- The School's cash balance at June 30, 2023 was \$15,991,233, representing an increase of \$8,156,364 from June 30, 2022.

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, 2023**

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 \$2,725,291 for the year ended June 30, 2023. 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 2022. Assets and deferred outflows exceed liabilities and deferred inflows by \$15,696,678, respectively, as of June 30, 2023, inclusive of the pension and OPEB obligations.

Total assets	\$ 23,830,795
Total deferred outflows	2,061,709
Total liabilities	(10,036,826)
Total deferred inflows	<u>(159,000)</u>
Total net position	<u>\$ 15,696,678</u>

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

**Esperanza Cyber Charter School
Management's Discussion and Analysis (Unaudited)
June 30, 2023**

Revenues	
Local education agencies	\$ 15,742,198
State sources	41,391
Federal sources	5,913,199
Other sources	73,694
	<u>21,770,482</u>
 Expenditures	
Instruction	9,797,328
Instruction student support	4,065,857
Administrative & financial support services	3,355,302
Other support services	181,012
Operation & maintenance of plant services	250,043
Student activities	81,953
Depreciation and amortization expense	230,892
	<u>17,962,387</u>
 Change in net position	 3,808,095
 Net position	
Beginning of year	<u>11,888,583</u>
End of year	<u>\$ 15,696,678</u>

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 fund) reported an ending fund balance of \$17,526,094. For the year ended June 30, 2023, the School's revenues \$21,770,482 exceeded its expenditures \$17,460,692 by \$4,309,790.

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 Paycheck Protection loan.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2023, the School's net investment in capital assets for its governmental activities totals \$4,727,218 (net of depreciation). This investment in capital assets consists of furniture and equipment.

There was \$5,340 worth of fixed assets purchased during the year ended June 30, 2023.

**Esperanza Cyber Charter School
Management's Discussion and Analysis (Unaudited)
June 30, 2023**

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 2023-2024 due to an increase in subsidy per student and an increase in the number of students enrolled for the year. The per student payments received from the School District will increase to \$11,521 per regular education student and \$36,278 per special education student.

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.

Esperanza Cyber Charter School
Statement of Net Position
June 30, 2023

Assets

Current assets	
Cash and cash equivalents	\$ 15,991,233
Federal subsidies receivable	1,503,084
State subsidies receivable	1,095,299
Due from related parties	313,921
Prepays	<u>200,040</u>
Total current assets	19,103,577
Capital assets, net	<u>4,727,218</u>
Total assets	23,830,795

Deferred outflows

Deferred outflows of resources (see Notes 12 and 14)	<u>2,061,709</u>
	<u>\$ 25,892,504</u>

Liabilities

Current liabilities	
Accounts payable	\$ 234,023
Accrued payroll and payroll taxes	814,335
Due to related parties	529,125
Current portion of lease liability	<u>78,461</u>
Total current liabilities	1,655,944
Long-term liabilities	
Lease liability, net of current portion	3,752,882
Net OPEB liability (see Note 14)	182,000
Net pension liability (see Note 12)	<u>4,446,000</u>
Total long-term liabilities	<u>8,380,882</u>
Total liabilities	<u>10,036,826</u>

Deferred inflows

Deferred inflows of resources (see Note 12 and Note 14)	<u>159,000</u>
---	----------------

Net position

Invested in capital assets	895,875
Unrestricted	<u>14,800,803</u>
Total net position	<u>15,696,678</u>
	<u>\$ 25,892,504</u>

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

Esperanza Cyber Charter School
Statement of Activities
Year Ended June 30, 2023

<u>Functions</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Change in Net Position</u>
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Total Governmental Funds</u>
Governmental activities				
Instruction	\$ 9,797,328	\$ -	\$ 5,994,746	\$ (3,802,582)
Instruction student support	4,065,857	-	-	(4,065,857)
Administrative & financial support services	3,355,302	-	-	(3,355,302)
Other support services	181,012	-	-	(181,012)
Operation & maintenance of plant services	250,043	-	-	(250,043)
Student activities	81,953	-	-	(81,953)
Depreciation and amortization expense	230,892	-	-	(230,892)
	<u>\$ 17,962,387</u>	<u>\$ -</u>	<u>\$ 5,994,746</u>	<u>(11,967,641)</u>
General Revenues				
				15,742,198
				33,538
				<u>15,775,736</u>
				Change in net position 3,808,095
				Net position - beginning of year <u>11,888,583</u>
				Net position - end of year <u>\$ 15,696,678</u>

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

**Esperanza Cyber Charter School
Balance Sheet – Governmental Funds
June 30, 2023**

	<u>General Fund</u>
Assets	
Cash and cash equivalents	\$ 15,991,233
Federal subsidies receivable	1,503,084
State subsidies receivable	1,095,299
Due from related parties	313,921
Prepays	<u>200,040</u>
	<u>\$ 19,103,577</u>
Liabilities	
Accounts payable	\$ 234,023
Accrued payroll and payroll taxes	814,335
Due to related parties	<u>529,125</u>
Total liabilities	<u>1,577,483</u>
Fund Balances	
Nonspendable	200,040
Unassigned	<u>17,326,054</u>
Total fund balance	<u>17,526,094</u>
	<u>\$ 19,103,577</u>

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

Esperanza Cyber Charter School
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net
Position
June 30, 2023

Total Fund Balance for Governmental Funds			\$ 17,526,094
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds.			
Building improvements	\$	1,191,393	
Furniture		207,771	
Leased assets		3,975,917	
Accumulated depreciation		<u>(647,863)</u>	4,727,218
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			(3,831,343)
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		(4,446,000)	
Net OPEB liability		(182,000)	
Deferred outflows of resources related to pensions and OPEB		2,061,709	
Deferred inflows of resources related to pensions and OPEB		<u>(159,000)</u>	<u>(2,725,291)</u>
Total Net Position of Governmental Activities			<u>\$ 15,696,678</u>

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
Funds
Year Ended June 30, 2023

	<u>General Fund</u>
Revenues	
Local educational agency assistance	\$ 15,742,198
State sources	41,391
Federal sources	5,913,199
Other sources	<u>73,694</u>
	<u>21,770,482</u>
Expenditures	
Instruction	9,471,943
Support services	7,451,955
Non-instructional services	331,996
Debt service - lease	<u>204,798</u>
	<u>17,460,692</u>
Excess of revenues over expenditures	<u>4,309,790</u>
Net change in fund balance	4,309,790
Fund balance	
Beginning of year	<u>13,216,304</u>
End of year	<u>\$ 17,526,094</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, 2023

Net Change in Fund Balance - Total Governmental Funds		\$ 4,309,790
<p>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.</p>		
Capital outlays	\$ 5,340	
Depreciation and amortization expense	<u>(230,892)</u>	(225,552)
<p>Governmental funds report lease liability proceeds as other financing sources in the period the lease is initially recognized, while repayment is reported as expenditures. In the statement of net position, however, the lease liability increases liabilities and does 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 liability is as follows:</p>		
Payments under leases		79,562
<p>Government funds report school pension and OPEB contributions as expenditures. However, in the statement of activities, the cost incurred for future pension and OPEB benefits is reported as pension and OPEB expense, as follows:</p>		
Change in OPEB expense	(12,198)	
Change in pension expense	<u>(343,507)</u>	<u>(355,705)</u>
Change in Net Position of Governmental Activities		<u>\$ 3,808,095</u>

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

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2023

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 which are combined in the general fund as they do not meet the criteria for any other governmental fund type.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2023

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 when they have been earned and 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. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, and claims and judgements, post-employment benefits and environmental obligations are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the School the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources. 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, including food services and student activities.

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 plus related deferred outflows of resources and reduced by the outstanding balances of any bonds, mortgages, notes, leases or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and related deferred inflows of resources. 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.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2023

- 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 no 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”.

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 and are assigned by the Board of Trustees. 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. The Board of Trustees has ultimate legal level control over the budget.

Use of Estimates

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

Concentration of Credit Risk

Periodically, the School may maintain deposits in excess of the Federal Deposit Insurance Corporation’s limit of \$250,000, with financial institutions in interest bearing accounts. Any loss incurred or a lack of access to such funds could have a significant adverse impact on the School’s financial condition, results of operations, and cash flows. In addition, contributions and grants receivable potentially subject the School to concentrations of credit risk. The School received 70% of its total revenue from one source for the years ended June 30, 2023.

Cash

The School’s cash is considered to be cash on hand and demand deposits.

Prepaid expenses

Prepaid expenses include payments to vendors for services applicable to future accounting periods such as rental payments and insurance premiums.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2023

Receivables

Receivables primarily consist of amounts due from the Pennsylvania Department of Education for federal and state subsidy programs. Receivables are stated at the amount management expects to collect from outstanding balances. As of June 30, 2023, 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, except for the right-to-use leased assets which are further described below, 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, and the right of use leased assets from 3 to 30 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. 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, 2023. In addition, the School had no income tax related penalties or interest for the period 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.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2023

Leases

The School is a lessee for a noncancellable lease of equipment and buildings. The School recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of a lease, the School initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the School determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The School uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the School generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the School is reasonably certain to exercise.

The School monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported separately on the statement of net position.

3. CASH AND 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, 2023, the School's bank balance exposed to custodial credit risk was \$15,991,233.

Uninsured and uncollateralized	\$ 15,523,780
Plus: Insured amount	500,000
Less: Outstanding checks	<u>(32,547)</u>
Total cash per financial statements	<u>\$ 15,991,233</u>

4. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 was as follows:

	<u>Balance</u> <u>July 1, 2022</u>	<u>Deletions</u>	<u>Additions</u>	<u>Balance</u> <u>June 30, 2023</u>
Building improvements	\$ 1,191,394	\$ -	\$ -	\$ 1,191,394
Furniture	202,430	-	5,340	207,770
Right-to-use assets-building	3,937,245	-	-	3,937,245
Right-to-use assets-equipment	38,672	-	-	38,672
Less: Accumulated depreciation	<u>416,971</u>	<u>-</u>	<u>230,892</u>	<u>647,863</u>
Capital assets, net	<u>\$ 4,952,770</u>	<u>\$ -</u>	<u>\$ (225,552)</u>	<u>\$ 4,727,218</u>

Depreciation and amortization expense for the year ended June 30, 2023 was \$230,892.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2023

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.

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, 2023, the rate for the School District of Philadelphia was \$9,442 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 or other local school district. It is prorated if a student enters or leaves during the year. Total revenue from local sources was \$15,742,198 for the fiscal year ended June 30, 2023.

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, 2023 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 School used the incremental borrowing rate of 3.25% for the building lease. There were no purchase option associated with the building lease.

The School's right-to-use lease asset associated with the building consists of the following at June 30, 2023:

	<u>Net Asset Balance</u>	<u>Accumulated Amortization</u>	<u>Gross Asset Balance</u>
Building	\$ 3,593,631	\$ 343,614	\$ 3,937,245

Amortization expense on the School's right-to-use asset was \$141,371 for the year ended June 30, 2023.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2023

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 68,241	\$ 122,524	\$ 190,765
2025	76,045	119,888	195,933
2026	84,541	117,430	201,971
2027	93,496	114,534	208,030
2028	102,933	111,338	214,271
Thereafter	<u>3,387,620</u>	<u>1,032,330</u>	<u>4,419,950</u>
	<u>\$ 3,812,876</u>	<u>\$ 1,618,044</u>	<u>\$ 5,430,920</u>

Equipment Under Operating Leases

The School leases various equipment under operating leases expiring between 2024 and 2025. The School used the incremental borrowing rate of 3.25% for all right-of-use lease assets associated with equipment. Purchase options for equipment under operating leases varied between no option for copier equipment and fair market value for postage equipment.

The School's right-to-use lease asset associated with equipment under operating leases consists of the following at June 30, 2023:

	<u>Net Asset Balance</u>	<u>Accumulated Amortization</u>	<u>Gross Asset Balance</u>
Equipment	<u>\$ 18,132</u>	<u>\$ 20,540</u>	<u>\$ 38,672</u>

Amortization expense on the School's right-to-use asset was \$10,696 for the year ended June 30, 2023.

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 10,220	\$ 288	\$ 10,508
2025	<u>8,247</u>	<u>253</u>	<u>8,500</u>
	<u>\$ 18,467</u>	<u>\$ 541</u>	<u>\$ 19,008</u>

Lease liability in the statement of net position consist of the following:

	<u>Balance at July 1, 2022</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance at July 1, 2022</u>	<u>Due Within One Year</u>
Building lease	\$ 3,872,974	\$ -	\$ 60,351	\$ 3,812,623	\$ 67,989
Equipment lease	<u>28,858</u>	<u>-</u>	<u>10,138</u>	<u>18,720</u>	<u>10,472</u>
Total lease liabilities	<u>\$ 3,901,832</u>	<u>\$ -</u>	<u>\$ 70,489</u>	<u>\$ 3,831,343</u>	<u>\$ 78,461</u>

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2023

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 \$1,396,790 for the year ended June 30, 2023. For the year ended June 30, 2023, the School owed NEI \$457,888. For the year ended June 30, 2023, NEI owed the School \$57,297.

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 \$248,809 for the year ended June 30, 2023. This payment includes payment for utilities, repair and maintenance, and rental payments. At June 30, 2023, the School owed 199 Hunting Park Corporation \$2,481.

The School advertised under a Board approved contract with Impacto Ads LLC ("Impacto"). The School incurred expenditures of \$40,000 for advertising costs, for the year ended June 30, 2023. At June 30, 2023, the School owed Impacto \$40,000.

Nueva Esperanza Academy Charter School ("NEA") owed the School \$256,624 at June 30, 2023. NEA paid various operating expenses for the School during the year ended June 30, 2023. The School owed NEA \$28,756 at June 30, 2023.

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. Beginning in fiscal year 2015, new employees who are not members of the PSERS retirement plan are automatically enrolled in the 403b Plan. New employees who 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, 2023 was \$375,948.

Esperanza Cyber Charter School

Notes to Financial Statements

June 30, 2023

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"). 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.

Act 5 of 2017 (Act 5) introduced a hybrid benefit with two membership classes and a separate defined contribution plan for individuals who become members on or after July 1, 2019. Act 5 created two new hybrid membership classes, Membership Class T-G (Class T-G) and Membership Class T-H (Class T-H) and the separate defined contribution membership class, Membership Class DC (Class DC). To qualify for normal retirement, Class T-G and Class T-H members must work until age 67 with a minimum of 3 years of credited service. Class T-G may also qualify for normal retirement by attaining a total combination of age and service that is equal to or greater than 97 with a minimum of 35 years of credited service.

Benefits are generally between 1% to 2.5%, depending upon membership class, of the member's final average salary (as defined in the Internal Revenue 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 Internal Revenue 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.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2023

Member Contributions

Member contributions are as follows:

- 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 the "shared risk" provision that in future fiscal years could cause the Membership Class T-E contribution rate to fluctuate between 5.5% and 9.5% and Membership Class T-F contribution rate to fluctuate between 8.3% and 12.3%.
- Membership T-G and T-H are affected by the "shared risk" provision that in future years could cause the Membership Class T-G contribution rate to fluctuate between 2.5% and 8.5% and Membership Class T-H contribution rate to fluctuate between 1.5% and 7.5%.

Employer Contributions

The School's contractually required contribution rate for the fiscal year ended June 30, 2023 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, 2023 were \$773,684. As a result of the changes in the net pension liability, the GASB 68 expense for the year ended June 30, 2023 was \$343,507.

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

At June 30, 2023, the School reported a liability of \$4,446,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2021 to June 30, 2022. 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, 2022, the School's proportion was 0.0100%, which was an increase of 0.0012% from its proportion measured as of June 30, 2021. For the year ended June 30, 2023, the employer recognized pension expense was \$343,507.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2023

At June 30, 2023, 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	\$ 2,000	\$ 38,000
Changes in assumptions	-	-
Net difference between projected and actual investment earnings	133,000	75,000
Changes in proportion	1,086,000	-
Contributions subsequent to the measurement date	<u>709,998</u>	<u>-</u>
	<u>\$ 1,930,998</u>	<u>\$ 113,000</u>

There was \$709,998 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,

2024	\$ 669,000
2025	311,000
2026	22,000
2027	<u>106,000</u>
	<u>\$ 1,108,000</u>

Actuarial Assumptions

The total pension liability as of June 30, 2022 was determined by rolling forward the System's total pension liability as of the June 30, 2021 actuarial valuation to June 30, 2022 using the following actuarial assumptions, applied to all periods included in the measurement.

- Valuation Date – June 30, 2021
- Actuarial cost method – Entry Age Normal – level % of pay.
- Investment return – 7.00% includes inflation at 2.75%.
- Salary increases – Effective average of 4.50%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Mortality rates were based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for males and females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 improvement scale.
- The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021 and as of June 30, 2022.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2023

- Demographic and economic assumptions approved by the Board for use effective with the June 30, 2021 actuarial valuation:
 - Salary growth rate – decreased from 5.00% to 4.50%.
 - Real wage growth rate and merit or seniority increases (components for salary growth) – decreased from 2.75% and 2.25% to 2.50% and 2.00%, respectively.
 - Mortality rates – Previously 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. Effective with the June 30, 2021 actuarial valuation, mortality rates are based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS’ experience and projected using a modified version of the MP-2020 Improvement Scale.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study that was performed for the five year period ending June 30, 2020.

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 weighting the expected future real rates of return by the target asset allocation 1% age and by adding expected inflation.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global public equity	28.0%	5.3%
Private equity	12.0%	8.0%
Fixed income	33.0%	2.3%
Commodities	9.0%	2.3%
Absolute return	6.0%	3.5%
Infrastructure/MLPs	9.0%	5.4%
Real estate	11.0%	4.6%
Cash	3.0%	0.5%
Leverage	-11.0%	0.5%
	<u>100%</u>	

The above was PSERS’ adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2022.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. 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.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2023

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 percentage point lower (6.00%), or 1 percentage point higher (8.00%) than the current rate:

	<u>1% Decrease 6.00%</u>	<u>Current Discount Rate 7.00%</u>	<u>1% Increase 8.00%</u>
School's proportionate share of the net pension liability	\$ 5,750,000	\$ 4,446,000	\$ 3,346,000

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 a Health Insurance Premium Assistance Program (“Premium Assistance”) which, is a governmental cost-sharing, multi-employer other postemployment benefit (“OPEB”) plan 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. As of June 30, 2022, there were no assumed future benefit increases to participating eligible retirees.

Premium Assistance Eligibility Criteria

Retirees of the System can participate in the OPEB plan if they satisfy the following criteria:

- Have 24½ or more years of service, or
- Are a disability retiree, or
- Have 15 or more years of service and retired after reaching superannuation age.

For Class DC members to become eligible for premium assistance, they must satisfy the following criteria:

- Attain Medicare eligibility with 24 ½ or more eligibility points, or
- Have 15 or more eligibility points and terminated after age 67, and
- Have received all or part of their distributions.

Pension Plan Description

See description of the PSERS Plan in Note 11.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2023

Benefits Provided

Participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program.

Employer Contributions

The School's contractually required contribution rate for the fiscal year ended June 30, 2023 was 0.80% 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, 2023 were \$18,210. As a result of changes in net OPEB liability, the GASB 75 expense for the year ended June 30, 2023 was \$12,198.

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

At June 30, 2023, the School reported a liability of \$182,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, 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, 2021 to June 30, 2022. 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, 2023, the School's proportion was 0.0099%, which was an increase of 0.0011% from its proportion measured as of June 30, 2022. For the year ended June 30, 2023, the School recognized OPEB expense of \$12,198.

At June 30, 2023, 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	\$ 1,000
Changes in assumptions	20,000	43,000
Net difference between projected and actual investment earnings	-	-
Changes in proportion	92,000	2,000
Contributions subsequent to the measurement date	<u>16,711</u>	<u>-</u>
	<u>\$ 130,711</u>	<u>\$ 46,000</u>

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2023

\$16,711 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,

2024	\$	18,000
2025		22,000
2026		14,000
2027		12,000
Thereafter		2,000
	\$	<u>68,000</u>

Actuarial Assumptions

The total OPEB liability as of June 30, 2022 was determined by rolling forward the System's total OPEB liability as of June 30, 2021 to June 30, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

- Valuation Date – June 30, 2021
- Actuarial cost method – Entry Age Normal – level percent of pay.
- Investment return – 4.09% – S&P 20 Year Municipal Bond Rate.
- Salary growth – Effective average of 4.50%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Premium Assistance reimbursement is capped at \$1,200 per year.
- Assumed Healthcare cost trends were applied to retirees with less than \$1,200 in premium assistance per year.
- Mortality rates were based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 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 actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study performed for the five year period ending June 30, 2020.

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2020 determined the employer contribution rate for fiscal year 2022.
- 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: The actual data for retirees benefiting under the plan as of June 30, 2021 was used in lieu of the 63% utilization assumption for eligible retirees.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2023

- Mortality Tables for Males and Females, adjusted to 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 were 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. 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	<u>100%</u>	0.50%

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2022.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.09%. 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 4.09%, which represents the S&P 20-year Municipal Bond Rate at June 30, 2022, 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, 2022, 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, 2022, 93,392 retirees were receiving the maximum amount allowed of \$1,200. As of June 30, 2022, 582 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 minimum impact on Healthcare Cost Trends as depicted below.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2023

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%</u> <u>Decrease</u>	<u>Current</u> <u>Trend Rate</u>	<u>1%</u> <u>Increase</u>
School's proportionate share of the OPEB liability	\$ 182,000	\$ 182,000	\$ 182,000

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

The following presents the net OPEB liability, calculated using the discount rate of 4.09%, 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%</u> <u>Decrease</u>	<u>Current</u> <u>Trend Rate</u>	<u>1%</u> <u>Increase</u>
School's proportionate share of the OPEB liability	\$ 182,000	\$ 182,000	\$ 182,000

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. SUBSEQUENT EVENTS

The School has evaluated subsequent events occurring after the statement of net position date through the date of January 24, 2024, 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.

REQUIRED 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, 2023

	Budget			(Over)
	(Unaudited)	(Unaudited)	Actual	Under
	Original	Final	Amounts	Final
				(Unaudited) Budget
Revenues				
Local educational agency assistance	\$ 11,289,258	\$ 12,472,200	\$ 15,742,198	\$ (3,269,998)
State sources	10,386	10,386	41,391	(31,005)
Federal sources	2,665,225	4,405,728	5,913,199	(1,507,471)
Other sources	-	-	73,694	(73,694)
	<u>13,964,869</u>	<u>16,888,314</u>	<u>21,770,482</u>	<u>(4,882,168)</u>
Expenditures				
Regular programs	7,166,348	8,463,475	7,583,601	879,874
Special programs	1,859,622	2,254,447	1,888,342	366,105
Pupil personnel services	1,580,959	2,730,687	3,667,761	(937,074)
Instructional support services	234,784	259,312	301,567	(42,255)
Administrative services	1,405,404	1,439,985	1,838,604	(398,619)
Pupil health	33,000	91,000	4,307	86,693
Business services	16,375	16,375	51,590	(35,215)
Operation & maintenance of plant services	292,544	279,787	454,839	(175,052)
Support services central	926,044	1,277,836	1,588,126	(310,290)
Capital reserve fund	147,460	-	-	-
Student activities	17,900	58,299	81,955	(23,656)
	<u>13,680,440</u>	<u>16,871,203</u>	<u>17,460,692</u>	<u>(589,489)</u>
Net change in fund balance	<u>\$ 284,429</u>	<u>\$ 17,111</u>	4,309,790	<u>\$ (4,292,679)</u>
Fund balance				
Beginning of year			<u>13,216,304</u>	
End of year			<u>\$ 17,526,094</u>	

See Independent Auditor's Report.

**Esperanza Cyber Charter School
Schedule of Proportionate Share of PSERS Net Pension 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%
2022/23	0.0100%	4,446,000	496,477 (A)	896%	61.3%

(A) Note for the year ended June 30, 2020 the Pennsylvania Public School Employees' Retirement System Pension Plan changed the employer employer allocation from covered payroll to reported contributions.

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%
2022/23	314,000	314,000	-	496,477 (A)	63.2%

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

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

PSERS Measurement Date (Unaudited)

<u>Fiscal Year</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%	\$ 209,000	\$ 1,250,092	17%	5.30%
2022/23	0.0099%	\$ 182,000	\$ 1,454,762	13%	6.86%

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%
2021/22	\$ 13,000	\$ 13,000	\$ -	\$ 1,250,092	1.0%
2022/23	\$ 12,000	\$ 12,000	\$ -	\$ 1,454,762	0.8%

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, 2023**

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 7/1/22	Receipts or Revenue Recognized	Provided to Subrecipient	Federal Expenditures	Accrued or (Deferred) at 6/30/23
<u>U.S. Department of Education</u>											
Pass-Through Pennsylvania											
Department of Education											
Title I - Improving Basic Programs	I	84.010	013-22-1118	8/30/2022-9/30/2023	\$ 1,029,529	\$ 808,935	\$ -	\$ 1,029,529	\$ -	\$ 1,029,529	\$ 220,594
Title I - Improving Basic Programs	I	84.010	013-23-1118	09/02/2021-09/30/2022	1,043,691	794,865	794,865	-	-	-	-
Title I - School Improvement Set Aside	I	84.010	042-23-1118	9/2/2022-9/30/2023	106,678	73,854	-	106,678	-	106,678	32,824
Title I - School Improvement Set Aside	I	84.010	042-22-1118	09/02/2021-09/30/2022	107,999	80,999	107,999	-	-	-	27,000
Title I - School Improvement Set Aside	I	84.010	042-21-1118	09/30/2020-09/30/2021	102,647	32,947	32,947	-	-	-	-
Title I - School Improvement Set Aside	I	84.010	042-20-1118	09/30/2019-09/30/2020	104,066	22,324	22,324	-	-	-	-
Title II - Improving Teacher Quality	I	84.367	020-23-1118	8/30/2022-9/30/2023	61,525	52,568	-	61,525	-	61,525	8,957
Title II - Improving Teacher Quality	I	84.367	020-22-1118	09/02/2021-09/30/2022	72,800	55,557	55,557	-	-	-	-
Title III - Language Instruction (LEP)	I	84.365	010-23-1118	8/30/2022-9/30/2023	29,963	29,340	-	29,963	-	29,963	623
Title III - Language Instruction (LEP)	I	84.365	010-22-1118	09/02/2021-09/30/2022	39,169	27,267	27,267	-	-	-	-
Title III - Immigrant Student	I	84.365	010-23-1118	8/30/2022-9/30/2023	9,634	-	-	9,634	-	9,634	9,634
Title IV, Part A- Student Support	I	84.424	144-23-1118	9/2/2022-9/30/2023	81,892	61,295	-	81,892	-	81,892	20,597
Title IV, Part A- Student Support	I	84.424	144-22-1118	09/02/2021-09/30/2022	57,774	40,008	40,008	-	-	-	-
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	2,573,071	1,149,071	1,447,285	-	1,447,285	23,285
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	2,517,994	533,111	2,916,846	-	2,916,846	931,963
COVID-19 - ARP - Elementary and Secondary School Emergency Relief 7% Fund	I	84.425U	225-21-1118	07/01/2021-09/30/2024	318,573	-	-	13,973	-	13,973	13,973
COVID-19 - ARP - Elementary and Secondary School Emergency Relief HCY Fund	I	84.425	181-21-2140	07/01/2021-09/30/2024	24,037	391	(1,849)	5,116	-	5,116	2,876
						<u>7,171,415</u>	<u>2,761,300</u>	<u>5,702,441</u>	<u>-</u>	<u>5,702,441</u>	<u>1,292,326</u>
Pass-Through School											
District of Philadelphia											
Special Education Cluster (IDEA) - IDEA Part A	I	84.389	IDEA-B-2022-202	07/1/2022-06/30/2023	210,758	-	-	210,758	-	210,758	210,758
Special Education Cluster (IDEA) - IDEA Part A	I	84.389	IDEA-B-2021-202	07/01/2021-06/30/2022	183,015	183,015	183,015	-	-	-	-
						<u>183,015</u>	<u>183,015</u>	<u>210,758</u>	<u>-</u>	<u>210,758</u>	<u>210,758</u>
Total U.S. Department of Education						<u>7,354,430</u>	<u>2,944,315</u>	<u>5,913,199</u>	<u>-</u>	<u>5,913,199</u>	<u>1,503,084</u>
Total federal awards						<u>\$ 7,354,430</u>	<u>\$ 2,944,315</u>	<u>\$ 5,913,199</u>	<u>\$ -</u>	<u>\$ 5,913,199</u>	<u>\$ 1,503,084</u>
D - Direct Funding											
I - Indirect Funding											

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, 2023

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 of
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 *Government 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, 2023, and the related notes to financial statements, which collectively comprise the School's basic financial statements and have issued our report thereon dated January 24, 2024.

Report on 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 or significant deficiencies may exist that have not been identified.

Report on 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.

WithumSmith+Brown, PC

January 24, 2024

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 of
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, 2023. 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, 2023.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Esperanza Cyber Charter School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of 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.

A handwritten signature in blue ink that reads "Withum Smith + Brown, PC". The signature is written in a cursive, flowing style.

January 24, 2024

**Esperanza Cyber Charter School
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023**

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:

Assistance Listing

Number(s)

Name of Federal Program or Cluster

84.425

Elementary and Secondary Education Relief Fund

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

Auditee qualified as low-risk auditee? Yes

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.

Charter School Corrective Action Verification/Compliance and Improvement Plan - Bureau of Special Education

This form is designed to serve both as a planning tool and as verification of completion of corrective action.

Charter School: Esperanza Cyber CS

Chief Executive Officer: Dr. Jon Marsh

Special Education Director/Coordinator: Daniel Cote

BSE Special Education Adviser: Dr. Beth Marvin

Date of Report: July 20, 2022

Date Final Report Sent to LEA: July 26, 2021

Reminder: The timelines for corrective action of all non-compliance items may not exceed ONE YEAR from the Date Final Report Sent to LEA

First Visit Date: August 30, 2021

Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						Topical Area 1: Policies, Practices, and Procedures			
Y						1. FSA-ASSISTIVE TECHNOLOGY AND SERVICES Standard: The Local Education Agency (LEA) observed the requirement that the provision of assistive technology is reflected in the student's IEP			
	N					1A. FSA-HEARING AIDS Standard: Each public agency shall ensure that the hearing aids worn in school by children with hearing impairments, including deafness, are functioning properly. Each public agency must ensure that the external components of surgically implanted medical devices are functioning properly	The LEA will revise its policies and procedures to ensure that the hearing aids worn in school by children are functioning properly. Evidence of Change: The LEA will submit a copy of the Board approved procedures to the BSE Adviser as verification of corrective action.	07/26/2022 LEA Representative Intermediate Unit Representative PaTTAN Representative BSE Adviser	06/20/2022
Y						2. FSA-POSITIVE BEHAVIOR SUPPORT Standard: LEA complies with the positive behavior support policy requirements.			
Y						3. FSA-CHILD FIND Standard: LEA demonstrates compliance with annual public notice requirements.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						4. FSA-CONFIDENTIALITY Standard The LEA is in compliance with confidentiality requirements.			
		X				5. FSA-DISPUTE RESOLUTION (DUE PROCESS HEARING DECISION IMPLEMENTATION) Standard: The LEA uses dispute resolution processes for program improvement.			
Y						8. FSA-PROCEDURAL REQUIREMENTS FOR SUSPENSION Standard: The LEA adheres to procedural requirements in suspending students with disabilities.			
	N					10. FSA-INDEPENDENT EDUCATIONAL EVALUATION Standard: The LEA documents a procedure for responding to requests made by parents for an independent educational evaluation at public expense.	The LEA will develop a written procedure for responding to parent request for an IEE. The procedure must comply with the requirements of 34 CFR 300.502 including information about where an IEE may be obtained. Evidence of Change: The LEA will submit a copy of the procedure to the BSE Adviser as verification of corrective action.	07/26/2022 LEA Representative Intermediate Unit Representative PaTTAN Representative BSE Adviser	06/20/2022
Y						11A. FSA-LEAST RESTRICTIVE ENVIRONMENT Standard: The LEA's continuum of special education services supports the availability of LRE under 34 CFR Part 300.			
Y						12. FSA-EXTENDED SCHOOL YEAR SERVICES			
Y						13. FSA-RELATED SERVICE INCLUDING PSYCHOLOGICAL COUNSELING			
Y						15. FSA-PARENT TRAINING Standard: Parent opportunities for training and information sharing address the special knowledge, skills and abilities needed to serve the unique needs of children with disabilities.			
						INTERVIEW RESULTS (Parent)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					3 1 0 1 1 0	P 62. My school district/charter school makes available training related to the needs of students with disabilities that I could attend. Always Sometimes Rarely Never Don't Know Does not Apply			
					2 2 0 1 1 0	P 63. My school district/charter school invites parents to trainings that are available to school staff regarding research based best practices, supplementary aids and services, differentiating instruction and modifying the general education curriculum. Always Sometimes Rarely Never Don't Know Does not Apply			
Y						18. FSA-SURROGATE PARENTS (STUDENTS REQUIRING) Standard: The LEA identifies eligible students in need of surrogate parents and recruits, selects, trains, and assigns in a timely manner.			
Y						19. FSA-PERSONNEL TRAINING Standard: In-service training appropriately and adequately prepares and trains personnel to address the special knowledge, skills, and abilities to serve the unique needs of children with disabilities, including those with low incidence disabilities, when applicable.			
						INTERVIEW RESULTS (General & Special Education Teacher)			
8	0	0				GE 88. Do you receive training regarding how to differentiate instruction and modify the curriculum in your classroom?			
7	1	0				GE 89. Do you receive training regarding how to provide positive behavior supports for students with negative behaviors?			
3	3	2				GE 90. If you have a student with a behavioral need, have you been trained how to deescalate negative and aggressive student behavior?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	1	0				GE 91. Do you participate in determining the kinds of training and technical assistance needed to support students with IEPs in regular education classrooms?			
3	0	5				GE 94. If a student has AT included in his/her current IEP, have you received training in AT, and accessing AT resources?			
10	0	0				SE 124. Do you collaborate with general education teachers and administrators to recommend training needs for personnel within the LEA?			
Y						20. FSA-INTENSIVE INTERAGENCY APPROACH Standard: The LEA identifies, reports, and provides for the provision of Free Appropriate Public Education (FAPE) for all students with disabilities including those students needing intensive interagency approaches.			
Y						21. FSA-SUMMARY OF ACADEMIC AND FUNCTIONAL PERFORMANCE/PROCEDURAL SAFEGUARD REQUIREMENTS FOR GRADUATION Standard: The LEA provides Summary of Academic Achievement and Functional Performance for children whose eligibility terminates due to graduation or aging out. The LEA provides required prior written notice for graduation			
Y						21A. TRANSITION REQUIREMENTS Standard: The LEA complies with requirements for transition planning for students.			
						Topical Area 2: Delivery of Service			
Y						17. FSA-PUBLIC SCHOOL ENROLLMENT Standard: The LEA's percentage of children with disabilities served in special education is comparable to state data.			
Y						17B. FSA-PUBLIC SCHOOL ENROLLMENT Standard: Timely provision of FAPE for students who transfer public agencies within state, and from another state.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
Y						22. FSA-DISPROPORTIONATE REPRESENTATION THAT IS THE RESULT OF INAPPROPRIATE IDENTIFICATION Standard: LEA does not demonstrate disproportionate representation of racial/ethnic groups receiving special education or by disability group.			
Y						23. FSA-EDUCATIONAL BENEFIT REVIEW Standard: The IEP meets procedural compliance and is reasonably calculated to enable the child to advance appropriately toward attaining their annual goals.			
						CLASSROOM OBSERVATIONS			
0	0	0		0		CO 1. Is the instruction provided to the student individualized as required by his/her IEP?			
0	0	0		0		CO 2. Is the instruction being provided in accordance with the goals in the student's IEP?			
0	0	0		0		CO 3. If assistive technology is included in the student's IEP and required for the activity observed, is it being used?			
0	0	0		0		CO 4. If the student is in a regular education setting, is he/she participating in the lesson taught by the general education teacher or a co-teacher?			
0	0	0		0		CO 5. If the student is in a regular education setting, is the student appropriately integrated (physically) in the class?			
0	0	0		0		CO 6. If the student's IEP contains supplementary aids and/or services, are they being delivered in the classroom setting as required?			
0	0	0		0		CO 7. Does this setting coincide with the student's IEP with regard to the extent to which the student is educated with non-disabled peers?			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
						P 55. My child does classroom work in a regular classroom with students without disabilities. 3 Always 2 Sometimes 0 Rarely 1 Never 0 Don't Know 0 Does not Apply			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					4 1 0 1 0 0	P 56. My child participates or has the opportunity to participate in school activities other than classroom work, including extra-curricular activities, with students without disabilities. Always Sometimes Rarely Never Don't Know Does not Apply			
					4 1 0 1 0 0	P 56a. My child goes on field trips, attends school functions and/or participates in extracurricular activities with their same age/grade peers who are non-disabled. Always Sometimes Rarely Never Don't Know Does not Apply			
					4 1 0 0 1 0	P 56b. There are routine opportunities for my child to interact with peers who are non-disabled that are planned and/or facilitated by school personnel. Always Sometimes Rarely Never Don't Know Does not Apply			
8	0	0				GE 70. Are you familiar with the content of this student's current IEP, including accommodations, supplementary aids and services, and annual goals?			
8	0	0				GE 71. Do you adapt and modify the general education curriculum based on the student's current IEP?			
8	0	0				GE 72. Do you have support from special education personnel to help you modify curriculum, instruction and assessment as required in the student's current IEP?			
8	0	0				GE 73. Are you and the special education personnel working collaboratively to implement this student's program?			
7	0	1				GE 78. Are all the supplementary aids and services necessary for the student's progress in the general education class included in his/her current IEP?			
6	2	0				GE 80. Is the student making progress within the general education curriculum?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	1	0				GE 80a. In your opinion, is this student benefiting from participation in your general education classroom?			
0	0	1				<p>GE 80b. If yes, in what ways?</p> <p>Appears to enjoy hands-on, language based classroom. The student interacts with other students at multiple levels. Develops social and interaction skills. Recent addition, be successful in a general education class, interact with peers at varying levels, access to curriculum.</p> <p>Socializing Socially and understanding content; working with different groups helps.</p> <p>Absolutely - benefits when things are chunked in a way that is not overwhelming, instruction is provided on level, then check for understanding.</p> <p>More interaction with peers, exposure to grade level content.</p>			
0	0	7				<p>GE 80c. If no, what does this student need that he/she is not receiving in your class?</p> <p>The student is no longer enrolled in this general education curriculum.</p>			
7	1	0				GE 85. Do you have sufficient time to collaborate with the special education teacher in order to meet this student's needs?			
8	0	0				GE 85a. Have you received sufficient training, technical assistance and other support to teach this student?			
0	0	8				GE 85b. If no, what training or support would assist you?			
7	1	0				GE 93. Do special education personnel work directly with you to help you reduce negative student behaviors?			
10	0	0				SE 95. Is this student participating in the general education class and curriculum with students without disabilities to the maximum extent possible?			
9	0	1				SE 95a. In the most recent IEP meeting for this student, did you discuss whether he/she could be educated in a general education classroom for the entire school day?			
2	7	1				SE 95b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	8				SE 95c. If yes, what reasons were discussed for recommending removal?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						The need for small group pull outs for instruction. Need for additional support and service.			
0	0	8				SE 95d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? Determined by team. Team decided.			
8	1	1				SE 95e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
10	0	0				SE 96. Has the student been given the opportunity to participate in non-academic and extracurricular activities with children without disabilities?			
8	0	2				SE 97. Have necessary supports been offered and/or provided to enable that participation?			
7	0	3				SE 99. Are you and related services personnel working together toward meeting the measurable annual goals for this student?			
10	0	0				SE 100. Are you and general education personnel working together toward meeting the measurable annual goals for this student?			
9	0	1				SE 115. Did the IEP team have available information regarding use of the Supplementary Aids and Services ToolKit?			
10	0	0				SE 125. Do you collaborate with general education teachers to identify training needs related to the provision of supplementary aids and services to students with IEPs in the general education classroom?			
						Topical Area 3: Performance Indicators			
		X				5A. FSA-EFFECTIVE USE OF DISPUTE RESOLUTION Standard: The LEA uses dispute resolution processes for program improvement.			
Y						6. FSA-GRADUATION RATES (SPP) Standard: The graduation rate of the LEA's students with disabilities is comparable to the state graduation rate.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
		X				7. FSA-DROPOUT RATES (SPP) Standard: The dropout rate of the LEA's students with disabilities is comparable to the state dropout rate.			
		X				8A. FSA-SUSPENSION RATES Standard: The LEA's rate of suspensions and expulsions of students with disabilities is comparable to the rate of other LEAs in the state.			
	N					11. FSA-LEAST RESTRICTIVE ENVIRONMENT (SPP) Standard: Students with disabilities are provided for in the least restrictive environment	Current data shows the LEA has met the SPP target. An improvement plan is not needed.	07/26/2022 LEA Representative Intermediate Unit Representative PaTTAN Representative BSE Adviser	06/20/2022
Y						16. FSA-PARTICIPATION IN PSSA AND PASA (SPP) Standard: The LEA's population of students who participate in state assessment is comparable with the state data.			
Y						16A. FSA-LOCAL ASSESSMENT			
						Topical Area 4: Evaluation and Reevaluation Process and Content			
						CONSENT AND WAIVER REQUIREMENTS FOR EVALUATION/REEVALUATION			
						PERMISSION TO EVALUATE (File Reviews)			
1	0	9				FR 153. PTE-Consent Form is present in the student file			
1	0	9				FR 154. Demographic data			
1	0	9				FR 155. Reason(s) for referral for evaluation			
1	0	9				FR 156. Proposed types of tests and assessments			
1	0	9				FR 157. Contact person's name and contact information			
1	0	9				FR 158. Parent signature or documentation of reasonable efforts to obtain consent			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 159. Parent has selected a consent option			
						PERMISSION TO REEVALUATE (File Reviews)			
8	0	2				FR 194. PTRE-Consent Form is present in the student file			
7	1	2			13%	FR 195. Demographic data	The LEA will review documentation of demographics and accuracy of paperwork. Evidence of Change: Random review of files will be conducted.	07/26/2022 LEA Representative Intermediate Unit Representative PaTTAN Representative BSE Adviser	07/07/2022
8	0	2				FR 196. Reason for reevaluation			
8	0	2				FR 197. Types of assessment tools, tests and procedures to be used			
8	0	2				FR 198. Contact person's name and contact information			
8	0	2				FR 199. Parent has selected a consent option			
8	0	2				FR 200. Parent signature or documentation of reasonable efforts to obtain consent			
						AGREEMENT TO WAIVE REEVALUATION (File Reviews)			
0	0	10				FR 201. Agreement to Waive Reevaluation is present in the student file			
0	0	10				FR 202. Waiver was completed within required timelines (3 years (2 years for any ID student or any student placed in an Approved Private School) from date of ER, prior RR, or Agreement to Waive RR)			
0	0	10				FR 203. Reason reevaluation is not necessary at this time is included			
0	0	10				FR 204. Contact person's name and contact information			
0	0	10				FR 205. Parent has selected a consent option			
0	0	10				FR 206. Parent signature			
						EVALUATION REPORT (INITIAL) (File Reviews)			
1	0	9				FR 160. ER is present in the student file			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 161. Evaluation was completed within timelines			
1	0	9				FR 162. A copy of the ER was disseminated to parents at least 10 school days prior to meeting of the IEP team (unless this requirement is waived by parent in writing)			
1	0	9				FR 163. Demographic data			
1	0	9				FR 164. Date report was provided to parent			
1	0	9				FR 165. Reason(s) for referral			
1	0	9				FR 166. Reason(s) for referral reflect the reason(s) listed on the PTE-Consent Form			
1	0	9				FR 167. Evaluations and information provided by the parents of the student (or documentation of LEA's attempts to obtain parent input)			
1	0	9				FR 168. Teacher observations and observations by related service providers, when appropriate			
1	0	9				FR 169. Recommendations by teachers			
1	0	9				FR 170. The student's physical condition (including health, vision, hearing); social or cultural background; and adaptive behavior relevant to the student's suspected disability and potential need for special education			
1	0	9				FR 171. Assessments, including when appropriate, current classroom based assessments, aptitude and achievement tests; local and/or state assessments; behavioral assessments; vocational technical education assessment results; interests, preferences, aptitudes (for secondary transition); etc.			
0	0	10				FR 172. If an assessment is not conducted under standard conditions, description of the extent to which it varied from standard conditions (including if the assessment was given in the student's native language or other mode of communication)			
1	0	9				FR 173. Lack of appropriate instruction in reading			
1	0	9				FR 174. Lack of appropriate instruction in math			
1	0	9				FR 175. Limited English proficiency			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 176. Present levels of academic achievement			
1	0	9				FR 177. Present levels of functional performance			
1	0	9				FR 178. Behavioral information			
1	0	9				FR 179. Conclusions			
1	0	9				FR 180. Disability Category			
1	0	9				FR 181. Recommendations for consideration by the IEP team			
1	0	9				FR 182. Evaluation Team Participants documented			
0	0	10				FR 183. For students evaluated for SLD documentation of Agree/Disagree			
0	0	10				FR 184. Documentation that the student does not achieve adequately for age, etc.			
0	0	10				FR 185. Indication of process(es) used to determine eligibility			
0	0	10				FR 186. Instructional strategies used and student-centered data collected			
0	0	10				FR 187. Educationally relevant medical findings, if any			
0	0	10				FR 188. Effects of the student's environment, culture, or economic background			
0	0	10				FR 189. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
0	0	10				FR 190. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
0	0	10				FR 191. Observation in the student's learning environment			
0	0	10				FR 192. Other data if needed			
0	0	10				FR 193. Statement for all 6 items indicated to support conclusions of the evaluation team			
						REEVALUATION REPORT (File Reviews)			
9	0	1				FR 207. RR is present in the student file			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				FR 208. Reevaluation was completed within timelines (either 60 calendar days from the date of LEA receipt of signed PTRE-Consent Form, excluding summer break, or within 3 years (2 years for any ID student or any student placed in an Approved Private School) of date of ER, prior RR, or Agreement to Waive RR)			
9	0	1				FR 209. A copy of the RR was disseminated to parents at least 10 school days prior to the meeting of the IEP team (unless this requirement was waived by a parent in writing)			
9	0	1				FR 210. Demographic data			
7	2	1			22%	FR 211. Date IEP team reviewed existing evaluation data	The LEA will provide training to special education personnel regarding timelines for correct documentation and accuracy of paperwork. Evidence of Change: LEA will provide SPOC with a calendar of staff workshops and trainings, sign in sheets, and agendas. Random review of files will be conducted.	07/26/2022 LEA Representative Intermediate Unit Representative PaTTAN Representative BSE Adviser	07/07/2022
9	0	1				FR 212. Physical condition, social, or cultural background and adaptive behavior relevant to the student's need for special education			
9	0	1				FR 213. Evaluations and information provided by the parent (or documentation of LEA's attempts to obtain parent input)			
9	0	1				FR 214. Aptitude and achievement tests			
9	0	1				FR 215. Current classroom based assessments and local and/or state assessments			
9	0	1				FR 216. Observations by teacher(s) and related service provider(s) when appropriate			
9	0	1				FR 217. Teacher recommendations			
9	0	1				FR 218. Lack of appropriate instruction in reading			
9	0	1				FR 219. Lack of appropriate instruction in math			
9	0	1				FR 220. Limited English proficiency			
9	0	1				FR 221. Conclusion regarding need for additional data is indicated			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	7				FR 222. Reasons additional data are not needed are included			
9	0	1				FR 223. Determination whether the child has a disability and requires special education			
9	0	1				FR 224. Disability category(ies)			
9	0	1				FR 225. Summary of findings includes student's educational strengths and needs			
9	0	1				FR 226. Summary of findings includes present levels of academic achievement and related developmental needs, including transition needs as appropriate			
9	0	1				FR 227. Summary of findings includes recommendations for consideration by the IEP team regarding additions or modifications to the student's programs			
6	0	4				FR 228. Interpretation of additional data			
2	0	8				FR 229. Documentation that the student does not achieve adequately for age, etc.			
2	0	8				FR 230. Indication of process(es) used to determine eligibility			
2	0	8				FR 231. Instructional strategies used and student-centered data collected			
2	0	8				FR 232. Educationally relevant medical findings, if any			
2	0	8				FR 233. Effects of the student's environment, culture, or economic background			
2	0	8				FR 234. Data demonstrating that regular education instruction was delivered by qualified personnel, including the ESL program, if applicable			
2	0	8				FR 235. Data based documentation of repeated assessments of achievement at reasonable intervals, which was provided to parents			
2	0	8				FR 236. Observation in the student's learning environment			
0	0	10				FR 237. Other data if needed			
2	0	8				FR 238. Statement for all 6 items			
9	0	1				FR 239. Documentation of Evaluation Team Participants			
4	0	6				FR 240. Documentation that team members Agree/Disagree			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
6	0	0	0			P 24. Have you been asked to provide information for your child's evaluation/reevaluation?			
6	0	0	0			P 25. Were you given the opportunity to provide this information in writing or in another way that worked for you?			
5	0	0	1			P 26. Was the information you provided to the school for your child's evaluation considered in your child's Evaluation Report?			
5	0	1	0			P 27. If your child was not reevaluated when required (every 2 years for children with intellectual disability (consent retardation), or any child placed in an Approved Private School, and every 3 years for children with other disabilities) did you agree in writing to waive the reevaluation?			
2	3	0	1			P 51. Have you requested an Independent Educational Evaluation (IEE) for your child to be paid for by the school?			
0	1	5	0			P 52. If you have obtained an IEE for your child, were the results of that evaluation considered by the team?			
0	0	6	0			P 53. Were the results of the IEE included in the school's Evaluation Report for your child?			
3	0	7				SE 119. If this student is not making progress, has he/she been reevaluated and/or has the IEP been reviewed?			
						Topical Area 5: IEP Process and Content			
						INVITATION TO PARTICIPATE IN IEP TEAM OR OTHER MEETING (File Reviews)			
10	0	0				FR 241. Invitation is present in the student file			
10	0	0				FR 242. Invitation to Participate in the IEP Meeting was issued prior to the meeting (or documentation that parent signed waiver to move directly to IEP meeting)			
10	0	0				FR 243. Demographic data			
10	0	0				FR 244. Purpose(s) of the meeting			
7	0	3				FR 245. Transition planning and services – Invitation to parents is checked (age 14, younger if determined appropriate)			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
5	0	5				FR 246. Transition planning and services - if appropriate, evidence that a representative of any participating agency was invited to the IEP team meeting with the prior consent of the parent or student			
7	0	3				FR 247. Transition planning and services – Invitation to student is checked (age 14, or younger if determined appropriate)			
10	0	0				FR 248. Invited IEP team members			
10	0	0				FR 249. Date/time/location of meeting			
10	0	0				FR 250. Parent response, or documentation of parent attendance at the meeting, or documentation of multiple efforts to encourage participation			
						PARENT CONSENT TO EXCUSE MEMBERS FROM ATTENDING IEP TEAM MEETING (File Reviews)			
0	0	10				FR 251. Parent Consent to Excuse Members from Attending the IEP Team Meeting is present in the student file			
0	0	10				FR 252. Demographic data			
0	0	10				FR 253. Form designates required IEP team member(s) for whom attendance is not necessary			
0	0	10				FR 254. Form designates which members will submit written input prior to the meeting			
0	0	10				FR 255. Parent written consent is documented			
					0 0 0	FR 256. The team members excused: a. General Education Teacher b. Special Education Teacher c. Local Education Agency Representative			
						IEP CONTENT (File Reviews)			
10	0	0				FR 257. IEP is present in the student file			
10	0	0				FR 258. IEP was completed within timelines			
10	0	0				FR 259. Demographic data			
10	0	0				FR 260. IEP implementation date			
10	0	0				FR 261. Anticipated duration of services and programs			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
1	0	9				FR 262. If appropriate, LEA and parent agreement to make changes to IEP without convening an IEP meeting			
						DOCUMENTATION OF IEP TEAM PARTICIPATION (File Reviews)			
10	0	0				FR 263. Parents			
7	0	3				FR 264. Student			
10	0	0				FR 265. General Education Teacher			
10	0	0				FR 266. Special Education Teacher			
10	0	0				FR 267. Local Education Agency Representative			
0	0	10				FR 270. Community Agency Representative			
0	0	10				FR 271. Teacher of the Gifted			
0	0	10				FR 272. Written input provided by IEP team member(s) excused from participating in the IEP meeting if the invitation stated they were to provide written input			
10	0	0				FR 273. Copy of Procedural Safeguards Notice was given to parent during the school year			
						SPECIAL CONSIDERATIONS (File Reviews)			
0	0	10				FR 274. If the student is blind or visually impaired, a description of the instruction in Braille and the use of Braille, unless the IEP team determines that such instruction is not appropriate			
0	0	10				FR 275. If the student is deaf or hard of hearing, a communication plan			
3	0	7				FR 276. If the student has communication needs, needs must be addressed in the IEP			
0	0	10				FR 277. If the student requires assistive technology devices and/or services, needs must be addressed in the IEP			
2	0	8				FR 278. If the student has limited English proficiency, the IEP team must consider English as Second Language for provision of FAPE			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	1	9			100%	FR 279. If the student has behaviors that impede his/her learning or that of others, the IEP includes a Positive Behavior Support Plan based on a functional assessment of behavior utilizing positive behavior techniques	The LEA will provide training to special education personnel regarding timelines for correct documentation and accuracy of paperwork. Evidence of Change: LEA will provide SPOC with a calendar of staff workshops and trainings, sign in sheets, and agendas. Random review of files will be conducted.	07/26/2022 LEA Representative Intermediate Unit Representative PaTTAN Representative BSE Adviser	07/07/2022
0	0	10				FR 280. If the student has other special considerations, these are addressed in the IEP			
						PRESENT LEVELS OF ACADEMIC ACHIEVEMENT AND FUNCTIONAL PERFORMANCE (File Reviews)			
10	0	0				FR 281. Student's present levels of academic achievement			
10	0	0				FR 282. Student's present levels of functional performance			
9	0	1				FR 283. Present levels related to current postsecondary transition goals (if student is 14, or younger if determined by IEP team)			
10	0	0				FR 284. Parental concerns for enhancing the education of the student (if provided by parent to the LEA)			
10	0	0				FR 285. How the student's disability affects involvement and progress in the general education curriculum			
10	0	0				FR 286. Strengths			
10	0	0				FR 287. Academic, developmental, and functional needs related to student's disability			
						TRANSITION SERVICES (File Reviews)			
7	0	3				FR 289. Evidence that the measurable postsecondary goal(s) were based on age appropriate transition assessment			
7	0	3				FR 290. An appropriate measurable postsecondary goal or goals that covers education or training, employment, and, as needed, independent living			
7	0	3				FR 291. Evidence that the postsecondary goal or goals that covers education or training, employment, and, as needed, independent living are updated annually			
7	0	3				FR 292. Location, Frequency, Projected Beginning Date, Anticipated Duration, and Person(s)/Agency Responsible for Activity/Service			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
7	0	3				FR 292a. Transition services include courses of study that will reasonably enable the student to meet his/her postsecondary goal(s)			
6	1	3			14%	FR 292b. Transition services in the IEP that will reasonably enable the student to meet his/her postsecondary goal(s)	The LEA will provide training to special education personnel regarding timelines for correct documentation and accuracy of paperwork. Evidence of Change: LEA will provide SPOC with a calendar of staff workshops and trainings, sign in sheets, and agendas. Random review of files will be conducted.	07/26/2022 LEA Representative Intermediate Unit Representative PaTTAN Representative BSE Adviser	07/07/2022
7	0	3				FR 292c. Annual goals are related to the student's transition services			
						PARTICIPATION IN STATE AND LOCAL ASSESSMENTS (File Review)			
10	0	0				FR 293. Documentation of IEP team decision regarding participation in statewide assessments (PSSA/Keystone Exams, ACCESS for ELLS, Alternate ACCESS for ELLS or PASA)			
9	0	1				FR 294. If the student will participate in the PSSA, documentation of IEP team decision regarding participation with or without accommodations			
0	0	10				FR 295. If the student will participate in the PASA, an explanation of why the student cannot participate in the PSSA/Keystone Exams			
0	0	10				FR 296. If the student will participate in the PASA, explanation of why PASA is appropriate			
0	0	10				FR 297. If the student will participate in the PASA, how student's performance will be documented (videotape or written narrative)			
10	0	0				FR 298. Indication of IEP team decision regarding participation in local assessments (local or alternate local)			
10	0	0				FR 299. If the student will participate in local assessments, indication of IEP team decision regarding participation with or without accommodations			
1	0	9				FR 300. If the IEP indicates the student will participate in an alternate local assessment, explanation of why the student cannot participate in the regular assessment			
0	0	10				FR 301. If the student will participate in an alternate local assessment, explanation of why the alternate assessment is appropriate			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						ANNUAL GOALS AND OBJECTIVES (INCLUDING ACADEMIC AND FUNCTIONAL GOALS) (File Reviews)			
10	0	0				FR 302. Measurable Annual Goals			
10	0	0				FR 303. Description of how student progress toward meeting goals will be measured			
10	0	0				FR 304. Description of when periodic reports on progress will be provided to parents			
10	0	0				FR 305. Documentation of progress reporting on Annual Goals			
0	0	10				FR 306. Short Term Objectives			
						SPECIAL EDUCATION/RELATED SERVICES/SUPPLEMENTARY AIDS AND SERVICES/PROGRAMS MODIFICATIONS (File Reviews)			
10	0	0				FR 307. Program Modifications and Specially-Designed Instruction			
8	0	2				FR 308. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations, did the IEP team address those recommendations in development of this IEP			
10	0	0				FR 309. If Program Modifications and Specially Designed Instruction are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
0	0	10				FR 310. If a student attends a Career or Vocational Technical School, evidence that the specially designed instruction addresses the student's needs in Career and Vocational Technical School			
6	0	4				FR 311. If Related Services are included on the IEP, the location, frequency, projected beginning date and anticipated duration of services			
6	0	4				FR 312. If the student's most recent Evaluation Report contained recommendations for the provision of related services, including psychological counseling, did the IEP team address those recommendations in development of this IEP			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 313. If Supports for school personnel are included on the IEP, the personnel to receive support, support, location, frequency, projected beginning date and anticipated duration of services	The LEA will provide training to special education personnel regarding timelines for correct documentation and accuracy of paperwork. Evidence of Change: LEA will provide SPOC with a calendar of staff workshops and trainings, sign in sheets, and agendas. Random review of files will be conducted.	07/26/2022 LEA Representative Intermediate Unit Representative PaTTAN Representative BSE Adviser	07/07/2022
8	1	1			11%	FR 314. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel provided for the student, did the IEP team address those recommendations in development of this IEP	The LEA will provide training to special education personnel regarding timelines for correct documentation and accuracy of paperwork. Evidence of Change: LEA will provide SPOC with a calendar of staff workshops and trainings, sign in sheets, and agendas. Random review of files will be conducted.	07/26/2022 LEA Representative Intermediate Unit Representative PaTTAN Representative BSE Adviser	07/07/2022
0	0	10				FR 315. Support services, if the student is identified as gifted and also is identified as a student with a disability			
9	1	0			10%	FR 316. A conclusion regarding student eligibility for ESY	The LEA will provide training to special education personnel regarding timelines for correct documentation and accuracy of paperwork. Evidence of Change: LEA will provide SPOC with a calendar of staff workshops and trainings, sign in sheets, and agendas. Random review of files will be conducted.	07/26/2022 LEA Representative Intermediate Unit Representative PaTTAN Representative BSE Adviser	07/07/2022
10	0	0				FR 317. Information or data reviewed by the IEP team to support the ESY eligibility determination			
1	0	9				FR 318. Where ESY services were deemed appropriate, annual goals and when appropriate, short term objectives that are to be addressed in the child's ESY program			
1	0	9				FR 319. Where ESY was determined to be appropriate, ESY service to be provided, location, frequency, projected beginning date and anticipated duration of services			
						EDUCATIONAL PLACEMENT (File Reviews)			
9	0	1				FR 320. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the regular education class			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				FR 321. Explanation of the extent, if any, to which the student will not participate with students without disabilities in the general education curriculum			
10	0	0				FR 322. Type of support, by amount (itinerant, supplemental, full-time)			
10	0	0				FR 323. Type of special education supports, e.g. autistic support, emotional support, learning support, etc.			
10	0	0				FR 324. Location of student's program (name of LEA where the IEP will be implemented)			
10	0	0				FR 325. Location of student's program (name of School Building where the IEP will be implemented)			
1	0	9				FR 326. If child will not be attending his/her neighborhood school, reason why not			
						PENNDATA REPORTING FOR EDUCATIONAL ENVIRONMENT (File Reviews)			
10	0	0				FR 327. Completed Section A or Section B			
						IEP DEVELOPMENT			
						INTERVIEW RESULTS (Parent & General Education Teacher)			
6	0	0	0			P 28. Were you invited to participate in your child's most recent IEP team meeting?			
6	0	0	0			P 29. Did you participate in developing the current IEP for your child?			
6	0	0	0			P 30. Was the meeting held at a time and location that was convenient for you?			
3	0	3	0			P 31. If you were unable to participate in person, did the school offer other arrangements for you to participate by phone or through other methods?			
6	0	0	0			P 32. Was the input you provided considered in the development of your child's current IEP?			
6	0	0	0			P 32a. Have you received sufficient training, technical assistance and other support to participate as an IEP team member?			
0	0	6	0			P 32b. If no, what training or support would assist you?			
6	0	0	0			P 33. Were the services you requested for your child considered by the IEP team in the development of your child's current IEP?			
6	0	0	0			P 35. Was the current IEP developed at the IEP meeting?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	1	2	0			P 36. If there was a draft IEP developed prior to the IEP meeting were you provided a copy of the draft either before or at the meeting?			
6	0	0	0			P 37. Were the special education teacher, the general education teacher and the school representative at the IEP meeting?			
0	0	6	0			P 38. If required IEP team members (special education teacher, general education teacher, or LEA) did not attend the meeting, did you agree in writing to them not being there?			
0	0	6	0			P 39. Was written input from the excused IEP team member(s) available to you before the meeting?			
		6	0			P 65. If you did not participate in your child's IEP meeting, what kept you from participating?			
5	0	3				GE 74. Did you attend the most recent IEP meeting for this student or have the opportunity to provide input?			
2	2	4				GE 75. Did you recommend any needed supports to implement the current IEP for this student?			
2	0	6				GE 76. Were those recommendations considered by the IEP team?			
8	0	0				GE 86. When a student with a disability is included in your class do you have the opportunity to provide information to the IEP team?			
6	2	0				GE 87. Do you provide progress monitoring data as part of the IEP development process?			
						IEP CONTENT			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
6	0	0	0			P 40. Did the IEP team consider the recommendations that were made in your child's most recent evaluation, including all recommendations that were made by the evaluation team for special education, related services, and supports for school personnel?			
6	0	0	0			P 41. Did the IEP team accept or reject the evaluation team's recommendations for special education, related services, and supports for school personnel for appropriate educational reasons.			
8	0	0				GE 81. Are this student's goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
8	0	0				GE 82. Is the specially designed instruction in this student's current IEP appropriate to meet his/her educational needs?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
8	0	0				GE 83. Is the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 98. Unless otherwise specified in the student's IEP, is the length of this student's instructional day the same as nondisabled students?			
10	0	0				SE 102. Is the specially-designed instruction in the current IEP appropriate to meet this student's educational needs?			
10	0	0				SE 103. Are the student's annual goals based on the PA Standards/PA Common Core or, if appropriate, alternate standards?			
2	0	8				SE 104. If appropriate, are the student's annual goals based on functional performance?			
9	0	1				SE 106. If the student's most recent Evaluation Report contained recommendations for modifications and accommodations did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
9	0	1				SE 107. If the student's most recent Evaluation Report contained recommendations for provision of related services, including psychological counseling, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
9	0	1				SE 108. If the student's most recent Evaluation Report contained recommendations for program modifications or supports for school personnel that will be provided for the student, did the IEP team address those recommendations in development of the student's current IEP and accept or reject the ER recommendations for appropriate educational reasons?			
10	0	0				SE 112. Was it an IEP team decision as to whether this student would participate in the PSSA/Keystone Exams, PASA, and other district-wide/charter school-wide assessments?			
8	2	0				SE 117. Is this student making progress in meeting the annual goals of his/her current IEP?			
9	0	1				SE 117a. In your opinion, is this student benefiting from participation in the general education classroom?			
0	0	1				SE 117b. If yes, in what ways?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
						<p>Socialization, exposure to grade level peers. Modeling of typical peers. Social aspect. It is good for student to interact with peers. Being exposed to the grade level content and interaction with non-disabled peers. Exposure to grade level materials, gives familiarity to what you should be learning, helps bring up to grade level. Modeling, peer interaction, getting exposed to same instruction as peers. Helps to continue to reinforce curriculum strategies, connection with other students. Significant progress in specific area, on cusp of grade level exposure, very valuable and very social student, likes technology and is savvy and a great way to show off skills to peers. Good challenge, able to interact socially with peers, good models, productive struggle.</p>			
0	0	10				SE 117c. If no, what does this student need that he/she is not receiving?			
10	0	0				SE 118. Is the progress on annual goals recorded and reported to the parent based on objective and measurable data?			
						IEP IMPLEMENTATION			
						INTERVIEW RESULTS (Parent, General & Special Education Teacher)			
6	0	0	0			P 48. Were the special education and related services in your child's current IEP provided within 10 school days of the completion of the IEP?			
6	0	0	0			P 49. Are the special education and related services included in your child's current IEP provided at no cost to you?			
					5 0 0 1 0 0	<p>P 57. When all students in the school receive a report card, I also receive a progress report on my child's IEP goals.</p> <p>Always Sometimes Rarely Never Don't Know Does not Apply</p>			
						P 58. My child's progress is reported to me by the school in a manner that I understand.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					5 0 0 1 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
5	0	0	1			P 64. My child is receiving the supports and services agreed upon at the IEP meeting.			
6	0	2				GE 77. If supports for school personnel are included in the student's current IEP, has the LEA provided those supports?			
7	0	1				GE 79. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
3	1	4				GE 79a. In the most recent IEP meeting for this student, did you discuss whether the student could be educated in a general education classroom for the entire school day?			
1	3	4				GE 79b. In the most recent IEP meeting, did the IEP team recommend removal of this student from the general education classroom for any part of the school day?			
0	0	7				GE 79c. If yes, what reasons were discussed for recommending removal? More support and service.			
0	0	7				GE 79d. If yes, how was the amount of time that this student would be removed from the general education classroom decided? Team determined.			
3	1	4				GE 79e. In the most recent IEP meeting, did the IEP team discuss whether this student could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
2	0	6				GE 84. If appropriate, are you implementing the positive behavior support plan for this student as written in the current IEP			
5	0	3				GE 92. If a student with an IEP is having behavioral difficulties in your classroom, do you address the behavior in your classroom rather than sending him/her back to the special education classroom to address the behavior issue unless indicated otherwise in the student's IEP?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
10	0	0				SE 105. Are the supplementary aids and services, including program modifications and specially designed instruction in the student's current IEP, being provided?			
10	0	0				SE 109. Is this student receiving the type and amount of special education instruction and related services specified in his/her current IEP?			
10	0	0				SE 110. Was this student's current IEP implemented no later than 10 school days after its completion or no later than the IEP implementation date?			
10	0	0				SE 111. If supports for school personnel are included in this student's current IEP, has the LEA provided those supports?			
10	0	0				SE 113. If required, were the testing accommodations included in this student's current IEP implemented?			
9	0	1				SE 114. Was the placement decision made by the IEP team after the annual goals, specially designed instruction, and related services were developed?			
9	0	1				SE 120. Is this student receiving the supports and services agreed upon in his/her current IEP, including related services?			
						PROVISION OF ESY AND RELATED SERVICES INTERVIEW RESULTS (Parent & Special Education Teacher)			
6	0	0	0			P 42. If your child's current IEP includes psychological counseling as a related service, and he/she receives these services, including transportation, are they provided at no cost to you?			
5	0	0	1			P 43. Was your child's need for extended school year (ESY) – which means services over the summer or during breaks from the regular school calendar - discussed at an IEP meeting?			
4	1	0	1			P 44. Did you receive an explanation of what would make your child eligible for ESY services?			
4	0	2	0			P 45. Did you agree with the IEP team's conclusion about your child's eligibility for ESY services?			
0	0	6	0			P 46. If you did not agree with the decision on ESY eligibility, were you given a written notice (NOREP/PWN) explaining that you could ask for a due process hearing?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
3	0	3	0			P 47. If your child was determined to be eligible for ESY services, did the IEP team decide upon the goals and services needed for the ESY program?			
10	0	0				SE 121. Was the consideration of ESY eligibility discussed during this student's current IEP meeting?			
3	0	7				SE 122. If this student was determined to be ESY eligible, did the IEP team determine what goals and services were needed and include them in the IEP?			
0	0	10				SE 122a. At the most recent IEP meeting, did the IEP team discuss the development of a plan to transition this student back into the school district (or charter school if student is enrolled in a charter school) with supplementary aids and services?			
0	0	10				SE 122b. Are staff from the home district (or charter school if student is enrolled in a charter school) involved with the planning and implementation of this student program?			
0	0	10				SE 122c. Does this student go on field trips, attend school functions or participate in extracurricular activities with his/her same age/grade peers who are non-disabled?			
0	0	10				SE 122d. Does this student need supplementary aids and services to participate in non-academic and/or extra-curricular activities?			
0	0	10				SE 122e. If yes, are needed supplementary aids and services being provided to this student?			
0	0	10				SE 122f. Are there routine opportunities for this student to interact with non-disabled peers that are planned and/or facilitated by school personnel?			
						SECONDARY TRANSITION (Parent & Special Education Teacher)			
5	0	1	0			P 50. If your child is age 14 or older was he/she invited to participate in the IEP meeting for transition planning?			
3	3	0	0			P 50a. In the most recent IEP meeting for your child, did you discuss whether your child could be educated in a general education classroom for the entire school day?			
1	4	0	1			P 50b. In the most recent IEP meeting, did the IEP team recommend removal of your child from the general education classroom for any part of the school day?			
0	0	5	0			P 50c. If yes, what reasons were discussed for recommending removal? Additional support and service.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	5	0			P 50d. If yes, how was the amount of time that your child would be removed from the general education classroom decided? Team decision.			
4	1	0	1			P 50e. In the most recent IEP meeting, did the IEP team discuss whether your child could be educated satisfactorily in a general education classroom for the entire school day with supplementary aids and services?			
4	1	1	0			P 50f. In your opinion, is your child benefiting from participation in the general education classroom?			
0	0	2	0			P 50g. If yes, in what ways? Does well when provided with accommodations. With smaller groups, it is very helpful, works better with focus. Social with peers, and doesn't look different. Can gain understanding of general education curriculum.			
0	0	5	0			P 50h. If no, what does your child need that he/she is not receiving in the class? Small classes work. Hasn't been in the regular class for a long time and do not want my child in the regular education classroom.			
					4 0 0 1 0 1	P 59. I am satisfied with the transition services developed for my child. Always Sometimes Rarely Never Don't Know Does not Apply			
					4 1 1 0 0 0	P 60. My child is learning skills that will lead to a high school diploma and further education and/or employment. Always Sometimes Rarely Never Don't Know Does not Apply			
9	0	1				SE 116. Were this student's desired post school outcomes considered when the IEP team developed the annual goals?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	0	1				SE 123. Where appropriate, does the LEA invite a representative of a participating agency that is likely to be responsible for providing or paying for transition services to the IEP meeting?			
						Topical Area 6: NOREP/PWN			
						(File Reviews)			
10	0	0				FR 328. NOREP/PWN is present in the student file			
10	0	0				FR 329. Demographic data			
10	0	0				FR 330. Type of action taken			
9	1	0			10%	FR 331. A description of the action proposed or refused by the LEA	The LEA will provide training to special education personnel regarding timelines for correct documentation and accuracy of paperwork. Evidence of Change: LEA will provide SPOC with a calendar of staff workshops and trainings, sign in sheets, and agendas. Random review of files will be conducted.	07/26/2022 LEA Representative Intermediate Unit Representative PaTTAN Representative BSE Adviser	07/07/2022
10	0	0				FR 332. An explanation of why the LEA proposed or refused to take the action			
9	1	0			10%	FR 333. A description of the other options the IEP team considered and the reason why those options were rejected	The LEA will provide training to special education personnel regarding timelines for correct documentation and accuracy of paperwork. Evidence of Change: LEA will provide SPOC with a calendar of staff workshops and trainings, sign in sheets, and agendas. Random review of files will be conducted.	07/26/2022 LEA Representative Intermediate Unit Representative PaTTAN Representative BSE Adviser	07/07/2022
10	0	0				FR 334. Description of each evaluation procedure, assessment, record or report used as the basis for proposed action or action refused			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
9	1	0			10%	FR 335. Description of other factor(s) relevant to LEA's proposal or refusal	The LEA will provide training to special education personnel regarding timelines for correct documentation and accuracy of paperwork. Evidence of Change: LEA will provide SPOC with a calendar of staff workshops and trainings, sign in sheets, and agendas. Random review of files will be conducted.	07/26/2022 LEA Representative Intermediate Unit Representative PaTTAN Representative BSE Adviser	07/07/2022
9	1	0			10%	FR 336. Educational placement recommended (including amount and type)	The LEA will provide training to special education personnel regarding timelines for correct documentation and accuracy of paperwork. Evidence of Change: LEA will provide SPOC with a calendar of staff workshops and trainings, sign in sheets, and agendas. Random review of files will be conducted.	07/26/2022 LEA Representative Intermediate Unit Representative PaTTAN Representative BSE Adviser	07/07/2022
10	0	0				FR 337. Signature of school district superintendent or charter school CEO or designee			
10	0	0				FR 338. Parent signature or documentation of reasonable efforts to obtain consent (e.g. mailed to parents, certified mail, visit to the parent's home, etc.)			
10	0	0				FR 339. Parent has selected a consent option			
9	1	0			10%	FR 340. NOREP/PWN reflects the educational placement indicated on the student's IEP	The LEA will provide training to special education personnel regarding timelines for correct documentation and accuracy of paperwork. Evidence of Change: LEA will provide SPOC with a calendar of staff workshops and trainings, sign in sheets, and agendas. Random review of files will be conducted.	07/26/2022 LEA Representative Intermediate Unit Representative PaTTAN Representative BSE Adviser	07/07/2022
						INTERVIEW RESULTS (Parent)			
3	0	3	0			P 34. If services that you requested for your child were rejected by the school, did you receive a written notice (NOREP/PWN) explaining why the request was rejected?			
						P 61. If I don't understand my child's educational rights, and I inquire about them, someone from the school takes the time to explain them to me.			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					5 1 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
						Topical Area 7: Additional Interview Responses			
						INTERVIEW RESULTS (Parent & Special Education Teacher)			
					5 0 0 1 0 0	P 54. I am a partner with school personnel when we plan my child's education program. Always Sometimes Rarely Never Don't Know Does not Apply			
		0	0		1 2 2 2 2	P 66. Tell me anything you really like about your child's special education program. a. modifications g. staff open to suggestions, good communication i. support services k. staff's understanding and attitude n. other			
		1	2		3	P 67. Tell me anything you would like to change about the program. n. other			
		0	0		3 1 2	P 68. The school explains what options parents have if the parent disagrees with a decision of the school. a. Very strongly agree b. Strongly agree c. Agree			
						P 69. Additional comments about your child's program.			
10	0	0				SE 101. Do you hold the required certification to implement this student's program?			
10	0	0				SE 101a. Have you received sufficient training, technical assistance and other support to teach this student?			

Y	N	NA	DK	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
0	0	10				SE 101b. If no, what training or support would assist you?			
						Topical Area 8: Other Non-compliance Issues			
						Topical Area 9: Other Improvement Plan Issues			

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) the School will 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.



**Esperanza English Institute and Esperanza Cyber School
Articulation Agreement 2023 -2024**

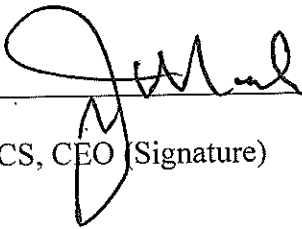
Esperanza College of Eastern University offers its English learning program titled Esperanza English Institute (EEI), which is an intensive English language teaching program aimed at English language development. It is offered through five technically structured levels with professional Instructors with the ultimate goal of preparing students for the start of university studies at Esperanza College.

This document serves as an articulation agreement between the Esperanza College EEI Program and Esperanza Cyber Charter School (ECCS) for the academic school year 2023-2024.

EEI utilizes the Ventures English Learning Program. This is a Level 0 to 4 program. It is a standards-based, integrated skills series for adult education, aligned to WIOA, NRS, English Language Proficiency, and College and Career Readiness standards. The books cover lessons in culture, speaking, reading and writing tips.

- ECCS informs and recruits the parents that will participate in the program given the specific number of grants available to members of the ECCS ELD immigrant family community.
- ECCS will submit payment to Esperanza College for enrollment of ECCS ELD families.
- EEI program staff will receive and schedule time for the ECCS recommended students to complete the program enrollment form.
- EEI program staff will determine placement level of students.
- EEI will provide "Ventures" textbook and workbook to students as per our internal procedures on the first day of class.
- EEI will provide instructors; classrooms according to the schedule of EEI program and class levels.
- EEI classes are offered, 2x per week: M&W, Levels 1, 2, 3; or T&TH, Levels Basic (0) and Advanced (4). These schedules as informed above are set already based on the level taught, and not offered as a choice to students.
- EEI's semester are 14 weeks long. Next session begins on February 5th, 2024.
- EEI classes are offered at a set cost; \$350 per session and includes students' textbook and workbook.

- EEI provides a certificate of completion at the end of each session.
- EEI sessions are offered in Fall- starting in mid-September; Spring- starting in mid-February; and Summer-starting in the month of May.
- EEI students are responsible for their own transportation and arrangements to attend class.



ECCS, CEO (Signature) 2/1/24

Date

Marilyn Marsh 1/31/2024

Date
Esperanza College, Executive Dean (Signature)

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 2023-2024 academic year beginning August 2023 through June 30, 2024, with two renewal options upon continued funding for academic years 24/25 and 25/26.

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 12,000 unique clients annually with a budget of \$26 million. 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.

Rafaal Arismendi

Congreso de Latinos Unidos

August 4, 2023

Date

Esperanza Cyber Charter High School

Date

**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:

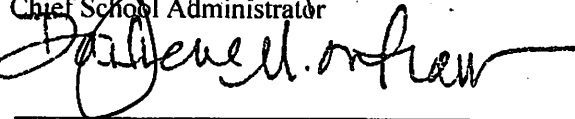
- a. No later than thirty days prior to the deadline for submitting the annual report, the chief school administrator shall submit the report to the police department with jurisdiction over the relevant school property. The police department shall review the report and compare the data regarding criminal 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



Chief Law Enforcement Authority

Esperanza Cyber Charter School

School Entity

Philadelphia Police Department

Law Enforcement Authority

Board Affirmation Statement

Esperanza Cyber Charter School

4261 N. 5th Street

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.

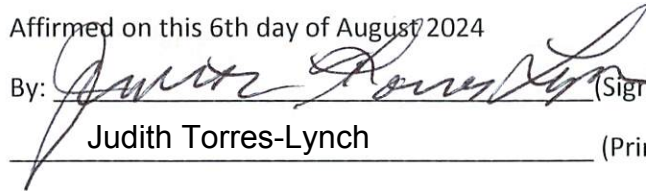
1. Signature of President of the governing board and date signed for each section.
2. Upload Board Affirmation document which includes the Board President's signature and date signed.

Charter Annual Report Affirmation

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

Affirmed on this 6th day of August 2024

By:

 (Signature of Board President)

Judith Torres-Lynch (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.

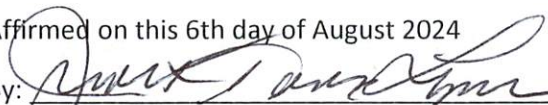
The Charter School Law provides for the powers, requirements, and establishment of charter schools. The Charter School Law was passed to provide opportunities to teachers, parents, pupils and community members to establish and maintain schools that operate independently from the existing school district 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 6th day of August 2024

By:

 (Signature of Board President)

Judith Torres-Lynch (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 6th day of August 2024

By:  (Signature of Board President)

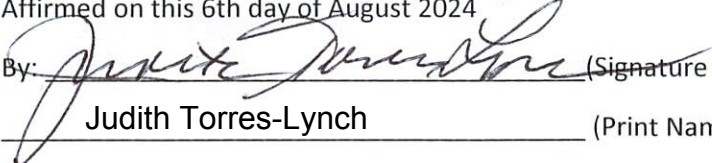
Judith Torres-Lynch (Print Name)

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 6th day of August 2024

By:  (Signature of Board President)
Judith Torres-Lynch (Print Name)

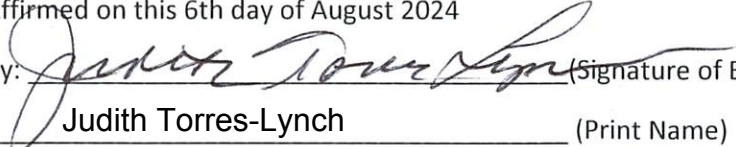
Esperanza Cyber Charter School Board of Trustees

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 6th day of August 2024

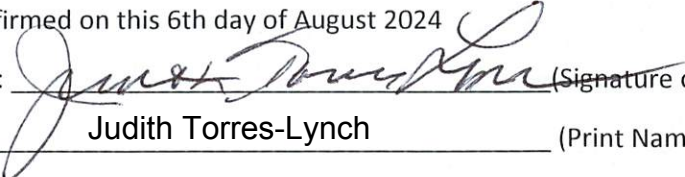
By:  (Signature of Board President)
Judith Torres-Lynch (Print Name)

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 6th day of August 2024

By:  (Signature of Board President)
Judith Torres-Lynch (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).

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