



## Board of Trustees Calendar 2020-2021

<b>August 6, 2020</b>	Board of Trustees Retreat 9am-1pm
<b>October 29, 2020</b>	Board of Trustees Meeting 3:30pm
<b>December 17, 2020</b>	Board of Trustees Meeting 3:30pm
<b>February 25, 2021</b>	Board of Trustees Meeting 3:30pm
<b>April 29, 2021</b>	Board of Trustees Meeting 3:30pm
<b>June 10, 2021</b>	Board of Trustees Meeting 3:30pm

All Board of Trustees Meeting are held at 301 W. Hunting Park Avenue, Philadelphia PA 19140 in the school library. Alternatively, they will be held virtually.

Complete the following information for all professional staff members.

Staff No.	Name of employee (List all names in alphabetical order)	Social Security # / Certificate #	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	Stacy Adams		Instructional Grades PK-4	4th	4th Grade Teacher	990	100%	0%
2	Synae Allen		HQT, BA Biology Basis of Behavior, <b>Emergency Certification General Science and Biology</b>	9th	Science Teacher	990	100%	0%
3	Chall'ee Allen		K-6,Sped PK-12	7th-12th	HS ELA			
4	Ronda Atwater		ELA 7-12, (Music PK-12)	7th-12th	Creative Writing, Postcolonial Literature, AP Literature	99000%	100%	0%
5	Morgan Baker		4-8 Science, <b>Emergency Certification Chemistry 7-12</b>	9th-12th	Biology Systems 7-12, General Biology, Chemistry 7-12	990	100%	0%
6	Jamey Barber		4-8 Science, 4-8 ELA, 4-8 Social Studies, Technology Education PK-12, Bus-Computer-Info Tech PK-12	7th-12th	Technology Education PK-12	990	100%	0%
7	Thomas Broom		SS 7-12	7th-12th	World Studies, Sociology	990	100%	0%
8	Daniel Cote		SS 7-12, Sped PK-12	K-12th	Special Education Coordinator	990	100%	0%
9	Breanna Darden		Grades PK-4 <b>RESIGNED</b>	PK-4	Kindergarten Teacher	200	100%	0%
10	Zachary Devlin		Principal PK-12, PK-4, ESL PK-12	K-5th	K-5 Principal	990	100%	0%
11	Andrew Dinsmore		ELA 7-12	7th-12th	7/8 ELA	990	100%	0%
12	Todd Fausnacht		Math 4-8, ELA 4-8, Ed Specialist Counselor PK-12	7th-12th	School Counselor K-12	990	100%	0%
13	Elsie Garcia		Math 7-12	7th-12th	Algebra, Geometry, Pre-calculus,	990	100%	0%
14	Kellieanne Gazak		Special Education PK-12	K-12th	Special Education: Learning Support MS	990	100%	0%
15	Christina Gomez		Grades PK-4	PK-4	1st Grade Teacher	990	100%	0%
16	Ydaliza Gomez		Ed Specialist Counselor PK-12	K-12th	School Counselor K-12	990	100%	0%
17	James Grammond		Intern Social Studies 7-12	7th-12th	8th Math (Algebra Readiness), 9th World Studies	990	100%	0%
18	Laurel Grau		Elementary PK-6	PK-6	Kindergarten Teacher	640	100%	0%
19	Christine Gross		SS 7-12, Science 6-9, K6, English 6-9	6 Grade	6th Math/Science	990	100%	0%
20	Jessica Grous				Elementary Teacher	990	100%	0%
21	Adrian Gutierrez-Sanchez		Instructional I English 7-12	9th-12th	HS ELD Teacher	990	0%	100%
22	Heather High-Kennedy		ELA 7-12	7th-12th	Postcolonial Literature, Digital Journalism I	990	100%	0%
23	Michael Hopkins		Social Studies and ESL PK-12	7th-12th	ELD Teacher	990	100%	0%
24	Abigail Huber		SS 7-12	7th-12th	American Studies, Political Science & Economics	990	100%	0%
25	Susan Hunt		Biology 7-12 <b>RESIGNED</b>	7th-12th	Science/ Theater Teacher	200	100%	0%
26	Alexander Isham		ESL PK-12, Social Studies 7-12	7th-12th	Social Studies/ ESL teacher	990	100%	0%
27	John Kenney		SS 7-12, ELA 7-12, <b>Emergency Certification ESL Specialist &amp; General Science</b>	7th-12th	ELD Social Studies	990	100%	0%

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28	Nathan Killbride		Science 4-8, ELA 4-8	4th-8th	ES/MS Reading RTI	990	100%	0%	
29	Alexa Koletas		N-3, K-6	K-5th	3rd grade, lead	990	100%	0%	
30	Kelly Krelove		General Science 7-12	7th-12th	7/8 Science, MS lead	990	100%	0%	
31	Claudia Lamk		Spanish Pk-12 (K6)	9th-12th	HS Spanish 1 & 2	990	100%	0%	
32	Kimberly Levine		Elementary K-6	K-6	Elementary Teacher	510	100%	0%	
33	Kaela Lind		ELA 7-12	7th-12th	Cultural Perspectives & Comtemporany American Literature	990	100%	0%	
34	Megan Lomax		PK-4	Kindergarte n	Kindergarten Teacher	990	100%	0%	
35	Sarah Loraine		School Psychologist	RESIGNED	K-12th	Special Ed: School Psychologist		100%	0%
36	John Loughran		Social Studies 7-12, English 7-12	7th-12th	HS Social Studies Teacher	990	100%	0%	
37	John Madden		Principal, Supervisor Sped, Supervisor CI	K-12th	Director Of Instructional Support	990	100%	0%	
38	Dr. Jon Marsh		Principal, Superintendent	K-12th	CEO	990	100%	0%	
39	Melissa Miller		Instructional I Mathmatics 7-12, Instructional II Mathmatics 7-12		HS Math Teacher		100%	0%	
40	Tico Moore		Sped Pk-12, English 7-12	7th-12th	MS ELA Special Education Teacher	990	100%	0%	
41	John Mosley		K6, ESL	6th-12th	6th ELA/SS, ESL support grades 3-8	990	100%	0%	
42	Nymira Nelson		Instructional I Grades PK-4 (2825), Instructional I Reading Specialist PK-12	Kindergarte n	Kindergarten Teacher	990	100%	0%	
43	Kayoda Ogunsola		Instructional Social Studies 7-12	7th-12th	HS Social Studies Teacher	990	100%	0%	
44	Christopher Ostapchuk		ELA 7-12	7th-12th	Genre Studies	990	100%	0%	
45	Joseph Papeika		Principal	6th-12th	DOI Grades 6-12 & Social Studies 7-12	990	100%	0%	
46	Jessica Pedlow		ELA 7-12	7th-12th	Contemporary American Literature, Literature Keystone Project, ELA Department Chair	990	100%	0%	
47	Michael Peragallo		Music PK-12	K-12th	MS Music, HS Music I & II	990	100%	0%	
48	Katherine Raiguel		Math 7-12,	7th-12th	Algebra I, Algebrar II, Algebra I Keystone Project	990	100%	0%	
49	Nikisha Rogers		Special Education PK-8, Grades PK-4	K-8	Special Education Elementary Teacher	990	100%	0%	
50	Stephanie Rossi		Elementary K-6	K-6	5th Grade Teacher	990	100%	0%	
51	Joseph Rozek		Biology 7-12	7th-12th	HS Environmental Science & General Biology	990	100%	0%	
52	Elizabeth Santana		PK-4, ESL PK-12	K-4th	Grade 4 Teacher	990	100%	0%	
53	Keana Schoennagle		Elementary & Secondary School Counselor PK-12	PK-12	School Counselor K-12	990	100%	0%	
54	Daniel Schroeder		Biology 7-12	K-12th	Tech Coordinator	990	100%	0%	

Staff No.	Name of employee (List all names in alphabetical order)	Social Security # / Certicate #	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
55	Hannah Seabrooks		Elementary K-6	K-6	2nd Grade Teacher	990	100%	0%
56	Lauren Servais		SS 7-12	7th-12th	7/8 Social Studies	990	100%	0%
57	Stacy Sloat		K-8 Specials Teacher		K-8 Specials Teacher		100%	0%
58	Danielle Springer		<b>Emergency Certification Math 7-12 &amp; Sped PK-8 &amp; 7-12</b>	7th-12th	Special Education Math	990	0%	100%
59	Daniel Steinmetz		Social Studies 7-12, SPED Teacher 7-12	7th-12th	Special Education Social Studies Teacher	990	100%	0%
60	Lori Sweeney		Health and Physical Education PK-12	7th-12th	Health & PE Teacher	990	100%	0%
61	Jemaine Washington		<b>Emergency Certification 7-12 Biology</b>	7th-12th	HS Biology Teacher	990	0%	100%
62	Jennifer Wheeler		K6, ELA 6-9	K-6th	5th grade teacher	990	100%	0%
63	Rosalie Williams		English 7-12	7th-12th	MS Math Teacher	990	100%	0%
64	Joy Witter		Elementary Teacher	K-5th	5th grader teacher	670	0%	100%
65	Damaris Zayas		ELA 7-12, ESL PK-12	7th-12th	ELD ELA, ELD lead, ELD Intervention, ELD Coordinator	990	100%	0%

Total Number of Administrators = 17 (do not include CEO (certified) 1  
Total Number of Teachers= 58 Counselors=3 School Nurses 1 Others \_\_\_\_\_  
Total Number of Professional Staff=65

PA Department of Education, 333 Market Street, Harrisburg, PA 17126-0333

## **Cash Management Federal Programs**

Generally, the school district receives payment from the Pennsylvania Department of Education (PDE) on a reimbursement basis. In some circumstances, the district may receive an advance of federal grant funds. This attachment addresses responsibilities of the district and district staff under those alternative payment methods. In either case, the district shall maintain accounting methods and internal controls and procedures that assure those responsibilities are met.

### **Payment Methods**

#### **Reimbursements**

The school district will initially charge federal grant expenditures to nonfederal funds. The Business Manager will request reimbursement for actual expenditures incurred under the federal grants quarterly.

Such requests shall be submitted with appropriate documentation and signed by the requestor.

Requests for reimbursements will be approved by the Business Manager.

Reimbursement will be submitted on the appropriate form to the PDE portal. All reimbursements are based on actual disbursements, not on obligations. PDE will process reimbursement requests within the timeframes required for disbursement.

Consistent with state and federal requirements, the school district will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for PDE to review upon request.

Reimbursements of actual expenditures do not involve interest calculations.

#### **Advances**

When the district receives advance payments of federal grant funds, it must minimize the time elapsing between the transfer of funds to the district and the expenditure of those funds on allowable costs of the applicable federal program. (2 CFR Sec. 200.305(b)) The district shall attempt to expend all advances of federal funds within seventy-two (72) hours of receipt.

When applicable, the district shall use existing resources available within a program before requesting additional advances. Such resources include program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds. (2 CFR Sec. 305(b)(5))

The district shall hold federal advance payments in insured, interest-bearing accounts.

**Interest**

The school district is permitted to retain for administrative expense up to \$500 per year of interest earned on federal grant cash balances. Regardless of the federal awarding agency, interest earnings exceeding \$500 per year shall be remitted annually to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either Automated Clearing House (ACH) network or a Fedwire Funds Service payment. (2 CFR Sec. 200.305(b)(9))

Pursuant to federal guidelines, interest earnings shall be calculated from the date that the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by the district. Consistent with state guidelines, interest accruing on total federal grant cash balances shall be calculated on cash balances per grant and applying the actual or average interest rate earned.

Remittance of interest shall be responsibility of the Business Manager.

**ESPERANZA CYBER CHARTER SCHOOL**  
**Financial Statements**  
**June 30, 2020**  
**(With Summarized Comparative Financial Information for the Year Ended June 30, 2019)**  
**With Independent Auditor's Reports**

**Esperanza Cyber Charter School**  
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**June 30, 2020**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees,  
Esperanza Cyber Charter School:

### Report on the Financial Statements

We have audited the accompanying 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, 2020, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Esperanza Cyber Charter School as of June 30, 2020, 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.

### Report on Summarized Comparative Information

We have previously audited Esperanza Cyber Charter School's June 30, 2019 financial statements and we have expressed an unmodified audit opinion on those financial statements in our audit report dated October 24, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019 is consistent, in all material respects, with the audited financial statements from which it is has been derived.

### Other Matters

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, the schedule of revenues, expenditures and changes in fund balances budget and actual – governmental funds, the schedules of proportionate share of PSERS net pension liability and contributions, and schedule of proportionate share of PSERS OPEB liability and contributions on pages 3 through 6 and pages 29 through 31 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards* Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2020 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, 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 Esperanza Cyber Charter School's 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 Esperanza Cyber Charter School's internal control over financial reporting and compliance.



November 24, 2020

# Esperanza Cyber Charter School

## Management's Discussion and Analysis (Unaudited)

### June 30, 2020

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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, 2020. 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 \$20,826 in non-cash expense related to plan administrative performance in addition to the required cash contributions of \$347,997. PSERS is reporting a total net pension liability of \$46,782,608,000 as of June 30, 2019. All public schools in Pennsylvania are required to record a proportionate share of the liability in their financial statements. Management is of the opinion that it is highly unlikely the School will ever be required to pay this liability.
- During the year ended June 30, 2018, the School was required to adopt GASB 75 relative to its participation in the PSERS' Health Insurance Premium Assistance Program. The Commonwealth controls all aspects of the plan including assets and administration. The School makes contributions as defined by the Commonwealth. With the adoption of GASB 75, the School is required to record a liability for its proportionate share of the PSERS other postemployment benefit plan ("OPEB") and expenses related to the performance of plan administration against its goals. The School also recorded \$29,492 in non-cash income related to plan administrative performance in addition to the required cash contributions of \$8,640. PSERS' Health Insurance Premium Assistance Program is reporting a total net OPEB liability of \$2,126,842,000 as of June 30, 2019. All public schools in Pennsylvania are required to record a proportionate share of the liability in their financial statements. Management is of the opinion that it is highly unlikely the School will ever be required to pay this liability.
- At the close of the current fiscal year, the School reported ending net position of \$1,800,213. There was an increase in net position of \$1,227,616 for the activities of the year ended June 30, 2020.
- The School experienced better than expected enrollment numbers for the year. There was an average of 613 regular education students and 179 special education students enrolled for the year against a plan of 402 regular education students and 103 special education students.
- The School's cash balance at June 30, 2020 was \$3,560,880, representing an increase of \$1,854,116 from June 30, 2019.

#### Overview of the Financial Statements

The discussion and analysis are intended to serve as an introduction to the School's basic financial statements. The School's basic financial statements as presented comprise four components: management's discussion and analysis (this section), the basic financial statements, required supplementary schedules and report required under *Government Auditing Standards*.

**Esperanza Cyber Charter School  
Management's Discussion and Analysis (Unaudited)  
June 30, 2020**

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**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 \$1,337,845. 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 income related to the performance of plan administration in fiscal year 2019. Assets and deferred outflows exceed liabilities and deferred inflows by \$1,800,213 as of June 30, 2020 inclusive of the pension and OPEB obligations.

	<u>2020</u>	<u>2019</u>
Total assets	\$ 4,575,463	\$ 2,314,727
Total deferred outflows	1,086,155	1,061,489
Total liabilities	(3,638,405)	(2,398,619)
Total deferred inflows	<u>(223,000)</u>	<u>(405,000)</u>
Total net position	<u>\$ 1,800,213</u>	<u>\$ 572,597</u>

**Esperanza Cyber Charter School  
Management's Discussion and Analysis (Unaudited)  
June 30, 2020**

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

	<u>2020</u>	<u>2019</u>
Revenues		
Local education agencies	\$ 7,303,535	\$ 5,265,844
State sources	17,848	15,398
Federal sources	532,658	417,505
Other sources	<u>15,184</u>	<u>21,664</u>
	<u>7,869,225</u>	<u>5,720,411</u>
Expenditures		
Instruction	3,991,749	3,075,045
Instruction student support	804,293	564,141
Administrative & financial support services	1,382,185	777,921
Other support services	272,873	208,104
Operation & maintenance of plant services	172,513	151,672
Student activities	6	4,203
Depreciation	<u>17,990</u>	<u>23,654</u>
	<u>6,641,609</u>	<u>4,804,740</u>
Change in net position	1,227,616	915,671
Net position, beginning of year	<u>572,597</u>	<u>(343,074)</u>
Net position, ending	<u>\$ 1,800,213</u>	<u>\$ 572,597</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 and Student Activities Funds) reported an ending fund balance of \$3,845,716. For the year ended June 30, 2020, the School's revenues (\$7,869,225) exceeded its expenditures (\$6,717,025) by \$1,152,200. For the year ended June 30, 2019, the School's revenues (\$5,720,411) exceeded its expenditures (\$4,644,029) by \$1,076,382.

**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.

**Capital Asset and Debt Administration**

**Capital Assets**

As of June 30, 2020, the School's net investment in capital assets for its governmental activities totals \$114,367 (net of depreciation). This investment in capital assets consists of furniture and equipment.

There were \$84,740 worth of fixed assets purchased during the year ended June 30, 2020, including \$30,935 of furniture and \$53,805 of construction in progress.

**Esperanza Cyber Charter School  
Management's Discussion and Analysis (Unaudited)  
June 30, 2020**

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**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 2020-2021 due to an increase in subsidy per student and an increase in the number of students enrolled for the year.

**Contacting the School's Financial Management**

The financial report is designed to provide interested parties a general overview of the School's finances. Questions regarding any of the information provided in this report should be addressed to the Chief Academic Officer, Esperanza Cyber Charter School, 4261 N. 5th Street, Philadelphia, PA 19140.

**Esperanza Cyber Charter School**  
**Statement of Net Position**  
**June 30, 2020**  
**(With Summarized Comparative Financial Information at June 30, 2019)**

	<u>2020</u>	<u>2019</u>
<b>Assets</b>		
Current assets		
Cash and cash equivalents	\$ 3,560,880	\$ 1,706,764
Federal subsidies receivable	268,120	104,532
State subsidies receivable	581,092	442,011
Other receivables	19	-
Prepays	<u>50,985</u>	<u>13,803</u>
Total current assets	<u>4,461,096</u>	<u>2,267,110</u>
Capital assets, net	<u>114,367</u>	<u>47,617</u>
	<u>114,367</u>	<u>47,617</u>
Total assets	4,575,463	2,314,727
Deferred outflows		
Deferred outflows of resources (see Notes 12 and 14)	<u>1,086,155</u>	<u>1,061,489</u>
	<u>\$ 5,661,618</u>	<u>\$ 3,376,216</u>
<b>Liabilities</b>		
Current liabilities		
Accounts payable	\$ 44,762	\$ 25,320
Accrued payroll and payroll taxes	273,409	226,261
Due to related parties	297,209	142,247
Deferred revenue	<u>-</u>	<u>1,791</u>
Total current liabilities	<u>615,380</u>	<u>395,619</u>
Long-term liabilities		
PPP Loan	822,025	-
Net OPEB liability (see Note 14)	96,000	83,000
Net pension liability (see Note 12)	<u>2,105,000</u>	<u>1,920,000</u>
Total long-term liabilities	<u>3,023,025</u>	<u>2,003,000</u>
Total liabilities	<u>3,638,405</u>	<u>2,398,619</u>
Deferred inflows		
Deferred inflows of resources (see Note 12 and Note 14)	<u>223,000</u>	<u>405,000</u>
Net position		
Invested in capital assets	114,367	47,617
Unrestricted	<u>1,685,846</u>	<u>524,980</u>
Total net position	<u>1,800,213</u>	<u>572,597</u>
	<u>\$ 5,661,618</u>	<u>\$ 3,376,216</u>

The Notes to Financial Statements are an integral part of these statements.

**Esperanza Cyber Charter School**  
**Statement of Activities**  
**Year Ended June 30, 2020**  
**(With Summarized Comparative Financial Information for the Year Ended June 30, 2019)**

Functions	Expenses	Program Revenues		2020	2019
		Charges for Service	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position	Net (Expense) Revenue and Changes in Net Position
				Total Governmental Funds	Total Governmental Funds
Governmental activities					
Instruction	\$ 3,991,749	\$ -	\$ -	\$ (3,991,749)	\$ (3,075,045)
Instruction student support	804,293	-	-	(804,293)	(564,141)
Administrative & financial support services	1,382,185	-	-	(1,382,185)	(777,921)
Other support services	272,873	-	-	(272,873)	(208,104)
Operation & maintenance of plant services	172,513	-	-	(172,513)	(151,672)
Student activities	6	-	-	(6)	(4,203)
Depreciation	17,990	-	-	(17,990)	(23,654)
	<u>6,641,609</u>	<u>-</u>	<u>-</u>	<u>(6,641,609)</u>	<u>(4,804,740)</u>
<b>General Revenues</b>					
Grants, subsidies & contributions not restricted				<u>7,869,225</u>	<u>5,720,411</u>
				<u>7,869,225</u>	<u>5,720,411</u>
Change in net position				1,227,616	915,671
Net position - beginning of year				<u>572,597</u>	<u>(343,074)</u>
Net position - end of year				<u>\$ 1,800,213</u>	<u>\$ 572,597</u>

The Notes to Financial Statements are an integral part of these statements.

**Esperanza Cyber Charter School  
Balance Sheet – Governmental Funds  
June 30, 2020**

**(With Summarized Comparative Financial Information at June 30, 2019)**

<u>Functions</u>	<u>General Fund</u>	<u>Student Activities Fund</u>	<u>2020 Total Governmental Funds</u>	<u>2019 Total Governmental Funds</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 3,560,880	\$ -	\$ 3,560,880	\$ 1,706,764
Federal subsidies receivable	268,120	-	268,120	104,532
State subsidies receivable	581,092	-	581,092	442,011
Other receivables	19	-	19	-
Prepays	<u>50,985</u>	<u>-</u>	<u>50,985</u>	<u>13,803</u>
	<u>\$ 4,461,096</u>	<u>\$ -</u>	<u>\$ 4,461,096</u>	<u>\$ 2,267,110</u>
<b>Liabilities</b>				
Accounts payable	\$ 44,762	\$ -	\$ 44,762	\$ 25,320
Accrued payroll and payroll taxes	273,409	-	273,409	226,261
Due to related parties	297,209	-	297,209	142,247
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,791</u>
Total liabilities	<u>615,380</u>	<u>-</u>	<u>615,380</u>	<u>395,619</u>
<b>Fund Balances</b>				
Nonspendable	50,985	-	50,985	13,803
Unassigned	<u>3,794,731</u>	<u>-</u>	<u>3,794,731</u>	<u>1,857,688</u>
Total fund balance	<u>3,845,716</u>	<u>-</u>	<u>3,845,716</u>	<u>1,871,491</u>
	<u>\$ 4,461,096</u>	<u>\$ -</u>	<u>\$ 4,461,096</u>	<u>\$ 2,267,110</u>

The Notes to Financial Statements are an integral part of these statements.

**Esperanza Cyper Charter School**  
**Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position**  
**June 30, 2020**

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**Total Fund Balance for Governmental Funds** \$ 3,845,716

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

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

Construction in progress	\$	53,805	
Furniture		196,511	
Accumulated depreciation		<u>(135,949)</u>	114,367

Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds.

PPP loan			(822,025)
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On the statement of net position, the School's net pension liability and net OPEB liability for the defined benefit plan and the other postemployment retirement benefit plan are reported as non-current liabilities. Additionally, deferred outflows and deferred inflows of resources related to these plans are also reported.

Net pension liability		(2,105,000)	
Net OPEB liability		(96,000)	
Deferred outflows of resources related to pensions and OPEB		1,086,155	
Deferred inflows of resources related to pensions and OPEB		<u>(223,000)</u>	<u>(1,337,845)</u>

Total net position of governmental activities \$ 1,800,213

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, 2020**  
**(With Summarized Comparative Financial Information for the Year Ended June 30, 2019)**

<u>Functions</u>	<u>General Fund</u>	<u>Student Activities Fund</u>	<u>2020 Total Governmental Funds</u>	<u>2019 Total Governmental Funds</u>
Revenues				
Local educational agency assistance	\$ 7,303,535	\$ -	\$ 7,303,535	\$ 5,265,844
State sources	17,848	-	17,848	15,398
Federal sources	532,658	-	532,658	417,505
Other sources	15,184	-	15,184	21,664
	<u>7,869,225</u>	<u>-</u>	<u>7,869,225</u>	<u>5,720,411</u>
Expenditures				
Instruction	4,082,642	-	4,082,642	2,955,577
Support services	2,461,864	-	2,461,864	1,532,577
Non-instructional services	172,519	-	172,519	155,875
	<u>6,717,025</u>	<u>-</u>	<u>6,717,025</u>	<u>4,644,029</u>
Excess of revenues over expenditures	1,152,200	-	1,152,200	1,076,382
Other financing sources - PPP loan	822,025	-	822,025	-
Net change in fund balance	1,974,225	-	1,974,225	1,076,382
<b>Fund balance</b>				
Beginning of year	1,871,491	-	1,871,491	795,109
End of year	<u>\$ 3,845,716</u>	<u>\$ -</u>	<u>\$ 3,845,716</u>	<u>\$ 1,871,491</u>

The Notes to Financial Statements are an integral part of these statements.

**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, 2020**

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**Net Change in Fund Balance - Total Governmental Funds** \$ 1,974,225

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

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

Capital outlays	\$ 84,740	
Depreciation expense	<u>(17,990)</u>	66,750

Governmental funds report loan proceeds as other financing sources. This is the amount of PPP loan money received during the current period.

PPP loan		(822,025)
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures or income in governmental funds.

Change in OPEB expense	29,492	
Change in pension expense	<u>(20,826)</u>	<u>8,666</u>

**Change in Net Position of Governmental Activities** \$ 1,227,616

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

**Esperanza Cyber Charter School**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

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**1. ORGANIZATION AND PURPOSE OF CORPORATION**

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

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

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

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

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

**Government-wide and Fund Financial Statements**

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

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

**Esperanza Cyber Charter School**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

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**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

- Government-wide Financial Statements - The statement of net position and the statement of activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of the related cash flows. Grants and similar items are recognized as soon as all eligibility requirements imposed by providers have been met.
- Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources.
- Fund Financial Statements - Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. The government reports the following major governmental funds:

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

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

**Method of Accounting**

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

These classifications are defined as follows:

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

**Esperanza Cyber Charter School**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

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

**Budgets and Budgetary Accounting**

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

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

**Use of Estimates**

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

**Concentration of Credit Risk**

Financial instruments which potentially subject the School to concentrations of credit risk consist of cash and cash equivalents, contributions and grants receivables and revenue. Cash and cash equivalents are held primarily at one high-credit quality financial institution. The School received ninety-two and ninety-one percent of its total revenue from one source for the years ended June 30, 2020 and 2019, respectively.

**Accounts Receivable**

Accounts receivable primarily consist of amounts due from the Pennsylvania Department of Education for federal and state subsidy programs. Accounts receivable are stated at the amount management expects to collect from outstanding balances. As of June 30, 2020 and 2019, no allowance for doubtful accounts was deemed warranted based on historical experience.

**Capital Assets**

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

**Income Tax Status**

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

**Esperanza Cyber Charter School**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

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The School adopted the accounting pronouncement dealing with uncertain tax positions as of the date of inception in July 2012. Upon adoption of this accounting pronouncement, the School had no unrecognized tax benefits. Furthermore, the School had no unrecognized tax benefits at June 30, 2020. In addition, the School had no income tax related penalties or interest for the periods reported in these financial statements.

**Deferred Outflows/Inflows of Resources**

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

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

**Pensions**

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

**Other Postemployment Benefits**

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

**3. CASH AND CASH EQUIVALENTS**

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

**Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to it. The School does have a policy for custodial credit risk. For the years ended June 30, 2020 and 2019, the School's bank balance exposed to custodial credit risk was \$3,310,910 and \$1,456,764, respectively:

	<u>2020</u>	<u>2019</u>
Uninsured and uncollateralized	\$ 3,310,910	\$ 1,456,764
Plus: Insured amount	250,000	250,000
Less: Outstanding checks	(30)	-
Plus: Deposits in transit	<u>-</u>	<u>-</u>
Carrying amount - bank balances	3,560,880	1,706,764
Plus: Petty cash	<u>-</u>	<u>-</u>
Total cash per financial statements	<u>\$ 3,560,880</u>	<u>\$ 1,706,764</u>

**Esperanza Cyber Charter School**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

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**4. CAPITAL ASSETS**

Capital asset activity for the years ended June 30, 2020 and 2019 was as follows:

	<u>Balance</u> <u>July 1, 2019</u>	<u>Deletions</u>	<u>Additions</u>	<u>Balance</u> <u>June 30, 2020</u>
Construction in progress	\$ -	\$ -	\$ 53,805	\$ 53,805
Furniture	165,576	-	30,935	196,511
Less: Accumulated depreciation	<u>117,959</u>	<u>-</u>	<u>17,990</u>	<u>135,949</u>
Capital assets, net	<u>\$ 47,617</u>	<u>\$ -</u>	<u>\$ 66,750</u>	<u>\$ 114,367</u>
	<u>Balance</u> <u>July 1, 2018</u>	<u>Deletions</u>	<u>Additions</u>	<u>Balance</u> <u>June 30, 2019</u>
Furniture	\$ 165,576	\$ -	\$ -	\$ 165,576
Less: Accumulated depreciation	<u>94,305</u>	<u>-</u>	<u>23,654</u>	<u>117,959</u>
Capital assets, net	<u>\$ 71,271</u>	<u>\$ -</u>	<u>\$ (23,654)</u>	<u>\$ 47,617</u>

Depreciation expense for the years ended June 30, 2020 and 2019 was \$17,990 and \$23,654, respectively.

**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 years ended June 30, 2020 and 2019, the rate for the School District of Philadelphia was \$10,128 and \$9,152, respectively, per year for regular education students plus additional funding for special education students. The annual rate is earned monthly and paid when billed to the School District of Philadelphia. It is prorated if a student enters or leaves during the year. Total revenue from local sources was \$7,303,535 and \$5,265,844 for the fiscal years ended June 30, 2020 and 2019, respectively.

**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, 2020 and 2019 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.

**Esperanza Cyber Charter School**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

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**8. LEASING ARRANGEMENTS**

The School leases space in the building located at 4261 North 5th Street in Philadelphia, Pennsylvania under an operating lease expiring December 1, 2043 from 199 Hunting Park Corporation (a related party, see Note 9). Rent expense for the building space was \$124,556 and \$97,556 for the years ended June 30, 2020 and 2019, respectively. The total rent is limited to an annual increase in the Consumer Price Index for the City of Philadelphia.

Annual projected rentals for each year subsequent to June 30, 2020 are as follows:

2021	\$ 124,681
2022	128,421
2023	132,274
2024	136,242
2025	140,329
2026-2030	767,375
2031-2035	889,596
2036-2040	1,031,286
2041-2043	798,556
	<u>\$ 4,148,760</u>

**9. RELATED PARTY**

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

The School made payments to Nueva Esperanza, Inc. ("NEI") under a Board approved services contract for human resources management, legal representation, financial accounting, reporting and audit, development and funding, real estate development, public relations, government relations, information technology support, management support, and other administrative services provided by NEI in the amount of \$652,833 and \$459,457 for the years ending June 30, 2020 and 2019, respectively. For the years ended June 30, 2020 and 2019, the School owed NEI \$219,037 and \$121,877, respectively.

The School receives services and leased offices under a Board approved contract from Esperanza Academy Charter School ("NEA"). The School incurred expenditures of \$8,955 and \$76,828 for management and support services, for the years ended June 30, 2020 and 2019, respectively. For the years ended June 30, 2020 and 2019, the School owed NEA \$25,521 and \$17,858, respectively.

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 \$160,683 and \$127,250 for the years ended June 30, 2020 and 2019, respectively. This payment includes payment for utilities, repair and maintenance, and rental payments. At June 30, 2020 and 2019, the School owed 199 Hunting Park Corporation \$52,651 and \$2,512, respectively.

**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.

**Esperanza Cyber Charter School**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

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**11. PENSIONS**

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

The 403b Plan is a defined contribution plan. Employees in the 403b Plan contribute a mandatory 5% deferral amount and can contribute a higher percentage up to the maximum dollar amount allowed by the IRS. The School provides matching contributions dollar for dollar up to 5% of compensation based on payroll compensation. Deferrals over 5% of salary are not matched. The 403b Plan has an immediate vesting schedule. The plan offers a diversified lineup of employee directed investment options. The default investment option, if one is not selected at the time of enrollment, is a Target Date Fund corresponding with the employee’s age. Investment options can be changed at any time by the employee. Employer contributions to the 403b Plan for the fiscal years ended June 30, 2020 and 2019 were \$118,162 and \$79,424, respectively.

**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](http://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. Benefits are generally equal to 2% or 2.5% depending upon membership class, or the member’s final average salary (as defined in the Code) multiplied by the number of years of credited service.

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

**Esperanza Cyber Charter School**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

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

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

Member contributions 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 a "shared risk" provision in Act 120 of 2010 that in future fiscal years could cause the Membership Class T-E contribution rate to fluctuate between 7.5% and 9.5% and Membership Class T-F contribution rate to fluctuate between 10.3% and 12.3%.

Employer contributions:

The School's contractually required contribution rate for the fiscal year ended June 30, 2020 was 32.6% 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 years ended June 30, 2020 and 2019 were \$339,357 and \$199,853, respectively. As a result of the changes in the net pension liability the GASB 68 income for the years ended June 30, 2020 and 2019 was \$20,826 and \$136,400, respectively.

**Esperanza Cyber Charter School**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

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

At June 30, 2020, the School reported a liability of \$2,105,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2018 to June 30, 2019. The School's proportion of the net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll for the plan as a whole. At June 30, 2019, the School's proportion was 0.0045%, which was an increase of 0.0005% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the employer recognized pension expense was \$368,823. At June 30, 2020, 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	\$ 12,000	\$ 70,000
Changes in assumptions	20,000	-
Net difference between projected and actual investment earnings	-	6,000
Changes in proportion	667,000	136,000
Contributions subsequent to the measurement date	<u>333,663</u>	<u>-</u>
	<u>\$ 1,032,663</u>	<u>\$ 212,000</u>

There was \$333,663 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2021	\$ 575,663
2022	204,000
2023	38,000
2024	<u>3,000</u>
	<u>\$ 820,663</u>

Actuarial Assumptions

The total pension liability as of June 30, 2019 was determined by rolling forward the System's total pension liability as of the June 30, 2018 actuarial valuation to June 30, 2019 using the following actuarial assumptions, applied to all periods included in the measurement.

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- Actuarial cost method – Entry Age Normal – level percent of pay
- Investment return – 7.25% includes inflation at 2.75%
- Salary increases – Effective average of 5.00%, which reflects an allowance for inflation of 2.75%, real wage growth of 2.25%, and merit or seniority increases of 2.25%.
- Mortality rates were based on the RP 2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global public equity	20.0%	5.6%
Fixed income	36.0%	1.9%
Commodities	8.0%	2.7%
Absolute return	10.0%	3.4%
Risk parity	10.0%	4.1%
Infrastructure/MLPs	8.0%	5.5%
Real estate	10.0%	4.1%
Alternative investments	15.0%	7.4%
Cash	3.0%	0.3%
Financing (LIBOR)	-20.0%	0.7%
	<u>100%</u>	

The above was the PSERS' adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2019.

Discount Rate

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

**Esperanza Cyber Charter School**  
**Notes to Financial Statements**  
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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 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1% point lower (6.25%), or 1% point higher (8.25%) than the current rate:

	<b>1% Decrease <u>6.25%</u></b>	<b>Current Discount Rate <u>7.25%</u></b>	<b>1% Increase <u>8.25%</u></b>
School's proportionate share of the net pension liability	\$ 2,622,000	\$ 2,105,000	\$ 1,667,000

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](http://www.psers.state.pa.us).

**13. OTHER POSTEMPLOYMENT BENEFITS**

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

**General Information about the Pension Plan**

Health Insurance Premium Assistance Program

The System provides Premium Assistance, which is a governmental cost sharing, multi-employer other postemployment benefit plan ("OPEB") for all eligible retirees who qualify and elect to participate. Employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Effective January 1, 2012 under the provisions of Act 9 of 2001, participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program ("HOP"). As of June 30, 2019, there were no assumed future benefit increases to participating eligible retirees.

Premium Assistance Eligibility Criteria

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

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

Pension Plan Description

See description of the PSERS Plan in Note 11.

**Esperanza Cyber Charter School**  
**Notes to Financial Statements**  
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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. As of June 30, 2019, there were no assumed future benefit increases to participating eligible retirees.

Employer Contributions

The school districts' contractually required contribution rate for the fiscal year ended June 30, 2019 was 0.83% 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, 2020 was \$8,640. As a result of changes in net OPEB liability, the GASB 75 income for the year ended June 30, 2020 was \$29,492.

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

At June 30, 2020, the School reported a liability of \$96,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, 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, 2018 to June 30, 2019. 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, 2020, the School's proportion was 0.0045%, which was an increase of 0.0005% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, the School recognized OPEB income of \$29,492. At June 30, 2020, 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	\$ 1,000	\$ -
Changes in assumptions	3,000	3,000
Net difference between projected and actual investment earnings	-	-
Changes in proportion	41,000	8,000
Contributions subsequent to the measurement date	<u>8,492</u>	<u>-</u>
	<u>\$ 53,492</u>	<u>\$ 11,000</u>

**Esperanza Cyber Charter School**  
**Notes to Financial Statements**  
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\$8,492 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

2021	\$	14,492
2022		6,000
2023		6,000
2024		6,000
2025		9,000
Thereafter		1,000
	<u>\$</u>	<u>42,492</u>

Actuarial Assumptions

The Total OPEB Liability as of June 30, 2019, was determined by rolling forward the System's Total OPEB Liability as of the June 30, 2018 actuarial valuation to June 30, 2019 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – Entry Age Normal – level percent of pay
- Investment return – 2.79%– S&P 20 Year Municipal Bond Rate
- Salary growth – Effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.
- Premium Assistance reimbursement is capped at \$1,200 per year.
- Assumed Healthcare cost trends were applied to retirees with less than \$1,200 in premium assistance per year.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.
- Participation rate:
  - Eligible retirees will elect to participate Pre age 65 at 50%
  - Eligible retirees will elect to participate Post age 65 at 70%

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2017 determined the employer contribution rate for fiscal year 2019.
- Cost Method: Amount necessary to assure solvency of Premium Assistance through the third fiscal year after the valuation date.
- Asset valuation method: Market Value.
- Participation rate: 63% of eligible retirees are assumed to elect premium assistance.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	13.2%	0.02%
US Core Fixed Income	83.1%	1.00%
Non-US Developed Fund	3.7%	0.00%
	<u>100%</u>	

The above was the Board of the plan’s adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2019.

Discount Rate

The discount rate used to measure the Total OPEB Liability was 2.79%. Under the plan’s funding policy, contributions are structured for short-term funding of Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of Premium Assistance through the third fiscal year after the actuarial valuation date. The Premium Assistance account is funded to establish reserves that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Due to the short-term funding policy, the OPEB plan’s fiduciary net position was not projected to be sufficient to meet projected future benefit payments, therefore the plan is considered a “pay-as-you-go” plan. A discount rate of 2.79%, which represents the S&P 20-year Municipal Bond Rate at June 30, 2019, 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, 2019, 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, 2019, 93,339 retirees were receiving the maximum amount allowed of \$1,200. As of June 30, 2019, 780 members were receiving less than the \$1,200 per year. The actual number of retirees receiving less than the \$1,200 per year cap is a small percentage of the total population and has a minimal impact on Healthcare Cost Trends as depicted below.

The following presents the System net OPEB liability for June 30, 2020. 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:

**Esperanza Cyber Charter School**  
**Notes to Financial Statements**  
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	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
School's proportionate share of the OPEB liability	\$ <u>96,000</u>	\$ <u>96,000</u>	\$ <u>96,000</u>

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

The following presents the net OPEB liability, calculated using the discount rate of 2.79%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>1% Decrease 1.79%</u>	<u>Current Discount Rate 2.79%</u>	<u>1% Increase 3.79%</u>
School's proportionate share of the net OPEB liability	\$ <u>109,000</u>	\$ <u>96,000</u>	\$ <u>85,000</u>

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](http://www.psers.pa.gov).

**15. NEW ACCOUNTING PRONOUNCEMENT**

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this statement is to better meet the informational needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of government's financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about the school's leasing activities. The provisions in Statement No. 87 are effective for reporting periods beginning after December 15, 2019. The School has not yet completed the process of evaluating the impact of GASB 87 on its financial statements.

**16. PAYCHECK PROTECTION PROGRAM**

During April 2020, the School received a loan from a financial institution authorized through the Paycheck Protection Program ("PPP") authorized by the Coronavirus Aid, Relief and Economic Security Act ("CARES") in the amount of \$822,025. The loan may be forgiven upon a review by the financial institution of the School's use of the loan proceeds in accordance with the CARES Act. If the financial institution determines that the criteria for forgiveness has not been met, the loan matures 2 years from the date of the loan and interest accrues at 1% per year.

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The Governmental Accounting Standards Board released a technical memo addressing the accounting considerations for the forgivable loan received in accordance with the PPP. Based on the GASB's technical memo 2020-1, the school should account for the PPP loan in accordance with GASB 33, paragraph 15. As a result, the school has recognized resources received from the Coronavirus Relief Fund ("CRF") as pay checks protection loan payable and will only recognize the loan as a revenue resource when it is forgiven. Therefore, the \$822,025 has been included within long-term liabilities in the Statements of Financial Position at June 30, 2020.

**17. RISKS AND UNCERTAINTIES**

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

**18. SUBSEQUENT EVENTS**

The School has evaluated subsequent events occurring after the statement of net position date through the date of November 24, 2020, 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.

## **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, 2020**

	(Unaudited) Original	Budget (Unaudited) Final	Actual Amounts	(Over) Under Final (Unaudited) Budget
<b>Revenues</b>				
Local educational agency assistance	\$ 7,067,950	\$ 7,067,950	\$ 7,303,535	\$ (235,585)
State sources	114,453	114,453	17,848	96,605
Federal sources	414,583	414,583	532,658	(118,075)
Other sources	-	-	15,184	(15,184)
	7,596,986	7,596,986	7,869,225	(272,239)
<b>Expenditures</b>				
Regular programs	4,194,606	4,194,606	3,385,651	808,955
Special programs	745,275	745,275	605,617	139,658
Pupil personnel services	791,114	791,114	735,922	55,192
Instructional support services	66,694	66,694	111,470	(44,776)
Administrative services	935,381	935,381	951,240	(15,859)
Pupil health	13,000	13,000	19,463	(6,463)
Business services	324,283	324,283	349,506	(25,223)
Operation & maintenance of plant services	153,008	153,008	187,066	(34,058)
Support services central	257,002	257,002	272,235	(15,233)
Food service	-	-	162	(162)
Capital reserve fund	92,372	92,372	97,925	(5,553)
Student activities	24,251	24,251	768	23,483
	7,596,986	7,596,986	6,717,025	879,961
Net change in fund balance	\$ -	\$ -	1,152,200	\$ (1,152,200)
<b>Fund balance</b>				
Beginning of year			1,871,491	
Other financing sources - PPP loan			822,025	
End of year			\$ 3,845,716	

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%

**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%

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

Fiscal Year	Original	Pension Expense	Deferred Outflow/ (Inflow)
2014/15	\$ 942,000	\$ 183,000	\$ 27,000
2015/16	(763,000)	(153,000)	(153,000)
2016/17	(44,000)	(9,000)	(17,000)
2017/18	(318,000)	(64,000)	(191,000)
2018/19	980,000	245,000	735,000
2019/20	236,000	59,000	177,000

See Independent Auditor's Report.

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

**PSERS Measurement Date (Unaudited)**

<u>Fiscal Year</u>	<u>PSERS OPEB Liability</u>			<u>School's Proportion</u>	<u>PSERS Fiduciary</u>
	<u>School's Proportion</u>	<u>School's Proportion Share</u>	<u>School's Covered Employee Payroll</u>	<u>Share of OPEB as a % of Employee Payroll</u>	<u>Net Position as a % of Total OPEB Liability</u>
2017/18	0.0019%	\$ 39,000	\$ 251,125	16%	5.73%
2018/19	0.0040%	\$ 83,000	\$ 532,384	16%	5.56%
2019/20	0.0045%	\$ 96,000	\$ 618,888	16%	5.56%

**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%

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

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

See Independent Auditor's Report.

# REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees,  
Esperanza Cyber Charter School:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Esperanza Cyber Charter School (the "School"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School's basic financial statements and have issued our report thereon dated November 24, 2020.

### Internal Control Over Financial Reporting

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

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

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

### Compliance and Other Matters

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

### Purpose of this Report

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

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

November 24, 2020

June 4, 2021

Dr Jon D Marsh  
Chief Executive Officer  
Esperanza Cyber CS  
4261 N. 5th Street  
Philadelphia, PA 19140

Re: FA-999-21-1118 A

Amount: \$866,863.00

Project #	Amount	CFDA #	Federal Award Number
FA-010-21-1118 A	\$18,019.00	84.365	S365A200038
FA-013-21-1118 A	\$768,268.00	84.010	S010A200038
FA-020-21-1118 A	\$58,832.00	84.367	S367A200051
FA-144-21-1118 A	\$21,744.00	84.424	S424A200039

Dear Dr. Marsh:

Your 2020-2021 Consolidated Application Allocation was increased by \$345,182.00. This funding adjustment was made to your application as a result of a recent USDE update to Pennsylvania's 2020-2021 Consolidated Grant award. Please contact your Regional Coordinator if you have questions.

A team of Federal Programs staff is assigned to provide technical assistance in implementing your consolidated application. You may verify your team members' contact information by visiting the Federal Programs' web site at <http://www.education.pa.gov>.

We appreciate your ongoing cooperation.

Sincerely,



McCrone, Susan  
Division Chief  
Division of Federal Programs

June 4, 2021

Dr Jon D Marsh  
Chief Executive Officer  
Esperanza Cyber CS  
4261 N. 5th Street  
Philadelphia, PA 19140

Re: FA-999-21-1118 A

Amount: \$866,863.00

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A team of Federal Programs staff is assigned to provide technical assistance in implementing your consolidated application. You may verify your team members' contact information by visiting the Federal Programs' web site at <http://www.education.pa.gov>.

We appreciate your ongoing cooperation.

Sincerely,



McCrone, Susan  
Division Chief  
Division of Federal Programs



# **Executive Summary BSE Compliance Monitoring Review of the Esperanza Cyber CS**

## **PART I SUMMARY OF FINDINGS**

### **A. Review Process**

Prior to the Bureau's monitoring the week of April 12, 2021, the Esperanza Cyber CS was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

While onsite, the monitoring team employed a variety of techniques to gain an in depth understanding of the charter school's program operations. This included:

- Interviews of charter school administrative and instructional personnel
- Review of policies, notices, plans, outcome and performance data, special education forms and formats, and data reports used and compiled by the charter school (Facilitated Self-Assessment)
- Comprehensive case studies (including classroom observations, student file reviews, and interviews of parents and general and special education teachers).

### **B. General Findings**

In reaching compliance determinations, the Bureau of Special Education (BSE) monitoring teams apply criteria contained in federal and state special education regulations. Specifically, these are:

- Individuals with Disabilities Education Improvement Act of 2004
- 22 Pa. Code Chapter 711
- 34 CFR Part 300

This report focuses on compliance with regulatory requirements and also contains descriptive information (such as interview and survey results) intended to provide feedback to assist in program planning.

### **C. Overall Findings**

#### **1. FACILITATED SELF ASSESSMENT (FSA)**

The team reviewed the FSA submitted by the charter school and conducted onsite verification activities of the information submitted in the FSA. The onsite verification activities included review of policies, notices, procedures, and file reviews.

<b>FSA</b>	<b>In Compliance</b>	<b>Out of Compliance</b>
Assistive Technology and Services; Hearing Aids	1	1
Positive Behavior Support Policy	1	0
Child Find (Annual Public Notice and General Dissemination Materials)	1	0
Confidentiality	1	0
Dispute Resolution (Due process hearing decision implementation)	0	0
Exclusions: Suspensions and Expulsions (Procedural Requirements)	1	0
Independent Education Evaluation	0	1
Least Restrictive Environment (LRE)	1	0
Provision of Extended School Year Services	1	0
Provision of Related Service Including Psychological Counseling	1	0
Parent Training	1	0
Public School Enrollment	1	0
Surrogate Parents (Students Requiring)	1	0
Personnel Training	1	0
Intensive Interagency Approach	1	0
Summary of Academic Achievement and Functional Performance/Procedural Safeguard Requirements for Graduation	1	0
SPP/APR Indicator 13 (Transition)	1	0
Disproportionate Representation that is the Result of Inappropriate Identification	1	0

<b>IMPROVEMENT PLAN REQUIRED*</b>	<b>Yes</b>	<b>No</b>
Effective Use of Dispute Resolution	0	0
Graduation Rates (SPP)	0	1
Dropout Rates (SPP)	0	0
Suspensions (Rates)	0	0
Least Restrictive Environment (LRE) (SPP)	1	0
Participation in PSSA and PASA (SPP)	0	1
Participation in Charter-Wide Assessment	0	1
Public School Enrollment	0	1
Disproportionate Representation that is the Result of Inappropriate Identification	0	1

\*This determination is based on the data used for the monitoring. More recent data provided by the LEA may demonstrate that the LEA does not require an improvement plan for this topic. Please refer to the Corrective Action Verification/Compliance and Improvement Plan for final guidance.

## 2. **FILE REVIEW** (Student case studies)

The education records of randomly selected students participating in special education programs were studied to determine whether the charter school complied with essential requirements.

The status of compliance of the Esperanza Cyber CS is as follows:

<b>Sections of the FILE REVIEW</b>	<b>In Compliance</b>	<b>Out of Compliance</b>	<b>NA</b>
Essential Student Documents Are Present and Were Prepared Within Timelines	89	0	71
Evaluation/Reevaluation: Process and Content	263	3	514
Individualized Education Program: Process and Content	507	5	288
Procedural Safeguards: Process and Content	115	5	0
<b>TOTALS</b>	<b>974</b>	<b>13</b>	<b>873</b>

### 3. TEACHER AND PARENT INTERVIEWS

Interviews were conducted with parents and teachers of students selected by the BSE for the sample group. The goal is to determine if the charter school involves parents and professionals in required processes (e.g., evaluation, IEP development), whether programs and services are being provided, and whether the charter school provides training to enhance knowledge. Parent and teacher satisfaction with the special education program is also generally assessed.

	<b># Yes Responses</b>	<b># No Responses</b>	<b># of Other Responses</b>
Program Implementation: General Ed Teacher Interviews	176	19	75
Program Implementation: Special Ed Teacher Interviews	311	10	136
Program Implementation: Parent Interviews	149	15	68
<b>TOTALS</b>	<b>636</b>	<b>44</b>	<b>279</b>

### 4. CLASSROOM OBSERVATIONS

Observations are conducted in classrooms of students selected by the BSE for the sample group.

	<b># Yes Responses</b>	<b># No Responses</b>	<b># of Other Responses</b>
Classroom Observations	0	0	0

### 5. EDUCATIONAL BENEFIT REVIEW

	<b>In Compliance</b>	<b>Out of Compliance</b>
Educational Benefit Review	X	

## PART II CORRECTIVE ACTION PROCESS

PART I of this report presented an overall summary of findings. In the Appendix to the report, we have provided the detailed findings for each of the criteria of the compliance monitoring document, i.e. FSA, File Reviews, Interviews and Classroom Observations. The detailed report of findings includes:

- Criteria Number
- Statements of all requirements
- Whether each requirement was met, not met, not applicable or other
- Statements of corrective action required for those criteria not met. ***Criteria not met that require corrective action by the charter school are gray-shaded.***

***Charter schools are advised that in accordance with requirements of the Individuals with Disabilities Education Act, all noncompliance must be corrected as soon as possible but in no case later than one year from the date of the monitoring report.*** The BSE is required to verify timely correction of noncompliance, and must report annually to the federal government and the public on this requirement.

Upon receipt of this report, the charter school should review the corrective action and improvement planning required. The report is formatted so that findings from all components of the monitoring are consolidated by topical area. The report lists the finding, and whether corrective action is required. For certain types of findings, corrective action will be prescribed, and will not vary from charter school to charter school. For example, if the finding is that the charter school lacks a specific required policy, it is reasonable to have the BSE prescribe a standardized remedy and timeline for correcting this deficiency. However, the majority of corrective action activities will be individually designed by the charter school based on their own unique circumstances and goals. Consistent with IDEA's general supervision requirements for states, BSE must approve all proposed corrective action.

With respect to the File Review, because students were selected at random, findings are generalized to the entire population of students with disabilities. During the corrective action review, the BSE Advisor will select students at random and will review updated data, i.e. records that were developed subsequent to the monitoring. Consequently, the charter school should approach corrective action on a systemic basis. As indicated above, the charter school is also required to correct student specific noncompliance identified during monitoring under the ICAP process. If there has been a finding of noncompliance in the Educational Benefit Review component, the individual students are identified to the charter school and, because of the significance of the provision of a free appropriate public education (FAPE) to these students; the charter school must take immediate corrective action.

The BSE Adviser will schedule an onsite visit with the charter school within 60 days following issuance of the monitoring report. The BSE Adviser, charter school, and PaTTAN staff will develop a Charter School Corrective Action Verification/Compliance and Improvement Plan. PaTTAN and IU staff are available to assist the charter school.

Upon conclusion of the corrective action process, the charter school will be notified of its successful completion of the monitoring process.

## ESPERANZA CYBER CHARTER SCHOOL (ECCS)

Book: Policy Manual

Section: Administration

Title: Child Find

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

Adopted:

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

**SCOPE:** Students attending ECCS

### DETAILED POLICY STATEMENT:

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

#### **Services for School-Age Students with Disabilities**

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

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

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

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

## 2020-2021 Teacher Students with Autism

### Agenda:

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

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

# Professional Development Sign-in Sheet

Date: 9/25/20

Type: All-School/Virtual

Topic: Teaching Students with Autism

Time: 1 hour

Name/Nombre	Title/Role	Signature
Stacey Adams	4th Grade Teacher	<i>Stacey Adams</i>
Chall'ee Allen	HS Special Education Teacher	<i>Chall'ee Allen</i>
Synae Allen	Science Teacher	<i>Synae Allen</i>
Ronda Atwater	English Teacher	<i>Ronda Atwater</i>
Morgan Baker	Science Department Chair/HS Science Teacher	<b><i>Morgan Baker</i></b>
Jamey Barber	Technology/Computer Science Teacher 7-12	<i>Jamey Barber</i>
Thomas Broom	Social Studies Teacher	<b><i>Thomas Broom</i></b>
Desiree Carrasquillo Medrano	Academic Specialist (HS Math)	<i>Desiree J. Carrasquillo</i>
Anthony Castro Hernandez	Academic Specialist (HS Science)	Anthony Castro Hernandez
Daniel Cote	Special Education Coordinator	<b><i>Daniel Cote</i></b>
Breeana Darden	Kindergarten Teacher	<i>Breeana Darden</i>
Zachary Devlin	K-5 Coordinator of Instruction	<i>Zach Devlin</i>
Andrew Dinsmore	English/Language Arts Teacher	<i>Andrew Dinsmore</i>
Todd Fausnacht	Guidance Counselor	Todd Fausnacht
Amber Findley	Enrollment Specialist	<i>Amber Findley</i>
Elsie Garcia	Math Teacher	<b><i>Elsie Garcia</i></b>
Kellianne Gazak	Special Education Teacher (6-12)	<b><i>Kellianne Gazak</i></b>
Christina Gomez	1st Grade	<i>Christina Gomez</i>
Ydaliza Gomez	Guidance Counselor	<b><i>Ydaliza Gomez</i></b>

Jose A. De Jesus Gonzalez	Social Worker (DSD)	<i>Jose A De Jesus Gonzalez</i>
Sheila Gonzalez	Academic Specialist	<i>Sheila González</i>
James Grammond	HS Social Studies	<b><i>James Grammond</i></b>
Christine Gross	6th Grade Math/Science	<b><i>Christine E. Gross</i></b>
Jessica Grous	Special Education Teacher (K-2)	<i>Jessica Grous</i>
Adrian Gutierrez-Sanchez	Latino Arts/ELD Teacher	<b>Ari Gutierrez-Sanchez</b>
Coriann Hassick	Academic Assistant (K-5)	<b><i>Coriann Hassick</i></b>
Heather High-Kennedy	ELA Teacher	<b><i>Heather High-Kennedy</i></b>
Michael Hopkins	ELD Teacher	<i>Mike Hopkins</i>
Abigail Huber	Social Studies Teacher	<i>Abigail Huber</i>
Susan Hunt	HS Science/Theater Teacher	<b><i>S. Fuller Hunt.</i></b>
Claritza Iglesias	Academic Assistant (Special Education)	<i>Claritza Iglesias</i>
Anjieri Iigura	Public Relations	
Alexander Isham	ELD Teacher	<i>Alexander Isham</i>
John Kenney	Social Studies Teacher	<i>John L. Kenney</i>
Nathan Kilbride	6th Grade ELA/SS	<b><i>Nathan Kilbride</i></b>
Alexa Koletas	Elementary Teacher Grade 3	
Kelly Krelove	Science Teacher	<i>Kelly Krelove</i>
Claudia Lamk	Spanish Teacher	<i>Claudia Lamk</i>
Kaela Lind	ELA Teacher	Kaela Lind
Megan Lomax	Kindergarten Teacher	<i>Megan Lomax</i>
John (Jack) Loughran	Middle School Social Studies and Math Teacher	John Loughran
Charlene Lozada Troche	Academic Specialist (HS Math)	<b><i>Charlene Lozada Troche</i></b>
Jasmine Mendez	Academic Assistant	<b><i>Jasmine Mendez</i></b>

	(ELD)	
Danielle Springer-Mills	Special Education Teacher	<i>Danielle Mills</i>
Tico Moore	MS Special Education Teacher	Tico Moore (9/25/2020)
John Mosley	ELD Teacher 6th Grade Teacher	<i>John Mosley III</i>
Nymira Nelson	Kindergarten Teacher	<i>Nymira Nelson</i>
Christopher Ostapchuk	ELA Teacher	<i>Chris Ostapchuk</i>
Joseph Papeika	6-12 Director of Instruction	<b><i>Joseph Papeika</i></b>
Jessica Pedlow	ELA Teacher	<i>Jessica Pedlow</i>
Michael Peragallo	Music Teacher	<i>Michael A. Peragallo</i>
Katherine Raiguel	Math Teacher	Katherine Raiguel
Stacy Rich	Math Teacher	Stacy Rich
Amy Rivera	Academic Specialist (K-5)	<i>Amy Rivera</i>
Nikisha Rogers	Special Education Teacher (3-5)	<b><i>Nikisha Rogers</i></b>
Anthony Roman	Federal Programs Coordinator	<i>Anthony Roman</i>
Stephanie Rossi	5th Grade Teacher	<i>Stephanie Rossi</i>
Joseph Rozek	HS Science Teacher	Joseph Rozek
Elizabeth Santana	Elementary 4th Grade Teacher	
Keana Schoennagle	Guidance Counselor	Keana Schoennagle
Daniel Schroeder	Educational Technology Coordinator	<b><i>Daniel Schroeder</i></b>
Hannah Seabrooks	2nd Grade Teacher	<i>Hannah Seabrooks</i>
Lauren Servais	Social Studies Teacher	<i>Lauren Servais</i>
Michelle Speece	4th Grade Teacher	<i>Michelle Speece</i>
Dan Steinmetz	Special Education Teacher	<i>Dan Steinmetz</i>

Lori Sweeney	Health and PE Teacher	<i>Lori A Sweeney</i>
Courtney Walton	Academic Assistant (HS Math)	<i>Courtney Walton</i>
Jennifer Wheeler	Elementary Teacher Grade 5	
Rosalie Williams	MS Math Teacher	
Stephanie Woughter	Special Projects Coordinator	
Damaris Zayas	ELD Teacher	<i>Damaris Zayas</i>

## Supporting Students with Behavior Needs in a Cyber School

### Agenda:

This training is designed to provide teachers with training and tools that will support them in supporting their students who have behavioral needs.

This training will assist all teachers to gain knowledge about the types of behaviors they may see in an online environment. Teachers will then review best practices on how to address the different behaviors they see online (spamming message boards, non-compliance, lack of engagement, etc.). Additionally, the team expresses the importance of teacher/parent communication and logging all attempts to contact parents about behavior seen in the classroom.

# Professional Development Sign-in Sheet

Date: 9/25/20

Type: All-School/Virtual

Topic: Supporting Behavior Needs in a Cyber School

Time: 1 hour

Name/Nombre	Title/Role	Signature
Stacey Adams	4th Grade Teacher	<i>Stacey Adams</i>
Chall'ee Allen	HS Special Education Teacher	<i>Chall'ee Allen</i>
Synae Allen	Science Teacher	<i>Synae Allen</i>
Ronda Atwater	English Teacher	<i>Ronda Atwater</i>
Morgan Baker	Science Department Chair/HS Science Teacher	<b><i>Morgan Baker</i></b>
Jamey Barber	Technology/Computer Science Teacher 7-12	<i>Jamey Barber</i>
Thomas Broom	Social Studies Teacher	<b><i>Thomas Broom</i></b>
Desiree Carrasquillo Medrano	Academic Specialist (HS Math)	<i>Desiree J. Carrasquillo</i>
Anthony Castro Hernandez	Academic Specialist (HS Science)	Anthony Castro Hernandez
Daniel Cote	Special Education Coordinator	<b><i>Daniel Cote</i></b>
Breeana Darden	Kindergarten Teacher	<i>Breeana Darden</i>
Zachary Devlin	K-5 Coordinator of Instruction	<i>Zach Devlin</i>
Andrew Dinsmore	English/Language Arts Teacher	<i>Andrew Dinsmore</i>
Todd Fausnacht	Guidance Counselor	Todd Fausnacht
Amber Findley	Enrollment Specialist	<i>Amber Findley</i>
Elsie Garcia	Math Teacher	<b><i>Elsie Garcia</i></b>
Kellianne Gazak	Special Education Teacher (6-12)	<b><i>Kellianne Gazak</i></b>
Christina Gomez	1st Grade	<i>Christina Gomez</i>
Ydaliza Gomez	Guidance Counselor	<b><i>Ydaliza Gomez</i></b>

Jose A. De Jesus Gonzalez	Social Worker (DSD)	<i>Jose A De Jesus Gonzalez</i>
Sheila Gonzalez	Academic Specialist	<i>Sheila González</i>
James Grammond	HS Social Studies	<b><i>James Grammond</i></b>
Christine Gross	6th Grade Math/Science	<b><i>Christine E. Gross</i></b>
Jessica Grous	Special Education Teacher (K-2)	<i>Jessica Grous</i>
Adrian Gutierrez-Sanchez	Latino Arts/ELD Teacher	<b>Ari Gutierrez-Sanchez</b>
Coriann Hassick	Academic Assistant (K-5)	<b><i>Coriann Hassick</i></b>
Heather High-Kennedy	ELA Teacher	<b><i>Heather High-Kennedy</i></b>
Michael Hopkins	ELD Teacher	<i>Mike Hopkins</i>
Abigail Huber	Social Studies Teacher	<i>Abigail Huber</i>
Susan Hunt	HS Science/Theater Teacher	<b><i>S. Fuller Hunt.</i></b>
Claritza Iglesias	Academic Assistant (Special Education)	<i>Claritza Iglesias</i>
Alexander Isham	ELD Teacher	<i>Alexander Isham</i>
John Kenney	Social Studies Teacher	<i>John L. Kenney</i>
Nathan Kilbride	6th Grade ELA/SS	<b><i>Nathan Kilbride</i></b>
Kelly Krelove	Science Teacher	<i>Kelly Krelove</i>
Claudia Lamk	Spanish Teacher	<i>Claudia Lamk</i>
Kaela Lind	ELA Teacher	Kaela Lind
Megan Lomax	Kindergarten Teacher	<i>Megan Lomax</i>
John (Jack) Loughran	Middle School Social Studies and Math Teacher	John Loughran
Charlene Lozada Troche	Academic Specialist (HS Math)	<b><i>Charlene Lozada Troche</i></b>
Jasmine Mendez	Academic Assistant (ELD)	<b><i>Jasmine Mendez</i></b>
Danielle Springer-Mills	Special Education Teacher	<b><i>Danielle Mills</i></b>

Tico Moore	MS Special Education Teacher	Tico Moore (9/25/2020)
John Mosley	ELD Teacher 6th Grade Teacher	<i>John Mosley III</i>
Nymira Nelson	Kindergarten Teacher	<i>Nymira Nelson</i>
Christopher Ostapchuk	ELA Teacher	<i>Chris Ostapchuk</i>
Joseph Papeika	6-12 Director of Instruction	<b><i>Joseph Papeika</i></b>
Jessica Pedlow	ELA Teacher	<i>Jessica Pedlow</i>
Michael Peragallo	Music Teacher	<i>Michael A. Peragallo</i>
Katherine Raiguel	Math Teacher	Katherine Raiguel
Stacy Rich	Math Teacher	Stacy Rich
Amy Rivera	Academic Specialist (K-5)	<i>Amy Rivera</i>
Nikisha Rogers	Special Education Teacher (3-5)	<b><i>Nikisha Rogers</i></b>
Anthony Roman	Federal Programs Coordinator	<i>Anthony Roman</i>
Stephanie Rossi	5th Grade Teacher	<i>Stephanie Rossi</i>
Joseph Rozek	HS Science Teacher	Joseph Rozek
Keana Schoennagle	Guidance Counselor	Keana Schoennagle
Daniel Schroeder	Educational Technology Coordinator	<b><i>Daniel Schroeder</i></b>
Hannah Seabrooks	2nd Grade Teacher	<i>Hannah Seabrooks</i>
Lauren Servais	Social Studies Teacher	<i>Lauren Servais</i>
Michelle Speece	4th Grade Teacher	<i>Michelle Speece</i>
Dan Steinmetz	Special Education Teacher	<i>Dan Steinmetz</i>
Lori Sweeney	Health and PE Teacher	<i>Lori A Sweeney</i>
Courtney Walton	Academic Assistant (HS Math)	<i>Courtney Walton</i>
Damaris Zayas	ELD Teacher	<i>Damaris Zayas</i>

## 2020-2021 Special Education Paraprofessional Training Series

### Agenda:

These trainings are designed to provide practical information regarding educational methods and resources that may be used by special education paraprofessionals working with students in a variety of educational settings.

These trainings will assist special education paraprofessionals to gain knowledge related to the standards listed in the PA Credential of Competency, and obtain ongoing in-service training hours required by Pennsylvania regulations.

**Professional Development Sign-in Sheet**

Date: 8/18/2020 to 8/26/2020

Type: Paraprofessional

Topic: 2020-2021 Special Education Paraprofessional Training Series through PaTTAN

Time: 4 hour

Name/Nombre	Title/Role	Signature
Claritza Iglesias	Paraprofessional (Special Education)	<i>Claritza Iglesias</i>

## Effective Practices for Secondary Transition

### Agenda:

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

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

The sessions are through PaTTAN and are online courses.

## Professional Development Sign-in Sheet

Date: 8/25/2020 - 1/29/2021

Type: Special Education Teacher/Virtual

Topic: Effective Practices for Secondary Transition (PaTTAN)

Time: 7 hour

<b>Name/Nombre</b>	<b>Title/Role</b>	<b>Signature</b>
Chall'ee Allen	HS Special Education Teacher	<i>Chall'ee Allen</i>
Daniel Cote	Special Education Coordinator	<b><i>Daniel Cote</i></b>
Kellianne Gazak	Special Education Teacher (6-12)	<b><i>Kellianne Gazak</i></b>
Jessica Grous	Special Education Teacher (K-2)	<i>Jessica Grous</i>
Danielle Springer-Mills	Special Education Teacher	<i>Danielle Mills</i>
Tico Moore	MS Special Education Teacher	Tico Moore (9/25/2020)
Nikisha Rogers	Special Education Teacher (3-5)	<b><i>Nikisha Rogers</i></b>
Dan Steinmetz	Special Education Teacher	<i>Dan Steinmetz</i>

## 2020-2021 Authentic Literacy

### Agenda:

This training is designed to provide teachers with opportunities to learn how to increase literacy skills within our school. It asks teachers how they can provide opportunities for students to read and write in their classes.

This training will assist all teachers to gain knowledge about the importance of literacy and writing within all subject areas. Teachers will learn how to use different applications and resources to help them teach literacy in all subject areas. Additionally, the training will assist teachers in teaching students who are learning the English language.

# Professional Development Sign-in Sheet

Date: 8/24/2020

Type: Instructional Staff/Virtual

Topic: Authentic Literacy

Time: 1 hour

Name/Nombre	Title/Role	Signature
Stacey Adams	4th Grade Teacher	<i>Stacey Adams</i>
Chall'ee Allen	HS Special Education Teacher	<i>Chall'ee Allen</i>
Synae Allen	Science Teacher	<i>Synae Allen</i>
Ronda Atwater	English Teacher	<i>Ronda Atwater</i>
Morgan Baker	Science Department Chair/HS Science Teacher	<b>Morgan Baker</b>
Jamey Barber	Technology/Computer Science Teacher 7-12	<i>Jamey Barber</i>
Thomas Broom	Social Studies Teacher	<b>Thomas Broom</b>
Desiree Carrasquillo Medrano	Academic Specialist (HS Math)	<i>Desiree J. Carrasquillo</i>
Anthony Castro Hernandez	Academic Specialist (HS Science)	Anthony Castro Hernandez
Daniel Cote	Special Education Coordinator	<b>Daniel Cote</b>
Breeana Darden	Kindergarten Teacher	<i>Breeana Darden</i>
Zachary Devlin	K-5 Coordinator of Instruction	<i>Zach Devlin</i>
Andrew Dinsmore	English/Language Arts Teacher	<i>Andrew Dinsmore</i>
Todd Fausnacht	Guidance Counselor	Todd Fausnacht
Amber Findley	Enrollment Specialist	<i>Amber Findley</i>
Elsie Garcia	Math Teacher	<b>Elsie Garcia</b>
Kellianne Gazak	Special Education Teacher (6-12)	<b>Kellianne Gazak</b>
Christina Gomez	1st Grade	<i>Christina Gomez</i>
Ydaliza Gomez	Guidance Counselor	<b>Ydaliza Gomez</b>

Jose A. De Jesus Gonzalez	Social Worker (DSD)	<i>Jose A De Jesus Gonzalez</i>
Sheila Gonzalez	Academic Specialist	<i>Sheila González</i>
James Grammond	HS Social Studies	<b><i>James Grammond</i></b>
Christine Gross	6th Grade Math/Science	<b><i>Christine E. Gross</i></b>
Jessica Grous	Special Education Teacher (K-2)	<i>Jessica Grous</i>
Adrian Gutierrez-Sanchez	Latino Arts/ELD Teacher	<b>Ari Gutierrez-Sanchez</b>
Coriann Hassick	Academic Assistant (K-5)	<b><i>Coriann Hassick</i></b>
Heather High-Kennedy	ELA Teacher	<b><i>Heather High-Kennedy</i></b>
Michael Hopkins	ELD Teacher	<i>Mike Hopkins</i>
Abigail Huber	Social Studies Teacher	<i>Abigail Huber</i>
Susan Hunt	HS Science/Theater Teacher	<b><i>S. Fuller Hunt.</i></b>
Claritza Iglesias	Academic Assistant (Special Education)	<i>Claritza Iglesias</i>
Anjieri Iigura	Public Relations	
Alexander Isham	ELD Teacher	<i>Alexander Isham</i>
John Kenney	Social Studies Teacher	<i>John L. Kenney</i>
Nathan Kilbride	6th Grade ELA/SS	<b><i>Nathan Kilbride</i></b>
Alexa Koletas	Elementary Teacher Grade 3	
Kelly Krelove	Science Teacher	<i>Kelly Krelove</i>
Claudia Lamk	Spanish Teacher	<i>Claudia Lamk</i>
Kaela Lind	ELA Teacher	Kaela Lind
Megan Lomax	Kindergarten Teacher	<i>Megan Lomax</i>
John (Jack) Loughran	Middle School Social Studies and Math Teacher	John Loughran
Charlene Lozada Troche	Academic Specialist (HS Math)	<b><i>Charlene Lozada Troche</i></b>
Jasmine Mendez	Academic Assistant	<b><i>Jasmine Mendez</i></b>

	(ELD)	
Danielle Springer-Mills	Special Education Teacher	<i>Danielle Mills</i>
Tico Moore	MS Special Education Teacher	Tico Moore (9/25/2020)
John Mosley	ELD Teacher 6th Grade Teacher	<i>John Mosley III</i>
Nymira Nelson	Kindergarten Teacher	<i>Nymira Nelson</i>
Christopher Ostapchuk	ELA Teacher	<i>Chris Ostapchuk</i>
Joseph Papeika	6-12 Director of Instruction	<b><i>Joseph Papeika</i></b>
Jessica Pedlow	ELA Teacher	<i>Jessica Pedlow</i>
Michael Peragallo	Music Teacher	<i>Michael A. Peragallo</i>
Katherine Raiguel	Math Teacher	Katherine Raiguel
Stacy Rich	Math Teacher	Stacy Rich
Amy Rivera	Academic Specialist (K-5)	<i>Amy Rivera</i>
Nikisha Rogers	Special Education Teacher (3-5)	<b><i>Nikisha Rogers</i></b>
Anthony Roman	Federal Programs Coordinator	<i>Anthony Roman</i>
Stephanie Rossi	5th Grade Teacher	<i>Stephanie Rossi</i>
Joseph Rozek	HS Science Teacher	Joseph Rozek
Elizabeth Santana	Elementary 4th Grade Teacher	
Keana Schoennagle	Guidance Counselor	Keana Schoennagle
Daniel Schroeder	Educational Technology Coordinator	<b><i>Daniel Schroeder</i></b>
Hannah Seabrooks	2nd Grade Teacher	<i>Hannah Seabrooks</i>
Lauren Servais	Social Studies Teacher	<i>Lauren Servais</i>
Michelle Speece	4th Grade Teacher	<i>Michelle Speece</i>
Dan Steinmetz	Special Education Teacher	<i>Dan Steinmetz</i>

Lori Sweeney	Health and PE Teacher	<i>Lori A Sweeney</i>
Courtney Walton	Academic Assistant (HS Math)	<i>Courtney Walton</i>
Jennifer Wheeler	Elementary Teacher Grade 5	
Rosalie Williams	MS Math Teacher	
Damaris Zayas	ELD Teacher	<i>Damaris Zayas</i>

## Parent Training: Transition

### Agenda:

The school presented a training for parents on postsecondary transition. The purpose was to introduce to the parents what transition is, why it important, and provide resources for parents to assist parents in the process.

The school reviewed the IEP transition section, the transition checklist, and adult services with the families in attendance.

Timestamp	Email address   Correo E	Parent First Name   Nom	Parent Last Name   Apelli	Student Name and Grade	Check off the box below to confirm you have attended the parent workshop   Marque la casilla de abajo para confirmar que ha asistido al taller para padres				
11/15/2020 21:10:47	Vane24515@gmail.com	Ligia	Fabian	Diego reyes 9th grade	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/16/2020 10:29:35	2118 diston st Philadelphia	Reina	Rodriguez	Jessica vanegas Rodriguez 9o grado					
11/16/2020 10:29:52					I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/17/2020 18:16:07					I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/17/2020 19:02:32		Jeanette	Sanchez	Ashley Osorio 11	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/17/2020 19:03:01	Sarinadavis100@yahoo.c sarina	sarina	davis	Kaylah Torres 6 th grade	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/17/2020 19:03:05	marlenyfernandez29@gm  marleny	marleny	fernandez	jeffry pitre grado 11	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/17/2020 19:03:06					I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/17/2020 19:03:19	victoriapacheco27@yahoo  Victoria	Victoria	Pacheco	Brimaris I Reyes					
11/17/2020 19:04:37	r.maldonado2704@hotmail  Rita	Rita	Maldonado	Kenay Olmeda 9 grade	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/17/2020 19:04:38	victoriapacheco27@yahoo  Victoria	Victoria	Pacheco	Brimaris I Reyes 10th grade					
11/17/2020 19:04:42	ltorres0113@gmail.com	Leitza Torres		Raynaldo Rodriguez 9th grade	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/17/2020 19:05:48	Garrettsharnell@gmail.co	Sharnell	Garrett	Destine Garrett 10th grade	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/17/2020 19:07:02	prmar19@gmail.com	Xiomara	Matos	Javier J Molina 8vo	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/17/2020 19:07:14	anaritaalmonete23@gmail.	Deury J	Sanchez Almonte	Derlin J Sanchez Pérez 4	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/17/2020 19:13:41	rosalia874@yahoo.com	Rosalia	Lerma	Dylan Alamillo-Lerma 10th	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/17/2020 19:15:58					I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/17/2020 19:43:40	Blanca.n.reyes05@gmail.	blanca	reyes	Jhelonick Ventura	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/17/2020 19:51:29	angelamduvergep@gmail	Angela Maria	Duverge pimentel	Frangely Ramirez 8tn grade					
11/17/2020 19:51:58									
11/17/2020 19:55:09	Idaliaaitagraciasanchez@	Idalia A	Sanchez	Yisabeth abreu 9	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/17/2020 20:10:44	angelamduvergep@gmail	Angela Maria	Duverge pimentel	Frangely Ramirez Duverge 8tn grade					
11/17/2020 20:11:54	angelamduvergep@gmail	Angela Maria	Duverge pimentel	Frangely Ramirez Duverge	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/17/2020 20:12:10									
11/17/2020 20:12:23									
11/17/2020 21:45:04	Yalandanunez2309@gm  Yolanda	Yolanda	Nunez	KG	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/18/2020 0:27:31	Sarinadavis100@yahoo.c sarina	sarina	davis	Kaylah Torres 6 th grade	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/18/2020 8:40:01	Ayla01john@gmail.com	Ivelisse	Cintron	Ayla Santiago 9th grade					
11/18/2020 15:23:21	Carmenlamboy69@gmail	Carmen	Lamboy	Hennessey lamboy 6th	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/18/2020 16:04:54		Erica	Melendez	Yaveh Reyes 8 grado & Y	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/18/2020 16:51:54	Jasminrcampos@gmail.ci	Jasmina	Campos-Rivera	Mateo Rivera grade 6	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/18/2020 17:39:35	annyjimenez1408@gmail	Anny	Polanco	Vianny Gómez 3th grado	I have attended the parent workshop!   ¡He asistido al taller de padres!				
11/19/2020 18:06:50	Jasminrcampos@gmail.ci	Jasmina	Campos-Rivera	Mateo Rivera grade 6	I have attended the parent workshop!   ¡He asistido al taller de padres!				

## Essential of IEP Writing

### Agenda:

This self-paced twelve module online course provides participants with instruction on required elements for each section of the Individualized Education Program (IEP) as well as best practice considerations when preparing for and conducting an IEP team meeting.

The sessions are through PaTTAN and are online courses.

**Professional Development Sign-in Sheet**

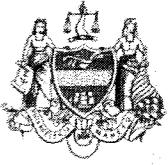
Date: 8/25/2020 - 1/29/2021

Type: Special Education Teacher/Virtual

Topic: The Essential of Writing IEP's (PaTTAN)

Time:15 hour

<b>Name/Nombre</b>	<b>Title/Role</b>	<b>Signature</b>
Chall'ee Allen	HS Special Education Teacher	<i>Chall'ee Allen</i>
Daniel Cote	Special Education Coordinator	<i>Daniel Cote</i>
Kellianne Gazak	Special Education Teacher (6-12)	<i>Kellianne Gazak</i>
Jessica Grous	Special Education Teacher (K-2)	<i>Jessica Grous</i>
Danielle Springer-Mills	Special Education Teacher	<i>Danielle Mills</i>
Tico Moore	MS Special Education Teacher	Tico Moore (9/25/2020)
Nikisha Rogers	Special Education Teacher (3-5)	<i>Nikisha Rogers</i>
Dan Steinmetz	Special Education Teacher	<i>Dan Steinmetz</i>



# CITY OF PHILADELPHIA

**POLICE DEPARTMENT**  
HEADQUARTERS, FRANKLIN SQUARE  
PHILADELPHIA, PENNSYLVANIA

**DANIELLE M. OUTLAW**  
POLICE COMMISSIONER

February 17, 2021

Ms. Yesenia Garcia  
Esperanza Cyber Charter School  
4261 North 5<sup>th</sup> Street  
Philadelphia, PA 19140

**RE: Memorandum of Understanding**  
Esperanza Cyber Charter School

Dear Ms. Garcia:

Enclosed are two copies of a standard MOU between the Philadelphia Police Department and above-referenced school. Both have been signed by Police Commissioner Danielle Outlaw. All copies must now be signed by the appropriate School Administrator. Once the copies are signed, your School will retain one original and the other original must be mailed back to my attention at:

Police Headquarters  
Franklin Square  
Room 312  
Philadelphia, PA 19106

Should you have any questions, I can be reached at 215-686-3022.

Sincerely,

A handwritten signature in black ink, appearing to read "F. Healy".

Francis T. Healy, Esq.  
Special Advisor to the Commissioner

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

**THE PHILADELPHIA POLICE DEPARTMENT**

**AND**

**ESPERANZA CYBER CHARTER SCHOOL**

**February 17, 2021**

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**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  
750 Race Street, Philadelphia PA, 19106**

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

- **Esperanza Cyber Charter School  
4261 North 5<sup>th</sup> 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).
  - xi. Section 3124.1 (relating to sexual assault).
  - xii. Section 3124.2 (relating to institutional sexual assault).
  - xiii. Section 3125 (relating to aggravated indecent assault).
  - xiv. Section 3126 (relating to indecent assault).
  - xv. Section 3301 (relating to arson and related offenses).
  - xvi. Section 3307 (relating to institutional vandalism),  
when the penalty is a felony of the third degree.
  - xvii. Section 3502 (relating to burglary).
  - xviii. Section 3503(a) and (b)(1)(v) (relating to criminal trespass).
  - xix. Section 5501 (relating to riot).
  - xx. 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

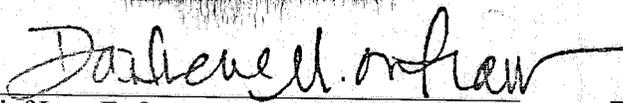
All school entities are required to submit an annual report, which will include violence statistics and reports, to the Department of Education's Office for Safe Schools. This annual report must include all new incidents described in Sections IIA and IIB. Before submitting the required annual report, 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

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

**THE PHILADELPHIA POLICE DEPARTMENT**

**AND**

**ESPERANZA CYBER CHARTER SCHOOL**

**February 17, 2021**

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**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  
750 Race Street, Philadelphia PA, 19106**

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

- **Esperanza Cyber Charter School  
4261 North 5<sup>th</sup> 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).
  - xi. Section 3124.1 (relating to sexual assault).
  - xii. Section 3124.2 (relating to institutional sexual assault).
  - xiii. Section 3125 (relating to aggravated indecent assault).
  - xiv. Section 3126 (relating to indecent assault).
  - xv. Section 3301 (relating to arson and related offenses).
  - xvi. Section 3307 (relating to institutional vandalism),  
when the penalty is a felony of the third degree.
  - xvii. Section 3502 (relating to burglary).
  - xviii. Section 3503(a) and (b)(1)(v) (relating to criminal trespass).
  - xix. Section 5501 (relating to riot).
  - xx. 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

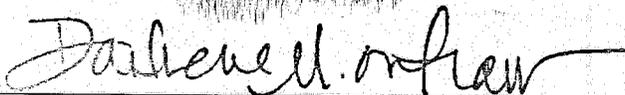
All school entities are required to submit an annual report, which will include violence statistics and reports, to the Department of Education's Office for Safe Schools. This annual report must include all new incidents described in Sections IIA and IIB. Before submitting the required annual report, 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



**JUVENILE DIVISION**

THREE SOUTH PENN SQUARE, THIRD FLOOR  
CORNER OF JUNIPER AND S. PENN SQUARE  
PHILADELPHIA, PENNSYLVANIA 19107-3499

**PROJECT "GO" SCHOOL ATTENDANCE SUPPORT  
MEMORANDUM OF UNDERSTANDING**

This Memorandum of Understanding sets forth the duties and responsibilities of the Philadelphia District Attorney's Office School Attendance Support Unit, and Esperanza Cyber Charter School to implement the Project "GO" School Attendance Support program at the school for the 2020-2021 school year.

**District Attorney Responsibilities:**

The School Attendance Support Unit of the Philadelphia District Attorney's Office agrees to provide truancy prevention/intervention services at Esperanza Cyber Charter School for students currently in need of additional school attendance support. The purpose of this partnership is to ensure that the parents/guardians of the children enrolled in Esperanza Cyber Charter School are made aware of the importance of regular school attendance. In order to meet this goal, the School Attendance Support Unit:

1. After notification by the attendance designee, will send an initial contact letter on District Attorney letterhead explaining the importance of regular school attendance and the legal significance of truancy to the parents/guardians of those students who have been identified as having at least 6 unexcused absences, in violation of the compulsory school attendance law (24 P.S. §13-1333).
2. Will schedule a Family Conference with parents/guardians of those students who continue to need school attendance support, after having received an initial contact letter from the District Attorney's office, and having had a comprehensive school attendance improvement conference. (24 P.S. §13-1333).
3. Will be present and participate in all Project "GO" Family Conferences held at the school or remotely along with the attendance designee or a member of the school staff familiar with the student's attendance records.
4. Will make referrals for students and families to agencies that will provide services aimed at improving school attendance.
5. Will train designated School personnel and parents regarding their duties as part of the Project "GO" School Attendance Support program, truancy law and pursuant to this Memorandum of Understanding.

6. Will file appropriate cases in the Family, Municipal and/or Common Pleas Courts of Philadelphia County.

**School Responsibilities:**

As the Principal of Esperanza Cyber Charter School, I agree to assign an attendance designee to be responsible for all contact between the Philadelphia District Attorney's School Attendance Support Unit and Esperanza Cyber Charter School. The assigned attendance designee shall be familiar with attendance record keeping procedures; the requirements of compulsory school attendance law (**24 P.S. §13-1333**); the requirements of written legal notice to parents/guardians pursuant to **24 P.S. §13-1354** and the requirements of compulsory school attendance law regarding excuses for not attending school (**24 P.S. §13-1329**).

1. The attendance designee monthly, and upon request from the Philadelphia District Attorney's Office School Attendance Support Unit will provide the following information for students currently on board probation due to attendance violations within ten (10) working days of such request:
  - A. All requested demographic information of students with 6 unexcused absences in the current school year. Prior to submitting this information to the Philadelphia District Attorney's Office School Attendance Support Unit, the attendance designee must contact the parent in writing pursuant to **24 P.S. §13-1354**.
  - B. Prior to the Family Conference, the attendance records and a copy of the school attendance improvement plan will be requested for use at the school for the Family Conference.
2. The School will notify parents of the Family Conference by telephone contact at least three school days prior to the scheduled meeting. The School will insure that a representative from the School, including the attendance designee familiar with the student's attendance records, is present at the meeting to assist with recording the signatures of those in attendance and to respond to specific questions regarding a student's attendance.
3. Subsequent to the Family Conference, the School will investigate, document and insure the accuracy of the attendance records, including the validity of all excused absences, of the students of those parents/guardians invited to the meeting, whether they attended the meeting or not.
4. The School will notify the Philadelphia District Attorney's Office School Attendance Support Unit of those students whose attendance subsequent to the Family Conference has not improved in violation of the compulsory school attendance law (**24 P.S. §13-1333**). This notification will occur after the School has monitored the student attendance for at least two (2) weeks after the Family Conference.

5. Once a student has been included in the Project "GO" School Attendance Support program, all contacts between School personnel and the student and the parents/guardians concerning attendance shall be documented in written form in the student's school records.
  
6. The School will compile and produce the student's school records at the request of the Philadelphia District Attorney's Office School Attendance Support Unit to ensure that a family is able to receive more intensive services and support.

Failure to abide by the responsibilities outlined in this Memorandum of Understanding may result in cancellation of the Project "GO" School Attendance Support program at the school.

DocuSigned by:

*Paul Cardona*

8/20/2020

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**Designated School Representative/Print Date**

DocuSigned by:

*Joseph Papeika*

9/24/2020

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**School Principal/Print Date**

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**Director of School Attendance Support Signature/Print Date**  
**Office of Philadelphia District Attorney**

## Board Affirmation Statement

### **Esperanza Cyber Charter School**

4261 N. 5<sup>th</sup> Street

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 30 day of July, 2021

By: Rosa Magaly Martinez (Signature of Board President)

Rosa Magaly Martinez (Print Name)

ECCS Board of Education

## 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 30 day of July, 2021

By: [Signature] (Signature of Board President)

Rosa Magaly Morshing (Print Name)

ECCS

Board of Education

## Charter Annual Background Check 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 30 day of July, 2024

By: Rosemary Mistry (Signature of Board President)

Rosemary Mistry (Print Name)

ECCS

Board of Education

## Ethics Act 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 30 day of July, 2024

By: Rosemary Mistry (Signature of Board President)

Rosemary Mistry (Print Name)

ECCS

Board of Education

## 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 30 day of July, 2021

By: *Rosemary Kirby* (Signature of Board President)

Rosemary Kirby (Print Name)

ECCS

Board of Education