

ESPERANZA CYBER CS

Charter School Annual Report | 2024 - 2025

School Profile

LEA Name

Esperanza Cyber CS

AUN

126511563

Address 1

4261 N. 5th Street

Address 2**City**

Philadelphia

State

PA

Zip Code

19140

Chief Administrator Name

Dr Jon D Marsh

Chief Administrator Email

jmarsh@esperanzacybercs.net

Chief Administrator Phone

(267) 562-1814

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

Jennifer Naziro-Lopez

Principal Email

jnazariolopez@esperanzacybercs.net

Principal Phone

610-938-1821

Extension

Principal Name

Melissa Molina

Principal Email

mmolina@esperanzacybercs.net

Principal Phone

267-318-5950

Extension**Authorizing District(s)**

Cyber Charter - PDE is Authorizing Entity (**CHECKED**)

Upload a summary of the Wellness Check Data collected from the previous school year (pdf only)

ECCS Camera On Wellness Check Data.pdf

Upload Current Charter (PDF only)

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

Governance and Staff

Board of Trustees Members

Name	Office	Check if New Member
Mrs. Carmen Rocha		
Ms. Carmen Torres		
Ms. Judith Torres- Lynch		
Ms. Carmen Infante		
Rev. Vicente Diaz		
Rev. Luis Cortez		
Ms. Amaris Hernandez Padgett		
Ms. Brianna Rodriguez		(CHECKED)

Explanation of Board of Trustees Changes

Two Board Members stepped down because they lived in New Jersey, Rev. Magaly Martinez and Mr. Jorge Calixto. Ms. Brianna Rodriguez was added as the Parent Representative.

Upload the Act 55 training certificates for all Board Members (pdf only)

Vicente Diaz Act 55 Certificates.pdf

Carmen Infante Act 55 Certificate .pdf

Carmen Rocha Act 55 Certificate .pdf

Judy Lynch Act 55 Certification.pdf

Danny Cortes Act 55 Certificate.pdf

Magaly Martinez Act 55 Certification.pdf

Board of Trustees Meeting Schedule

Location	Date	Time
Union League Liberty Hill- 800 Ridge Pike, Lafayette Hill, PA 19444	2024-08-06	9:00 am
Gran Salon- NEI- 4261 N 5th St, Philadelphia, PA 19140	2024-10-24	3:30 PM
Gran Salon- NEI- 4261 N 5th St, Philadelphia, PA 19140	2024-12-19	3:30 PM
Gran Salon- NEI- 4261 N 5th St, Philadelphia, PA 19140	2025-03-27	3:30 PM
Gran Salon- NEI- 4261 N 5th St, Philadelphia, PA 19140	2025-04-24	3:30 PM
Gran Salon- NEI- 4261 N 5th St, Philadelphia, PA 19140	2025-06-12	3:30 PM

Upload Board Minutes

April 24, 2025 Board Minutes .pdf

August 6th, 2024 Board Minutes .pdf

December 19th, 2024 Board Minutes.pdf

Revised August 6, 2024 Board Minutes .pdf

March 27th, 2025 Board Minutes .pdf

Leadership Team

Name	Title/Position	Check if New Member
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Ivan Estevez	Chief Academic Officer	
Desireah Osbourne	Director of Special Education	(CHECKED)
Courtney Walton	Human Resource Officer	
Melissa Molina	Principal	(CHECKED)
Jennifer Nazario Lopez	Principal	(CHECKED)
Anthony Roman	Business Manager	(CHECKED)
Dr. Jon Marsh	Chief Administrator	
Jasmina Campos-Rivera	Other	

Explanation of Leadership Changes

Desireah Osbourne Replaced Daniel Cote as Director of Special Education. Melissa Molina was hired as High School Principal Jennifer Nazario Lopez Was. hired as K-8 Principal Jasmina Campos-Rivera was Promoted to Executive Director of Operations Anthony Roman was hired as Business Manager

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

PDE 414 2024-2025 (1).pdf

Quality of Teaching and Other Staff

	# of Staff per Category	# of Staff Appropriately Certified	# of Staff Promoted	# of Staff Transferred	# of Staff Terminated	# of Staff Contracted for Following Year
Chief Executive Officer	1	1	0	0	0	1
Chief Administrative Officer	1	1	0	0	0	1
Principal	2	2	1	0	0	2
Assistant Principal	2	2	0	0	0	2
Classroom Teacher (including Master Teachers)	75	60	0	0	1	75
Specialty Teacher (including Master Teachers)	7	7	0	0	0	7
Special Education Teacher (including Master Teachers)	19	19	0	0	0	19
Special Education Coordinator	1	1	0	0	0	1
Counselor	3	2	0	0	0	3
Psychologist	1	1	0	0	0	1

School Nurse	1	1	0	0	0	1
IT Director	1	1	0	0	0	1
Business Administrator	1	1	0	0	0	1
ISD, Curriculum Developers, Tech Support	1	1	0	0	1	0
HR Manager	1	1	0	0	0	1
Student Support Manager, Facilities Manager	1	1	0	0	0	1
Business Office, Administrative Support Staff, Teaching Assistants	29	10	0	0	0	29
Other	19	0	0	0	0	19
Totals	166	112	1	0	2	165

There were no substantial differences. (CHECKED)

Fiscal Matters

Major Fundraising Activities

There have been no major fundraising activities performed during the 2024-2025 school year.

Fiscal Solvency Policies

There have been no changes to policies and procedures.

Accounting System

The business office still utilizes Microix Software Solutions for Nonprofits.

Preliminary Statements of Revenues, Expenditures & Fund Balances

Preliminary revenues and expenditures are attached.

Upload Statements of Revenues, Expenditures & Fund Balances

ECCS 2025_26 general-fund-budget-approval (1).pdf

ECC-Charter-Annual-Report_Statement-of-Rev-&-Exps - unsigned.pdf

Financial Audit Basics

Audit Firm

Withum Advisory Tax Audit

Date of Last Audit

2024-06-30

Fiscal Year Last Audited

2023-24

Explanation of the Report

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

Upload Financial Audit Document(s)

ESPERANZA CYBER CHARTER SCHOOL FS 6-30-24.pdf

Financial Audit Citations

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

Federal Programs Consolidated Review

Federal Programs Consolidated Review Document(s)

No

Special Education

Special Education Support Services

Position Title	Building(s) Name and Location for Charter Schools	Caseload	Low Age	High Age
Special Education 9-12 Teacher 1	Esperanza Cyber Charter School	10	14	21
Special Education 9-12 Teacher 2	Esperanza Cyber Charter School	10	14	21
Special Education 9-12 Teacher 3	Esperanza Cyber Charter School	26	14	21
Special Education 9-12 Teacher 4	Esperanza Cyber Charter School	8	14	21
Special Education 9-12 Teacher 5	Esperanza Cyber Charter School	13	14	21
Special Education 9-12 Teacher 6	Esperanza Cyber Charter School	26	14	21
Special Education 9-12 Teacher 7	Esperanza Cyber Charter School	16	14	21
Special Education 9-12 Teacher 8	Esperanza Cyber Charter School	25	14	21
Special Education 9-12 Teacher 9	Esperanza Cyber Charter School	24	14	21
Special Education Liaison K-9	Esperanza Cyber Charter School	0	5	14
Special Education Liaison 10-12	Esperanza Cyber Charter School	0	14	21

Transition Specialist	Esperanza Cyber Charter School	0	13	21
Transition Assistant	Esperanza Cyber Charter School	0	13	21
Special Education 6-9 Teacher 1	Esperanza Cyber Charter School	18	11	13
Special Education 6-9 Teacher 2	Esperanza Cyber Charter School	18	12	14
Special Education 6-9 Teacher 3	Esperanza Cyber Charter School	16	12	14
Behavior Specialist	Esperanza Cyber Charter School	0	6	21
Compliance Specialist	Esperanza Cyber Charter School	0	5	21
School Psychologist 1	Esperanza Cyber Charter School	0	5	21
School Psychologist 2	Esperanza Cyber Charter School	0	5	21
Director of Special Education	Esperanza Cyber Charter School	2	5	21
Special Education K-5 Teacher 1	Esperanza Cyber Charter School	13	6	11
Special Education K-5 Teacher 2	Esperanza Cyber Charter School	12	10	13
Speech and Language Pathologist	Esperanza Cyber Charter School	5	5	21
High School Math Teacher	Esperanza Cyber Charter School	0	14	21
Special Education 6-9 Paraprofessional	Esperanza Cyber Charter School	0	11	14

Special Education 6-9 Paraprofessional	Esperanza Cyber Charter School	0	11	14
Special Education 6-9 Paraprofessional	Esperanza Cyber Charter School	0	12	14
Special Education K-5 Paraprofessional	Esperanza Cyber Charter School	0	10	13
Special Education 9-12 Paraprofessional	Esperanza Cyber Charter School	0	14	21
Special Education 6-9 Paraprofessional	Esperanza Cyber Charter School	0	14	21
Special Education 6-9 1:1	Esperanza Cyber Charter School	0	11	13

Special Education Contracted Services

Title	Amt. of Time per Week in Days or Hours	Operator	# of Students
Occupational Therapist	4.5 hours per week	Outside Contractor	7
Speech and Language Pathologist (bi-lingual)	3 hours per week	Outside Contractor	5

Special Education Cyclical Monitoring

Date of Last Special Education Cyclical Monitoring

2021-07-21

Upload Executive Summary (pdf only)

esperanza cyber cs - executive summary 2020.pdf

Administrative Procedures for Internal Controls of IEP Development- upload policies and procedures surrounding IEP development (pdf only)

Child Find 25-26.pdf

ECCS IEE Policy & Providers 2024-2025.pdf

Special Education Policy and Procedure 24-25.pdf

Did you receive a corrective action report?

Yes

Upload Corrective Action report (pdf only)

Esperanza Cyber CS_Corrective Action Verification_CS_2020_637939186407092584 (2) (1).pdf

Special Education Personnel Development**Autism**

Training not offered.

BehaviorSupport

Training not offered.

Paraprofessional

Description of Training			
Training to support paraprofessionals in the virtual classroom			
Lead Person/Position		Year of Training	
Desireah Osborne/Director of Special Education		2025	
Hours Per Training	Number of Sessions	Provider	Who Participated (Audience)
1	1	Esperanza Cyber Charter School	Paraprofessional Staff

Training Date Complete

2025-04-09

Paraprofessional Training Series- session 1 Behavior Basics .pdf

Certificate of Completion Paraprofessional PD 4_9_2025.pdf

Transition

Description of Training			
Updates and Changed Sped/ Transition			
Lead Person/Position		Year of Training	
Desireah Osborne/Director of Special Education		2025	
Hours Per Training	Number of Sessions	Provider	Who Participated (Audience)
1	1	Esperanza Cyber Charter School	Special Education Department

Training Date Complete

2025-03-10

25.pdf

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2_93d1468b.pdf

3_25f3a6af.pdf

4_de60eeb8.pdf

5_b311fe31.pdf

6_3c4f7f02.pdf

7_a5da34ca.pdf

8_69da95fc.pdf

9_f2fa2283.pdf

10_b48671a6.pdf

11_9322c329.pdf

12_988bacf7.pdf

13_e7bd1b66.pdf

14_4a096c02.pdf

ScienceofLiteracy

Training not offered.

ParentTraining

Training not offered.

IEPDevelopment

Description of Training			
Accommodations and Modifications			
Lead Person/Position		Year of Training	
Desireah Osborne		2025	
Hours Per Training	Number of Sessions	Provider	Who Participated (Audience)
1	1	Esperanza Cyber Charter School	K-12 Instructional Staff

Training Date Complete

2025-01-29

(1_29_2025) Accommodations and Modifications presented by Desireah Osborne- 1 hr (Responses) - Form Responses 1.pdf

1.pdf

1_4f920b8a.pdf

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 14_ab966e4d.pdf
Training Date Complete
 2024-12-02
 24.pdf
 agenda 12 2 2024.pdf

Special Education Program Profile

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
7298932	Secondary	Full-time (1.0)	07/29/2025 11:38 AM

Building Name		
Esperanza Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Itinerant (20% or Less)		24
Identify Classroom	Classroom Location	Age Range
School District	Secondary	14 to 21
Age Range Justification		FTE %
High School		0.48

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
9629495	Secondary	Full-time (1.0)	07/29/2025 11:10 AM

Building Name		
Esperanza Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Itinerant (20% or Less)		25
Identify Classroom	Classroom Location	Age Range
School District	Secondary	14 to 21
Age Range Justification		FTE %
High School		0.5

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
4208051	Secondary	Full-time (1.0)	07/29/2025 11:38 AM

Building Name		
Esperanza Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		16
Identify Classroom	Classroom Location	Age Range
School District	Secondary	14 to 21
Age Range Justification		FTE %
High School		0.8

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
8281565	Secondary	Full-time (1.0)	07/29/2025 11:10 AM

Building Name		
Esperanza Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Itinerant (20% or Less)		26
Identify Classroom	Classroom Location	Age Range
School District	Secondary	14 to 21
Age Range Justification		FTE %
High School		0.52

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
7976513	Secondary	Full-time (1.0)	07/29/2025 11:10 AM

Building Name		
Esperanza Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		13
Identify Classroom	Classroom Location	Age Range
School District	Secondary	14 to 21
Age Range Justification		FTE %
High School		0.65

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
9029541	Secondary	Full-time (1.0)	07/29/2025 11:10 AM

Building Name

Esperanza Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Itinerant (20% or Less)		26
Identify Classroom	Classroom Location	Age Range
School District	Secondary	14 to 21
Age Range Justification		FTE %
High School		0.52

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
7067161	Secondary	Full-time (1.0)	07/29/2025 11:10 AM

Building Name		
Esperanza Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		10
Identify Classroom	Classroom Location	Age Range
School District	Secondary	14 to 17
Age Range Justification		FTE %
High School		0.5

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
6982891	Secondary	Full-time (1.0)	07/29/2025 11:10 AM

Building Name		
Esperanza Cyber CS		
Support Type		
Learning Support		

Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		10
Identify Classroom	Classroom Location	Age Range
School District	Secondary	14 to 21
Age Range Justification		FTE %
High School		0.5

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
5659497	Secondary	Full-time (1.0)	07/29/2025 11:10 AM

Building Name		
Esperanza Cyber CS		
Support Type		
Learning Support		
Support Sub-Type		
Learning Support		
Level of Support		Case Load
Supplemental (Less Than 80% but More Than 20%)		8
Identify Classroom	Classroom Location	Age Range
School District	Secondary	14 to 21
Age Range Justification		FTE %
High School		0.4

FTE ID	Classroom Location	Full-time or Part-time Position?	Revised
4960708	Elementary	Full-time (1.0)	07/29/2025 11:39 AM

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

Supplemental (Less Than 80% but More Than 20%)		13
Identify Classroom	Classroom Location	Age Range
School District	Elementary	6 to 11
Age Range Justification		FTE %
Elementary School		0.65

Facilities and Agreements

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

Fixed Asset Description	Location	Capital Expenditure
ECCS Bathroom Renovation	4261 N 5th St, Philadelphia, PA 19140	260,998.00

Facility Plans and Other Capital Needs

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

The Board approved the budget for the new construction of a building for ECCS that will be located at 4309 N Lawrence St, Philadelphia, PA 19140, and for equipment/ software for curriculum.

Memorandum of Understanding

Organization	Purpose
The Philadelphia Police Department	School Safety Procedure
Congreso Latino - Elect Program	Program for students who are parents or pregnant
MAEC - MOU	Culturally responsive family engagement Professional Development sessions

Upload of Memorandum of Understanding Document(s) Do not include MOUs already reported in the Safe Schools Reports.

ECCS ELECT MOU 2024 (1).pdf

24-25 MAEC MOU .pdf

24-25 MOU Police Department (1).pdf

Articulation Agreements

Partnering Institution

Eastern University - Dual Enrollment Program

Agreement Type

Program/Course Area

College Courses

Upload Articulation Agreement

MOU 24-25 Dual Enrollment - ECCS (1).pdf

Management Survey

Charter School Management Survey

Charter School Name

Esperanza Cyber CS

Point of Contact Name

Dr. Jon Marsh

Point of Contact Telephone Number

267-562-1814

Extension

Point of Contact Email

jmarsh@esperanzacybercs.net

Management Organization Information

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

Yes

Is/was the Management Organization a:

Single Management (non-profit)

Management Organization Name

Nueva Esperanza Inc.

Federal EIN (Employer Identification Number)

23-2552707

Address 1

4261 N. 5th Street

Address 2

4261 N. 5th Street

City

Philadelphia

State

PA

Zip Code

19140

Plus 4 Code

2615

Additional Comments

Signatures and Affirmations

Upload Board Affirmation Statement

24_25 affirmation_statement_charterschool (2).pdf.pdf

Date of Approval

2025-08-01

Charter School Annual Report Affirmation

Board President

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

Chief Administrator

Dr. Jon Marsh

Charter School Law Affirmation

Board President

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

Chief Administrator

Jon Marsh

Ethics Act Affirmation

Board President

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

Chief Administrator

Jon Marsh

Charter School Annual Background Check Affirmation

Board President

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

Chief Administrator

Jon Marsh

Charter Annual Administrative Certification Affirmation

Board President

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

Chief Administrator

Jon Marsh

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

Board President

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

Chief Administrator

Jon Marsh

School	Date	Year Average Based on Monthly Data: Percent Visually Present	
ECCS	Y24-25	58%	
ECMS	Y24-25	69%	
ECES	Y24-25	89%	

School	Date	Total Enrolled	Total Visually Present	Percent Visually Present	Not Seen	
ECCS	AUG	440	233	53%	207	
ECMS	AUG	122	54	44%	68	
ECES	AUG	107	56	52%	51	

School	Date	Total Enrolled	Total Visually Present	Percent Visually Present	Not Seen	
ECCS	SEP	538	453	84%	85	
ECMS	SEP	161	139	86%	22	
ECES	SEP	122	116	95%	6	

School	Date	Total Enrolled	Total Visually Present	Percent Visually Present	Not Seen	
ECCS	OCT	586	418	71%	168	
ECMS	OCT	178	154	87%	24	
ECES	OCT	127	118	93%	9	

School	Date	Total Enrolled	Total Visually Present	Percent Visually Present	Not Seen	
ECCS	NOV	599	504	84%	95	
ECMS	NOV	181	153	85%	28	
ECES	NOV	128	126	98%	2	

School	Date	Total Enrolled	Total Visually Present	Percent Visually Present	Not Seen	
ECCS	DEC	623	460	74%	163	
ECMS	DEC	192	142	74%	50	
ECES	DEC	131	130	99%	1	

School	Date	Total Enrolled	Total Visually Present	Percent Visually Present	Not Seen	
ECCS	JAN	663	454	68%	209	
ECMS	JAN	204	156	76%	48	
ECES	JAN	146	137	94%	9	

School	Date	Total Enrolled	Total Visually Present	Percent Visually Present	Not Seen	
ECCS	FEB	691	373	54%	318	
ECMS	FEB	221	156	71%	65	
ECES	FEB	151	144	95%	7	

School	Date	Total Enrolled	Total Visually Present	Percent Visually Present	Not Seen	
ECCS	MAR	728	388	53%	340	
ECMS	MAR	237	164	69%	73	
ECES	MAR	157	144	92%	13	

School	Date	Total Enrolled	Total Visually Present	Percent Visually Present	Not Seen	
ECCS	APR	729	337	46%	392	
ECMS	APR	238	160	67%	78	
ECES	APR	157	147	94%	10	

School	Date	Total Enrolled	Total Visually Present	Percent Visually Present	Not Seen	
ECCS	MAY	735	262	36%	473	
ECMS	MAY	238	143	60%	95	
ECES	MAY	157	152	97%	5	

School	Date	Total Enrolled	Total Visually Present	Percent Visually Present	Not Seen	
ECCS	JUN	735	94	13%	641	
ECMS	JUN	238	91	38%	147	
ECES	JUN	157	113	72%	44	



CERTIFICATE OF COMPLETION/ATTENDANCE

Charter School Trustee Advanced Training Program

Attended by:

Carmen Infante

Esperanza Cyber Charter School

Name of Attendee

Organization Name

A handwritten signature in blue ink, appearing to read "C. Infante", is written over a horizontal line.

**Signature of Esperanza Cyber
Charter School Representative**

August 9, 2023

Date of Program

Beginning in the 2018-2019 school year and in each year thereafter, school board directors and charter school trustees will be required to complete training programs in accordance with Section 328 of the Public School Code. The above-named participant successfully completed a charter school trustee training programs approved by the Pennsylvania Department of Education.



CERTIFICATE OF COMPLETION/ATTENDANCE

Charter School Trustee Advanced Training Program

Attended by:

Carmen Rocha

Esperanza Cyber Charter School

Name of Attendee

Organization Name

A handwritten signature in blue ink, appearing to read "C. Rocha", is written over a horizontal line.

**Signature of Esperanza Cyber
Charter School Representative**

August 9, 2023

Date of Program

Beginning in the 2018-2019 school year and in each year thereafter, school board directors and charter school trustees will be required to complete training programs in accordance with Section 328 of the Public School Code. The above-named participant successfully completed a charter school trustee training programs approved by the Pennsylvania Department of Education.



CERTIFICATE OF COMPLETION/ATTENDANCE

Charter School Trustee Advanced Training Program

Attended by:

Danny Cortés

Esperanza Cyber Charter School

Name of Attendee

Organization Name

A handwritten signature in blue ink, appearing to read "K. h. h. K.", is written over a horizontal line.

**Signature of Esperanza Cyber
Charter School Representative**

August 9, 2023

Date of Program

Beginning in the 2018-2019 school year and in each year thereafter, school board directors and charter school trustees will be required to complete training programs in accordance with Section 328 of the Public School Code. The above-named participant successfully completed a charter school trustee training programs approved by the Pennsylvania Department of Education.



CERTIFICATE OF COMPLETION/ATTENDANCE

Charter School Trustee Advanced Training Program

Attended by:

Judy Torres-Lynch

Esperanza Cyber Charter School

Name of Attendee

Organization Name

A handwritten signature in blue ink, appearing to read "Judy Torres-Lynch", is written over a horizontal line.

**Signature of Esperanza Cyber
Charter School Representative**

August 9, 2023

Date of Program

Beginning in the 2018-2019 school year and in each year thereafter, school board directors and charter school trustees will be required to complete training programs in accordance with Section 328 of the Public School Code. The above-named participant successfully completed a charter school trustee training programs approved by the Pennsylvania Department of Education.



CERTIFICATE OF COMPLETION/ATTENDANCE

Charter School Trustee Advanced Training Program

Attended by:

Rosa Magaly Martinez

Esperanza Cyber Charter School

Name of Attendee

Organization Name

A handwritten signature in blue ink, appearing to read "Rosa Magaly Martinez", is written over a horizontal line.

**Signature of Esperanza Cyber
Charter School Representative**

August 9, 2023

Date of Program

Beginning in the 2018-2019 school year and in each year thereafter, school board directors and charter school trustees will be required to complete training programs in accordance with Section 328 of the Public School Code. The above-named participant successfully completed a charter school trustee training programs approved by the Pennsylvania Department of Education.



CERTIFICATE OF COMPLETION/ATTENDANCE

Charter School Trustee Advanced Training Program

Attended by:

Vicente Diaz

Esperanza Cyber Charter School

Name of Attendee

A handwritten signature in blue ink, appearing to read "Vicente Diaz", is written over a horizontal line.

**Signature of Esperanza Cyber
Charter School Representative**

Organization Name

August 9, 2023

Date of Program

Beginning in the 2018-2019 school year and in each year thereafter, school board directors and charter school trustees will be required to complete training programs in accordance with Section 328 of the Public School Code. The above-named participant successfully completed a charter school trustee training programs approved by the Pennsylvania Department of Education.

**Esperanza Cyber Charter School
Board of Trustees Retreat
Union League Liberty Hill
800 Ridge Pike, Lafayette Hill, PA, 19444
Tuesday, August 6, 2024**

Board Members present : Ms. Carmen Infante, Ms. Judy Torres-Lynch, Mr. Vicente Diaz, Ms. Amaris Hernandez Padgett,

Board Members absent: Ms. Carmen Torres, Rev. Luis Cortes, Ms. Carmen Rocha

Staff/Management Present: Ms. Courtney Walton, Mr. Daniel Schroeder, Rev. Danny Cortes, Dr. Jon Marsh, Mr. Ivan Estevez, Ms. Jasmin Campos-Rivera, Mrs. Heather High-Kennedy, Ms. Sheileemarie Carrion, Mrs. Morgan Baker, Mrs. Melissa Molina, Mr. Matthew Lentz, Mrs. Denise Taufalele, Mr. Michael Hopkins

The meeting called to order at 9:09 AM

A. Agenda/Logistics Overview

Information: 1. Agenda and Logistics (Dr. Jon Marsh)

The board agreed to have an agenda without time frames at next year's board retreat.

Information, Procedural: 2. Notification of Recording

Started at 9:12

Information: 3. Introductions

Kelly Krelove was introduced to the board's interim Principal for K-8.

B. CALL TO ORDER - ROLL CALL

Procedural: 1. Call to Order

C. APPROVAL OF MINUTES

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

Board minutes approved.

Recommend the Board approve the Minutes of the June 13, 2024 Board Meeting.

Motion by Carmen Infante, second by Vicente Diaz.

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

D. Board Elections

Action: 1. Board of Trustees Elections (Dr. Jon Marsh)

Amaris Hernandez Padgett was elected to the Audit Committee. Vicente Diaz was elected as Treasurer and chair of finance. Jasmina Campos Rivera was appointed as the Non-voting secretary. Carmen Rocha was elected as Vice-chairman. Judy Torres-Lynch was elected as the Chairperson.

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

E. FINANCE

Action: 1. Monthly Financial Statements (Matthew Lentz)

Recommend the Board the May 2024 Financial Report and General Ledger as presented.

Motion by Amaris Hernandez Padgett, second by Carmen Infante.

Final Resolution: Motion Carries

Yea: Luis Cortes, Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 2. General Banking Resolution (Jasmina Campos-Rivera)

Recommend the Board approve the General Banking Resolution as presented.

Matthew Lentz presented the board with Financial updates, Financial reports, and General Ledger as of May 2024.

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

Final Resolution: Motion Carries

Yea: Luis Cortes, Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

F. NEW BUSINESS

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

Four contracts approved, and minute man press for school calendars.

Resolution: Recommend the Board approve the contracts as presented.

Miss Campos Rivera presented the contracts and Judy Torres-Lynch recommended the contracts be approved as presented.

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 2. 2024-25 Title Funding (Jasmina Campos-Rivera)

Recommend the Board approve the following Title funding grants from the Pennsylvania Department of Education, Division of Federal Programs to Esperanza Cyber Charter School for the 2024-25 school year.

Jasmin Campos Rivera presented Title III funding and proposed that the funds be used to help with family engagement.

Motion by Amaris Hernandez Padgett, second by Vicente Diaz.

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 3. Annual School Goals 2024-25 (Dr. Jon Marsh)

Recommend the Board approve the established goals and activities for the upcoming 2024-25 school year.

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 4. Audit Committee Approval (Dr. Jon Marsh)

Judy will be on the Audit committee with Amaris.

ECCS requests the establishment of an Audit Committee.

Motion by Vicente Diaz, second by Carmen Infante.

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 5. 2024-25 Handbook Approval (Jasmina Campos-Rivera)

Ask the administration to create a list of critical questions that will be a guide that determines what is working to be presented to the board.

ECCS requests the approval of the new handbooks for the 2024-25 school year.

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 6. CSI Improvement Plan (Denise Taufalele)

Recommend the Board approve the 2024-25 CSI (Comprehensive Support and Improvement) Plan as presented.

Motion by Vicente Diaz, second by Carmen Infante.

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 7. Settlements Agreements (Dr. Jon Marsh)

Recommend the Board approve the Settlement Agreements regarding Student #183-24 and #446-23.

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 8. Curriculum (Dr. Heather High-Kennedy)

Recommend the Board approve the new and revised curriculum as presented. Heather High Kennedy provided an overview of the curriculum to the board for approval.

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 9. 2023-24 Annual Report (Dr. Jon Marsh)

As presented.

Dr. Jon Marsh presented his annual goals to the board. Recommend the Board approve the 2023-24 Annual Report and Affirmation Statement.

Motion by Vicente Diaz, second by Amaris Hernandez Padgett.

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

G. PRESENTATIONS AND REPORTS

Information: 1. CEO (Dr. Jon Marsh)

Dr. Jon Marsh provided an update on the charter renewal, reporting, and new camera requirements.

Information: 2. K-12 (Ivan Estevez)

Ivan Estevez provided an update on summer school, AI policy, and leadership development and shared his goals for the 9th-grade academy.

Information: 4. Co-Teaching (Dr. Sheila Gonzalez)
Sheila Gonzalez shared her 24-25 goals for co-teaching.

Information: 5. ELD Report (Michael Hopkins)
Michael Hopkins provided an overview of the ELD Student Program.

Information: 6. MTSS Report (Heather High-Kennedy)
Heather High Kennedy presented the board with her multitiered system to improve student achievement.

Information: 7. SET (Sheileemarie Carrion)
Sheileemarie Carrion presented the board with student success stories using the trauma-informed approach.

Information: 8. Instructional Supports (Greg Artman)
Greg Artman presented the board with an overview of the 23-24 professional development data.

Information: 10. Operations Reports (Jasmina Campos-Rivera)

H. PERSONNEL

Jasmina Campos Rivera provided an overview of Operations and the goals that were reached over the summer.

Action: 1. Personnel Actions (Courtney Walton)
Recommend the Board approve the Personnel Actions as presented. Courtney Walton presented new hires, current leaves, and staff departures.

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

I. PARKING LOT

J. PUBLIC COMMENT

Procedural: 1. Public Comment

K. NEXT MEETING ANNOUNCEMENT

Information: 1. Next Meeting Announcement

L. ADJOURNMENT

Action: 1. Adjournment

Esperanza Cyber Charter School

Board of Trustees Retreat

Union League Liberty Hill

800 Ridge Pike, Lafayette Hill, PA, 19444

Tuesday, August 6, 2024

Board Members present: Ms. Carmen Infante, Ms. Judy Torres-Lynch, Mr. Vicente Diaz, Ms. Amaris Hernandez Padgett,

Board Members absent: Ms. Carmen Torres, Rev. Luis Cortes, Ms. Carmen Rocha

Staff/Management Present: Ms. Courtney Walton, Mr. Daniel Schroeder, Rev. Danny Cortes, Dr. Jon Marsh, Mr. Ivan Estevez, Ms. Jasmin Campos-Rivera, Mrs. Heather High-Kennedy, Ms. Sheileemarie Carrion, Mrs. Morgan Baker, Mrs. Melissa Molina, Mr. Matthew Lentz, Mrs. Denise Taufalele, Mr. Michael Hopkins

The meeting called to order at 9:09 AM

A. Agenda/Logistics Overview

Information: 1. Agenda and Logistics (Dr. Jon Marsh)

The board agreed to have an agenda without time frames at next year's board retreat.

Information, Procedural: 2. Notification of Recording

Started at 9:12

Information: 3. Introductions

Kelly Krelove was introduced to the board's interim Principal for K-8.

B. CALL TO ORDER - ROLL CALL

Procedural: 1. Call to Order

C. APPROVAL OF MINUTES

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

Board minutes approved.

Recommend the Board approve the Minutes of the June 13, 2024 Board Meeting.

Motion by Carmen Infante, second by Vicente Diaz.

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

D. Board Elections

Action: 1. Board of Trustees Elections (Dr. Jon Marsh)

[New school law mandates that board members must reside in Pennsylvania. Stepping down from the board of trustees: Rev. Magaly Martinez, Chair, and Mr. Jorge Calixto, Treasurer.](#)

Amaris Hernandez Padgett was elected to the Audit Committee. Vicente Diaz was elected as Treasurer and chair of finance. Jasmina Campos Rivera was appointed as the Non-voting secretary. Carmen Rocha was elected as Vice-chairman. Judy Torres-Lynch was elected as the Chairperson.

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

E. FINANCE

Action: 1. Monthly Financial Statements (Matthew Lentz)

Recommend the Board the May 2024 Financial Report and General Ledger as presented.

Motion by Amaris Hernandez Padgett, second by Carmen Infante.

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 2. General Banking Resolution (Jasmina Campos-Rivera)

Recommend the Board approve the General Banking Resolution as presented.

Matthew Lentz presented the board with Financial updates, Financial reports, and General Ledger as of May 2024.

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

F. NEW BUSINESS

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

Four contracts approved, and minute man press for school calendars.

Resolution: Recommend the Board approve the contracts as presented.

Miss Campos Rivera presented the contracts and Judy Torres-Lynch recommended the contracts be approved as presented.

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 2. 2024-25 Title Funding (Jasmina Campos-Rivera)

Recommend the Board approve the following Title funding grants from the Pennsylvania Department of Education, Division of Federal Programs to Esperanza Cyber Charter School for the 2024-25 school year.

Jasmin Campos Rivera presented Title III funding and proposed that the funds be used to help with family engagement.

Motion by Amaris Hernandez Padgett, second by Vicente Diaz.

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 3. Annual School Goals 2024-25 (Dr. Jon Marsh)

Recommend the Board approve the established goals and activities for the upcoming 2024-25 school year.

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 4. Audit Committee Approval (Dr. Jon Marsh)

Judy will be on the Audit committee with Amaris.

ECCS requests the establishment of an Audit Committee.

Motion by Vicente Diaz, second by Carmen Infante.

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 5. 2024-25 Handbook Approval (Jasmina Campos-Rivera)

Ask the administration to create a list of critical questions that will be a guide that determines what is working to be presented to the board.

ECCS requests the approval of the new handbooks for the 2024-25 school year.

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 6. CSI Improvement Plan (Denise Taufalele)

Recommend the Board approve the 2024-25 CSI (Comprehensive Support and Improvement) Plan as presented.

Motion by Vicente Diaz, second by Carmen Infante.

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 7. Settlements Agreements (Dr. Jon Marsh)

Recommend the Board approve the Settlement Agreements regarding Student #183-24 and #446-23.

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 8. Curriculum (Dr. Heather High-Kennedy)

Recommend the Board approve the new and revised curriculum as presented. Heather High Kennedy provided an overview of the curriculum to the board for approval.

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 9. 2023-24 Annual Report (Dr. Jon Marsh)

As presented.

Dr. Jon Marsh presented his annual goals to the board. Recommend the Board approve the 2023-24 Annual Report and Affirmation Statement.

Motion by Vicente Diaz, second by Amaris Hernandez Padgett.

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

G. PRESENTATIONS AND REPORTS

Information: 1. CEO (Dr. Jon Marsh)

Dr. Jon Marsh provided an update on the charter renewal, reporting, and new camera requirements.

Information: 2. K-12 (Ivan Estevez)

Ivan Estevez provided an update on summer school, AI policy, and leadership development and shared his goals for the 9th-grade academy.

Information: 4. Co-Teaching (Dr. Sheila Gonzalez)

Sheila Gonzalez shared her 24-25 goals for co-teaching.

Information: 5. ELD Report (Michael Hopkins)

Michael Hopkins provided an overview of the ELD Student Program.

Information: 6. MTSS Report (Heather High-Kennedy)

Heather High Kennedy presented the board with her multitiered system to improve student achievement.

Information: 7. SET (Sheileemarie Carrion)

Sheileemarie Carrion presented the board with student success stories using the trauma-informed approach.

Information: 8. Instructional Supports (Greg Artman)

Greg Artman presented the board with an overview of the 23-24 professional development data.

Information: 10. Operations Reports (Jasmina Campos-Rivera)

H. PERSONNEL

Jasmina Campos Rivera provided an overview of Operations and the goals that were reached over the summer.

Action: 1. Personnel Actions (Courtney Walton)

Recommend the Board approve the Personnel Actions as presented. Courtney Walton presented new hires, current leaves, and staff departures.

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

I. PARKING LOT

J. PUBLIC COMMENT

Procedural: 1. Public Comment

K. NEXT MEETING ANNOUNCEMENT

Information: 1. Next Meeting Announcement

L. ADJOURNMENT

Action: 1. Adjournment

Board of Trustees Meeting (Thursday, December 19, 2024)

Generated by Courtney A Walton on Friday, March 21, 2025

Members present

Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Meeting called to order at 3:43 PM**A. CALL TO ORDER - ROLL CALL**

Procedural: 1. Call to Order

Information, Procedural: 2. Notification of Recording

Information: 3. Introductions

Anthony Roman and Gail Acosta were introduced to the board.

B. APPROVAL OF MINUTES

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

The board was asked to approve the minutes as is.

Recommend that the Board approve the minutes from the Board of Trustees meeting held on October 24, 2024.

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

C. FINANCE

Action: 1. 2023-24 Financial Audit

There were no financial findings in the audit.

Recommend the Board approve the 2023-24 ECCS Draft Audit Report.

Motion by Vicente Diaz, second by Carmen Infante.

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 2. Monthly Financial Statements (Artemio Rodriguez)

The board was asked to approve the financial statements.

Recommend the Board approve the October 2024 Financial Report and General Ledger as presented.

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 3. Designate Funds

The board was asked to approve designated funds.

Recommend the Board approve the designation of the following funds and the transfer of funds from the undesignated fund balance to the designated fund balances at the amounts listed below as of December 31, 2024.

Motion by Carmen Infante, second by Amaris Hernandez Padgett.

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

D. PRESENTATIONS AND REPORTS

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

Mr. Ivan Estevez presented the board with mid-year data and the teacher evaluation tool and rolled out the new plan for Asynchronous Wednesdays.

Information: 2. Elementary and Middle School (Jennifer Nazario López)

Mrs. Jennifer Nazario Lopez presented the board with her plan to improve K-8 by implementing professional development, lesson plan review/feedback, collaboration, and PLC's.

Information: 3. High School (Melissa Molina)

Mrs. Melissa Molina shared data on the enhanced data-driven practices throughout 9th-12th grade and data on the 9th-grade academy.

Information 4. Nursing Update (Gail Acosta)

Mrs. Gail Acosta shared several initiatives with the board such as young parents, CPR certification, and a dental Clinic.

Information: 5. CSI (Denise Taufalele)

Mrs. Denise Taufalele shared with the board that the Gifted Education Plan Assurances were submitted on time for CSI.

Information: 6. MTSS (Kathryn Wilson)

Mrs. Kathryn Wilson provided information on MTSS. Currently, 258 students from k-12 are being monitored. The current goal for the school is to read a total of 120,000 minutes.

Information: 7. ELD Report (Michael Hopkins)

Mr. Michael Hopkins shared information on Title I information sessions that will be held virtually along with the parent cafe.

Information: 8. Special Education (Desireah Osborne)

Mrs. Desireah Osborne presented the board with success stories from previous Special Education students.

Information: 9. SET (Sheileemarie Carrion)

Mrs. Sheileemarie Carrion presented the board with how many referrals the SET team has received since November.

Information: 10. Instructional Coaching (Greg Artman)

Information: 11. Operations Reports (Jasmina Campos-Rivera)

Mrs. Jasmina Campos-Rivera presented the board with the changes to Enrollment.

Information: 12. CEO (Dr. Jon Marsh)

Dr. Jon Marsh presented the board with an attendance resolution for board members.

E. New Business

Action: 1. Contracts (Jasmina Campos-Rivera)

Ms. Jasmina Campos Rivera asked the board to approve the presented contracts.

Recommend the Board approve the contracts as presented.

Motion by Vicente Diaz, second by Carmen Infante.

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 2. Khanmigo Tutoring Pilot Proposal (Kelly Krelove)

Ms. Kelly Krelove has presented the board with a tutoring pilot that uses AI to help tutor students.

Request for Approval of Khanmigo Tutoring

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 3. Settlements and Agreements Student Number #183-24

Recommend the Board approve the Settlement Agreement and Board Resolution regarding Student #183-24.

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

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

Action: 4. Disposal of Surplus Property Policy (Pulled)

F. PERSONNEL

Action: 1. Personnel Actions (Courtney Walton)

Recommend the Board approve the Personnel Actions as presented.

Motion by Vicente Diaz, second by Carmen Infante.

Final Resolution: Motion Carries

Yea: Carmen Infante, Judy Torres-Lynch, Vicente Diaz, Amaris Hernandez Padgett

G. PARKING LOT

H. PUBLIC COMMENT

Procedural: 1. Public Comment

I. NEXT MEETING ANNOUNCEMENT

Information: 1. Next Meeting Announcement

J. ADJOURNMENT

Action: 1. Adjournment

Board of Trustees Meeting (Thursday, March 27, 2025)
Generated by Courtney A Walton on Thursday, April 24, 2025

Members present

Carmen Infante, Carmen Rocha, Judy Torres-Lynch, Vicente Diaz

Meeting called to order at 3:42 PM

A. CALL TO ORDER - ROLL CALL

Procedural: 1. Call to Order

Information, Procedural: 2. Notification of Recording

Information: 3. Introductions

B. APPROVAL OF MINUTES

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

Recommend that the Board approve the minutes from the Board of Trustees meeting held on December 19, 2024.

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

Final Resolution: Motion Carries

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

C. FINANCE

Action: 1. Monthly Financial Statements (Artemio Rodriguez)

Mr. Matt Lentz reviewed the financial documents and showed a favorable financial position, despite the loss of the ESSER funds.

Recommend the Board approve the January 2025 Financial Report and General Ledger as presented.

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

Final Resolution: Motion Carries

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

D. PRESENTATIONS AND REPORTS

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

Mr. Ivan Estevez shared with the board data related to student success based on MAP growth. This growth was reflected on the students benchmark testing.

Information: 2. Elementary and Middle School (Jennifer Nazario López)

Mrs. Jennifer Nazario Lopez discussed a new curriculum that will benefit ELD students linguistically and academically. The curriculum will be piloted in the spring.

Information: 3. High School (Melissa Molina)

Mrs. Melissa Molina presented the board with a teacher-led play that will be held in the Teatro at Esperanza Academy. Mrs. Morgan Baker presented the board with data based on graduation pathways. 60% of seniors are in compliance with ACT 158.

Information: 4. CSI Update (Denise Taufalele)

Mr. Ivan Estevez provided data on the current CSI plan. The CSI plan was resubmitted in December of 2024 and is still under review.

Information: 5. MTSS (Kathryn Wilson)

Mrs. Kathryn Wilson presented MTSS data for reading K-5. The current program only allows for monitors for grades K-5. By switching programs, this will allow for progress monitoring throughout K-12.

Information: 6. Co-Teaching and EL (Sheila Gonzalez & Michael Hopkins)

Mr. Michael Hopkins shared data on access testing with the board. 90% of ELD students were tested. The ELD department is hosting events for families and students. Dr. Sheila Gonzalez provided an update on ELD integration into the classroom.

Information: 7. Special Education (Desireah Osborne)

Mrs. Desireah Osborne shared a student success story with the board.

Information: 8. SET (Sheileemarie Carrion)

Mrs. Sheileemarie Carrion shared with the board the distribution of 'red cards' for families, students, and the community.

Information: 9. Instructional Coaching (Greg Artman)

Mr. Artman's information is on the new methods instructional coaches are using in order to complete teacher walkthroughs.

Information: 10. Operations Reports (Jasmina Campos-Rivera)

Ms. Jasmina Campos-Rivera presented the board with Enrollment initiatives to track how many students will return, through the intention to return documents. In order to tackle the lower enrollment numbers, this was rolled out earlier than usual. Mr. Daniel Shroeder presented the board with the E-rate. Based on E-rate 200 of the 400 hotspots will be covered for students.

Information: 11. CEO (Dr. Jon Marsh)

Dr. Jon Marsh shared that there are a large number of students who are unable to meet the community service hour requirements, and would like to waive the number of community service hours as an incentive for students to do well academically.

E. New Business

Action: 1. 2025-26 School & Board Calendars (Jasmina Campos-Rivera)

Dr. Jon Marsh presented the board with the board and academic calendar. The board retreat will be held on August 12, 2025.

Action: 2. Compensation Study (Jon Marsh)

Dr. Jon Marsh presented the board with the compensation study that will be conducted by Exude. Esperanza Cyber will split the cost with Esperanza Academy.

Recommend the Board approve the Exude Compensation Study Agreement at a cost of \$38,493.75 as presented.

Motion by Vicente Diaz, second by Carmen Infante.

Abstain: Judy Torres-Lynch

Not Present at Vote: Carmen Infante, Carmen Rocha, Vicente Diaz

Action: 3. Title IX Revision Policy (Morgan Backer)

Mrs. Morgan Baker reviewed the Title IX Policy reverted back to their previous policy, and is requesting the board approve the Title IX policy revision for the Cyber School previous policy.

Recommend the Board approve the Title IX Revision Policy, Procedures, and Resolution as presented.

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

Final Resolution: Motion Carries

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

Action: 4. Community Service Hours Policy (Jon Marsh)

Dr. Jon Marsh recommends that the board approve the community service hours policy.

Recommend the Board to authorize the CEO to grant a waiver to students in the Class of 2025 of up to 50 hours for students struggling to meet the community service requirements reducing the required minimum community service time to ten hours.

Motion by Vicente Diaz, second by Carmen Infante.

Final Resolution: Motion Carries

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

Action (Consent): 5. Contracts (Jasmina Campos-Rivera)

Resolution: Recommend the Board approves contracts as presented.

Recommend the Board approves contracts as presented.

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

Final Resolution: Motion Carries

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

F. PERSONNEL

Action: 1. Personnel Actions (Courtney Walton)

Recommend the Board approve the Personnel Actions as presented.

Motion by Carmen Infante, second by Carmen Rocha.

Final Resolution: Motion Carries

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

G. PARKING LOT

H. PUBLIC COMMENT

Procedural: 1. Public Comment

I. NEXT MEETING ANNOUNCEMENT

Information: 1. Next Meeting Announcement

J. ADJOURNMENT

Action: 1. Adjournment

Board of Trustees Meeting (Thursday, March 27, 2025)
Generated by Courtney A Walton on Thursday, April 24, 2025

Members present

Carmen Infante, Carmen Rocha, Judy Torres-Lynch, Vicente Diaz

Meeting called to order at 3:42 PM

A. CALL TO ORDER - ROLL CALL

Procedural: 1. Call to Order

Information, Procedural: 2. Notification of Recording

Information: 3. Introductions

B. APPROVAL OF MINUTES

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

Recommend that the Board approve the minutes from the Board of Trustees meeting held on December 19, 2024.

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

Final Resolution: Motion Carries

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

C. FINANCE

Action: 1. Monthly Financial Statements (Artemio Rodriguez)

Mr. Matt Lentz reviewed the financial documents and showed a favorable financial position, despite the loss of the ESSER funds.

Recommend the Board approve the January 2025 Financial Report and General Ledger as presented.

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

Final Resolution: Motion Carries

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

D. PRESENTATIONS AND REPORTS

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

Mr. Ivan Estevez shared with the board data related to student success based on MAP growth. This growth was reflected on the students benchmark testing.

Information: 2. Elementary and Middle School (Jennifer Nazario López)

Mrs. Jennifer Nazario Lopez discussed a new curriculum that will benefit ELD students linguistically and academically. The curriculum will be piloted in the spring.

Information: 3. High School (Melissa Molina)

Mrs. Melissa Molina presented the board with a teacher-led play that will be held in the Teatro at Esperanza Academy. Mrs. Morgan Baker presented the board with data based on graduation pathways. 60% of seniors are in compliance with ACT 158.

Information: 4. CSI Update (Denise Taufalele)

Mr. Ivan Estevez provided data on the current CSI plan. The CSI plan was resubmitted in December of 2024 and is still under review.

Information: 5. MTSS (Kathryn Wilson)

Mrs. Kathryn Wilson presented MTSS data for reading K-5. The current program only allows for monitors for grades K-5. By switching programs, this will allow for progress monitoring throughout K-12.

Information: 6. Co-Teaching and EL (Sheila Gonzalez & Michael Hopkins)

Mr. Michael Hopkins shared data on access testing with the board. 90% of ELD students were tested. The ELD department is hosting events for families and students. Dr. Sheila Gonzalez provided an update on ELD integration into the classroom.

Information: 7. Special Education (Desireah Osborne)

Mrs. Desireah Osborne shared a student success story with the board.

Information: 8. SET (Sheileemarie Carrion)

Mrs. Sheileemarie Carrion shared with the board the distribution of 'red cards' for families, students, and the community.

Information: 9. Instructional Coaching (Greg Artman)

Mr. Artman's information is on the new methods instructional coaches are using in order to complete teacher walkthroughs.

Information: 10. Operations Reports (Jasmina Campos-Rivera)

Ms. Jasmina Campos-Rivera presented the board with Enrollment initiatives to track how many students will return, through the intention to return documents. In order to tackle the lower enrollment numbers, this was rolled out earlier than usual. Mr. Daniel Shroeder presented the board with the E-rate. Based on E-rate 200 of the 400 hotspots will be covered for students.

Information: 11. CEO (Dr. Jon Marsh)

Dr. Jon Marsh shared that there are a large number of students who are unable to meet the community service hour requirements, and would like to waive the number of community service hours as an incentive for students to do well academically.

E. New Business

Action: 1. 2025-26 School & Board Calendars (Jasmina Campos-Rivera)

Dr. Jon Marsh presented the board with the board and academic calendar. The board retreat will be held on August 12, 2025.

Action: 2. Compensation Study (Jon Marsh)

Dr. Jon Marsh presented the board with the compensation study that will be conducted by Exude. Esperanza Cyber will split the cost with Esperanza Academy.

Recommend the Board approve the Exude Compensation Study Agreement at a cost of \$38,493.75 as presented.

Motion by Vicente Diaz, second by Carmen Infante.

Abstain: Judy Torres-Lynch

Not Present at Vote: Carmen Infante, Carmen Rocha, Vicente Diaz

Action: 3. Title IX Revision Policy (Morgan Backer)

Mrs. Morgan Baker reviewed the Title IX Policy reverted back to their previous policy, and is requesting the board approve the Title IX policy revision for the Cyber School previous policy.

Recommend the Board approve the Title IX Revision Policy, Procedures, and Resolution as presented.

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

Final Resolution: Motion Carries

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

Action: 4. Community Service Hours Policy (Jon Marsh)

Dr. Jon Marsh recommends that the board approve the community service hours policy.

Recommend the Board to authorize the CEO to grant a waiver to students in the Class of 2025 of up to 50 hours for students struggling to meet the community service requirements reducing the required minimum community service time to ten hours.

Motion by Vicente Diaz, second by Carmen Infante.

Final Resolution: Motion Carries

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

Action (Consent): 5. Contracts (Jasmina Campos-Rivera)

Resolution: Recommend the Board approves contracts as presented.

Recommend the Board approves contracts as presented.

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

Final Resolution: Motion Carries

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

F. PERSONNEL

Action: 1. Personnel Actions (Courtney Walton)

Recommend the Board approve the Personnel Actions as presented.

Motion by Carmen Infante, second by Carmen Rocha.

Final Resolution: Motion Carries

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

G. PARKING LOT

H. PUBLIC COMMENT

Procedural: 1. Public Comment

I. NEXT MEETING ANNOUNCEMENT

Information: 1. Next Meeting Announcement

J. ADJOURNMENT

Action: 1. Adjournment

Complete the following information for all professional staff members.

Staff No.	Name of employee (List all names in alphabetical order)	Areas of Certification Type of Certificate
1	Acevedo Garcia, Miguel	Emergency Permit: LT Sub with Educational Obligation Music PK-12 (7205) Exp 7/31/2025
2	Acosta, Gail	Educational Specialist I School Nurse PK-12
3	Acosta Betancourt, Krissa	Emergency Permit: LT Sub with Educational Obligation English as a Second Language (ESL) PK-12 (4499) Exp 7/31/2025 Emergency Permit: LT Sub with Educational Obligation English 7-12 exp 7/31/2025
4	Albitz, Stephanie	Instructional II Elementary K-6
5	Allen, Synae	Non-Certified Educator Designation Non-Certified Educator PK-12 (Valid) Instructional I Biology 7-12
6	Aponte, Yasmarie	Program Specialist English as a Second Language (ESL) PK-12
7	Aponte Horta, Fabiola	Instructional I Grades PK-4 Emergency Permit: LT Sub with Educational Obligation English as a Second Language (ESL) PK-12 (4499) Exp 7/31/2025 Emergency Permit: LT Sub with Educational Obligation Grades PK-4 Exp 7/31/2025
8	Apter, Erica	Instructional I Grades 4-8 (All Subjects 4-6, ELA & Reading 7-8)

9	Aquino Vega, Marimar	Emergency Permit: LT Sub with Educational Obligation Grades 4-8 (All subjects 4-6, Science 7-8) (3100) Exp 7/31/2025
10	Arce Rosa, Bernice	Instructional I Art PK-12
11	Artman, Gregory	Instructional I Technology Education PK-12
12	Atwater, Ronda	Instructional I Music PK-12 Instructional I English 7-12
13	Baker, Morgan	Administrative Provisional I Principal PK-12 Instructional II Biology 7-12 Instructional II Chemistry 7-12 Instructional II Grades 4-8 (All subjects 4-6, Science 7-8) Administrative I Principal PK-12
14	Barber, Jamey	Program Specialist English as a Second Language (ESL) PK-12 Instructional II Bus-Computer-Info Tech PK-12 Instructional II Technology Education PK-12 Instructional II Computer Science 7-12 Instructional II Grades 4-8 (All subjects 4-6, English Language Arts and Reading 7-8) Instructional II Grades 4-8 (All subjects 4-6, Social Studies 7-8) Instructional II Grades 4-8 (All subjects 4-6, Science 7-8) Instructional II Social Studies 7-12
15	Bates, Yasmeen	Instructional I Health & Physical Educ PK-12
16	Brandon, Ryan	Administrative I Principal PK-12 Emergency Permit: LT Sub with Educational Obligation Special Education PK-12 (9231) Exp 7/31/2025
17	Burke, Alexa	Instructional I Grades PK-4
18	Butler, Jocelyn	Instructional II Grades 4-8 (All subjects 4-6, Mathematics 7-8)
19	Cabrera, Maria	Instructional I Grades PK-4 Program Specialist English as a Second Language (ESL) PK-12
20	Calvo Westerband, Sherryl	Emergency Permit: LT Sub with Educational Obligation General Science 7-12

21	Campbell, Robert	Emergency Permit: LT Sub with Educational Obligation Technology Education PK-12 (6075) Exp 7/31/2025
22	Carrasquillo, Desiree	Instructional I Mathematics 7-12
23	Castro Hernandez, Anthony	Instructional I General Science 7-12
24	Contreras, Robert	Emergency Permit: LT Sub with Educational Obligation Elementary & Secondary School Counselor PK-12 (1839) Exp 7/31/2025
25	Cooper, Tazhe	Private School - Teacher Soc and Emotionally Dist K-12 Private School - Teacher Health K-12
26	Cottingham, Dray	Instructional I English 7-12
27	Dearden, Jennifer	Instructional II Mathematics 7-12
28	DeGaetano, Jennifer	Instructional II Music PK-12
29	Deida, Lizbeth	Emergency Permit: LT Sub with Educational Obligation Spanish PK-12 Exp 7/31/2025
30	DeLeon, Jill	Instructional II Art PK-12 Instructional II Social Studies 7-12 Instructional II Grades 4-8 (All Subjects 4-6, Mathematics 7-8) Instructional II Grades 4-8 (All Subjects 4-6, Social Studies 7-8)
31	Dinsmore, Andrew	Instructional II English 7-12
32	Doyle, Stephanie	Instructional II Special Education Expansion 7-12 Instructional II Special Education PK-8 Instructional II Elementary K-6 Private School - Teacher Mentally Retarded K-12
33	Esteven, Ivan	Administrative I Principal PK-12 Chief Academic Officer
34	Fernandez, Jessica	Program Specialist English as a Second Language (ESL) PK-12 Instructional II Art PK-12
35	Figueroa, Dailyn	Emergency Permit: LT Sub with Educational Obligation Grades 4-8 (All subjects 4-6, Mathematics 7-8) (3100) Exp 7/31/2025
36	Finn, Kevin	Instructional II Art PK-12
37	Flagler, David	Instructional I English 7-12 Instructional I Social Studies 7-12

38	Gazak, Kellieanne	Instructional II Elementary K-6 Instructional II Special Education PK-12 Instructional II Mid-Level English 6-9 Instructional II Mid-Level Math 6-9 Instructional II Mid-Level Science 6-9 Instruction II Mid-Level Citiz. Ed 6-9 Instructional II Reading Specialist PK-12
39	Gonzalez, Hannah	Instructional I Grades 4-8 (All subjects 4-6, Social Studies 7-8 Instructional I Grades 4-8 (All subjects 4-6, English Language Arts and Reading 7-8 Instructional I Grades PK-4
40	Gonzalez, Juan	Instructional I Special Education PK-12
41	Gonzalez, Sheila	Administrative Provisional I Principal PK-12
42	Gonzalez Colon, Jarilys	Emergency Permit: LT Sub with Educational Obligation Grades 4-8 (All subjects 4-6, English Language Arts and Reading 7-8) (3100) Exp 7/31/2025
43	Gonzalez Laboy, Lisandra	Emergency Permit: LT Sub with Educational Obligation Grades 4-8 (All subjects 4-6, English Language Arts and Reading 7-8) (3100) Exp 7/31/2025
44	Grau, Laurel	Instructional I Grades PK-4
45	Gross, Christine	Instructional II Elementary K-6 Instructional II Mid-Level English 6-9 Instructional II Mid-Level Science 6-9 Instructional II Social Studies 7-12
46	Gutter, Kira	Instructional II Social Studies 7-12 Instructional II Special Education 7-12
47	Hall, Schnell	Instructional I English 7-12 Instructional I Social Studies 7-12
48	Hein, Jessica	Instructional I English 7-12 Program Specialist English as a Second Language (ESL) PK-12
49	Herrera, Jacqueline	Instructional I Grades PK-4

50	High-Kennedy, Heather	Instructional II English 7-12 Program Specialist ESL PK-12 Administrative I Principal PK-12
51	Hopkins, Michael	Instructional I Social Studies 7-12 Program Specialist ESL PK-12 Instructional II Social Studies 7-12
52	Irizarry Rodriguez, Sirelys	Emergency Permit: LT Sub with Educational Obligation English as a Second Language (ESL) PK-12 (4499) Exp 7/31/2025 Emergency Permit: LT Sub with Educational Obligation Grades PK-4 (Exp
53	Isham, Alexander	Instructional I Social Studies 7-12 Program Specialist ESL PK-12
54	Kelly, Shannon	"Instructional I Special Education PK-8 Instructional I Grades PK-4 Instructional I Grades 4-8 (All subjects 4-6, Mathematics 7-8) Instructional I Grades 5-6 "
55	Kenney, John	"Instructional II English 7-12 Instructional II Social Studies 7-12"
56	King, Deborah	Instructional II English 7-12 Instructional II Special Education PK-12 Program Specialist English as a Second Language (ESL) PK-12 Instructional II Reading Specialist PK-12 Instructional II Elementary K-6 Instructional II Early Childhood N-3
57	Koletas, Alexandra	Instructional II Early Childhood N-3 Instructional II Elementary K-6
58	Krelove, Kelly	Administrative Provisional I Principal PK-12 Administrative II Principal PK-12 Instructional II General Science 7-12
59	Lally, Nicole	Educational Specialist II School Speech & Language Pathologist PK-12
60	Lamboy Rodriguez, Jonathan	Emergency Permit: LT Sub with Educational Obligation Grades 4-8 (All subjects 4-6, Science 7-8) Exp 7/31/2025
61	Leeper, Mark	Instructional I Grades 4-8 (All subjects 4-6, Science 7-8) Emergency Permit: LT Sub with Educational Obligation Biology 7-12 EXP 7/31/2025
62	Leonard, Patty	Instructional II Special Education PK-12 Instructional I Special Education PK-12

63	Logan, Lisa	Educational Specialist I School Social Worker PK-12
64	Lomax, Megan	Instructional I PK-4
65	Loughran, John	Instructional I Social Students 7-12 Instructional I English 7-12 Instructional I Grades 4-8 (All subjects 4-6, Math 7-8)
66	Lozada Troche, Charlene	Emergency Permit: LT Sub with Educational Obligation Mathematics 7-12 (6800)
67	Marion, Sydney	Educational Specialist I Elementary & Secondary School Counselor PK-12
68	Marsh, Jon	Admin. I Principal PK-12 Letter of Eligibility Superintendent PK-12
69	Mathers, Brian	Instructional I Social Studies 7-12 Program Specialist English as a Second Language (ESL) PK-12 Instructional I General Science 7-12
70	McClay, Shannon	Instructional II English 7-12 Instructional II Art PK-12
71	Mendez, Elizabeth	Instructional I Grades PK-4
72	Molina, Melissa	Emergency Permit: LT Sub with Educational Obligation Principal PK-12 Exp 7/31/2025 Administrative I Principal PK-12
73	Montilla Garcia, Giselle	Emergency Permit: LT Sub with Educational Obligation Grades PK-4 (2825) Exp 7/31/2025
74	Morales Ortiz, Natalia	Instructional I English 7-12
75	Moreno, Analee	Instructional I Grades PK-4
76	Nammour, Reem	Instructional I Biology 7-12
77	Nazario Lopez, Jennifer	Instructional II Grades PK-4 Program Specialist English as a Second Language (ESL) PK-12 Administrative I Principal PK-12
78	Neel, Taylor	Instructional I Biology 7-12
79	Nelson, Nymira	Instructional I Reading Specialist PK-12 Instructional I Grades PK-4
80	Nichols, Andrew	Instructional I Reading Specialist PK-12 Instructional I Grades PK-4

81	Nieves Vivian	Emergency Permit: LT Sub with Educational Obligation English as a Second Language (ESL) PK-12 (4499) Exp 7/31/2025
82	Nieves Quiles, Michelle	Emergency Permit: LT Sub with Educational Obligation English as a Second Language (ESL) PK-12 (4499) Exp 7/31/2025 Emergency Permit: LT Sub with Educational Obligation English 7-12 (3230)
83	Osborne, Desireah	Instructional I Special Education PK-12 Instructional I Mid-Level Mathematics 6-9 Administrative I Principal PK-12
84	Ostapchuk, Christopher	Instructional II English 7-12 Administrative I Principal PK-12 (1115)
85	Pacheco, Vic	Emergency Permit: LT Sub with Educational Obligation Special Education PK-12 (9231) Exp 7/31/2025
86	Pelton, Krista	Educational Specialist I Elementary & Secondary School Counselor PK-12
87	Peragallo, Michael	Instructional II Music PK-12
88	Perez, Lorraine	Instructional I English 7-12
89	Porterfield, Daniel	Instructional I Social Studies 7-12 Instructional I Communications 7-12 Instructional I English 7-12
90	Raiguel, Katherine	Instructional II Math 7-12
91	Ramirez Pinero, Alondra	Emergency Permit: LT Sub with No Educational Obligation Mathematics 7-12
92	Rescigno, Michael	Instructional II Mathematics 7-12 Instructional II Grades 4-8 (All subjects 4-6, Mathematics 7-8)
93	Rich, Stacy	Instructional I Math 7-12
94	Rissell, Abigail	Instructional II Social Studies 7-12
95	Rodriguez, Derek	Emergency Permit: LT Sub with Educational Obligation Grades PK-4 (2825) Exp 7/31/2025
96	Rosado Vega, Priscila	Emergency Permit: LT Sub with Educational Obligation Grades 4-8 (All subjects 4-6, English Language Arts and Reading 7-8) (3100) Exp 7/31/2025

97	Rossi, Stephanie	Instructional II Elementary K-6
98	Rothman, Marjorie	Instructional I Grades PK-4
99	Ruth-McGowan, Jaime	Instructional I Elementary K-6
100	Salopek, Theresa	Instructional I English 7-12
101	Schofield, Albert	Educational Specialist II School Psychologist PK-12
102	Schroder, Gail	Instructional II Reading Specialist PK-12 Instructional II Elementary K-6 Instructional II Mid-Level Mathematics 6-9 Instructional II Special Education PK-12 Instructional II Mid-Level English 6-9
103	Schroeder, Daniel	Instructional I Biology 7-12
104	Scull, Christopher	Program Specialist ESL PK-12 Instructional I Reading Specialist PK-12
105	Servais, Lauren	Instructional II Social Studies 7-12
106	Silva, Melissa	Program Specialist ESL PK-12 Instructional II Elementary K-6
107	Smith, April	Instructional I Special Education PK-12
108	Smith, Joseph	Instructional I Elementary K-6 Instructional I Special Education PK-12 Instructional I Mid-Level Mathematics 6-9 Endorsement Autism PK-12
109	Son-Culbreth, Nicole	Instructional I Special Education PK-12
110	Soriano, Jeanette	Instructional I Elementary K-6 Letter of Equivalency Master's Equivalency Program Specialist ESL PK-12
111	Springer-Mills, Danielle	Non-Certified Educator Designation Non-Certified Educator PK-12 Instructional I Special Education PK-12
112	Steinmetz, Daniel	Instructional II Social Studies 7-12 Instructional II Special Education 7-12
113	Svigel, Sophie	Instructional I English 7-12 Program Specialist English as a Second Language (ESL) PK-12
114	Sweeney, Lori	Instructional II Health and Physical Education PK-12

115	Taufalele, Denise	Private School - Teacher Computer Technology K-12 Instructional II Mathematics 7-12 Administrative I Principal PK -12
116	Tesei, Matteo	Instructional I Social Studies 7-12
117	Thomas, Licelot	Instructional I English 7-12
118	Tomassini Lebron, Sallymar	Instructional I Mathematics 7-12
119	Torrens Castellano, Camila	Emergency Permit: LT Sub with Educational Obligation English as a Second Language (ESL) PK-12 (4499) (Exp 7/31/2025) Emergency Permit: LT Sub with Educational Obligation Grades PK-4 (Exp 7/31/2025) Instructional I Grades PK-4
120	Torres, Yangtze	Instructional I English 7-12 Instructional I Grades PK-4 Program Specialist English as a second language (ESL) Instructional I Spanish PK-12
121	Tran, Brandon	Instructional II Mathematics 7-12
122	Wambold, Kaela	Instructional I English 7-12 Instructional I Special Education PK-12
123	Washburn, Kaitlin	Instructional I Elementary K-6 Instructional I Special Education PK-12
124	Wilson, Kathryn	Private School Teacher Nursery/Kinder. N-K Instructional II Grades PK - 4 Instructional II Reading Specialist PK-12
125	Yarema, Casey	Instructional I Mid-Level Mathematics 6-9 Instructional I Elementary K-6

Total Number of Administrators (do not include CEO)

Total Number of Teachers 114 Counselors 3 School Nurses 1 Others _____

Total Number of Professional Staff 125

PA Department of Education, 333 Market Street, Harrisb

2024-2025 07/23/2025

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
K-5	Music Teacher (RESIGNED 3/7/2025)		100%	0%
K-12	School Nurse	988	100%	0%
6-12	ELD Teacher		100%	0%
6	Middle School Teacher - 6th Grade ELA	1480	100%	0%
7-12	Science Teacher	1480	100%	0%
6-12	Secondary ELD Teacher	1480	100%	0%
6-12	ELD Teacher 6-12		100%	0%
6-8	MTSS Teacher (RESIGNED 8/15/2025)	1480	100%	0%

6-8	MS Science Academic Specialist			
7-12	Art Teacher	1480	100%	0%
7-12	Professional Learning Coordinator	1480	100%	0%
7-12	English Teacher HS Lead	1480	100%	0%
7-12	Director of Academic Supports Chemistry Instructor	1480	100%	0%
7-12	7-12 Teacher	1480	100%	0%
6-8	Physical Education Teacher	1152	100%	0%
12-Sep	Math Teacher (SPED)		100%	0%
K-4	4th Grade Teacher	1480	100%	0%
6-8	Math Teacher (RESIGNED 8/15/2025)	1152	100%	0%
K-4	Elementary School Teacher (RESIGNED) 8/15/2025	1480	100%	0%
7-12	Science Teacher	1480	100%	0%

9-12	HS Technology Teacher		100%	0%
7-12	HS Math Teacher (RESIGNED 8/15/2025)	1480	100%	0%
7-12	Science Teacher	1480	100%	0%
9-12	HS Guidance Counselor		100%	0%
K-12	Behavioral Analyst (RESIGNED 1/9/2025)	1480	100%	0%
7-12	ELA/Theater Teacher	824	100%	0%
7-12	Math Interventionist (RESIGNED 8/15/2025)	1480	100%	0%
7-12	Music Teacher (RESIGNED 8/15/2025)	1480	100%	0%
6-12	ELD Teacher 6-12		100%	0%
K-5	Elementary School Teacher	1480	100%	0%
7-12	ELA Teacher	1480	100%	0%
6-8	Special Education Teacher	1480	100%	0%
K-5	Elementary Director of Instruction	1480	100%	0%
K-4	Elementary Newcomer Teacher	1480	100%	0%
6-8	MS Math Teacher		100%	0%
6-8	MS Art Teacher		100%	0%
7-12	Social Studies Teacher	1480	100%	0%

6-12	Special Education Teacher	1480	100%	0%
6-8	Technology Teacher		100%	0%
9-12	Sped Academic Specialist 9-12		100%	0%
K-12	Supervisor of Academic Supports	1480	100%	0%
6-12	ELD Teacher 6-12		100%	0%
6-8	MS ELA Teacher 8th Grade		100%	0%
K-4	First Grade Teacher	1480	100%	0%
6-8	6th Grade Teacher	1480	100%	0%
7-12	Special Education Liaison	1480	100%	0%
7-12	HS ELA/Social Studies Teacher	1480	100%	0%
7-12	ELD ELA Teacher	1480	100%	0%
K-4	Elementary Teacher (RESIGNED 11/8/2024)	1480	100%	0%

K-12	Supervisor of Curriculum & MTSS (RESIGNED 6/20/2025)	1480	100%	0%
K-12	ELD Coordinator	1480	100%	0%
6-12	ELD Teacher 6-12		100%	0%
7-12	Social Studies/ELD Teacher	1480	100%	0%
7-8	Speical Educatin Teacher	824	100%	0%
7-12	Social Studies Teacher (ELD)	1480	100%	0%
K-12	Speical Educatin Teacher	824	100%	0%
K-5	3rd Grade Lead	1480	100%	0%
6-8	Science Teacher MS Lead	1480	100%	0%
K-12	Speech and Language Pathologist	1480	100%	0%
6-8	MS Science Teacher		100%	0%
9-12	HS Science Teacher		100%	0%
7-12	Special Education Teacher (RESIGNED 2/21/2025)	1152	100%	0%

K-12	School Social Worker	1480	100%	0%
K-4	Kindergarten Teacher	1480	100%	0%
6-8	Middle School Social Studies and Math Teacher		100%	0%
7-12	HS Math Teacher	1480	100%	0%
K-5	Guidance Counselor			
K-12	CEO	1480	100%	0%
12-Nov	HS Science Teacher 11 and 12		100%	0%
K-12	Art/Specials/ELA Teacher	1480	100%	0%
K-4	Elementary Teacher (RESIGNED 8/15/2025)	1480	100%	0%
7-12	High School Principal	1480	100%	0%
3	3rd Grade Co Teacher			
7-12	HS ELA Teacher	1480	100%	0%
2	2nd Grade Teacher			
7-12	Science Teacher	1480	100%	0%
K-8	K-8 Principal		100%	0%
7	MS Science 7th Grade		100%	0%
K-4	MTSS	1480	100%	0%
PK-8	Special Education Teacher		100%	0%

9-12	ELD Teacher 9-12 Migrant Classes		100%	0%
6-12	ELD Teacher 6-12		100%	0%
6-8	Special education Teacher	1480	100%	0%
7-12	ELA Teacher	1480	100%	0%
9-12	High School Sped Science 9-12		100%	0%
9-10	Guidance Counselor		100%	0%
7-12	Music Teacher	1480	100%	0%
7-12	7-12 ELD Teacher	1480	100%	0%
7-12	Middle School Teacher (RESIGNED 8/15/2025)	824	100%	0%
7-12	Math Teacher	1480	100%	0%
7-12	ELD Math Teacher	1480	100%	0%
7-12	HS Math Teacher	1480	100%	0%
7-12	MS Math Teacher	988	100%	0%
7-12	HS Social Studies Teacher	1480	100%	0%
K-5	K-5 Specials (PE/Health)		100%	0%
5	5th Grade Academic Specialist		100%	0%

K-6	5th Grade Teacher	1480	100%	0%
K-4	Elementary Teacher (RESIGNED 8/15/2025)	1480	100%	0%
K-6	Elementary Teacher	1480	100%	0%
11	HS ELA 11th Grade			
K-12	School Psychologist PK-12	1480	100%	0%
K-5	Elementary Special Education Teacher	1480	100%	0%
K-12	Educational Technology Coordinator	1480	100%	0%
7-12	MTSS Teacher	1480	100%	0%
7-12	7/8 Social Studies Teacher	1480	100%	0%
K-6	Elementary ELD Teacher	1480	100%	0%
K-12	Transition Specialist	1480	100%	0%
6-9	Math Teacher	1480	100%	0%
k-5	Elementary SPED Teacher		100%	0%
K-6	Elementary ELD Teacher	1480	100%	0%
7-12	Special Education Teacher	1480	100%	0%
7-12	Special Education Teacher	1480	100%	0%
7-12	ELD ELA Teacher	1480	100%	0%
7-12	Health and PE Teacher	1480	100%	0%

K-12	Math Supervisor Supervisor of Instructional Support	1480	100%	0%
7-12	Social Studies Teacher	1480	100%	0%
7-12	HS ELA Teacher	1480	100%	0%
7-12	MS Math Teacher	1480	100%	0%
3-5	ELD Teacher Grades 3-5		100%	0%
7-12	ELD Newcomer Teacher	1480	100%	0%
7-12	Math Teacher	1480	100%	0%
7-12	ELA Teacher	1480	100%	0%
6-12	Special Education Teacher	1480	100%	0%
K-12	Reading Specialist	1480	100%	0%
K-6	Elementary School Teacher	1480	100%	0%

CEO (certified)_1____

urg, PA 17126-0333

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2025

Name of School Esperanza Cyber Charter School
Address of School 4261 North 5th Street, Philadelphia, PA 19140
CEO Signature _____

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	292,213.00
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
6600		FOOD SERVICE REVENUE	
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
6700		REVENUES FROM STUDENT ACTIVITIES	
	6710	Admissions	3,663.00
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	
6800		REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	85,375.00
	6890	Other Revenues from Intermediary Sources	
6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	100.00
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	

REVENUES

	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	20,622,048.00
	6945	Receipts from Out-of-State LEAs	
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by Withholding	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
	6950	Unassigned	
	6960	Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
	6970	Services Provided Other Funds	
	6980	Revenue from Community Service Activities	
	6990	Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	6,634.00
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	
	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
	7330	Health Services (Medical, Dental, Nurse, Act 25)	
	7340	Unassigned	

REVENUES

	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	
7400		VOCATIONAL TRAINING OF THE UNEMPLOYED	
7500		STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	10,386.00
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	
7600		REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS	
7800		REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	
	7990	Other Technology Grants	
8000		REVENUE FROM FEDERAL SOURCES	
8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	
	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	

REVENUES

	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	1,786,115.00
	8520	Vocational Education	
	8530	Child Nutrition Program	
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	57,816.00
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	36.00
9000		OTHER FINANCING SOURCES	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	
	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	

REVENUES

9500			Unassigned	
9600			Unassigned	
9700			TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710		Transfers from Component Units	
	9720		Transfers from Primary Governments	
9800			INTRAFUND TRANSFERS IN	
	9810		General Fund Intrafund Transfers	
	9820		Special Revenue Intrafund Transfers	
	9840		Debt Service Intrafund Transfers	
	9850		Enterprise Intrafund Transfers	
	9860		Internal Service Intrafund Transfers	
	9870		Trust and Agency Intrafund Transfers	
	9880		Activity Interfund Transfers	
TOTAL REVENUES				22,864,386.00

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2025

Name of School Esperanza Cyber Charter School

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

CEO Signature _____

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

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	10,376,008.00
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	2,553,115.00
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	
1600	ADULT EDUCATION PROGRAMS	
1700	HIGHER EDUCATION PROGRAMS	
1800	PRE-KINDERGARTEN	
2000	SUPPORT SERVICES	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	2,422,514.00
2110	Supervision of Pupil Personnel Services	
2120	Guidance Services	
2130	Attendance Services	
2140	Psychological Services	
2150	Speech Pathology and Audiology Services	
2160	Social Work Services	
2170	Student Accounting Services	
2190	Other Pupil Personnel Services	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	478,171.00
2210	Supervision of Educational Media Services	

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

EXPENDITURES

	2220	Technology Support Services	
	2230	Educational Television Services	
	2240	Computer-Assisted Instruction Support Services	
	2250	School Library Services	-
	2260	Instruction and Curriculum Development Services	
	2270	Instructional Staff Professional Development Services	146,813.00
	2280	Nonpublic Support Services	
2300		SUPPORT SERVICES - ADMINISTRATION	674,064.00
	2310	Board Services	21,568.00
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	206,699.00
	2360	Office of the Superintendent (Executive Director) Services	291,749.00
	2370	Community Relations Services	
	2380	Office of the Principal Services	640,849.00
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	1,518.00
2500		SUPPORT SERVICES - BUSINESS	6,125.00
	2510	Fiscal Services	64,464.00
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	5,423.00
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	476,089.00
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	10,813.00
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	12,322.00
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	

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

EXPENDITURES

	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	
	2790	Other Student Transportation Services	7,820.00
2800		SUPPORT SERVICES - CENTRAL	10,859.00
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	899.00
	2840	Data Processing Services	373,515.00
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	1,794,948.00
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	
3200		STUDENT ACTIVITIES	8,709.00
	3210	School Sponsored Student Activities	11,123.00
	3250	School Sponsored Athletics	
3300		COMMUNITY SERVICES	
	3310	Community Recreation	
	3320	Civic Services	24,931.00
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		SCHOLARSHIPS AND AWARDS	500.00
4000		FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	

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

EXPENDITURES

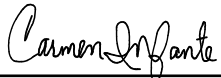
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	
4500		BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600		EXISTING BUILDING IMPROVEMENT SERVICES	35,493.00
5000		OTHER EXPENDITURES AND FINANCING USES	
5100		DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	
5200		FUND TRANSFERS	
5300		TRANSFERS INVOLVING COMPONENT UNITS	
5400		INTRAFUND TRANSFERS OUT	
5800		SUSPENSE ACCOUNT	
5900		BUDGETARY RESERVE	
TOTAL EXPENDITURES			20,657,101.00

**TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND
BALANCE AS OF JUNE 30, 2025**

2,207,285.00

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 04/24/2025****President of the Board - Original Signature Required****Date** 7/2/2025**Secretary of the Board - Original Signature Required****Date** 7/2/2025**Chief School Administrator - Original Signature Required****Date** 7/2/2025Jon Marsh**Contact Person**(267)562-1814 **Telephone** Extn : **Extension**jmarsh@esperanzacybercs.net**Email Address**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Cash Flow Needs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned as follows: Fund Total Funds Building Fund \$12,000,000 Capital Equipment /Software/Furniture \$1,000,000 New Initiatives \$3,000,000 Program Stabilization \$2,000,000 PSERS Stabilization \$1,000,000

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	485,942	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	19,000,000	
0850 Unassigned Fund Balance	1,537,273	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$20,537,273</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	20,477,244	
7000 Revenue from State Sources	312,854	
8000 Revenue from Federal Sources	1,227,154	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$22,017,252</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$42,554,525</u>

LEA : 126511563 Esperanza Cyber CS

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6800 Revenues from Intermediary Sources / Pass-Through Funds	227,522
6940 Tuition from Patrons	20,249,722
REVENUE FROM LOCAL SOURCES	\$20,477,244
REVENUE FROM STATE SOURCES	
7180 Staff and Program Development	302,468
7505 Ready to Learn Block Grant	10,386
REVENUE FROM STATE SOURCES	\$312,854
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,040,107
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	61,481
8516 Title III - Language Instruction for English Learners and Immigrant Students	44,969
8517 Title IV - 21st Century Schools	80,597
REVENUE FROM FEDERAL SOURCES	\$1,227,154
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,017,252

LEA : 126511563 Esperanza Cyber CS

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,681,379
1200 Special Programs - Elementary / Secondary	2,455,085
Total Instruction	\$13,136,464
2000 Support Services	
2100 Support Services - Students	3,199,085
2200 Support Services - Instructional Staff	465,747
2300 Support Services - Administration	2,192,870
2400 Support Services - Pupil Health	12,000
2500 Support Services - Business	140,000
2600 Operation and Maintenance of Plant Services	370,796
2700 Student Transportation Services	14,115
2800 Support Services - Central	2,323,935
Total Support Services	\$8,718,548
3000 Operation of Non-Instructional Services	
3200 Student Activities	140,830
3300 Community Services	21,402
Total Operation of Non-Instructional Services	\$162,232
Total Estimated Expenditures and Other Financing Uses	\$22,017,244

LEA : 126511563 Esperanza Cyber CS

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,440,527
200 Personnel Services - Employee Benefits	2,401,298
300 Purchased Professional and Technical Services	417,578
400 Purchased Property Services	43,000
500 Other Purchased Services	454,083
600 Supplies	920,893
700 Property	4,000
Total Regular Programs - Elementary / Secondary	\$10,681,379
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,487,654
200 Personnel Services - Employee Benefits	495,931
300 Purchased Professional and Technical Services	280,000
500 Other Purchased Services	155,000
600 Supplies	36,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$2,455,085
Total Instruction	\$13,136,464
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,289,656
200 Personnel Services - Employee Benefits	854,429
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	5,000
600 Supplies	20,000
800 Other Objects	5,000
Total Support Services - Students	\$3,199,085
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	275,730
200 Personnel Services - Employee Benefits	111,817
300 Purchased Professional and Technical Services	33,200
500 Other Purchased Services	35,000
600 Supplies	6,000
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$465,747
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,367,619
200 Personnel Services - Employee Benefits	475,751
300 Purchased Professional and Technical Services	86,000
400 Purchased Property Services	8,000
500 Other Purchased Services	225,500
600 Supplies	16,000
700 Property	2,000

LEA : 126511563 Esperanza Cyber CS

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Description	Amount
800 Other Objects	12,000
Total Support Services - Administration	\$2,192,870
2400 <u>Support Services - Pupil Health</u>	
600 Supplies	12,000
Total Support Services - Pupil Health	\$12,000
2500 <u>Support Services - Business</u>	
300 Purchased Professional and Technical Services	140,000
Total Support Services - Business	\$140,000
2600 <u>Operation and Maintenance of Plant Services</u>	
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	270,796
500 Other Purchased Services	7,000
600 Supplies	5,500
700 Property	86,000
Total Operation and Maintenance of Plant Services	\$370,796
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	459
500 Other Purchased Services	7,656
Total Student Transportation Services	\$14,115
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	220,213
200 Personnel Services - Employee Benefits	80,940
300 Purchased Professional and Technical Services	1,817,782
500 Other Purchased Services	205,000
Total Support Services - Central	\$2,323,935
Total Support Services	\$8,718,548
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	39,742
200 Personnel Services - Employee Benefits	6,088
500 Other Purchased Services	40,000
600 Supplies	55,000
Total Student Activities	\$140,830
3300 <u>Community Services</u>	
600 Supplies	11,402
800 Other Objects	10,000
Total Community Services	\$21,402
Total Operation of Non-Instructional Services	\$162,232
TOTAL EXPENDITURES	\$22,017,244

LEA : 126511563 Esperanza Cyber CS

<u>Cash and Short-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund	21,127,748	22,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$21,127,748	\$22,000,000
<u>Long-Term Investments</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$21,127,748	\$22,000,000

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	3,752,882	3,680,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	268,000	268,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,020,882	\$3,948,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		

LEA : 126511563 Esperanza Cyber CS

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		

<u>Long-Term Indebtedness</u>		<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness		\$4,020,882	\$3,948,000

<u>Short-Term Payables</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$4,020,882	\$3,948,000

LEA : 126511563 Esperanza Cyber CS

Account Description	Amounts
0810 Nonspendable Fund Balance	485,942
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	19,000,000
0850 Unassigned Fund Balance	1,537,281
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,537,281
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,023,223

ESPERANZA CYBER CHARTER SCHOOL
Financial Statements
June 30, 2024
With Independent Auditor's Reports

Esperanza Cyber Charter School
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June 30, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Esperanza Cyber Charter School:

Report on the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund of Esperanza Cyber Charter School ("the School") as of and for the year ended June 30, 2024, and the related notes to financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of governmental activities and the major fund of the School as of June 30, 2024 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As discussed in Note 2 to the financial statements, the School changed the treatment of salary accrual of 10-month employees for the year ended June 30, 2024. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly after.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, the schedule of revenues, expenditures and change in fund balances budget and actual, the schedule of proportionate share of Public School Employees' Retirement System ("PSERS") net pension liability and contributions, and the schedule of proportionate share of PSERS postemployment benefits other than pensions ("OPEB") liability and OPEB contributions on pages 4 through 7 and pages 31 through 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The schedule of expenditures of federal awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2024, on our consideration of Esperanza Cyber Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads 'Withum Smith & Brown, PC'.

December 18, 2024

Esperanza Cyber Charter School

Management's Discussion and Analysis (Unaudited)

June 30, 2024

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, 2024. 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 \$769,653 in non-cash expense related to plan administrative performance in addition to the required cash contributions of \$868,038. PSERS is reporting a total net pension liability of \$44,486,380,000 as of June 30, 2023. All public schools in Pennsylvania are required to record a proportionate share of the liability in their financial statements. The net pension liability is being funded through annual required contributions and is not likely to be callable in full at any point in time.
- During the year ended June 30, 2018, the School was required to adopt GASB 75 relative to its participation in the PSERS' Health Insurance Premium Assistance Program. The Commonwealth controls all aspects of the plan including assets and administration. The School makes contributions as defined by the Commonwealth. With the adoption of GASB 75, the School is required to record a liability for its proportionate share of the PSERS other postemployment benefit plan ("OPEB") and expenses related to the performance of plan administration against its goals. The School also recorded \$25,436 in non-cash expense related to plan administrative performance in addition to the required cash contributions of \$26,681. PSERS' Health Insurance Premium Assistance Program is reporting a total net OPEB liability of \$1,809,226,000 as of June 30, 2023. All public schools in Pennsylvania are required to record a proportionate share of the liability in their financial statements. The net OPEB liability is being funded through annual required contributions and is not likely to be callable in full at any point in time.
- At the close of the current fiscal year, the School reported ending net position of \$19,053,544. There was an increase in net position of \$4,522,521 for the activities of the year ended June 30, 2024.
- The School's cash balance at June 30, 2024 was \$21,127,748, representing an increase of \$5,136,515 from June 30, 2023.

Overview of the Financial Statements

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

Esperanza Cyber Charter School
Management's Discussion and Analysis (Unaudited)
June 30, 2024

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 which are combined and presented as the general fund.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

As noted earlier, net 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 \$3,520,380 for the year ended June 30, 2024. The deficit in the School's net assets for these items is due to the required recording of its proportionate share of the entire PSERS plan for both pension and OPEB offset by expense related to the performance of plan administration in fiscal year 2023. Assets and deferred outflows exceed liabilities and deferred inflows by \$19,053,544 as of June 30, 2024, inclusive of the pension and OPEB obligations.

	<u>2024</u>	<u>2023</u>
Total current assets	\$ 24,130,020	\$ 19,103,577
Total capital assets	<u>4,786,057</u>	<u>4,727,218</u>
Total assets	28,916,077	23,830,795
Total deferred outflows	3,520,620	2,061,709
Total liabilities	(13,238,153)	(10,036,826)
Total deferred inflows	<u>(145,000)</u>	<u>(159,000)</u>
Total net position, as previously reported	19,053,544	15,696,678
Effect of change of accounting principle	<u>-</u>	<u>(1,165,655)</u>
Total net position	<u>\$ 19,053,544</u>	<u>\$ 14,531,023</u>

Esperanza Cyber Charter School
Management's Discussion and Analysis (Unaudited)
June 30, 2024

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

	<u>2024</u>	<u>2023</u>
Revenues		
Local education agencies	\$ 20,202,812	\$ 15,742,198
State sources	130,059	41,391
Federal sources	4,280,839	5,913,199
Other sources	<u>136,840</u>	<u>73,694</u>
	<u>24,750,550</u>	<u>21,770,482</u>
Expenditures		
Instruction	11,269,169	9,797,328
Instruction student support	4,349,477	4,065,857
Administrative & financial support services	3,643,540	3,355,302
Other support services	385,542	181,012
Operation & maintenance of plant services	103,795	124,807
Student activities	97,324	81,953
Debt service	122,612	125,236
Depreciation and amortization expense	<u>256,570</u>	<u>230,892</u>
	<u>20,228,029</u>	<u>17,962,387</u>
Change in net position	4,522,521	3,808,095
Net position		
Beginning of year	<u>15,696,678</u>	<u>11,888,583</u>
Effect of change of accounting principle	<u>(1,165,655)</u>	<u>(1,165,655)</u>
End of year	<u>\$ 19,053,544</u>	<u>\$ 14,531,023</u>

Governmental Funds

The focus of the School's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the School's financing requirements. In particular, *fund balance* may serve as a useful measure of net resources available for spending for program purposes at the end of the fiscal year.

The School's governmental funds (the general fund) reported an ending fund balance of \$19,053,544. For the year ended June 30, 2024, the School's revenues \$24,750,550 exceeded its expenditures \$20,228,029 by \$4,522,521. There was also an effect of a change of accounting principle regarding the accrual of summer wages that decreased net position by \$1,165,655.

Governmental Fund Budgetary Highlights

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

Esperanza Cyber Charter School
Management's Discussion and Analysis (Unaudited)
June 30, 2024

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2024, the School's net investment in capital assets for its governmental activities totals \$4,786,057 (net of depreciation). This investment in capital assets consists of building improvements, furniture and equipment, right-of-use assets – building and right-of-use assets – equipment.

There was \$315,409 worth of fixed assets purchased during the year ended June 30, 2024.

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 2024-2025 due to an increase in subsidy per student and an increase in the number of students enrolled for the year. The per student payments received from the School District will increase to \$12,754 per regular education student and \$40,053 per special education student.

Contacting the School's Financial Management

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

Esperanza Cyber Charter School
Statement of Net Position
June 30, 2024

Assets

Current assets

Cash and cash equivalents	\$ 21,127,748
Federal subsidies receivable	853,309
State subsidies receivable	1,420,814
Other receivables	20,054
Due from related parties	222,153
Prepays	485,942
Total current assets	<u>24,130,020</u>

Capital assets, net	<u>4,786,057</u>
---------------------	------------------

Total assets	28,916,077
--------------	------------

Deferred outflows

Deferred outflows of resources (see Notes 12 and 14)	<u>3,520,620</u>
	<u>\$ 32,436,697</u>

Liabilities

Current liabilities

Accounts payable	\$ 1,156,364
Accrued payroll and payroll taxes	700,433
Due to related parties	454,593
Due to primary government	277,881
Current portion of lease liability	84,292
Total current liabilities	<u>2,673,563</u>

Long-term liabilities

Lease liability, net of current portion	3,668,590
Net OPEB liability (see Note 14)	268,000
Net pension liability (see Note 12)	6,628,000
Total long-term liabilities	<u>10,564,590</u>

Total liabilities	<u>13,238,153</u>
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Deferred inflows

Deferred inflows of resources (see Note 12 and Note 14)	<u>145,000</u>
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Net position

Invested in capital assets, net of related debt	1,033,175
Unrestricted	<u>18,020,369</u>
Total net position	<u>19,053,544</u>
	<u>\$ 32,436,697</u>

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

Esperanza Cyber Charter School
Statement of Activities
Year Ended June 30, 2024

Functions	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position
		Charges for Service	Operating Grants and Contributions	Total Governmental Funds
Governmental activities				
Instruction	\$ 11,269,169	\$ -	\$ 4,451,855	\$ (6,817,314)
Instruction student support	4,349,477	-	-	(4,349,477)
Administrative & financial support services	3,643,540	-	-	(3,643,540)
Other support services	385,542	-	-	(385,542)
Operation & maintenance of plant services	103,795	-	-	(103,795)
Student activities	97,324	-	-	(97,324)
Debt service	122,612	-	-	(122,612)
Depreciation and amortization expense (unallocated)	256,570	-	-	(256,570)
	<u>\$ 20,228,029</u>	<u>\$ -</u>	<u>\$ 4,451,855</u>	<u>(15,776,174)</u>
General Revenues				
Local educational agency assistance				20,202,812
Other revenue				<u>95,883</u>
				<u>20,298,695</u>
Change in net position				4,522,521
Net position				
Beginning of year, as previously reported				<u>15,696,678</u>
Effect of change in accounting principle				<u>(1,165,655)</u>
Beginning of year, as restated				<u>14,531,023</u>
Net position - end of year				<u>\$ 19,053,544</u>

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

Esperanza Cyber Charter School
Balance Sheet – Governmental Funds
June 30, 2024

Assets

Cash and cash equivalents	\$ 21,127,748
Federal subsidies receivable	853,309
State subsidies receivable	1,420,814
Due from related parties	222,153
Other receivables	20,054
Prepays	<u>485,942</u>
	<u>\$ 24,130,020</u>

Liabilities

Accounts payable	\$ 1,156,364
Due to primary government	277,881
Accrued payroll and payroll taxes	700,433
Due to related parties	<u>454,593</u>
Total liabilities	<u>2,589,271</u>

Fund Balances

Nonspendable	485,942
Assigned (see Note 16)	16,850,000
Unassigned	<u>4,204,807</u>
Total fund balance	<u>21,540,749</u>
	<u>\$ 24,130,020</u>

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

Esperanza Cyber Charter School
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
June 30, 2024

Total Fund Balance for Governmental Funds **\$ 21,540,749**

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

Building improvements	\$ 1,404,580	
Furniture	309,993	
Leased assets	3,975,917	
Accumulated depreciation	<u>(904,433)</u>	4,786,057

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

Lease liability	(3,752,882)
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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	(6,628,000)	
Net OPEB liability	(268,000)	
Deferred outflows of resources related to pensions and OPEB	3,520,620	
Deferred inflows of resources related to pensions and OPEB	<u>(145,000)</u>	<u>(3,520,380)</u>

Total Net Position of Governmental Activities **\$ 19,053,544**

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, 2024

	General Fund
Revenues	
Local educational agency assistance	\$ 20,202,812
State sources	130,059
Federal sources	4,280,839
Other sources	136,840
	<u>24,750,550</u>
Expenditures	
Instruction	10,576,219
Support services	8,153,608
Non-instructional services	323,731
Capital outlays	315,409
Debt service - lease	201,273
	<u>19,570,240</u>
Excess of revenues over expenditures	<u>5,180,310</u>
Net change in fund balance	5,180,310
Fund balance	
Beginning of year, as previously reported	<u>17,526,094</u>
Effect of change of accounting principle	<u>(1,165,655)</u>
Beginning of year, as restated	<u>16,360,439</u>
End of year	<u>\$ 21,540,749</u>

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

Esperanza Cyber Charter School
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2024

Net Change in Fund Balance - Total Governmental Funds **\$ 5,180,310**

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	\$ 315,409	
Depreciation and amortization expense	<u>(256,570)</u>	58,839

Governmental funds report lease liability proceeds as other financing sources in the period the lease is initially recognized, while repayment is reported as expenditures. In the statement of net position, however, the lease liability increases liabilities and does not affect the statement of activities and repayment of principal reduces the obligations. The net effect of these differences in the treatment of the lease liability is as follows:

Principal payments under leases	78,461
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Government funds report school pension and OPEB contributions as expenditures. However, in the statement of activities, the cost incurred for future pension and OPEB benefits is reported as pension and OPEB expense, as follows:

Change in OPEB expense	(25,436)	
Change in pension expense	<u>(769,653)</u>	<u>(795,089)</u>

Change in Net Position of Governmental Activities **\$ 4,522,521**

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

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2024

1. ORGANIZATION AND PURPOSE OF CORPORATION

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

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

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

Government-wide and Fund Financial Statements

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

The fund financial statements (governmental funds balance sheet and statement of governmental funds revenues, expenditures, and changes in fund balances) report on the School's general and student activities funds which are combined in the general fund as they do not meet the criteria for any other governmental fund type.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

- **Fund Financial Statements** – Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they have been earned and they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, and claims and judgments, post-employment benefits and environmental obligations are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the School the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources. The government reports the following major governmental funds:

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

Method of Accounting

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

These classifications are defined as follows:

- **Invested in Capital Assets** – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation plus related deferred outflows of resources and reduced by the outstanding balances of any bonds, mortgages, notes, leases or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and related deferred inflows of resources. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net asset's component as the unspent proceeds.

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- **Restricted** – This component of net position consists of constraints placed on net asset use through external constraints imposed by creditors such as through debt covenants, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. The School presently has no temporarily or permanently restricted net position.
- **Unrestricted** – This component of net position consists of net positions that do not meet the definition of “restricted” or “invested in capital assets”.

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

Budgets and Budgetary Accounting

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

The Budgetary Comparison Schedule should present both the original and the final appropriated budgets for the accounting period. The School only has a governmental funds budget. The original and final budgets are required supplementary information. The Board of Trustees has ultimate legal level control over the budget.

Use of Estimates

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

Concentration of Credit Risk

Periodically, the School may maintain deposits in excess of the Federal Deposit Insurance Corporation’s limit of \$250,000, with financial institutions in interest bearing accounts. Any loss incurred or a lack of access to such funds could have a significant adverse impact on the School’s financial condition, results of operations, and cash flows. In addition, contributions and grants receivable potentially subject the School to concentrations of credit risk. The School received 80% of its total revenue from one source for the year ended June 30, 2024.

Cash

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

Prepaid expenses

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

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Receivables

Receivables primarily consist of amounts due from the Pennsylvania Department of Education for federal and state subsidy programs. Receivables are stated at the amount management expects to collect from outstanding balances. As of June 30, 2024 and 2023, no allowance for doubtful accounts was deemed warranted based on historical experience.

Capital Assets

Capital assets, which include furniture, are reported in the government-wide financial statements. All capital assets are capitalized at cost, except for the right-to-use leased assets which are further described below, and updated for additions and retirements during the year. The School does not possess any infrastructure. Improvements are capitalized. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's useful life are not. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets. The estimated useful lives of machinery and equipment range from five to seven years, and the right of use leased assets from 3 to 30 years. Leasehold improvements are amortized over the life of the lease.

Income Tax Status

The School is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code. Accordingly, no provision or liability for income taxes is recorded in the financial statements. The School adopted the accounting pronouncement dealing with uncertain tax positions as of the date of inception in July 2012. Upon adoption of this accounting pronouncement, the School had no unrecognized tax benefits. Furthermore, the School had no unrecognized tax benefits at June 30, 2024. In addition, the School had no income tax related penalties or interest for the period reported in these financial statements.

Deferred Outflows/Inflows of Resources

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

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

Pensions

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

Other Postemployment Benefits

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

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Leases

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

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

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

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

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

Adopted Governmental Accounting Pronouncements

GASB Statement 100 - Accounting Changes and Error Corrections - an amendment of GASB 62 is effective for reporting periods beginning after June 15, 2023. The objective of this statement is to provide consistency for changes in accounting principles, accounting estimates, and the reporting entity and corrections of errors. The adoption of this pronouncement did not have a material impact on the financial statements, however the following note addresses the provisions of GASB Statement 100.

Change in Accounting Principle

During the year 2024, the School began accruing salaries for 10-month employees. Some of the employees at the School have elected to receive their pay over the 10-month period of the school year rather than the 12-month calendar year. In prior years, the School had not accrued these salaries for the employees. The change was made to more accurately reflect the statement of financial position and activities related to the academic school year. This change resulted in a decrease to opening fund balance and position of \$(1,165,655). The change in accounting principle impacted accounts payable and accrued expenses and instruction expenses.

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3. CASH AND CASH EQUIVALENTS

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to it. The School does have a policy for custodial credit risk. For the year ended June 30, 2024, the School's bank balance exposed to custodial credit risk was \$21,127,748, as follows:

Uninsured and uncollateralized	\$ 20,685,174
Plus: Insured amount	500,000
Less: Outstanding checks	<u>(57,426)</u>
Total cash per financial statements	<u>\$ 21,127,748</u>

4. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance July 1, 2023		Deletions		Additions		Balance June 30, 2024
Building improvements	\$ 1,191,394	\$	-	\$	213,186	\$	1,404,580
Machinery and equipment	207,770		-		102,223		309,993
Right-to-use assets-building	3,937,245		-		-		3,937,245
Right-to-use assets-equipment	38,672		-		-		38,672
Less: Accumulated depreciation	<u>647,863</u>		<u>-</u>		<u>256,570</u>		<u>904,433</u>
Capital assets, net	<u>\$ 4,727,218</u>	\$	<u>-</u>	\$	<u>58,839</u>	\$	<u>4,786,057</u>

Depreciation and amortization expense for the year ended June 30, 2024 was \$256,570. Depreciation and amortization expense was unallocated in the statement of activities for the years ended June 30, 2024.

5. RISK MANAGEMENT

The School is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School carries commercial insurance for such risks. There have been no settled claims resulting from these risks which have exceeded commercial insurance coverage.

6. LOCAL EDUCATIONAL AGENCY REVENUE

Charter schools are funded by the local public-school district in which each student resides. The rate per student is determined annually and is based on the budgeted total expenditure per average daily membership of the prior school year for each school district. The majority of the students of the School reside in Philadelphia. For the year ended June 30, 2024, the rate for the School District of Philadelphia was \$11,569 per year for regular education students plus additional funding for special education students. The annual rate is earned monthly and paid when billed to the School District of Philadelphia or other local school district. It is prorated if a student enters or leaves during the year. Total revenue from local sources was \$20,202,812 for the fiscal year ended June 30, 2024.

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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, 2024 may be impaired.

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

8. CHANGES IN LONG-TERM LIABILITIES

Changes in the School's long-term liabilities for the year ended June 30, 2024, are as follows:

	Balance Beginning of Year	Additions	Deletions	Balance End of Year	Amount Due Within One Year
Governmental activities					
Leases	\$ 3,831,343	\$ -	\$ 78,461	\$ 3,752,882	\$ 84,292
Net Pension Liability	4,446,000	2,182,000	-	6,628,000	-
Net OPEB Liability	182,000	86,000	-	268,000	-
Total governmental activities	<u>\$ 8,459,343</u>	<u>\$ 2,268,000</u>	<u>\$ 78,461</u>	<u>\$ 10,648,882</u>	<u>\$ 84,292</u>

9. LEASES

Building Under Lease

The School leases space in the building located at 4261 North 5th Street in Philadelphia, Pennsylvania under an lease expiring June 15, 2050, from 199 Hunting Park Corporation (a related party, see Note 9). The School used the incremental borrowing rate of 3.25% for the building lease. There were no purchase option associated with the building lease.

The School's right-to-use lease asset associated with the building consists of the following at June 30, 2024:

	Net Asset Balance	Accumulated Amortization	Gross Asset Balance
Building	<u>\$ 3,421,824</u>	<u>\$ 515,421</u>	<u>\$ 3,937,245</u>

Amortization expense on the School's right-to-use asset was \$171,807 for the year ended June 30, 2024.

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	76,045	120,043	196,088
2026	84,541	117,430	201,971
2027	93,496	114,534	208,030
2028	102,933	111,338	214,271
2029	112,871	107,828	220,699
Thereafter	3,274,749	924,502	4,199,251
	<u>\$ 3,744,635</u>	<u>\$ 1,495,675</u>	<u>\$ 5,240,310</u>

Equipment Under Leases

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

The School's right-to-use lease asset associated with equipment under operating leases consists of the following at June 30, 2024:

	<u>Net Asset Balance</u>	<u>Accumulated Amortization</u>	<u>Gross Asset Balance</u>
Equipment	<u>\$ 7,861</u>	<u>\$ 30,811</u>	<u>\$ 38,672</u>

Amortization expense on the School's right-to-use asset was \$10,271 for the year ended June 30, 2024.

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	<u>\$ 8,247</u>	<u>\$ 98</u>	<u>\$ 8,345</u>

10. RELATED PARTY

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

The School made payments to Nueva Esperanza, Inc. ("NEI") under a Board approved services contract for human resources management, legal representation, financial accounting, reporting and audit, development and funding, real estate development, public relations, government relations, information technology support, management support, and other administrative services provided by NEI in the amount of \$1,918,089 for the year ended June 30, 2024. For the year ended June 30, 2024, the School owed NEI \$99,731. Additionally, NEI owed the School \$222,153.

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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 \$269,539 for the year ended June 30, 2024. This payment includes payment for utilities, repair and maintenance, and rental payments. At June 30, 2024, the School owed 199 Hunting Park Corporation \$51,637.

The School advertised under a Board approved contract with Impacto Ads LLC ("Impacto"). The School incurred expenditures of \$46,000 for advertising costs, for the year ended June 30, 2024.

The School incurred expenses of \$30,366 to Teatro Esperanza for the year ended June 30, 2024 for rental of a property for events. The School owed Teatro Esperanza \$68,498 as of June 30, 2024.

Nueva Esperanza Academy Charter School ("NEA") paid various operating expenses for the School during the year ended June 30, 2024. The School owed NEA \$234,727 at June 30, 2024.

11. 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.

12. PENSIONS

Esperanza Cyber Charter School offers two (2) retirement plan options, the Public-School Employees Retirement System ("PSERS") and a 403b Plan. Beginning in fiscal year 2015, new employees who are not members of the PSERS retirement plan are automatically enrolled in the 403b Plan. New employees who were participants in PSERS can opt for the 403b Plan or PSERS. Existing employees who are participants in the PSERS Plan remain in that plan.

The 403b Plan is a defined contribution plan. Employees in the 403b Plan contribute a mandatory 5% deferral amount and can contribute a higher percentage up to the maximum dollar amount allowed by the IRS. The School provides matching contributions dollar for dollar up to 5% of compensation based on payroll compensation. Deferrals over 5% of salary are not matched. The 403b Plan has an immediate vesting schedule. The plan offers a diversified lineup of employee directed investment options. The default investment option, if one is not selected at the time of enrollment, is a Target Date Fund corresponding with the employee's age. Investment options can be changed at any time by the employee. Employer contributions to the 403b Plan for the fiscal year ended June 30, 2024 were \$384,031.

General Information about the Pension Plan
Plan Description

PSERS is a governmental cost-sharing multiple-employer defined benefit pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania. The members eligible to participate in the System include all 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.pa.gov.

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Benefits Provided

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least 1 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 3 years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service.

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

Benefits are generally between 1% to 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service.

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

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

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

Member Contributions

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.

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- Members who joined the System after June 30, 2011, automatically contribute at the Membership Class T-E rate of 7.5% (base rate) of the member's qualifying compensation. All new hires after June 30, 2011, who elect Class T-F membership, contribute 10.3% (base rate) of the member's qualifying compensation.
- Membership T-E and Class T-F are affected by the "shared risk" provision that in future fiscal years could cause the Membership Class T-E contribution rate to fluctuate between 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 years ended June 30, 2024 was 33.09% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan for the fiscal year ended June 30, 2024 were \$973,345. As a result of the changes in the net pension liability, the GASB 68 expense for the year ended June 30, 2024 was \$769,653.

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

At June 30, 2024, the School reported a liability of \$6,628,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, 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, 2022 to June 30, 2023. The School's proportion of the net pension liability was calculated utilizing the employer's one-year reported contributions to the plan as it relates to the total one-year reported contribution to the plan for the plan as a whole. At June 30, 2023, the School's proportion was 0.0149%, which was an increase of 0.0049% from its proportion measured as of June 30, 2022. For the year ended June 30, 2024, the employer recognized pension expense was \$1,673,691.

At June 30, 2024, the employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual experience	\$ 2,000	\$ 91,000
Changes in assumptions	99,000	-
Net difference between projected and actual investment earnings	188,000	-
Changes in proportion	2,059,000	-
Contributions subsequent to the measurement date	973,345	-
	<u>\$ 3,321,345</u>	<u>\$ 91,000</u>

There was \$973,345 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

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Year Ended June 30,

2024	\$ 903,000
2025	550,000
2026	741,000
2027	<u>63,000</u>
	<u>\$ 2,257,000</u>

Actuarial Assumptions

The Total Pension Liability as of June 30, 2023 was determined by rolling forward the System's Total Pension Liability as of June 30, 2022 to June 30, 2023 using the following actuarial assumptions, applied to all periods included in the measurement:

- Valuation Date – June 30, 2022
- Actuarial cost method – Entry Age Normal - level % of pay.
- Investment return – 7.00%, includes inflation at 2.50%.
- Salary growth – Effective average of 4.50%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Mortality rates were based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Improvement Scale.
- The discount rate used to measure the Total Pension Liability was 7.00% as of June 30, 2022 and as of June 30, 2023.
- Demographic and economic assumptions approved by the Board for use effective with the June 30, 2021 actuarial valuation:
 - Salary growth rate - decreased from 5.00% to 4.50%.
 - Real wage growth and merit or seniority increases (components for salary growth) - decreased from 2.75% and 2.25% to 2.50% and 2.00%, respectively.
 - Mortality rates - Previously based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale. Effective with the June 30, 2021 actuarial valuation, mortality rates are based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Improvement Scale.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study that was performed for the five year the period ending June 30, 2020. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation 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. Plan assets are managed with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2024

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global public equity	30.0%	5.2%
Private equity	12.0%	7.9%
Fixed income	33.0%	3.2%
Commodities	7.5%	2.7%
Absolute return	4.0%	4.1%
Infrastructure/MLPs	10.0%	5.4%
Real estate	11.0%	5.7%
Cash	3.0%	1.2%
Leverage	(10.5%)	1.2%
	<u>100.0%</u>	

The above was PSERS' adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2023.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection 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 position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	<u>1% Decrease 6.00%</u>	<u>Current Discount Rate 7.00%</u>	<u>1% Increase 8.00%</u>
School's proportionate share of the net pension liability	<u>\$ 8,592,000</u>	<u>\$ 6,628,000</u>	<u>\$ 4,972,000</u>

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.pa.gov.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2024

14. 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, multiple-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, 2002 under the provisions of Act 9 of 2001, participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program. As of June 30, 2023 there were no assumed future benefit increases to participating eligible retirees.

Premium Assistance Eligibility Criteria

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

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

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

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

Pension Plan Description

See description of the PSERS Plan in Note 11.

Benefits Provided

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

Employer Contributions

The School's contractually required contribution rate for the fiscal year ended June 30, 2023 was 0.75% 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, 2024 were \$21,275. As a result of changes in net OPEB liability, the GASB 75 expense for the year ended June 30, 2024 was \$26,433.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2024

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

At June 30, 2024, the School reported a liability of \$268,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by rolling forward the System's total actuarial determined OPEB liability as of June 30, 2022 to June 30, 2023. 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, 2024, the School's proportion was .0148%, which was an increase of .0049% from its proportion measured as of June 30, 2023.

At June 30, 2024, the School reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual experience	\$ 2,000	\$ 3,000
Changes in assumptions	23,000	51,000
Net difference between projected and actual investment earnings	1,000	-
Changes in proportion	152,000	-
Contributions subsequent to the measurement date	21,275	-
	<u>\$ 199,275</u>	<u>\$ 54,000</u>

\$21,275 reported as deferred outflows of resources related to OPEB resulting from School contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,

2024	\$ 37,000
2025	29,000
2026	26,000
2027	16,000
Thereafter	16,000
	<u>\$ 124,000</u>

Actuarial Assumptions

The Total OPEB Liability as of June 30, 2023, was determined by rolling forward the System's Total OPEB Liability as of June 30, 2022 to June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - Entry Age Normal - level % of pay.
- Investment return - 4.13% - S&P 20 Year Municipal Bond Rate.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2024

- Salary growth - Effective average of 4.5%, comprised of inflation of 2.50% and 2.00% for real wage growth and for merit or seniority increases.
- Premium Assistance reimbursement is capped at \$1,200 per year.
- Assumed Healthcare cost trends were applied to retirees with less than \$1,200 in premium assistance per year.
- Mortality rates were based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Improvement Scale.

Participation rate:

- Eligible retirees will elect to participate Pre age 65 at 50%.
- Eligible retirees will elect to participate Post age 65 at 70%.

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

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2021 determined the employer contribution rate for fiscal year 2023.
- Cost Method: Amount necessary to assure solvency of Premium Assistance through the third fiscal year after the valuation date.
- Asset valuation method: Market Value.
- Participation rate: The actual data for retirees benefiting under the Plan as of June 30, 2021 was used in lieu of the 63% utilization assumption for eligible retirees.
- Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	<u>100%</u>	<u>1.2%</u>

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2023.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2024

Discount Rate

The discount rate used to measure the Total OPEB Liability was 4.13%. Under the plan's funding policy, contributions are structured for short term funding of Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of Premium Assistance through the third fiscal year after the actuarial valuation date. The Premium Assistance account is funded to establish reserves that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Due to the short term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments, therefore the plan is considered a "pay-as-you-go" plan. A discount rate of 4.13% which represents the S&P 20 year Municipal Bond Rate at June 30, 2023, 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, 2023, 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, 2023, 92,677 retirees were receiving the maximum amount allowed of \$1,200. As of June 30, 2023, 522 members were receiving less than the \$1,200 per year. The actual number of retirees receiving less than the \$1,200 per year cap is a small percentage of the total population and has a minimum impact on Healthcare cost trends as depicted below.

The following presents the System net OPEB liability for June 30, 2023 calculated using current Healthcare cost trends as well as what the System net OPEB liability would be if health cost trends were one percentage point lower or one percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
School's proportionate share of the OPEB liability	\$ <u>268,000</u>	\$ <u>268,000</u>	\$ <u>268,000</u>

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

The following presents the System net OPEB liability, calculated using the discount rate of 4.09%, as well as what the System net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage age point higher than the current rate.

	<u>1% Decrease 3.09%</u>	<u>Current Discount Rate 4.09%</u>	<u>1% Increase 5.09%</u>
School's proportionate share of the net OPEB liability	\$ <u>303,000</u>	\$ <u>268,000</u>	\$ <u>238,000</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.

Esperanza Cyber Charter School
Notes to Financial Statements
June 30, 2024

16. ASSIGNED FUND BALANCE

During the year ended June 30, 2024, the board of directors approved the following future funding:

Building fund	\$ 10,000,000
Capital equipment/software/furniture	1,000,000
New initiatives	3,000,000
Program stabilization	2,000,000
PSERS stabilization	<u>850,000</u>
	<u>\$ 16,850,000</u>

17. SUBSEQUENT EVENTS

The School has evaluated subsequent events occurring after the statement of net position date through the date of December 18, 2024, which is the date the financial statements were available to be issued. Based on this evaluation, the School has determined that no subsequent events have occurred which require disclosure in or adjustment to the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Esperanza Cyber Charter School
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual – Governmental Funds (Unaudited)
Year Ended June 30, 2024

	Budget			(Over) Under Final
	(Unaudited) Original	(Unaudited) Final	Actual Amounts	(Unaudited) Budget
Revenues				
Local educational agency assistance	\$ 15,956,427	\$ 15,956,427	\$ 20,202,812	\$ (4,246,385)
State sources	117,064	117,064	130,059	(12,995)
Federal sources	4,320,374	4,320,374	4,280,839	39,535
Other sources	-	-	136,840	(136,840)
	<u>20,393,865</u>	<u>20,393,865</u>	<u>24,750,550</u>	<u>(4,356,685)</u>
Expenditures				
Regular programs	9,194,670	9,194,670	8,687,877	506,793
Special programs	2,170,556	2,170,556	1,888,342	282,214
Pupil personnel services	4,386,450	4,386,450	4,369,414	17,036
Instructional support services	390,069	390,069	301,567	88,502
Administrative services	1,764,965	1,764,965	1,838,604	(73,639)
Pupil health	70,000	70,000	4,307	65,693
Business services	16,375	16,375	51,590	(35,215)
Operation & maintenance of plant services	403,895	403,895	443,049	(39,154)
Support services central	1,893,221	1,893,221	1,588,126	305,095
Capital outlays	-	-	315,409	(315,409)
Student activities	103,000	103,000	81,955	21,045
	<u>20,393,201</u>	<u>20,393,201</u>	<u>19,570,240</u>	<u>822,961</u>
Net change in fund balance	<u>\$ 664</u>	<u>\$ 664</u>	5,180,310	<u>\$ (5,179,646)</u>
Fund balance				
Beginning of year			<u>16,360,439</u>	
End of year			<u>\$ 21,540,749</u>	

See Independent Auditor's Report.

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

PSERS Measurement Date (Unaudited)

Fiscal Year	PSERS Net Pension Liability			School's Proportion	PSERS Fiduciary
	School's Proportion	School's Proportion Share	School's Covered Employee Payroll	Share of NPL as a % of Employee Payroll	
2014/15	0.0045%	\$ 1,781,000	\$ 580,508	307%	57.2%
2015/16	0.0027%	1,169,000	350,675	333%	54.4%
2016/17	0.0026%	1,288,000	337,162	382%	50.1%
2017/18	0.0019%	938,000	251,125	374%	51.8%
2018/19	0.0040%	1,920,000	532,384	361%	54.0%
2019/20	0.0045%	2,105,000	618,888	340%	55.7%
2020/21	0.0075%	3,693,000	351,842 (A)	1050%	54.3%
2021/22	0.0088%	3,613,000	420,095 (A)	860%	63.7%
2022/23	0.0100%	4,446,000	496,477 (A)	896%	61.3%
2023/24	0.0149%	6,628,000	779,939 (A)	850%	61.9%

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

PSERS Schedule of Contributions (Unaudited)

Fiscal Year	Contractually Required Contributions	Contributions Recognized by PSERS	Contribution Deficiency (Excess)	Covered-Employee Payroll	Contributions as a % of Covered-Employee Payroll
2014/15	\$ 90,000	\$ 90,000	\$ -	\$ 580,508	15.5%
2015/16	70,000	70,000	-	350,675	20.0%
2016/17	83,000	83,000	-	337,162	24.6%
2017/18	73,000	73,000	-	251,125	29.1%
2018/19	170,000	170,000	-	532,384	31.9%
2019/20	202,000	202,000	-	618,888	32.6%
2020/21	378,000	378,000	-	351,842 (A)	107.4%
2021/22	241,000	241,000	-	420,095 (A)	57.4%
2022/23	314,000	314,000	-	496,477 (A)	63.2%
2023/24	620,000	620,000	-	779,939 (A)	79.5%

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>	
2017/18	0.0019%	\$ 39,000	\$ 251,125	16%	5.73%
2018/19	0.0040%	\$ 83,000	\$ 532,384	16%	5.56%
2019/20	0.0045%	\$ 96,000	\$ 618,888	16%	5.56%
2020/21	0.0075%	\$ 162,000	\$ 1,052,902	15%	5.69%
2021/22	0.0088%	\$ 209,000	\$ 1,250,092	17%	5.30%
2022/23	0.0099%	\$ 182,000	\$ 1,454,762	13%	6.86%
2023/24	0.0148%	\$ 268,000	\$ 2,261,781	12%	7.22%

PSERS OPEB Schedule of Contributions (Unaudited)

<u>Fiscal Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions Recognized by PSERS</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered-Employee Payroll</u>	<u>Contributions as a % of Covered-Employee Payroll</u>
2017/18	\$ 2,000	\$ 2,000	\$ -	\$ 251,125	0.8%
2018/19	\$ 4,000	\$ 4,000	\$ -	\$ 532,384	0.8%
2019/20	\$ 5,000	\$ 5,000	\$ -	\$ 618,888	0.8%
2020/21	\$ 9,000	\$ 9,000	\$ -	\$ 1,052,902	0.9%
2021/22	\$ 13,000	\$ 13,000	\$ -	\$ 1,250,092	1.0%
2022/23	\$ 12,000	\$ 12,000	\$ -	\$ 1,454,762	0.8%
2023/24	\$ 8,000	\$ 8,000	\$ -	\$ 2,261,781	0.4%

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

Esperanza Cyber Charter School Schedule of Expenditures of Federal Awards Year Ended June 30, 2024

Federal Grantor/ Pass-Through Grantor Program Title		Source Code	Assistance Listing Number	Pass- Through Grantor's Number	Grant Period Beginning/ Ending Date	Program or Award	Total Received (Adjustments) for the Year	Accrued or Revenue (Deferred) at 7/1/23	Receipts or Revenue Recognized	Provided to Subrecipient	Federal Expenditures	Accrued or (Deferred) at 6/30/24
U.S. Department of Education												
Pass-Through Pennsylvania												
Department of Education												
Title I - Improving Basic Programs	I	84.010	013-24-1118		8/30/2023-9/30/2024	\$ 1,541,970	\$ 1,342,575	\$ -	\$ 1,541,970	\$ -	\$ 1,541,970	\$ 199,395
	I	84.010	013-23-1118		8/30/2022-9/30/2023	1,029,529	220,594	220,594	-	-	-	-
	I	84.010	042-23-1118		9/2/2022-9/30/2023	106,678	32,824	32,824	-	-	-	-
	I	84.010	042-22-1118		09/02/2021-09/30/2022	107,999	(27,000)	27,000	-	-	-	-
Total Assistance Listing Number 84,010							1,568,993	280,418	1,541,970	-	1,541,970	199,395
Pass-Through Pennsylvania												
Department of Education												
Title II - Improving Teacher Quality	I	84.367	020-24-1118		8/30/2023-9/30/2024	73,789	61,481	-	73,789	-	73,789	12,308
	I	84.367	020-23-1118		8/30/2022-9/30/2023	61,525	8,957	8,957	-	-	-	-
Total Assistance Listing Number 84,367							70,438	8,957	73,789	-	73,789	12,308
Pass-Through Pennsylvania												
Department of Education												
Title III - Language Instruction (LEP)	I	84.365	010-24-1118		8/30/2023-9/30/2024	44,969	25,378	-	48,920	-	48,920	23,542
	I	84.365	010-23-1118		8/30/2022-9/30/2023	29,963	623	623	-	-	-	-
Total Assistance Listing Number 84,365							26,001	623	48,920	-	48,920	23,542
Pass-Through Pennsylvania												
Department of Education												
Title IV, Part A- Student Support	I	84.424	144-24-1118		9/2/2023-9/30/2024	80,597	64,478	-	80,597	-	80,597	16,119
	I	84.424	144-23-1118		9/2/2022-9/30/2023	81,892	20,597	20,597	-	-	-	-
Total Assistance Listing Number 84,424							85,075	20,597	80,597	-	80,597	16,119
Pass-Through Pennsylvania												
Department of Education												
COVID-19 Elementary and Secondary School Emergency Relief Fund II	I	84.425D	200-21-1118		03/13/2020-09/30/2023	2,536,976	-	23,285	-	-	-	23,285
	I	84.425U	223-21-1118		03/13/2020-09/30/2024	5,736,362	2,823,591	931,963	1,890,010	-	1,890,010	(1,618)
	I	84.425U	225-21-1118		03/13/2020-09/30/2024	63,714	2,317	-	46,475	-	46,475	44,156
	I	84.425U	225-21-1118		03/13/2020-09/30/2024	63,714	11,564	-	63,714	-	63,714	52,130
	I	84.425U	225-21-1118		07/07/2021-09/30/2024	318,573	21,573	13,973	280,272	-	280,272	291,928
	I	84.425	181-21-2140		07/07/2021-09/30/2024	24,037	2,572	2,876	-	-	-	(18,696)
Total Assistance Listing Number 84,425							2,861,381	972,097	2,280,471	-	2,280,471	391,187
Pass-Through School												
District of Philadelphia												
Special Education Cluster (IDEA) - IDEA Part A	I	84.389	IDEA-B-2023-2024		07/11/2022-06/30/2023	255,092	255,092	-	255,092	-	255,092	-
	I	84.389	IDEA-B-2022-2023		07/11/2022-06/30/2023	210,758	-	210,758	-	-	-	210,758
Total Assistance Listing Number 84,389							257,409	210,758	255,092	-	255,092	210,758
Total U.S. Department of Education										-	4,280,839	853,309
Total federal awards										\$ -	\$ 4,280,839	\$ 853,309
D - Direct Funding												
I - Indirect Funding												
Note: There were no awards passed through to subrecipients.												

See Independent Auditor's Report.
See accompanying Notes to Schedule of Expenditures of Federal Awards.

Esperanza Cyber Charter School
Notes to Schedule of Expenditures of Federal Awards
June 30, 2024

1. GENERAL INFORMATION

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

2. BASIS OF ACCOUNTING

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

3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

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

4. INDIRECT COST RATE

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

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Esperanza Cyber Charter School:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Esperanza Cyber Charter School (the "School"), as of and for the year ended June 30, 2024, and the related notes to financial statements, which collectively comprise the School's basic financial statements and have issued our report thereon dated December 18, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

WithumSmith+Brown, PC

December 18, 2024

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

INDEPENDENT AUDITOR'S REPORT

The Board of Trustees of
Esperanza Cyber Charter School:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Esperanza Cyber Charter School's compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of Esperanza Cyber Charter School's major federal programs for the year ended June 30, 2024. Esperanza Cyber Charter School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Esperanza Cyber Charter School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management of Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Esperanza Cyber Charter School's federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Esperanza Cyber Charter School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Esperanza Cyber Charter School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Esperanza Cyber Charter School's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

December 18, 2024

Esperanza Cyber Charter School
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

Section 1 – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified? No

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

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

Material weaknesses identified? No

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

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

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

The following federal program was designated as a major program:

Assistance Listing

Number(s)

Name of Federal Program or Cluster

84.010

Title I Improving Basic Programs

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

Auditee qualified as low-risk auditee? Yes

Section 2 – Financial Statement Findings

None reported.

Section 3 – Federal Award Findings and Questioned Costs

None reported.

Section 4 – Follow Up Prior Year Audit Findings

None reported.



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.

FSA	In Compliance	Out of Compliance
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

IMPROVEMENT PLAN REQUIRED*	Yes	No
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:

Sections of the FILE REVIEW	In Compliance	Out of Compliance	NA
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
TOTALS	974	13	873

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.

	# Yes Responses	# No Responses	# of Other Responses
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
TOTALS	636	44	279

4. CLASSROOM OBSERVATIONS

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

	# Yes Responses	# No Responses	# of Other Responses
Classroom Observations	0	0	0

5. EDUCATIONAL BENEFIT REVIEW

	In Compliance	Out of Compliance
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.

ECCS IEE Policy & Providers 2024-2025

Date:

Dear Parent/Guardian:

You have requested that an Independent Educational Evaluation (IEE) of your child be carried out at the expense of Esperanza Cyber Charter School (ECCS). We are providing a formal response in the form of the attached NOREP/PWN outlining our agreement to fund the IEE.

Following the Federal guidelines governing this process, the school must provide you with information about where an IEE may be obtained (300.502(a)(1).) As per these guidelines, the following are some options:

Steven P. Kachmer, M.A., Ph.D

dr.steven.p.kachmar@gmail.com

610-295-3420

Steven Kachmar works as a Pennsylvania Licensed Psychologist and Nationally and Pennsylvania Certified School Psychologist at Psychoterapeut, which is an Elderly Care Services company with an estimated 24 employees; They are part of the Psychology team within the Medical & Health Department. Steven graduated from Duquesne University and is currently based in United States.

- Pennsylvania Licensed Psychologist
- Pennsylvania Certified School Psychologist
- Nationally Certified School Psychologist

Dr. Rosemarie Manfredi, Psy. D

215-515-2388

Rosemarie Manfredi, Psy.D. – Neuropsychologist, Certified school psychologist

Dr. Rosemarie Manfredi is a neuropsychologist and the owner of Neurodevelopmental Assessment and Consulting, LLC. Dr. Manfredi provides diagnostic, psychoeducational, and neuropsychological disabilities, autism spectrum disorders (ASDs), genetic disorders (e.g., Down Syndrome, Prader-Willi Syndrome, Fragile X Syndrome, 22q11.2 deletion syndrome, and other rare genetic conditions), and neurological conditions (e.g., epilepsy, concussions/traumatic brain injuries, long-term effects of prematurity or prenatal/perinatal birth complications or injuries, and other unusual or rare evaluations for ages 2.5 and up, specializing in neurological, cognitive, and emotional impacts on learning and development. She has expertise and experience in the evaluation of a number of developmental and neurological conditions across the lifespan, including attention-deficit/hyperactivity disorder (ADHD), learning differences and neurological conditions). Dr. Manfredi also provides expert opinions, independent evaluations, or input on legal/forensic cases, reviews of records, and consultations on

educational planning (e.g., reviews of curriculum or interventions, reviews of Individualized Education Programs [IEPs] and academic accommodations).

Dr. Jennifer McLaren

215-515-2388

Jennifer McLaren, psy.d., ncsp – licensed psychologist, certified school psychologist (nationally and PA)

Dr. McLaren is a licensed and certified school psychologist, with particular expertise in the evaluation of autism spectrum disorders (ASDs), attention-deficit/hyperactivity disorder (ADHD), and other mental health issues in children (starting at 18 months of age), teens, and young adults. Previously, she worked in a number of roles, including as the Director of Admissions, Outpatient Services, and Evaluations for the Center for Autism; as a school psychologist for Green Tree School and Services; and as a contracted school psychologist and evaluator for several specialized schools or wraparound programs. At Neurodevelopmental Assessment & Consulting, LLC, Dr. McLaren provides diagnostic evaluations, psychoeducational evaluations, independent educational evaluations (IEEs), basic adult disability evaluations, school consultations, and therapy services. For therapy and counseling cases, Dr. McLaren specializes in ADHD/executive functioning issues, learning differences/disabilities, autism spectrum disorders (children, teens, and young adults), teenage psychosis, individuals with significant cognitive and/or language impairments, special needs parent training/family adjustment, social skills training, obsessive-compulsive disorder, teens with depression/anxiety, and resiliency.

You are not required to use these providers. You are free to select a provider on your own as long as this choice is consistent with 300.502(e)(1):

“The criteria under which the evaluation is obtained, including the location of the evaluation and qualifications of the examiner, must be the same as the criteria that the public agency uses when it initiates an evaluation.”

In order to begin this process for the IEE, please sign and return the NOREP/PWN, which indicates ECCS will fund the IEE, along with the name of your proposed evaluator. If the proposed evaluator is not on the list provided, please provide all of the evaluator’s contact information.

If you have any questions or concerns please contact me.

Desireah Osborne

Director of Special Education ECCS
267-615-8030
dosborne@esperanzacybercs.net

**Child Find Notice
2025-2026 School Year**

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 set forth in the federal Individuals with Disabilities Education Act ("IDEA") and Chapter 711 of the Pennsylvania State Regulations.

or

- meet eligibility criteria as an exceptional student under section 1371 of the School Code (24 P. S. § 13-1371) because the student meets the definition of "mentally gifted" in this section, and needs specially designed instruction beyond that required in Chapter 4 (relating to academic standards and assessment)

ECCS uses identification procedures to determine eligibility of students and provide an appropriate educational program consisting of special education, including gifted 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, including gifted programming, various screening activities are conducted on an ongoing basis regarding potential signs of developmental delays, exceptionalities, and other risk factors that could indicate the need for special education services. These screening activities include: 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 seeks written parental consent to conduct a multidisciplinary evaluation because ECCS cannot conduct an evaluation or provide an initial provision of special education services, including gifted programming, without this written permission.

For additional information related to consent, please refer to the [Procedural Safeguards Notice](#) on the PaTTAN website, www.Pattan.net.

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

Once the evaluation process determines eligibility, an IEP/GIEP team of ECCS professionals and parents meet to discuss and determine services to meet the needs of the student and include the annual development of an Individualized Education Program (IEP) or Gifted Individualized Education Program (GIEP), biannual or tri-annual multidisciplinary re-evaluation, and a full continuum of services, which include Itinerant, Supplemental, or Full-Time Levels of Intervention (re-evaluations are not required for GIEPs) . The extent of special education services and the location for the delivery of such services are determined by the IEP/GIEP 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, required for the student to benefit from the special education program.

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 the ECCS's student records policy.

For more information regarding FERPA please visit the [Protecting Student Privacy](#) page on the U.S. Department of Education website.

Gifted Programming

For more information regarding gifted programming in Pennsylvania visit:

[Gifted Education Frequently Asked Questions](#)

[The Pennsylvania Association for Gifted Education - PAGE](#)

Contact

For additional information regarding Special Education, Gifted Programming, or Section 504 issues, please contact:

Desireah Osborne

Director of Special Education at Esperanza Cyber Charter School

4261 N. 5th Street, Philadelphia, PA 19140

(215) 967-9703

SPECIAL NEEDS

Esperanza Cyber Charter's Enrollment Department processes all incoming student applications. Students who come to Esperanza Cyber Charter School with special education needs, including Gifted Programming either transferring or enrolling from another district school, may be asked to provide additional supporting documentation. Any special education documentation related to accommodations and services received at their previous school are vital in determining what services the student will need in a cyber school setting. This includes any early intervention services or related services such as speech and language, occupational therapy, etc. In addition to submitting the ECCS Application and Enrollment Packet, parents should submit the following:

- Most recent student IEP/GIEP
- Most recent Evaluation or reevaluation done at the previous school
- Copy of any PTREs (Permission to Reevaluate Notices)
- Copy of any issued NOREP/Prior Written Notice
- Documentation by Physician of medical issues that may interfere with the student's learning or the learning of others

ECCS also requests former schools for copies of all special education-related documents in conformity with school regulations. Once documentation is received the Enrollment team alerts the Special Education Department of any incoming special education students. The Special Education team will then examine the documents and set up a meeting to review the child's services and supports. Lastly, the ECCS Orientation Specialist contacts parents to invite student for his/her first week of orientation and begin attending classes.

SPECIAL PROGRAMS

ECCS provides special programs for students with exceptional needs. The English Language Development, Coordinator of Special Education, and Supervisor of Instructional Supports programs can answer questions about eligibility requirements, as well as programs and services offered in the school or by other organizations.

Understanding, Following, & Processing Special Education Documents

It is the responsibility of the classroom teacher and all other instructional staff working with students with exceptionalities to be familiar with their Individual Education Plan (IEP) and to design instruction that appropriately accommodates, modifies and/or differentiates the general education content according to the IEP goals, levels, and specially designed instruction. It is imperative that all teachers understand the significance of IEP and its contents since the

document defines the child's level of support(s), resource(s), and/or related service(s) aligned to his/her academic, developmental and/or behavioral needs to participate in the general curriculum. All teachers must review all IEP documents for indicated students rostered to the course. Completion of this requirement will be an aspect of the teacher evaluation process.

The Special Education Department will work collaboratively with teachers to ensure that all IEP documents are filed promptly, especially with local and state agencies. With this in mind, the Special Education Coordinator may direct teachers to complete and submit specific documents to the Special Education Department by a given date. If this is the case, the Special Education Coordinator will provide the teachers with sufficient time to perform the task [a minimum of five school days]; and will ensure sufficient time to accommodate for uncontrollable or unforeseeable events (i.e., broken appointments, incomplete data, etc.). Nevertheless, if, for any reason, the teacher cannot complete the task within the allotted time, the teacher must communicate with the Special Education Coordinator immediately. In the event of discrepancy or concern, the Principal (DOI) will be invited by the Special Education Coordinator to facilitate the process.

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

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

Charter School: Esperanza Cyber CS

Chief Executive Officer: Dr. Jon Marsh

Special Education Director/Coordinator: Daniel Cote

BSE Special Education Adviser: Dr. Beth Marvin

Date of Report: July 20, 2022

Date Final Report Sent to LEA: July 26, 2021

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

First Visit Date: August 30, 2021

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

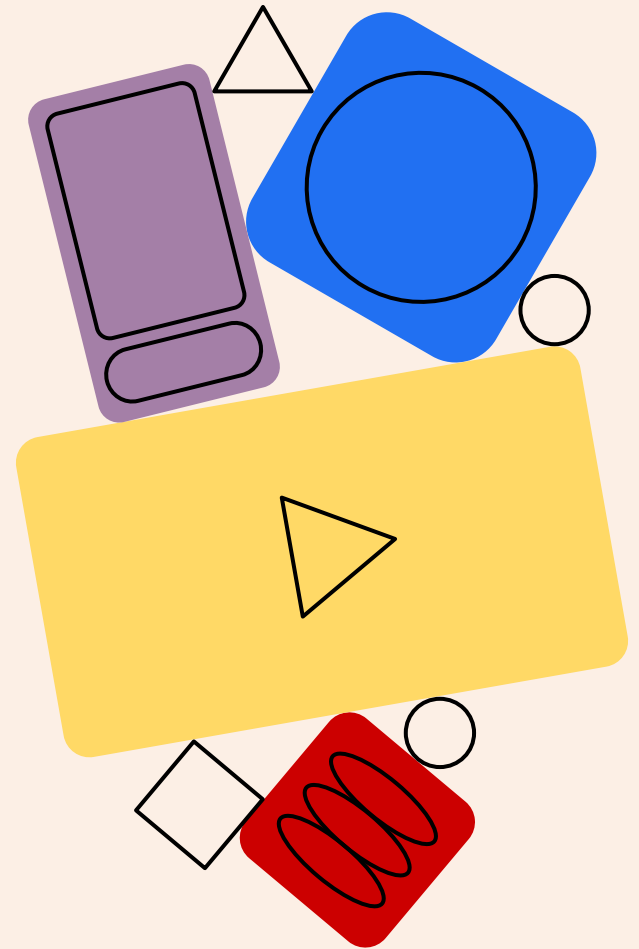
Y	N	NA	D K	Not Obs	% #	Citation	Required Corrective Action Evidence of Change	Timelines and Resources	Closed Date
					5 1 0 0 0 0	Always Sometimes Rarely Never Don't Know Does not Apply			
						Topical Area 7: Additional Interview Responses			
						INTERVIEW RESULTS (Parent & Special Education Teacher)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

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

Paraprofessional Training Series

Session 1
4/9/25

Behavior Basics Understanding the
“Why” of Behaviors in the Classroom

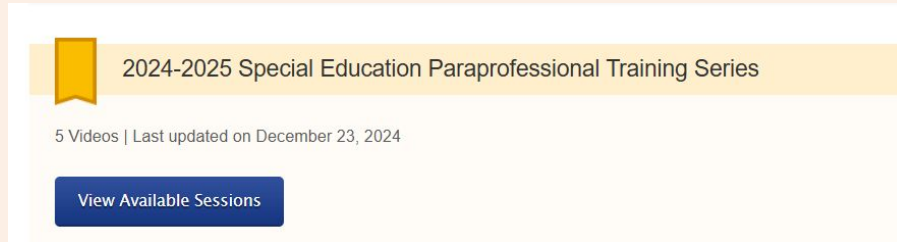


Objective:

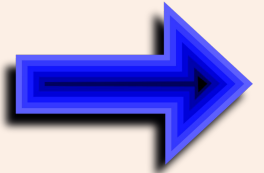
Understand the antecedent-behavior-consequence (ABC) continuum of behavior in order to increase student engagement in live class.

Expectations:

- 1.) Navigate to the PDE Training Site [here](#)
- 2.) Click on “View Available Sessions” Under Behavior Basics



- 3.) Click “View Session” under Behavior Basics



4.)Login or Create Account

Welcome - Login

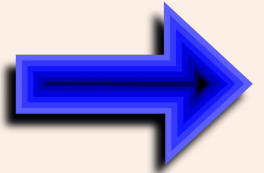
NOTE: Currently, our tracker software cannot track sessions viewed on mobile or tablet devices such as iPhones or iPads. You cannot receive a Certificate of Attendance for viewing a session using a mobile or tablet device. Please make sure you are viewing sessions using a desktop or laptop computer to receive the proper credit.

Email Address

Password

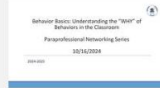
☐ Remember Me.

[I forgot my password](#) | [Create Account](#)



5.)Complete all three of the following:

Behavior Basics Understanding the "Why" of Behaviors in the Classroom REQUIRED



During this session, paraprofessionals will learn about the antecedent-behavior-consequence (ABC) continuum of behaviors and how to identify a challenging response as early as possible. The presenter will share preventative systems and procedures to minimize interruptions and maximize instructional engagement. Specific strategies for paraprofessionals will be spotlighted and practiced fostering efficient interactions and on-task engagement. (One Hour)

[Open](#)

Complete Review Questions for Behavior Basics Understanding the "Why" of Behaviors in the Classroom REQUIRED

You must complete all 10 questions and receive a passing grade (60% or above) to receive your certificate of attendance.

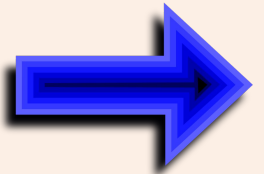
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★ Behavior Basics Understanding the "Why" of Behaviors in the Classroom



Your Certificate of Attendance will become available after you have watched the entire series of video presentations and received a passing grade (60% or above) on the review questions.

[Open](#)

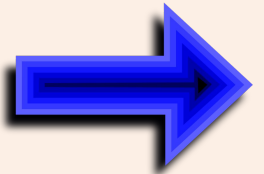
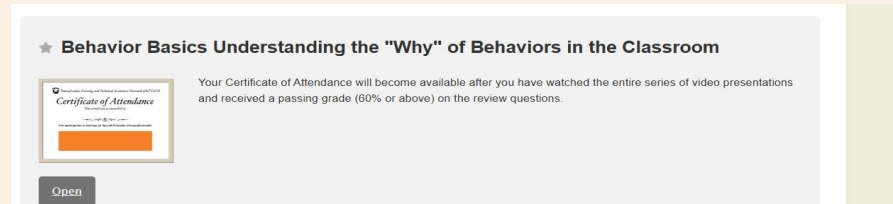


6.) Send Certificate of Attendance to

dosborne@esperanzacybercs.net

and

ytorres@esperanzacybercs.net



Thank
You

The following paraprofessionals received a certificate of completion for the PD 4/9/2025



Pennsylvania Training and Technical Assistance Network (PaTTAN)

Certificate of Attendance

This certificate is awarded to:

Claritza Iglesias



For participation in training for Special Education Paraprofessionals:

Behavior Basics Understanding the "Why" of Behaviors in the Classroom

2024 - 2025 Special Education Paraprofessional Training Series

April 9th, 2025

1 hours



Pennsylvania Training and Technical Assistance Network (PaTTAN)

Certificate of Attendance

This certificate is awarded to:

Yvette Foy



For participation in training for Special Education Paraprofessionals:

Behavior Basics Understanding the "Why" of Behaviors in the Classroom

2024 - 2025 Special Education Paraprofessional Training Series

April 9th, 2025

1 hours



Pennsylvania Training and Technical Assistance Network (PaTTAN)

Certificate of Attendance

This certificate is awarded to:

Francisco Vargas Gonzalez



For participation in training for Special Education Paraprofessionals:

Behavior Basics Understanding the "Why" of Behaviors in the Classroom

2024 - 2025 Special Education Paraprofessional Training Series

April 9th, 2025

1 hours



Pennsylvania Training and Technical Assistance Network (PaTTAN)

Certificate of Attendance

This certificate is awarded to:

Deily Romero



For participation in training for Special Education Paraprofessionals:

Behavior Basics Understanding the "Why" of Behaviors in the Classroom

2024 - 2025 Special Education Paraprofessional Training Series

April 9th, 2025

1 hours

SPECIAL EDUCATION

DEPARTMENT MEETING

3/10/25





SHOUT OUTS

Collaborations

- Sp. Ed. Team working collaboratively with other departments- counseling, social work, attendance...
 - Patty's Subs
 - All the chaperones
- 

STAFF UPDATE

WE MISS PATTY!

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 - SEL & Social Work Groups
- Compliance Manager to start 3/17/25
 - Support with Documentation
(ex: tracking signatures)
 - Assistance in adhering to all federal, state, local laws in terms of timelines
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PLEASE HELP



VOLUNTEERS NEEDED

HIGH SCHOOL LEARNING SUPPORT

CLICK HERE FOR SIGN-UP



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ACT 13

**EDUCATOR EFFECTIVENESS IN PENNSYLVANIA
Non-Teaching Professional/ Temp. Non-Teaching
Professional**

Check-Out the Frameworks

ACT 13

Schofield
Stafford
Gazak
Gutter
High-Kennedy
Doyle
Kelly
King
Lally
Pacheco
Schroder
Smith
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Gonzalez Juan
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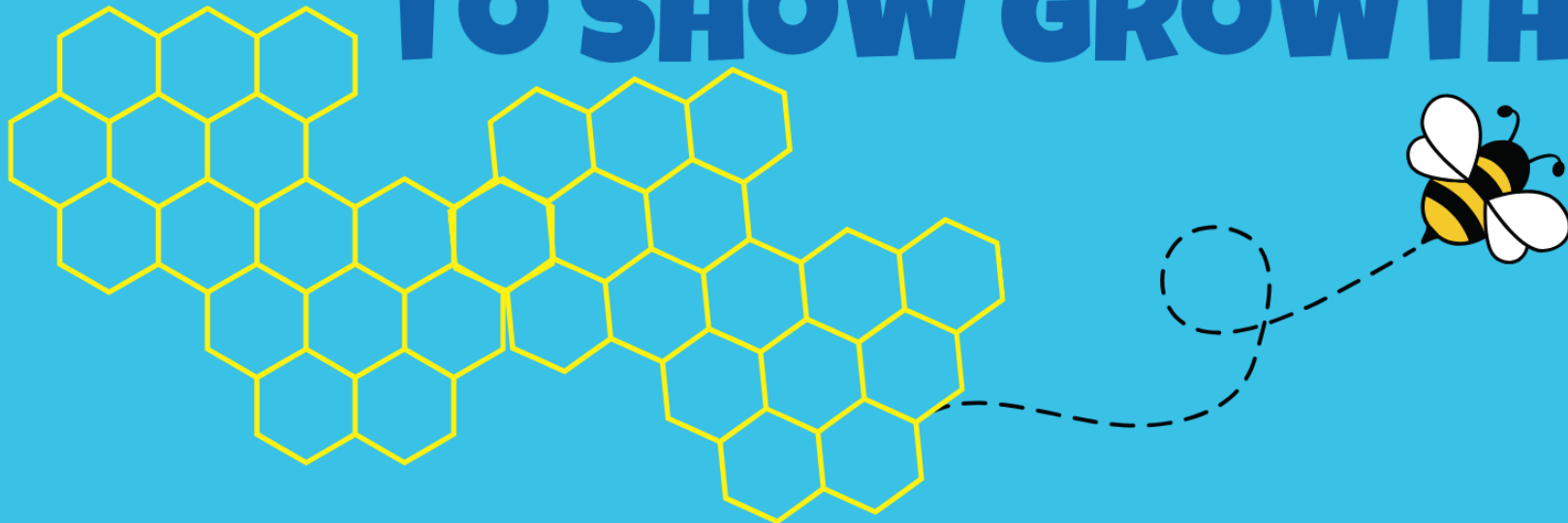
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DATA APPROACH

FOCUS ON DATA

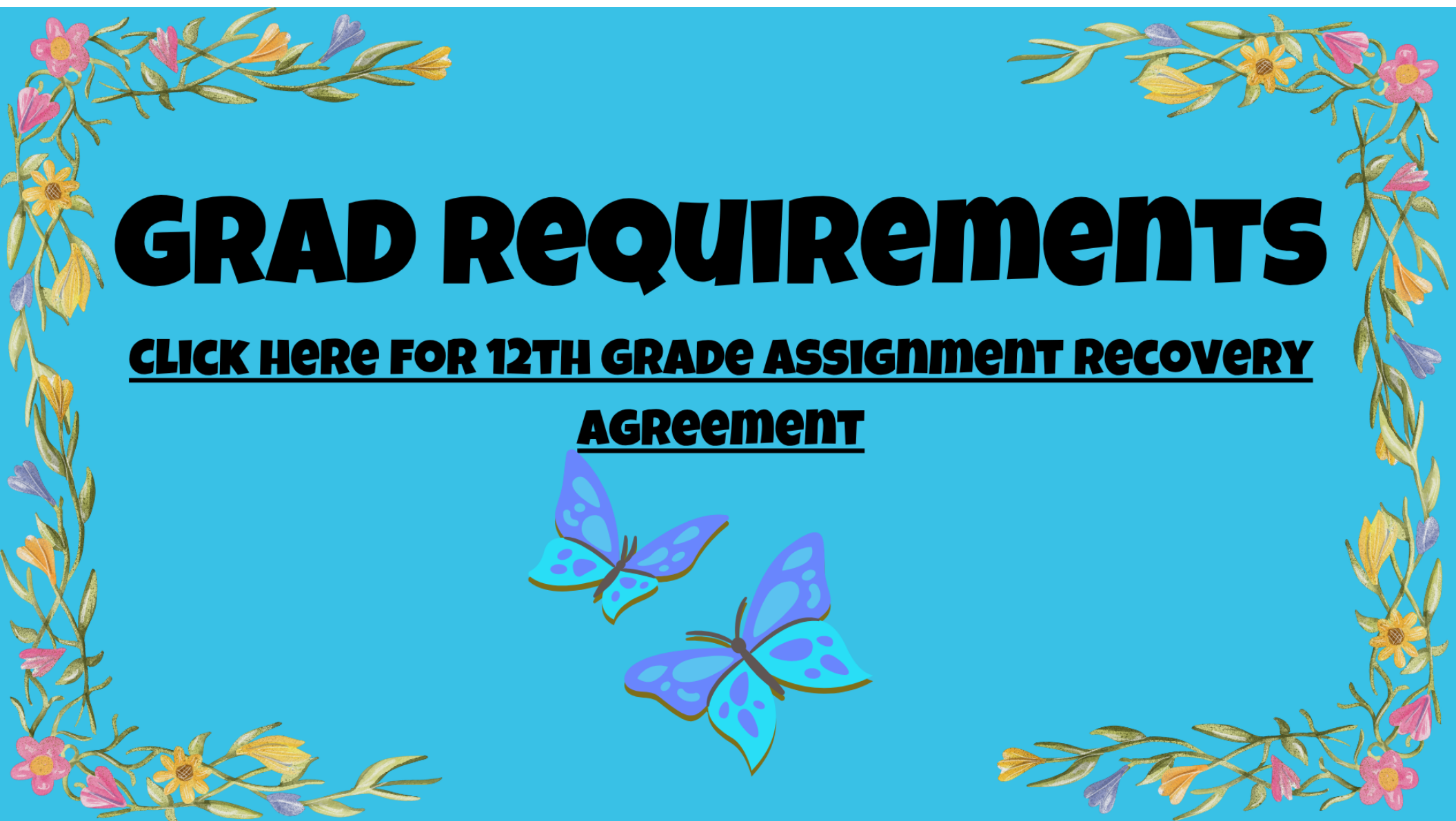
TO SHOW GROWTH



SPED IDEAS FOR ELD

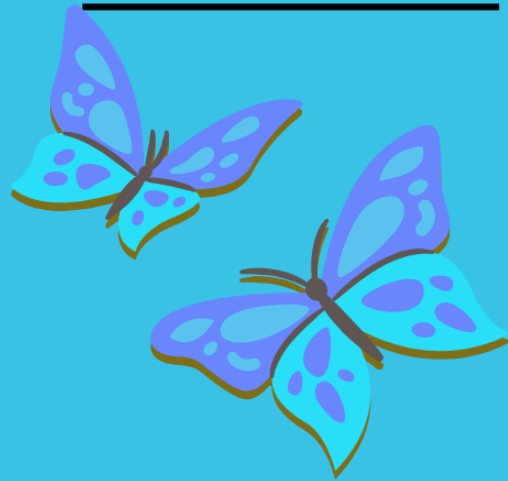
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GRAD Requirements

CLICK HERE FOR 12TH GRADE ASSIGNMENT RECOVERY
AGREEMENT



SIGN-IN SHEET 3/10/2025



Timestamp Username Are you available? Check one option below

2025/03/11	aschofield@	No	I attended sped meeting on 3/10/2025
2025/03/11	dromero@	No	I attended sped meeting on 3/10/2025
2025/03/11	gschroder@	No	I attended sped meeting on 3/10/2025
2025/03/11	nsonculbre	No	I attended sped meeting on 3/10/2025
2025/03/11	dsteinmetz	Yes	I attended sped meeting on 3/10/2025
2025/03/11	kwashburn	Yes	I attended sped meeting on 3/10/2025
2025/03/11	kwambold@	Yes	I attended sped meeting on 3/10/2025
2025/03/11	kgazak@es	Yes	I attended sped meeting on 3/10/2025
2025/03/11	dking@esp	Yes	I attended sped meeting on 3/10/2025
2025/03/11	asmith@es	Yes	I attended sped meeting on 3/10/2025
2025/03/11	dspringer-r	Yes	I attended sped meeting on 3/10/2025
2025/03/11	jcolaizzo@	No	I attended sped meeting on 3/10/2025
2025/03/11	vpacheco@	No	I viewed the full recording of the meeting
2025/03/11	rbrandon@	No	I attended sped meeting on 3/10/2025
2025/03/11	skelly@esp	No	I attended sped meeting on 3/10/2025
2025/03/11	j.gonzalez@	No	I attended sped meeting on 3/10/2025

Timestamp	Email Address	Did you attend this session?	Was this session helpful?	Any feedback?
1/29/2025 7:41:48	j.gonzalez@esperanzacyber	Yes	Yes	
1/29/2025 7:49:24	splummer@esperanzacyber	Yes	Yes	
1/29/2025 7:52:33	yaponte@esperanzacyber	Yes	Yes	
1/29/2025 7:55:21	scalvo@esperanzacyber	Yes	Yes	
1/29/2025 7:55:44	srich@esperanzacyber	Yes		
1/29/2025 7:56:03	mcortez@esperanzacyber	Yes	Yes	
1/29/2025 7:58:09	vnieves@esperanzacyber	Yes	Yes	
1/29/2025 7:59:44	jsoriano@esperanzacyber	Yes	Yes	
1/29/2025 7:59:49	nmorales@esperanzacyber	Yes		
1/29/2025 7:59:53	dsteinmetz@esperanzacyber	Yes	Yes	
1/29/2025 8:00:07	jdeleon@esperanzacyber	Yes	Yes	
1/29/2025 8:00:26	jbarber@esperanzacyber	Yes	Yes	
1/29/2025 8:00:29	scarrion@esperanzacyber	Yes	Yes	
1/29/2025 8:00:38	mcabrera@esperanzacyber	Yes	Yes	
1/29/2025 8:00:50	krodriguez@esperanzacyber	Yes	Yes	
1/29/2025 8:01:07	jkenney@esperanzacyber	Yes		
1/29/2025 8:01:11	jsmith@esperanzacyber	Yes	Yes	
1/29/2025 8:02:00	gmontilla@esperanzacyber	Yes	Yes	
1/29/2025 8:02:00	rcampbell@esperanzacyber	Yes	Yes	
1/29/2025 8:02:35	mrothman@esperanzacyber	Yes	Yes	
1/29/2025 8:02:42	mperagallo@esperanzacyber	Yes		

Timestamp	Email Address	Did you attend this session?	Was this session helpful?	Any feedback?
1/29/2025 8:02:58	kfinn@esperanzacybercs	Yes		
1/29/2025 8:04:15	amaldonado@esperanza	Yes		
1/29/2025 8:05:01	cscull@esperanzacyberc	Yes	Yes	
1/29/2025 8:05:01	kacosta@esperanzacybe	Yes	Yes	N/A
1/29/2025 8:06:25	jdearden@esperanzacyb	Yes	Yes	
1/29/2025 8:06:58	ciglesias@esperanzacyb	Yes	Yes	
1/29/2025 8:07:07	akoletas@esperanzacyb	Yes		
1/29/2025 8:09:11	nsonculbreth@esperanz	Yes	Yes	
1/29/2025 8:09:13	lperez@esperanzacyberc	Yes	Yes	
1/29/2025 8:10:26	lservais@esperanzacybe	Yes		
1/29/2025 8:10:27	hgonzalez@esperanzacy	Yes	Yes	
1/29/2025 8:13:39	lgrau@esperanzacybercs	Yes	Yes	
1/29/2025 8:16:20	sirizarry@esperanzacybe	Yes	Yes	
1/29/2025 8:16:37	gtesei@esperanzacyberc	Yes	Yes	
1/29/2025 8:16:43	jcolaizzo@esperanzacyb	Yes	Yes	Open to more of like this
1/29/2025 8:17:02	dromero@esperanzacyb	Yes	Yes	
1/29/2025 8:17:13	tneel@esperanzacybercs	Yes	Yes	
1/29/2025 8:17:14	fvargas@esperanzacybe	Yes	Yes	
1/29/2025 8:17:38	dporterfield@esperanza	Yes	Yes	
1/29/2025 8:18:09	smcclay@esperanzacybe	Yes	Yes	
1/29/2025 8:18:18	nnelson@esperanzacybe	Yes	Yes	

Timestamp	Email Address	Did you attend this session?	Was this session helpful?	Any feedback?
1/29/2025 8:18:27	mtesei@esperanzacyber	Yes		
1/29/2025 8:18:27	dflagler@esperanzacybe	Yes	Yes	
1/29/2025 8:18:27	lsweeney@esperanzacyt	Yes	Yes	
1/29/2025 8:18:30	rbrandon@esperanzacyb	Yes	Yes	
1/29/2025 8:18:31	btran@esperanzacybercs	Yes	Yes	
1/29/2025 8:18:35	macevedo@esperanzacy	Yes	Yes	
1/29/2025 8:18:37	cgross@esperanzacyber	Yes	Yes	
1/29/2025 8:18:38	mrescigno@esperanzacy	Yes	Yes	
1/29/2025 8:18:42	jfernandez@esperanzacy	Yes	Yes	
1/29/2025 8:19:03	arissell@esperanzacyber	Yes	Yes	
1/29/2025 8:19:49	dcottingham@esperanza	Yes	Yes	
1/29/2025 8:20:20	aburke@esperanzacyber	Yes	Yes	
1/29/2025 8:21:09	dgotay@esperanzacyber	Yes	Yes	
1/29/2025 8:22:39	mleeper@esperanzacybe	Yes	Yes	
1/29/2025 8:23:56	maquino@esperanzacyb	Yes	Yes	
1/29/2025 8:25:54	aisham@esperanzacyber	Yes	Yes	
1/29/2025 8:26:10	g.acosta@esperanzacyb	Yes		
1/29/2025 8:27:49	aluciano-wilmo@esperar	Yes	Yes	
1/29/2025 8:29:42	sallen@esperanzacyberc	Yes		
1/29/2025 8:29:53	sroldan@esperanzacybe	Yes	Yes	
1/29/2025 8:30:36	jhein@esperanzacybercs	Yes	Yes	

Timestamp	Email Address	Did you attend this session?	Was this session helpful?	Any feedback?
1/29/2025 8:34:05	ytorres@esperanzacyber	Yes	Yes	
1/29/2025 8:34:42	jgonzalezcolon@esperar	Yes	Yes	
1/29/2025 8:37:47	nroman@esperanzacybe	Yes	Yes	
1/29/2025 8:38:19	jbutler@esperanzacyber	Yes	Yes	
1/29/2025 8:38:39	jloughran@esperanzacyt	Yes	Yes	
1/29/2025 8:42:52	nregalado@esperanzacy	Yes	Yes	
1/29/2025 8:45:51	acastro@esperanzacybe	Yes	Yes	
1/29/2025 8:46:16	aramirez@esperanzacyb	Yes	Yes	
1/29/2025 8:48:33	adinsmore@esperanzacy	Yes	Yes	Great presentation, Des!
1/29/2025 8:48:47	mbarreto@esperanzacyt	Yes	Yes	
1/29/2025 8:49:13	jlamboyrrodriguez@esper	Yes	Yes	
1/29/2025 8:49:23	amoreno@esperanzacyb	Yes	Yes	
1/29/2025 8:50:56	msilva@esperanzacyber	Yes	Yes	
1/29/2025 8:51:05	sgonzalez@esperanzacy	Yes	Yes	
1/29/2025 8:52:01	ldeida@esperanzacyber	Yes	Yes	
1/29/2025 8:56:49	clozada@esperanzacybe	Yes	Yes	
1/29/2025 8:57:10	kgazak@esperanzacyber	Yes	Yes	
1/29/2025 8:59:06	cyarema@esperanzacyb	Yes	Yes	Not at this time
1/29/2025 8:59:14	dcarrasquillo@esperanz	Yes	Yes	
1/29/2025 8:59:23	stomassini@esperanzac	Yes	Yes	Excellent!!!!
1/29/2025 8:59:43	lgonzalezlaboy@esperan	Yes	Yes	I learned new things that

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1/29/2025 8:59:48	faponte@esperanzacyberc	Yes		
1/29/2025 8:59:51	ctorrens@esperanzacyberc	Yes		
1/29/2025 9:00:09	mnieves@esperanzacyberc	Yes		
1/29/2025 9:00:24	costapchuk@esperanzacyberc	Yes	Yes	Des does so wonderful a
1/29/2025 9:00:31	zrodriguez@esperanzacyberc	Yes	Yes	
1/29/2025 9:00:34	drodriguez@esperanzacyberc	Yes	Yes	
1/29/2025 9:01:20	dspringer-mills@esperanzacyberc	Yes	Yes	
1/29/2025 9:01:29	shall@esperanzacyberc	Yes		
1/29/2025 9:01:29	alara-romero@esperanzacyberc	Yes	Yes	
1/29/2025 9:02:47	prosado@esperanzacyberc	Yes	Yes	
1/29/2025 9:03:41	jdegaetano@esperanzacyberc	Yes		
1/29/2025 9:05:41	kraiguel@esperanzacyberc	Yes	Yes	The contrast of the slide
1/29/2025 9:07:25	skelly@esperanzacyberc	Yes	Yes	Des did a great job, the v
1/29/2025 9:15:26	kgutter@esperanzacyberc	Yes	Yes	Great Job Des!
1/29/2025 9:16:33	dfigueroa@esperanzacyberc	Yes	Yes	Love the example that th
1/29/2025 9:34:53	ybates@esperanzacyberc	Yes	Yes	
1/29/2025 9:40:39	aschofield@esperanzacyberc	Yes	Yes	
1/29/2025 9:41:38	yramos@esperanzacyberc	Yes		
1/29/2025 10:01:31	kwashburn@esperanzacyberc	Yes	Yes	
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1/29/2025 10:13:14	dking@esperanzacyberc	Yes	Yes	

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1/29/2025 10:14:12	nencarnacion@esperanz	Yes	Yes	
1/29/2025 10:26:53	salbitz@esperanzacyber	Yes	Yes	
1/29/2025 13:37:59	jmarsh@esperanzacyber	No		
1/29/2025 14:14:04	emendez@esperanzacyt	Yes		
1/29/2025 14:28:10	mhopkins@esperanzacy	Yes	Yes	
1/30/2025 15:56:31	sdoyle@esperanzacyber	Yes	Yes	
2/5/2025 11:09:33	gartman@esperanzacyb	Yes		
2/5/2025 11:14:39	kwilson@esperanzacybe	Yes	Yes	Very well done
2/6/2025 7:38:51	jmcgowan@esperanzacy	Yes	Yes	

SPECIAL EDUCATION

DEPARTMENT MEETING

3/10/25



SPECIAL EDUCATION

DEPARTMENT MEETING

3/10/25





SHOUT OUTS

Collaborations

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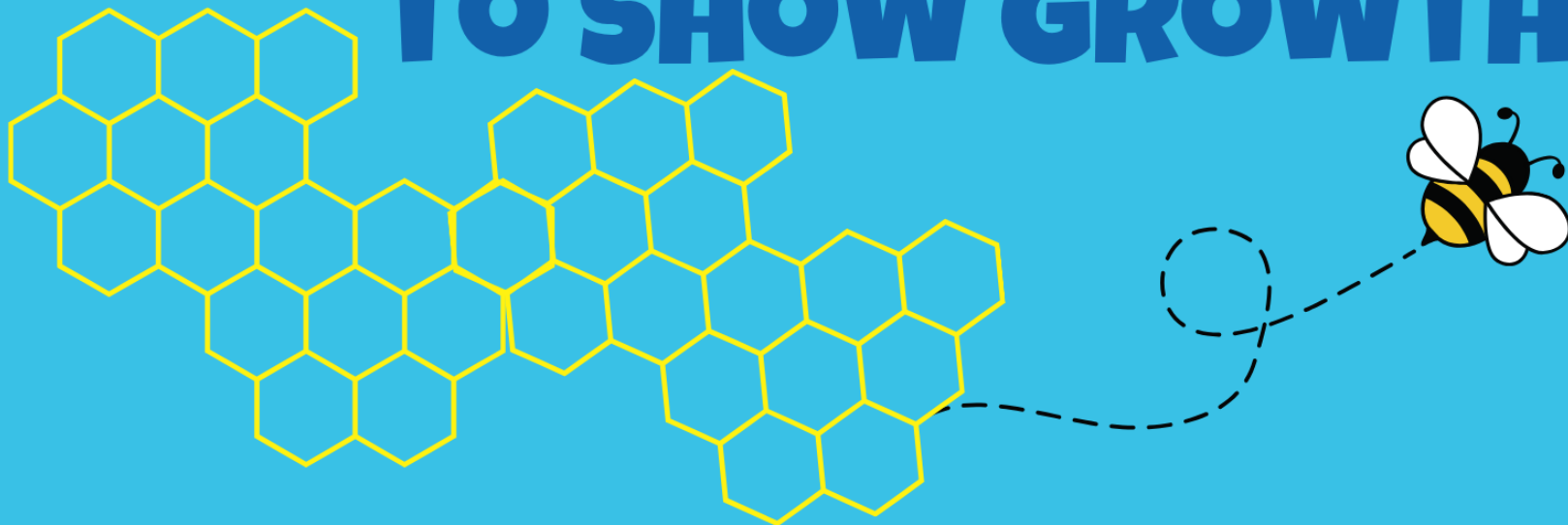
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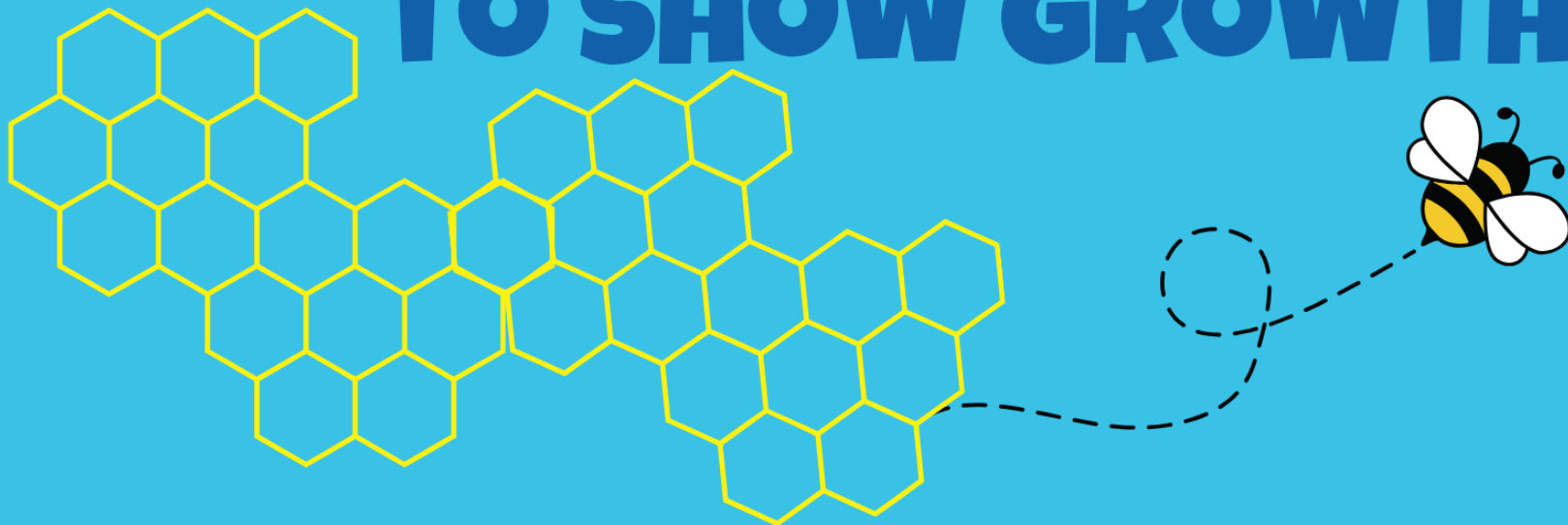
TO SHOW GROWTH



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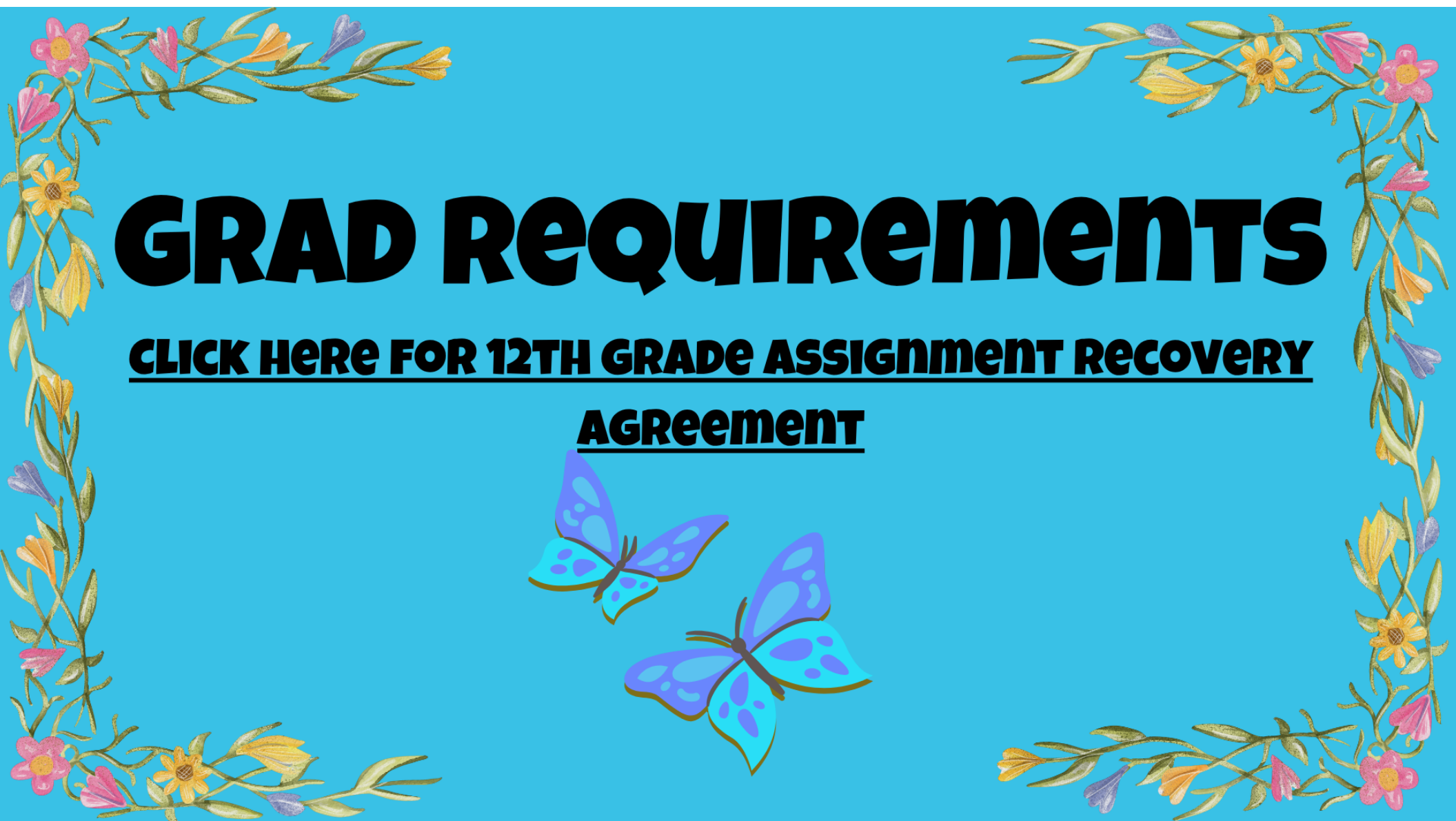
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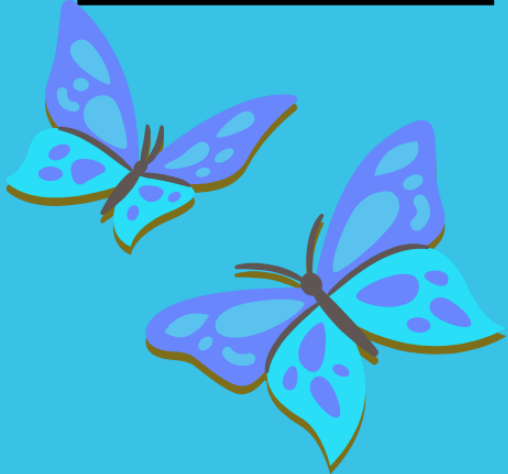
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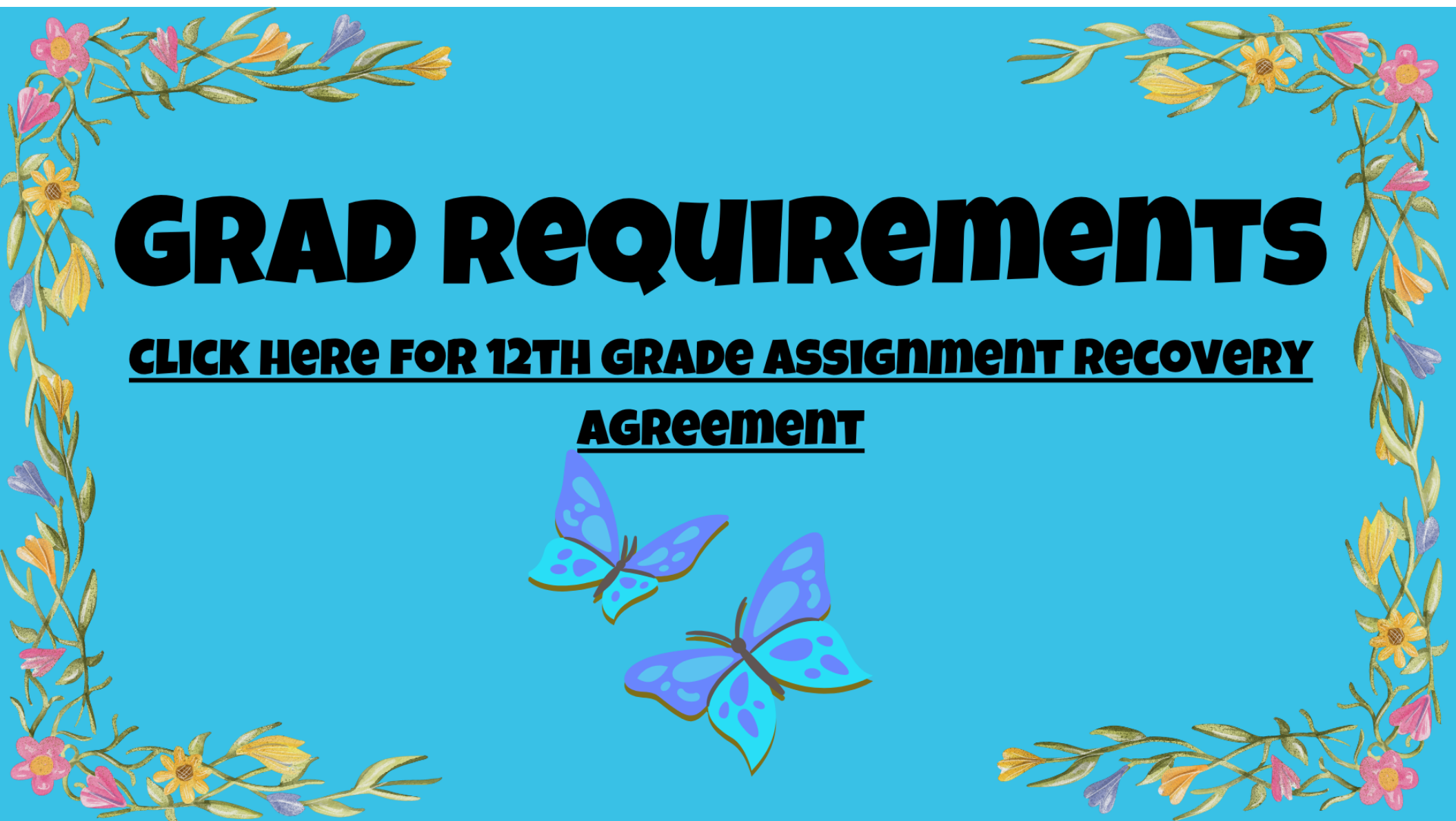


A decorative border of various flowers and greenery, including pink, yellow, and purple blossoms, framing the central text.

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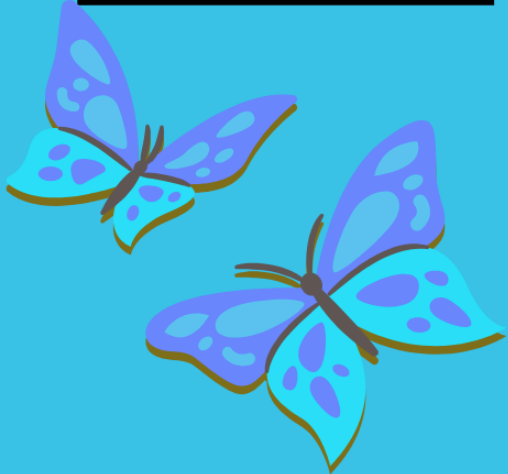
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AGREEMENT

Two blue butterflies with white spots and black outlines, positioned below the text.

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SIGN-IN SHEET 3/10/2025



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	12/2/24 Sign-In	
3:10-3:20 pm		
3:20-3:00 pm	● New Staff-Intros Ryan, Yvette, Paris, Juan ● Osborne is supervisor for all <u>Sped</u> Department ● Roles Defined Crystal & Edderly ● Introduce Evaluation/Reevaluation Request Form ● Review new Wednesday async plans ● Full day IEP review time:checking classes, services, placement due by 12/10/24 ● Screenshots of IEPs	

Timestamp Username Did you attend the special education department meeting on 12/2/24?

2024/12/0: j.gonzalez@ Yes

2024/12/0: kwambold@ Yes

2024/12/0: nlally@esp Yes

2024/12/0: hhigh-kenn Yes

2024/12/0: kwashburn Yes

2024/12/0: sdoyle@es Yes

2024/12/0: pstafford@ Yes

2024/12/0: jcolaizzo@ Yes

2024/12/0: pleonard@ Yes

2024/12/0: yfoy@espe Yes

2024/12/0: dromero@ Yes

2024/12/0: nsonculbre Yes

DUAL-ENROLLMENT AGREEMENT WITH
ESPERANZA CYBER CHARTER SCHOOL 2024-2025

THIS AGREEMENT, is made this 26th day of July, 2024 by and between Esperanza College of Eastern University (hereinafter referred to as “the College”) a post-secondary educational institution in the Commonwealth of Pennsylvania authorized by the Pennsylvania Department of Education to grant [associates/bachelors) degrees and the ~~ESPERANZA~~—CYBER CHARTER SCHOOL, located at 4261 North 5th Street, Philadelphia, PA 19140 (herein after referred to as “Charter School” or “Paying Party”) (Federal I.D. #).

BACKGROUND

WHEREAS, Esperanza College of Eastern University is an educational institution that provides courses at the higher education level and is desirous of providing such an educational experience to students; and

WHEREAS, the Charter School is desirous of establishing a relationship with Esperanza College of Eastern University whereby its students may receive experience in college-level education subject to the provisions of this agreement (referred to hereinafter as “Agreement” or “Contract”); and

NOW THEREFORE, intending to be legally bound, the Parties hereto agree as follows:

I. PURPOSE

The Purpose of the Dual Enrollment Program and this Agreement is to allow eligible and appropriately qualified high school students the benefit and advantage of enrolling in college classes concurrently with high school classes, the benefit of receiving both high school and college credit, and the benefit of experiencing course work at the college level at a reduced cost to students.

II. DUTIES AND RESPONSIBILITIES OF ESPERANZA COLLEGE OF EASTERN UNIVERSITY

1. *Selection of Students.* Esperanza College of Eastern University shall have the final responsibility for the selection of qualified students to participate in all classes. Selected students must have the appropriate educational experience. Students may be asked to provide appropriate documentation demonstrating that they meet the qualifications to participate. Students who do not provide appropriate documentation by the date designated by Esperanza College of Eastern University will not be enrolled in the class.
2. *Education of Students.* Esperanza College of Eastern University agrees to offer the following classes during the 2024-2025 academic year which

includes the fall 2024, spring 2025, and summer 2025 academic terms based on student course requests:

LIST OF ALL COURSES

Accelerated Elementary Spanish	Early Childhood Education: Principles and Procedures
Accounting Principles I	Elementary Spanish I
Accounting Principles II	Elementary Spanish II
Basic Nutrition Science	Engagement in the Sciences
Business Law	Essentials of Economics
Calculus I	Essentials of Entrepreneurship
Calculus II	Foundation of Science
Calculus III	General Biology I
Child and Adolescent Development	General Biology II
Clinical Procedures and Diagnostics	General Chemistry I/General Chemistry I Lab
College Algebra	General Chemistry II/ General Chemistry II Lab
College Writing Language	General Psychology
College Writing Language Practicum	Heritage of Western Thought and Civilization
Computer Literacy	Human Biology
Correctional Systems	Human Diversity and Social Interaction
Criminal Investigation	Human Physiology and Anatomy I
Digital Media Production	Human Physiology and Anatomy II
Digital Storytelling	
Early Childhood Education: Curriculum and Assessment	
Dual-Enrollment Agreement	

Introduction to Academic English	Media Law, Ethics and Leadership
Introduction to Academic English Language Practicum	Media Production I
Introduction to Criminal Justice	Media Production II
Introduction to Forensic Science	Medical Billing and Records
Introduction to Physics	Medical Law and Ethics
Introduction to Policing	Medical Terminology
Introduction to Mass Media	Methods of Classroom Management
Introduction to Medical Assisting	Modern West Thought/Civilization
Introduction to Microbiology	New Media Networks and Technologies
Introduction to Special Education	Nonprofit Management for Early Childhood Centers
Introduction to Social Work	Phlebotomy and EKG Technology
Introduction to Sociology	Pre-Calculus
Justice in a Pluralistic Society	Principles of Design and Production
Lifespan Human Development	Principles of Management and Leadership
Linear Algebra	Principles of Marketing
Lifespan Human Development	Principles of Pharmacology
Literacy Foundation for Primary Grades	Prosecution and the Courts
Mathematical Ideas	Public Speaking
Mathematical Ideas Lab	Restorative Justice
Mathematical Perspectives for Educators	Rhetoric and Persuasion
Mathematical Perspectives for the Sciences	Spanish Grammar and Conversation for Native Speakers

Social Entrepreneurship	Urban Education
Social Media in Organizations	Victimology
Statistics for the Behavioral Sciences	Web & Mobile Technologies I
Storytelling and Social Change	Web & Mobile Technologies II
Studies in the Novel and Short Fiction	Writing for Media
Test Prep Math	
Test Prep Reading and Writing	

LIST OF ANY PRE-REQUISITES/EXEMPTIONS

The list above is subject to change. Some of the courses listed require prerequisite courses which students may or may not have completed. Complete course descriptions are available on the College website in the Esperanza College of Eastern University Catalog. Additional courses that become available during academic terms may also be offered to the students upon the mutual agreement of the Parties hereto. Courses may be cancelled at the discretion of the College.

Esperanza College of Eastern University shall assume full responsibility for the classroom education of its students. Esperanza College of Eastern University shall be responsible for the administration of the program, the curriculum content, the requirements for participation, grading, graduation, maintenance of records, and faculty appointments. All students are subject to College policies detailed in the current Catalog.

3. *Provision of Materials.* Esperanza College of Eastern University will be responsible for providing all necessary registration materials to the appropriate Charter School personnel and will provide whatever support is necessary for successful completion of the enrollment process.

4. *Student Requirements/Eligibility.* Students must have successfully completed their sophomore year of secondary education, have been granted junior standing to be eligible for admission and enrollment, and have made satisfactory progress toward fulfilling applicable school graduation requirements as determined by the Charter School based on credits earned. Students must have a minimum grade point average of 3.0 for eligibility. All students must have the recommendation of the high school principal and/or guidance counselor. Eligibility is also determined by (i) Postsecondary placement test scores; (ii) the

results of nationally available achievement tests or other standardized tests included in the participating Charter School's local assessment system as well as demonstrated readiness for college-level coursework, as determined by the Esperanza College of Eastern University.

Esperanza College of Eastern University staff review transcripts to determine eligibility. In order to remain in this program, the student must maintain a minimum high school grade point average of 3.0. The student also must earn a minimum of C in each completed dual enrollment course.

Enrollment is limited to a maximum of six (6) credit hours during the first semester and a maximum of twelve (12) credit hours during each subsequent semester for dual enrollment students. The maximum credit-hour enrollment permitted includes the total of all credit hours of enrollment at all post-secondary institutions of higher learning.

Esperanza College of Eastern University acknowledges and agrees that, in the event a student is suspended or expelled by the Charter School, the student shall not be permitted to participate in the dual enrollment program during the period of said suspension or expulsion.

Under such circumstances and when applicable, Esperanza College of Eastern University shall utilize its withdrawal policies and tuition reimbursement policies in order to determine whether the student, the student's parents/guardians, or the Charter School is entitled to a refund of any portion of the tuition costs paid to Esperanza College of Eastern University.

No Remedial Courses. Dual enrollment students are subject to the same placement standards as all other students as provided by the Esperanza College of Eastern University Catalog. Courses offered to dual enrollment students are identical to those offered to regularly matriculated students. Required prerequisite coursework requirements are identical to those enforced for courses when dual enrollment students are not enrolled.

Direct Contact with Children. Esperanza College of Eastern University shall provide proof of compliance with all applicable requirements of 24 P.S. § 1-111, 24 P.S. §1-111.1, 24 P.S. §12-1205.6 and 23 Pa.C.S.A. §6301, et. seq. for any Esperanza College of Eastern University employee who will have direct contact with children.

III. DUTIES AND RESPONSIBILITIES OF THE CHARTER SCHOOL

1. *Establishment of Classroom Facilities.* The Charter School authorizes the use of its facilities as may be agreed upon by the Charter School and Esperanza College of Eastern University.

2. *Student Records.* The Charter School shall protect the confidentiality of student records as dictated by the Family Educational Rights and Privacy Act (FERPA) and shall release no information absent written consent of the student *or the student's parents/guardians*, unless required to do so by law or as dictated by the terms of this Agreement.
3. *Recruitment.* The Charter School shall recruit and designate such students that it wishes to enroll in the contracted class.

IV. MUTUAL TERMS AND CONDITIONS

1. *Number of Participating Students.* The Parties agree that Esperanza College of Eastern University will determine class enrollment limits and enrollment will be contingent in individual classes based upon the space available. Charter School students will be given every consideration for class placement.
2. *Compensation.* Tuition shall be \$229.00 per credit hour (\$ 687.00 per 3-credit course). As with the Charter School's other dual enrollment programs that meet all requirements of 24 P.S. 16-1611-B *et. seq.* and the eligibility requirements for grant funding, the Charter School, in accordance with the Charter School's Dual Enrollment Resolution and at its sole discretion (unless required to do otherwise by law), may contribute tuition assistance in addition to the Esperanza College of Eastern University scholarship for any Charter School student who chooses to enroll in the program. The remaining tuition amount will be the responsibility of the student/parent(s).
3. *Courses.* Courses may be offered in person, online or a combination of in person and online.
4. *Academic & Attendance.* ECEU and Charter School agree to meet monthly to monitor academic performance and student attendance.

Notwithstanding Section V(2) of the Agreement, the Parties agree that the Charter School reserves the right to modify the amount of any Charter School contribution at its sole discretion, without the consent of Esperanza College of Eastern University, and without the necessity of amending this Agreement.

The Parties understanding and agree that said Charter School Contribution is contingent upon a student's voluntary choice and the circumstances under which tuition reimbursement is afforded when a student withdraws from a course, Esperanza

College of Eastern University's withdrawal policies and tuition reimbursement policies will be in effect and shall govern all classes covered by this Agreement. In the event Esperanza College of Eastern University terminates the Agreement for its convenience in accordance with Section V(6)(a) of this Agreement, the Charter School shall be entitled to a pro-rated refund for services that have been paid for but not yet performed by Esperanza College of Eastern University.

3. *Textbook Charges.* Textbook costs will be the responsibility of the high school. .
4. *Term of Agreement.* The term of this Agreement shall be from July 1, 2024, through June 30, 2025.
5. *Student Credit.* In order to successfully complete a course listed in this Agreement, students must earn a minimum grade of "C". The Charter School will award credit (and determine whether it's a core or an elective credit) for and recognize courses that are successfully completed under this Agreement as fulfilling its graduation requirements. The Charter School awards 1 high school credit per 3 credit hour college course completed under the terms of this agreement. However, the Charter School will award a student no more than one credit for courses successfully completed during the Summer (after the completion of the Spring Semester and prior to the start of the Fall Semester), regardless of how many courses are successfully completed and regardless of the fact that July 1 marks the beginning of the Charter School's new year. For example, (i) if a student successfully completes one or more courses after the conclusion of the Spring Semester and prior to July 1 and also successfully completes one or more courses on or after July 1 and prior to the start of the Fall Semester, the Charter School will award only one credit; (ii) if a student successfully completes two or more courses after the conclusion of the Spring Semester and prior to July 1, the Charter School will award only one credit; or (iii) if a student successfully completes two or more courses on or after July 1 and before the start of the Fall Semester, the Charter School will award only one credit.
6. Esperanza College of Eastern University will award postsecondary credit, not to exceed 30 postsecondary credits in any academic year, to students who successfully complete courses identified in this Agreement as identified above. Esperanza College of Eastern University will transcript this credit in the same manner other students who take a course at this institution. If a dual enrollment student becomes a regularly enrolled student at Esperanza College of Eastern University following graduation from secondary school, Esperanza College of Eastern University shall recognize those credits as applying to the student's degree requirements

as it would for any regularly enrolled postsecondary student who took the courses.

7. *Promotional Materials.* Both Esperanza College of Eastern University and the Charter School agree to provide a mechanism for communicating the educational and economic benefits of higher education as well as the requirements for participation and enrollment procedures for dual enrollment to parents and students.
8. *Termination of Class Offering.* Without terminating this Agreement, Esperanza College of Eastern University or the Charter School may terminate any class offering covered by this Agreement for any reason with ten (10) days' notice prior to the commencement of the class. In the event that any class offering is terminated in accordance with this provision, the Parties agree that Esperanza College of Eastern University shall not be entitled to any compensation for said course.
9. *Transportation.* Unless otherwise required by law, the Charter School shall have no obligation to, and shall not be required to, transport students to and from the classroom facilities. In the event the Charter School elects to provide transportation, said decision is discretionary and Charter School transportation can be terminated at any time at the sole and unrestricted discretion of the Charter School.
10. *Notice.* All notices hereunder shall be deemed to have been delivered immediately upon hand-delivery or, if mailed, then three days after mailing by United States mail when sent by certified or registered mail, to the following address:

Charter School: 4261 N. 5th Street, 2nd Fl. Philadelphia PA 19140

College: 4261 N. 5th Street, 2nd Fl. Philadelphia PA 19140

V. TERMS AND CONDITIONS FOR CONTRACTS WHERE ESPERANZA COLLEGE OF EASTERN UNIVERSITY IS RECEIVING MONEY AND/OR PERFORMING SERVICES

1. *Liability.* Neither of the Parties shall assume any liabilities to each other. As to liability to each other or death to persons, or damages to property, the Parties do not waive any defense as a result of entering into this Contract. This provision shall not be construed to limit the Charter School's claims or defenses which arise as a matter of law pursuant to any provisions of this contract. This provision

shall not be construed to limit the sovereign immunity of Esperanza College of Eastern University or the Charter School.

2. *Amendments.* This Contract represents the complete agreement between the Parties, superseding any other prior or contemporaneous written or oral agreements. Any changes, corrections or additions to this Contract shall be in writing in the form of a supplemental agreement signed by all necessary Parties, shall set forth therein the proposed change, correction, or addition, and shall be approved by the Charter School's Board of Trustees at a public, advertised meeting held in compliance with the Pennsylvania Sunshine Act.
3. *Applicable Law.* This Contract shall be governed by, interpreted, and enforced in accordance with the laws of the Commonwealth of Pennsylvania (without regard to any conflict of laws provisions) and the decisions of the Pennsylvania courts. Paying Party consents to the jurisdiction of any court or administrative tribunal of the Commonwealth of Pennsylvania and any federal courts in Pennsylvania, waiving any claim or defense that such forum is not convenient or proper. The Paying Party agrees that any such court shall have personal jurisdiction over it, and consents to service of process in any manner authorized by Pennsylvania law.
4. *Independent Contractor.* In performing the services required by the Contract, each Party will act as an independent contractor and not as an employee or agent of the other Party. The relationship of the Parties to this Contract to each other shall not be construed to constitute a partnership, joint venture, or any other relationship, other than that of independent contractors.
5. *Conflict in Terms.* Should any portion of the Agreement contain terms which conflict with those contained within this page, the terms contained on this page shall unequivocally control.
6. *Termination of Contract.* Esperanza College of Eastern University or Charter School has the right to terminate the Contract for any of the following reasons. Termination shall be effective upon written notice to the other Party:
 - (a) *Termination for Convenience.* Esperanza College of Eastern University or Charter School shall have the right to terminate the Contract for its convenience if it determined termination to be in its best interest. Esperanza College of Eastern University shall be paid for work satisfactorily completed prior to the effective date of the termination.
 - (b) *Termination for Cause.* Esperanza College of Eastern University or Charter School shall have the right to terminate the Contract upon written notice for the other Party's default as to any of the terms contained in the Contract between the

Parties or by law. If it is later determined that Esperanza College of Eastern University or Charter School erred in terminating the Contract for cause, then, at Esperanza College of Eastern University's or Charter School's discretion, the Contract shall be deemed to have been terminated for convenience under subparagraph (a).

(c) Notwithstanding the provisions of sections (a) and (b) of this section, if semester classes have already commenced prior to termination of this Agreement by either Party, and Charter School agree to complete all course offerings for the semester in which notice is given, and Esperanza College of Eastern University shall be paid for work through the completion of the semester in which notice is given.

IN WITNESS WHEREOF, the authorized representatives of the Parties have executed the Agreement as of the date previously indicated.

ESPERANZA CYBER
CHARTER SCHOOL

Dr. Jon
David Marsh

Digitally signed by Dr. Jon
David Marsh
Date: 2024.09.30
11:29:24 -04'00'

CEO

ESPERANZA COLLEGE
OF EASTERN UNIVERSITY

Marilyn Marsh

Executive Dean



MOU FOR GRANT FUNDED CONTRACTOR SERVICES

This Contracting Services MOU (hereinafter, “Agreement”) is made between Esperanza Cyber Charter School (ECCS), with its principal place of business located at 4261 N. 5th Street, Philadelphia, Pennsylvania 19140, (hereinafter, “Client”) and the Mid-Atlantic Equity Consortium, Inc., with its principal place of business located at 5272 River Road, Ste. 340, Bethesda, Maryland 20816, and through its *Collaborative Action for Family Engagement (CAFE)* program funded by a grant from the United States Department of Education (hereinafter “MAEC”). This Agreement sets forth the terms whereby Client and MAEC shall perform and produce the service “deliverables” in **Schedule A – Scope of Work** (hereinafter, the “Work”) and Client shall perform the conditions precedent for MAEC to do so.

Purpose, Goals, and Strategies. MAEC will support Esperanza Cyber Charter School (ECCS) in implementing culturally responsive family engagement by creating and facilitating professional development sessions for ECCS staff.

1. **Incorporated Schedules.** The following Schedules are incorporated into and made a part of this Agreement.
 - a. **Schedule A** – Scope of Work.
 - b. **Schedule B** – 2 C.F.R. Part 3474.20.
 - c. **Schedule C** – Procedures for Disclosing and Protecting Confidential Information.
 - d. **Schedule D** – Intellectual Property License.
2. **Term.** The Agreement term shall begin on the date that it is fully executed by both Parties (“effective date”), with an anticipated work start date of August 10, 2024. The Agreement shall terminate on January 31, 2025, unless terminated earlier in the manner provided elsewhere herein.
3. **Performance.** MAEC’s staff and its contractors shall perform **Schedule A** – Scope of Work (hereinafter, “**Schedule A**” or “Scope of Work”). Client shall perform all Scope of Work conditions precedent required for MAEC to perform the **Schedule A** – Scope of Work and to produce the deliverables (alternatively, the “Work” or “deliverables”). MAEC’s work and the Client’s performance of all conditions precedent shall meet the professional standards MAEC deems applicable. In MAEC’s sole discretion, MAEC may suspend or terminate this Agreement and/or its duties to perform Work if Client does not perform the conditions precedent.
4. **Scope of Work.** See **Schedule A** – Scope of Work.
5. **Confidentiality and Intellectual Property Rights.**
 - a. Confidential Information.
 - i. Disclosed confidential data, information, documents, and things containing them shall not be used for any purpose other than the performance of the Work. Disclosed confidential data, information, documents, and things

containing confidential information shall not be disclosed to third parties, except as provided in this Agreement and its **Schedules**, or as agreed in writing prior to disclosure. The Parties' confidential information and documents shared to facilitate the Work ("Confidential Information") shall be protected and transmitted in the manner set forth in **Schedule C**.

b. Intellectual Property Ownership and Licensing.

- i. Because MAEC's work is funded by the U.S. Department of Education, treatment of intellectual property rights to deliverables is subject to the terms of 2 C.F.R. Part 3474.20, and any amendment thereto, (hereinafter, "**Schedule B**" or "Part 3474.20"). The Parties shall comply with the provisions of Part 3474.20 in the treatment of new copyrightable deliverables as to third parties and between themselves.
- ii. MAEC owns all rights including the Copyright to its pre-existing creations, as that term is defined by copyright law, including creations used to facilitate production of the MOU deliverables. Client shall not use MAEC's pre-existing creations except to assist to create the deliverables and shall not allow, enable, or assist others to do so.
- iii. The Client owns all rights including the Copyright to its pre-existing creations, as that term is defined by copyright law, modified to produce the MOU deliverables. MAEC shall not use the Client's pre-existing creations except to create the deliverable and shall not allow, enable, or assist others to do so.
- iv. Client and MAEC shall inform each other in a timely manner of any unauthorized use of the other party's pre-existing or grant funded creations, provide all related known or possible information, and as requested, assist the other party to enforce its rights.
- v. MAEC shall own the copyright and related property rights to deliverables funded by the grant, and which constitute new copyrightable work. The Parties shall label these deliverables as "MAEC Owned Copyright" in the SOW, a later Agreement Addendum, or a mutual confirming written communication.
- vi. If a Client's pre-existing creation is modified to create or is incorporated into a deliverable, the Client shall own the copyright to the deliverable if the pre-existing creation comprises 51% or more of the deliverable product. The Parties shall label deliverables using Client's pre-existing creation as "MAEC Owned Copyright," if the use is less than 51% or "Client Owned Copyright" if use is 51% or greater.
- vii. Determination of deliverable copyright ownership shall be stated in the SOW, a later Agreement Addendum, or a mutual confirming written communication. If copyright ownership cannot be determined at the time of the MOU execution, the deliverable shall be identified in the SOW as "Copyright Ownership to be Determined." The Parties shall confirm their later determination of copyright ownership of a deliverable, by addendum or written communication.

- viii. If a deliverable is co-created, MAEC and the client shall co-own the copyright and the deliverable shall be identified in the SOW as “Co-Owned Copyright.”
- ix. The Party(ies) owning the deliverable copyright shall grant the other party(ies) a universal, open, and royalty free license, to exploit the grant funded new copyrightable work for which MAEC owns the copyright in a manner compliant with Part 3474.20.
- x. Upon request, the Party(ies) owning the deliverable copyright shall grant third parties a universal, open, and royalty free license to exploit the grant funded new copyrightable work in a manner compliant with Part 3474.20.
- xi. Licenses shall be commercially reasonable in form and content. Licenses shall preclude the licensee and third parties from monetizing the deliverable or allowing, enabling, or assisting others to do so. A copy of the license form is attached hereto as **Schedule D**.
- xii. All versions, formats, or derivatives of deliverables shall provide attribution and/or copyright marking satisfactory to the copyright owner.

6. Representations and Warranties.

- a. MAEC and Client each warrant to the other that they lawfully may agree to and perform this Agreement and its signatories are authorized to ratify the Agreement and Schedules.
- b. MAEC and Client each warrant to the other that their ratification and performance of this Agreement does not violate or breach any contracts or ownership rights of others.
- c. MAEC warrants that the Work and any related narrative products are its own Work and does not include the work or intellectual property of others absent appropriate attribution, citation, license, or permission.
- d. MAEC warrants that it possesses valid licenses, registrations, and permits necessary to perform the Work.
- e. MAEC represents that it shall perform this Agreement in compliance with applicable Federal and State law and regulations.
- f. MAEC warrants that to prevent the hire of illegal immigrants it complies and requires candidates for employment to comply with I-9 and like legal requirements.
- g. MAEC warrants that it complies and shall comply with all applicable federal and state law Wage and Hour, working conditions, and child labor laws, and treats its employees with dignity and respect.
- h. MAEC and Client each warrant to the other that they shall advise the other of events which cause their representations and warranties to become outdated, untrue or interfere with their ability to comply.

- 7. Expense Reimbursement.** MAEC’s reimbursable expenses are pre-approved and set forth in **Schedule A**. Any additional expenses shall be approved by the Client before incurred and invoiced. MAEC shall submit an invoice to the Client that includes MAEC’s request for expense

reimbursement with supporting documentation confirming the expense, payment, and its relation to the Work. Client shall pay reimbursement invoices within thirty (30) days of submission.

8. **Third Party Claims and Liability.** Each party is exclusively legally responsible or liable for the consequences of its own acts, omissions, and conduct in the performance of this Agreement and production and use of the **Schedule A – Scope of Work** deliverables.
9. **Insurance and Safety Practices.**
 - a. MAEC shall maintain General Business Liability and workers compensation insurance coverage with \$2,000,000.00 in coverage.
 - b. MAEC and Client shall endeavor to take reasonable health and safety to attempt to mitigate against risks of harm including exposure to viruses, COVID-19, and other contagions; damage to places of work; and harm to employees and third parties arising out of conduct related the performance of this Agreement and its Schedules.
 - c. MAEC shall not allow staff to enter Client facilities if the risk of virus disease infection is viable and Client does not provide generally accepted health and safety protections.
10. **Nondiscrimination.** MAEC's principal concentration is in the fields of educational equity, diversity, and non-discrimination. Most of MAEC's work force, management, and board of directors are persons of color and/or women. MAEC represents that it does not discriminate on the basis of any factor prohibited by law in its employment practices, provision of services, or access to website and hardcopy publications.
11. **No Conflicts of Interest.** MAEC has not and shall not consider, interview, hire, or engage any Client employee and Client has not and shall not consider, interview, hire, or engage any MAEC employee during the term of this Agreement and for a period of one year thereafter.
12. **Political Contributions and Lobbying.** MAEC possesses IRS and Maryland Department of Revenue and Taxation exemptions from paying income tax as an IRS Code Section 501(c)(3) non-profit corporation. As such, it does not make political contributions or lobby as that term is defined by applicable law.
13. **Retention of Records.** The Parties shall retain and maintain all records, documents, and communications related to this Agreement and the Work for a period of five years after the Agreement termination or longer, if required by law. Upon reasonable request, the Parties shall provide each other with reasonably requested access to all records, documents, and communications for inspection and copying.
14. **Termination.** Either party may terminate this MOU at any time and for any reason. Termination shall be implemented by delivery of written notice as provided in Paragraph 19. Termination shall be effective 15 days after notice receipt. MAEC also may terminate this MOU upon receipt of notice that the U.S. Department of Education grantor terminates, suspends, or modifies the grant

or funding, or substantially modifies the grant purposes or permissible work. Upon termination by notice or expiration of the MOU period, MAEC shall complete demobilization prior to the effective termination date. Within twenty (20) days of termination, MAEC shall either deliver or certify destruction of all confidential information in its possession to Client, de-identified. Because MAEC is subject to Federal desk, year-end, and grant-end audits, Client shall maintain all MOU data and work product and provide MAEC with reasonably requested access and possession for a period of five (5) years after termination.

15. **Non-Employment of Child Sex Offenders and other Criminal Offenders.** MAEC complies with Section 6-113 of the Maryland Code Education Article by not employing any persons or engaging any sub-MAEC convicted, pleading guilty, or pleading no-contest to any of the following offenses and/or not knowingly assigning or permitting such person to have any contact with children when providing service, including the performance of this Agreement: (i) a sexual offense in the third or fourth degree under Sections 3-307 or 3-308 of the Maryland Code Criminal Law Article or any like laws of any other State; (ii) child sexual abuse under Section 3-602 of the Maryland Criminal Law Article or any like laws of any other State; or (iii) a crime of violence under Section 14-101 of the Maryland Code Criminal Law Article or any like law of any other State.
 - a. MAEC shall not allow employees to have unsupervised access with students. Client shall provide such supervision when MAEC advises that it is unable to do so.
 - b. MAEC shall comply with Sections 5-561 – 5-569 of the Maryland Code Family Law Article by first requiring its workforce who work with Client’s students to undergo criminal background checks including fingerprinting and MAEC review the check results.
 - c. MAEC does not and shall not knowingly employ an individual registered as a sex offender in compliance Sections 11-704 and 11-722 of the Maryland Code Criminal Procedures Article.
16. **Assignment and Delegation of Responsibility.** A party may not assign, delegate, or subcontract its rights and duties under this Agreement without the prior written agreement of the other party. Any person or entity taken rights and duties under this Agreement by assignment, delegation, subcontract, or a trustee or successor in interest shall ratify an agreement to be bound by its terms and in fact be bound by its terms.
17. **Entire Agreement.** This Agreement constitutes the complete understanding of the Parties and supersedes any other prior agreements, discussions, and representations in any way related to its purpose and/or subject matter.
18. **Amendment and Modification.** This Agreement may be modified by the Parties by written amendment to change Agreement terms or addendum to change Agreement Work or scheduling.
19. **Notice Procedure –** All notices related to this Agreement shall be timely delivered to the Parties at the following addresses:

MAEC

Rita Perez, Project Director, CAFE
Mid-Atlantic Equity Consortium, Inc.
5272 River Road, Suite 340
Bethesda, MD 20816
(301) 741-7537
rita@maec.org

CLIENT

Esperanza Cyber Charter School
Gregory Artman, Professional Learning Coordinator
4261 N. 5th Street
Philadelphia, PA 19140
215-840-253
gartman@esperanzacybercs.net

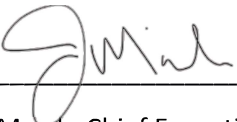
The Parties shall give timely notice of any change in this notice contact information. Each party shall be fully responsible for any notice that is not received because the party failed to give timely notice of a change in their contact information. Notices transmitted but not received because of a failure of timely notice of a change of information shall be deemed received for all purposes.

20. **Force Majeure.** Neither Party to this Agreement shall be deemed in breach because of any delay or failure in performance, to the extent that such delay or failure is due to circumstances beyond their reasonable control, including, but not limited to acts of God, weather, strikes, labor difficulties, war, riots, earthquakes, fires, public disturbances, epidemics, and acts by government or third parties. However, within ten (10) days of notice of the Force Majeure event(s), the affected Party shall give the other party written notice of the particulars of the Force Majeure and the impact upon performance.
21. **Severability.** If any provision of this Agreement, performance or the Work, or application of either is determined to be unenforceable or invalid by law, this shall have no effect on the any other provision, performance, or application and the remainder of the Agreement shall be interpreted to reflect the intent of the Parties implemented in a lawful manner.
22. **Governing Law, Rights and Remedies, and Dispute Resolution.** This Agreement shall be construed and interpreted under the laws of the State of Maryland. Jurisdiction and venue rest in the State and Federal District Courts for the State of Maryland. The Parties shall have all remedies to which they are entitled by law.
 - a. All claims related to this Agreement shall be resolved by alternative dispute resolution (hereinafter “ADR”). The ADR shall be administered by the American Arbitration Association (hereinafter, “AAA”).

- b. Neither party may initiate an action in a court of law or an administrative agency except, 1) to complete mediation and arbitration; 2) to enforce an arbitration order, subpoena, or discovery request; 3) to lodge and enforce a mediation agreement or arbitration award; and 4) for injunctive relief. Any other effort to initiate litigation shall be in breach of this Agreement, dismissed by the Court, and the initiating party shall be ordered to pay the opposing party's legal fees and costs.
- c. The ADR procedures shall be initiated by a claimant's written submission to the AAA pursuant to its rules and procedures for Commercial Demand for Arbitration and Request for Mediation. The limitation period for submitting the Demand and Request to bring all claims, whether known or unknown, shall be one-hundred and eighty (180) days from the date of the alleged action causing the claimed harm(s).
- d. Within thirty (30) days of the demand, the Parties shall initiate mediation, which if unsuccessful shall be followed by arbitration. The mediation process shall be completed within ninety (90) days of the demand, unless otherwise agreed (the "mediation period").
- e. Within thirty (30) days of the expiration of the mediation period without resolution, a Claimant shall submit its arbitration demand to the AAA and the opposition party.
- f. Arbitration shall be conducted pursuant to the AAA commercial rules, supplemented by reasonable discovery and court-issued subpoenas.
- g. Each party initially shall pay its own filing, legal, AAA, and arbitrator fees and costs.
- h. The arbitrator's award shall include an award of legal fees and costs to the prevailing party for each claim, i.e., a successful prosecution or defense. If the award for a claim is such that each party prevails in part and fails in party, the arbitrator shall make reasonable fee and cost awards based upon the relative values and costs of prevailing in part.
- i. The arbitrator's award shall be lodged with a Maryland court of general jurisdiction and thereafter as necessary lodged with other courts of general jurisdiction for enforcement.

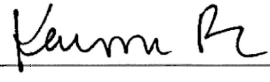
AGREED,

ESPERANZA CYBER CHARTER SCHOOL

By: 
Dr. Jon Marsh, Chief Executive Officer

Date: 8/9/2024

MID-ATLANTIC EQUITY CONSORTIUM, INC.

By: 
Dr. Karmen Rouland, Vice President

Date: __August 9, 2024__

SCHEDULE A – SCOPE OF WORK

#	TASK	DELIVERABLE(S)	ESTIMATED DELIVERY DATES/TIMELINES	RESPONSIBLE PARTY(IES) AND STAFF MEMBER(S)	HOURS OR QUANTITY	RATE	NTE PRICE OR FUNDED GRANT VALUE INCLUDING EXPENSES
Culturally Responsive Family Engagement Training							
A	MAEC shall co-construct training topics with ECCS district leadership which shall include debrief meetings between sessions as needed.	Training topics <i>Copyright</i> – N/A	Planning and debrief sessions to be determined but will occur prior to: August 21, 2024 October 9, 2024 November 13, 2024 January 22, 2024	ECCS Administration and MAEC MAEC: Jessica Webster and Rita Perez	6 hrs	\$200/hr	\$1,200
B	MAEC shall develop the training materials for 4, 2-hour virtual professional development sessions with ECCS administrators, staff and teachers. Topics include (but are not limited to): Culturally responsive practices and Linked to Learning practices in family engagement Implicit bias and belonging Verbal de-escalation and trauma informed customer service PDE Family Engagement Framework : Evaluation current practices and gap analysis	Training materials (agendas, PowerPoint, activities) <i>MAEC Owned Copyright</i>	Planning sessions will occur prior to: August 21, 2024 October 9, 2024 November 13, 2024 January 22, 2024	ECCS Administration and MAEC MAEC: Jessica Webster and Rita Perez	16 hrs planning X2 staff	\$200/hr	\$6,400
C	MAEC facilitate 4, 2-hour virtual	Training materials (agendas,	Professional	ECCS	4 sessions x	\$200/hr	\$3,200

	professional development sessions with ECCS administrators, staff, and teachers on the co-constructed training topics	PowerPoints, activities) <i>MAEC Owned Copyright</i>	development sessions to be determined but will occur on or close to: August 21, 2024 October 9, 2024 November 13, 2024 January 22, 2024	Administration and MAEC MAEC: Jessica Webster and Rita Perez	2hr x 2 staff	
D	ECCS shall review and provide feedback on training materials (e.g. MAEC constructed slide decks and handouts) for all in-service training days	ECCS feedback on MAEC training materials <i>Copyright</i> – N/A	2 weeks prior to each training	ECCS Administration	N/A	N/A – ECCS condition precedent
E	CAFE shall provide ECCS with the link to a MAEC training evaluation form ECCS shall administer the form after each session at the close of all training courses in order to collect feedback for CAFE	MAEC training evaluation form <i>MAEC Owned Copyright</i>	At the close of each training	CAFE and ECCS Administration	NA	NA – ECCS Condition precedent
	NTE AGREEMENT TOTAL					\$10,800

LII > Electronic Code of Federal Regulations (e-CFR) > Title 2 - Grants and Agreements
> Subtitle B - Federal Agency Regulations for Grants and Agreements
> CHAPTER XXXIV - DEPARTMENT OF EDUCATION
> PART 3474 - UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS
> **§ 3474.20 Open licensing requirement for competitive grant programs.**

2 CFR § 3474.20 - Open licensing requirement for competitive grant programs.

CFR Table of Popular Names

§ 3474.20 Open licensing requirement for competitive grant programs.

For competitive grants awarded in competitions announced after February 21, 2017:

(a) A grantee or subgrantee must openly license to the public the rights set out in paragraph (b)(1) of this section in any grant deliverable that is created wholly or in part with Department competitive grant funds, and that constitutes a new copyrightable work; provided, however, that when the deliverable consists of modifications to pre-existing works, the license shall extend only to those modifications that can be separately identified and only to the extent that open licensing is permitted under the terms of any licenses or other legal restrictions on the use of pre-existing works.

(b)

(1) With respect to copyrightable work identified in paragraph (a) of this section, the grantee or subgrantee must grant to the public a worldwide, non-exclusive, royalty-free, perpetual, and irrevocable license to -

(i) Access, reproduce, publicly perform, publicly display, and distribute the copyrightable work;

(ii) Prepare derivative works and reproduce, publicly perform, publicly display and distribute those derivative works; and

(iii) Otherwise use the copyrightable work, provided that in all such instances attribution is given to the copyright holder.

(2) Grantees and subgrantees may select any open licenses that comply with the requirements of this section, including, at the grantee's or subgrantee's discretion, a license that limits use to noncommercial purposes. The open license also must contain -

(i) A symbol or device that readily communicates to users the permissions granted concerning the use of the copyrightable work;

(ii) Machine-readable code for digital resources;

(iii) Readily accessed legal terms; and

(iv) The statement of attribution and disclaimer specified in 34 CFR 75.620(b).

(c) A grantee or subgrantee that is awarded competitive grant funds must have a plan to disseminate the openly licensed copyrightable works identified in paragraph (a) of this section.

(d)

(1) The requirements of paragraphs (a), (b), and (c) of this section do not apply to -

(i) Grants that provide funding for general operating expenses;

(ii) Grants that provide support to individuals (*e.g.*, scholarships, fellowships);

(iii) Grant deliverables that are jointly funded by the Department and another Federal agency if the other Federal agency does not require the open licensing of its grant deliverables for the relevant grant program;

(iv) Copyrightable works created by the grantee or subgrantee that are not created with Department grant funds;

(v) Peer-reviewed scholarly publications that arise from any scientific research funded, either fully or partially, from grants awarded by the Department;

(vi) Grantees or subgrantees under the Ready To Learn Television Program, as defined in the Elementary and Secondary Education Act of 1965, as amended, Title II, Subpart 3, Sec. 2431, 20 U.S.C. 6775;

(vii) A grantee or subgrantee that has received an exception from the Secretary under 2 CFR 3474.5 and 2 CFR 200.102 (e.g., where the Secretary has determined that the grantee's dissemination plan would likely achieve meaningful dissemination equivalent to or greater than the dissemination likely to be achieved through compliance with paragraph (a) or (b) of this section, or compliance with paragraph (a) or (b) of this section would impede the grantee's ability to form the required partnerships necessary to carry out the purpose of the grant); and

(viii) Grantees or subgrantees for which compliance with these requirements would conflict with, or materially undermine the ability to protect or enforce, other intellectual property rights or obligations of the grantee or subgrantee, in existence or under development, including those provided under 15 U.S.C. 1051, et seq., 18 U.S.C. 1831-1839, and 35 U.S.C. 200, et seq.

(2) The requirements of paragraphs (a), (b), and (c) of this section do not alter any applicable rights in the grant deliverable available under 17 U.S.C. 106A, 203 or 1202, 15 U.S.C. 1051, et seq., or State law.

(e) The license set out in paragraph (b)(1) of this section shall not extend to any copyrightable work incorporated in the grant deliverable that is owned by a party other than the grantee or subgrantee, unless the grantee or subgrantee has acquired the right to provide such a license in that work.

(f) **Definition.** For purposes of this section,

(1) A **grant deliverable** is a final version of a work, including any final version of program support materials necessary to the use of the deliverable, developed to carry out the purpose of the grant, as specified in the grant announcement.

(2) A **derivative work** means a *derivative work* as defined in the Copyright Act, 17 U.S.C. 101.

[82 FR 7397, Jan. 19, 2017]

SCHEDULE C – GENERAL TERMS FOR DISCLOSURE AND PROTECTION OF CONFIDENTIAL INFORMATION AND DOCUMENTS.

1. This Schedule supplements the Agreement between Esperanza Cyber Charter School (“Principal”) and the Mid-Atlantic Equity Consortium, Inc. (“Contractor”) dated August 10, 2024 (hereinafter, the “Agreement.”)
2. Proprietary and Confidential documents and information (hereinafter “Confidential Information”) shall be clearly identified by the disclosing party at the time of disclosure by:
 - a. Stamps and/or markings on documents, materials, oral disclosure summaries, or things containing confidential information (hereinafter, “confidential documents”); or
 - b. Written notice transmitting the stamped and/or marked confidential documents, requesting destruction of the previously unmarked disclosures, and delivered within two (2) weeks of the disclosure; or
 - c. Stamps and/or markings shall identify the document(s), page(s), and passages or things containing confidential information.
3. A disclosing party who mistakenly fails to mark or identify confidential information shall provide retroactive notice upon discovery. The recipient party shall treat the confidential information as such and advise the disclosing party of any non-complaint actions or occurrences.
4. Party recipients of disclosing confidential information shall not use the confidential information for any purpose other than performance of the Work.
 - a. Party recipients of confidential information shall employ legally required and commercially reasonable safeguards and effort to protect the information from unauthorized use, disclosure, and misappropriation. The receiving party also shall not use safeguards and efforts any less effectively than those it uses to protect its own confidential information. Recipient internal staff disclosures of confidential information shall be restricted to individuals who are required to perform and supervise the Work.
 - b. Neither party shall make any reproduction, disclosure, or use of disclosed confidential information or assist, enable, or allow any third party to do so, except as follows:
 - i. Such information may be used, reproduced, and/or disclosed by the receiving party with the disclosing party’s prior written consent, but solely for the purpose of performing Work.
 - ii. The consented to third-party shall adopt and ratify in writing the restrictions of use and disclosure contained in the Agreement and Schedules.
 - c. Limitations on reproduction, disclosure, or use of proprietary information shall not apply to, and neither party shall be liable for reproduction, disclosure, or use of

proprietary information with respect to which any of the following conditions exist:

- i. If separate from the receipt thereof under this Agreement, (a) the disclosed confidential information is published or disclosed to others by the disclosing party without restriction; or (b) it has been lawfully obtained, by the receiving part from other sources provided such other source did not knowingly receive it from a source unlawfully in possess; or (c) such information otherwise comes within the public knowledge or becomes generally known to the public;
- ii. If any part of the confidential information is required by law to be disclosed, the party required to make disclosure shall notify the original disclosing party prior to allow that party to assert whatever exclusions, exemptions, legal claims, and actions may be available to it under bylaw.
- d. The provisions of this Schedule, including limitations on disclosure or use of confidential information, survive the expiration or termination of this Agreement, and remain enforceable.
- e. Within twenty (20) days of the termination of this Agreement or receipt of a request from the disclosing party, the receiving party shall return all information in all forms, formats, and documents to the disclosing party, or (ii) destroy the information and cause its chief executive to certify destruction in writing. Because MAEC is subject to and must comply with Federal desk and post-grant audits and must return confidential Principal data and product, for a period of five (5) years after termination, Principal shall preserve and allow MAEC reasonably requested access to and possession of all returned confidential information for compliance purposes.
- f. A recipient of confidential information shall timely and fully inform the disclosing party of all facts, circumstances, and information related to any unauthorized disclosure, use, or misappropriation.

AGREED,

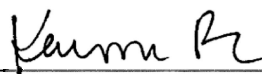
ESPERANZA CYBER CHARTER

SCHOOL



By: Dr. Jon Marsh, Chief Executive

MID-ATLANTIC EQUITY CONSORTIUM, INC.

By:  _____

Dr. Karmen Rouland, Vice President

Date: ____August 9, 2024____

Officer

Date: August 9, 2024

License Agreement for Pre-Agreement and/or Grant Funded New Copyrightable Creations

This License Agreement (hereinafter, “**Schedule D**” and/or “License Agreement”) is entered into between the Mid-Atlantic Equity Consortium, Inc., 5272 River Road, Suite 340, Bethesda, Maryland 20816, (hereinafter, “MAEC”) and Esperanza Cyber Charter School (ECCS), 4261 N. 5th Street, Philadelphia, Pennsylvania 19140, (hereinafter, “Client”) and is incorporated into and made a part of the Agreement between MAEC and Client, dated August 10, 2024 for the purpose of setting forth the License terms for permissible and prohibited uses of intellectual property (hereinafter, “copyrightable creations”) at any time after the Agreement and **Schedule D** are fully executed.

Recitals.

R-1. WHEREAS prior to or independent of execution of the Agreement and its **Schedule A** – Scope of Work (hereinafter, “Schedule A” or “Scope of Work”) MAEC and/or Client developed “copyrightable creations not grant funded” including, but not limited to, materials, writings, works of authorship, software, art, images, information, and data, to which they own the entire right, title, and interest, and copyrights and other property rights which may be used to perform **Schedule A**, *Scope of Work*.

R-2. WHEREAS the Agreement and **Schedule A** provide that MAEC shall create and produce grant funded new copyrightable creation deliverables (hereinafter, “grant funded creations”).

R-3. WHEREAS MAEC and/or Client performance of the Agreement has been funded by the U.S. Department of Education through a grant award to MAEC.

R-4. WHEREAS the U.S. Department of Education determination of the treatment of intellectual property rights to grant funded creation deliverables is set forth in 2 C.F.R. Part 3474.20, and any amendment thereto (hereinafter, “Part 3474.20”).

R-5. WHEREAS Part 3474.20 acknowledges MAEC and Client ownership of all copyrightable creations not grant funded that are used in the production of the grant funded new copyrightable work deliverables and does not direct their use or licensing terms.

R-6. WHEREAS Part 3474.20 mandates that MAEC shall own the copyright and all property rights to granted funded new copyrightable work deliverables (hereinafter, “grant funded new copyrightable creations”) but mandates certain license terms to facilitate free use by others.

R-7. WHEREAS the Parties agree that copyright and other property interest grant funded work deliverables shall be owned by MAEC if less than fifty-one percent (51%) of the work is a combination of MAEC copyrightable creations not grant funded and grant funded creations(hereinafter, “MAEC owned funded new copyrightable creations”); and the copyright and all other property interests shall be owned by the Client if 51% or more of the work is their pre-Agreement copyrightable creations (hereinafter, “Client owned funded new copyrightable creations.”)

R-8. WHEREAS the Parties agree that regardless of new copyrightable and other property interest ownership, the grant funded deliverables shall be cross licensed between themselves and licensed to third parties in compliance with Part 3474.20 and this License Agreement.

Now, therefore, it is agreed as follows:

1. **Incorporation.** The above Recitals are incorporated into this Agreement and made a part hereof.
2. **Effective date.** This License Agreement shall be effective on the date it is fully executed by the Parties.
3. **License of Copyrightable Creations Not Grant Funded.**
 - a. The License.
 - i. License Use. MAEC and/or Client as the property owner and Licensor of copyrightable creations not granted funded hereby grant(s) a limited license or licenses to the party non-owner as Licensee to use licensor's pre-Agreement copyrightable creation(s) for the purpose(s) of (i) performing **Schedule A**, and, where necessary, to use the **Schedule A** deliverables and (ii) training of MAEC client staff, families, and students.
 - ii. License Period. The period of a limited license of pre-Agreement creation(s) shall begin the date of execution of the Agreement and end on its termination date.
 - iii. License's Geographical Boundaries. A limited license is restricted to the boundaries of the states in which the **Schedule A** Scope of Work is performed, and grant funded new copyrightable creation(s) is/are delivered, specifically, the state of Pennsylvania.
 - iv. Licensee shall deliver to Licensor a report of each proposed use of Licensor's copyrightable creations not-grant funded and provide copies of all materials containing copyrightable creations not-grant funded proposed to be used no later than thirty (30) days prior to Licensee use.
 - b. Prohibited Uses and Disclosures.
 - i. Licensee shall not use Licensor's pre-Agreement creations or cause, assist, or enable another to do so without full, complete, and prominent written and verbal disclosure and acknowledgment of Licensor's ownership, creation, development, copyright, and funding.
 - ii. Licensee shall not claim any ownership or creation of Licensor's pre-Agreement copyrightable creations or cause, assist, or enable another to do so.
 - iii. Licensee shall not make modifications, changes, or edits to Licensor's copyrightable creations not-grant funded nor create any derivative products therefrom or cause, assist, or enable another to do so.
 - iv. Licensee shall not make commercial use or otherwise monetize Licensor's copyrightable creations not-grant funded for any reason or in any way including, but not limited to, sale, license or sub-license, publication support for offers of fee

- for service products, contract, sub-contract, consulting contract, or grant proposal; or cause, enable, or assist another to do so.
- v. Licensee shall not copy or transmit Licensor's pre-Agreement creations outside of the Licensee's computer, server, or file share system and distribution to its staff, families, and students.
- vi. Licensee shall not in any way enable, support, or assist a third party to use Licensor's copyrightable creations not grant funded.
- c. Fees for Use of Pre Agreement Creations. Licensee shall pay Licensor for commercial use of Licensor's pre-Agreement creations. The payment shall include both a license fee and annual use royalty.
 - i. Licensee shall deliver a license fee of \$0 to the Licensor together with the returned executed License Agreement.
 - ii. Licensee shall pay an annual royalty of 0 percent (0%) to the Licensor of all gross revenues directly or indirectly derived from every and all use, e.g., service and training fees.
- d. Duty to Report Prohibited Use(s), Disclosure(s), and/or Unauthorized Third Party Use(s) and Duty to Assist in Prosecution. Licensee immediately shall report to Licensor all known details of unauthorized disclosures or use of Licensor's pre-Agreement creations including, but not limited to, time, date, persons engaged, witnesses, and confirming documents and emails. Licensee shall cooperate with LIC as requested in the investigation and enforcement of its legal rights.
- e. Annual License Reporting. Licensee shall deliver to Licensor an annual license accounting and use report on the anniversary of the effective date of this License Agreement.
 - i. Reports shall provide digital and paper copies of copyrightable creations not-grant funded Licensee has used including all forms and derivatives. In addition, reports provide a narrative describing the use, factual circumstances, and anecdotal and data evidence showing impact, results, and areas needing improvement.
 - ii. Reports shall provide an accounting of accrued royalties for each specific and all total usage of copyrightable creations not-grant funded including accrued royalty fees and supporting documentation. The accounting shall align with the uses identified in Section 3.e.2.

4. License for Use of Schedule A Deliverables Which are Grant Funded New Copyrightable Creations (hereinafter, "grant funded new copyrightable creations").

- a. Regardless of the determination of ownership of the copyright and other property rights of granted funded new copyrightable creations, the Parties hereby grant to each other a universal, royalty free license or, where co-developed, a cross-license to use grant funded new copyrightable creation deliverables.

- b. Regardless of the determination of ownership of the copyright and other property rights, upon receipt of a written request, the Parties shall grant to third parties a universal royalty free license to use grant funded new copyrightable creations.
- c. The License to use grant funded new copyrightable creations includes the following requirements and prohibitions:
 - i. Licensee shall not monetize the creation or allow or enable a third party to do so. Monetization includes, but is not limited to, sales, production of other creations for sale; use as an element, tool, or method to produce a deliverable in a service or production contract or to support application for a grant, compensation, or money.
 - ii. All uses shall contain attribution acceptable to the Licensor for its contribution and/or the creation to include an applicable narrative, the creation name and authors, copyright marking, and a statement of the U.S. Department of Education grant funding.
 - iii. Licensee shall deliver to Licensor an annual report of use of grant funded new copyrightable creations and provide copies of all materials containing all or a portion of them. Reports shall be delivered to the Licensor on the anniversary of the execution of the Agreement and this License Agreement.
 - iv. Licensor shall have the exclusive right to disapprove and prohibit any Licensee proposed or actual use if Licensor deems the use to be any of the following: (a) the use is inconsistent with the Licensor's intended purpose for the creation; (b) the use is inconsistent with the Licensor's methodology for the creation; (c) the use is not professionally valid; and/or (d) the use will cause the Licensor professional embarrassment. In a notice of disapproval and prohibition, Licensor shall state its reasons and offer the Licensee an opportunity to submit a proposed, revised use which cures the disapproval and prohibition. The Licensor shall respond to a revised proposed use and approve or disapprove and prohibit use. Alternatively, Licensor may approve use on the condition that any use publication either include an approved statement of concern or removal of all references to the Licensor.

5. Warranty and Disclaimer.

- a. Licensor's non-grant funded copyrightable creation(s) is/are its own original product. The development, publication, and use of Licensor's non-grant funded copyrightable creation(s) do not violate any known third party right, contract, or law.
- b. MAEC's non-grant funded copyrightable creation(s) and grant funded new copyrightable creations and its **Schedule A** deliverables, if any, is/are preliminary tools. MAEC cannot and does not guarantee or warrant the quality, utility, or results of Licensee's use. MAEC employs experienced professionals; methods and skills developed over time; extensive study of the entity to be serviced, surveyed, or audited; objectivity; resources as required; and care when employing its creations, particularly when assessing the results. MAEC has

no knowledge of and cannot be responsible for Licensee's employed resources, methods, level of effort, commitment, control, or oversight of the use of the **Schedule A** deliverables. For these reasons, MAEC cannot guarantee or warrant the results of the Licensee's use of MAEC's creations and deliverables and disclaims responsibility for the License's product, implementation, and community or third-party responses thereto.

6. Liability and Indemnification.

- a. Licensee shall be liable to Licensors for any harm, damages, fees, and costs resulting from Licensee's breach the terms of this License Agreement related to Licensors' licensed creations, including, but not limited to license requirements and prohibited uses.
- b. Licensee shall indemnify Licensors from all third party claims, liability, damages, and costs resulting from Licensee's use of Licensors' creations, except in instances where Licensors has engaged in unlawful conduct.

7. Termination.

- a. This License Agreement and/or any license granted based upon Sections 3 and/or 4 shall be terminated immediately upon the Licensors' determination that the Licensee has breached any License Agreement provision, and particularly provisions in those Sections.
- b. This License Agreement and/or a license granted based upon Section 3 and/or 4 maybe terminated upon either party's delivery of a fifteen (15) days written notice to the other party.
- c. Termination of this License Agreement and/or a license granted based upon Sections 3 and/or 4 shall terminate all granted rights to use of the Licensors' grant funded new creations and not grant funded creations. All other License Agreement and granted license provisions, i.e., those which provide for payment of license and royalty fees, reporting, and protect the Licensors creation copyright and other property rights shall remain in full force and effect.

8. Dispute Resolution.

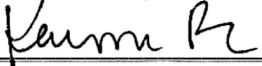
- a. Severability. If any provision of this License Agreement, performance or the Work, or application of either is determined to be unenforceable or invalid by law, this shall have no effect on any other provision, performance, or application and the remainder of the License Agreement shall be interpreted to reflect the intent of the Parties implemented in a lawful manner.
- b. Governing Law, Rights and Remedies, and Dispute Resolution. This License Agreement shall be construed and interpreted under the laws of the State of Maryland. Jurisdiction and venue rest in the State and Federal District Courts for Maryland. The Parties shall have all remedies to which they are entitled by law.
- c. All claims related to this License Agreement, including claims related to an adverse arbitration or decision pursuant shall be resolved by alternative dispute resolution (hereinafter "ADR"). The ADR shall be administered by the American Arbitration Association (hereinafter, "AAA").

- d. Neither party may initiate an action in a court of law or an administrative agency except, (1) to complete mediation and arbitration; (2) to enforce an arbitration order, subpoena, or discovery request; (3) to lodge and enforce a mediation agreement or arbitration award; and (4) for injunctive relief. Any other effort to initiate litigation shall be in breach of this License Agreement, dismissed by the Court, and the initiating party shall pay the opposing party's legal fees and costs.
- e. The ADR procedures shall be initiated by a claimant's written submission to the AAA of both a Commercial Demand for Arbitration and Request for Mediation. The limitation period for submitting the Demand and Request to bring all claims shall be one-hundred eighty (180) days from the date of the alleged action causing the claimed harm(s).
- f. Within thirty (30) days of the Demand, the Parties shall initiate a mediation, which if unsuccessful shall be followed by arbitration. The mediation process shall be completed within ninety (90) days of the demand (the "mediation period").
- g. Within thirty (30) days of the expiration of the mediation period without resolution, a Claimant shall submit its arbitration demand to the AAA and the opposition party.
- h. Arbitration shall be conducted pursuant to the AAA commercial rules, supplemented by reasonable discovery and court-issued subpoenas.
- i. Each party shall pay its own filing, legal, AAA, and arbitrator fees and costs.
- j. The arbitrator's award shall include an award of legal fees and costs to prevailing party for each claim, i.e., a successful prosecution or defense. If the award for a claim is such that each party prevails in part and fails in party, the arbitrator shall make reasonable fee and cost awards based upon the relative values and costs of prevailing in part.
- k. The arbitrator's award shall be lodged with a Maryland court of general jurisdiction and thereafter as necessary lodged with other courts of general jurisdiction for purposes of enforcement.

AGREED:

LICENSOR

MID-ATLANTIC EQUITY CONSORTIUM, INC.

By: 

Dr. Karmen Rouland, Vice President

LICENSEE

ESPERANZA CYBER CHARTER

SCHOOL By: 

Dr. Jon Marsh, Chief Executive Officer

Date: August 9, 2024

Date: August 9, 2024

MEMORANDUM OF UNDERSTANDING
BETWEEN
THE PHILADELPHIA POLICE DEPARTMENT
AND
ESPERANZA CYBER CHARTER SCHOOL

June 28, 2024

I. Introduction

A. Parties

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

- **PHILADELPHIA POLICE DEPARTMENT**
400 North Broad Street, Philadelphia, PA 19130

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

- **Esperanza Cyber Charter School**
4251 N. 5th Street, Philadelphia, PA 19140

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

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

D. Legal Authority

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

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

3. Information from Student Records.

- a. The Law Enforcement Authority (Philadelphia Police Department) shall be governed by the following reporting and information exchange guidelines:
 1. Criminal History Record Information Act, 18 Pa.C.S. § 9101 et seq.
 2. 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 (The School District of Philadelphia) shall:
 1. 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 §§ 2.31–12.33, including any amendments thereto.
 2. Comply with the requirements of the Safe Schools Act, 24 P. S. §§ 13-1303-A and 13-1313-A, and any amendments thereto.
 3. 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 training.

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):
 1. 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.
 2. Section 912 (relating to possession of a 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.
 3. Chapter 25 (relating to criminal homicide).
 4. Section 2702 (relating to aggravated assault).
 5. Section 2709.1 (relating to stalking).
 6. Section 2901 (relating to kidnapping).Section 2902 (relating to unlawful restraint).
 7. Section 3121 (relating to rape).
 8. Section 3122.1 (relating to statutory sexual assault).
 9. Section 3123 (relating to involuntary deviate sexual intercourse).
 10. Section 3124.1 (relating to sexual assault).
 11. Section 3124.2 (relating to institutional sexual assault).

12. Section 3125 (relating to aggravated indecent assault).
 13. Section 3126 (relating to indecent assault).
 14. Section 3301 (relating to arson and related offenses).
 15. Section 3307 (relating to institutional vandalism), when the penalty is a felony of the third degree.
 16. Section 3502 (relating to burglary).
 17. Section 3503(a) and (b)(1)(v) (relating to criminal trespass).
 18. Section 5501 (relating to riot).
 19. 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):
 1. Section 2701 (relating to simple assault).
 2. Section 2705 (relating to recklessly endangering another person)
 3. Section 2706 (relating to terroristic threats).
 4. Section 2709 (relating to harassment).
 5. Section 3127 (relating to indecent exposure).
 6. Section 3307 (relating to institutional vandalism), when the penalty is a misdemeanor of the second degree.
 7. Section 3503(b)(1)(i), (ii), (iii) and (iv), (b.1) and (b.2) (relating to

- criminal trespass).
- 8. Chapter 39 (relating to theft and related offenses).
- 9. Section 5502 (relating to failure of disorderly persons to disperse upon official order).
- 10. Section 5503 (relating to disorderly conduct).
- 11. Section 6305 (relating to sale of tobacco).
- 12. Section 6306.1 (relating to use of tobacco in schools prohibited).
- 13. 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.
- 3. In no case shall a child who is 11 years old or younger be arrested, with the exception of the following offenses; Murder, Rape, Robbery, and Aggravated Assault. All other criminal offenses committed by children 11 years old and younger, will be diverted to the Philadelphia Police Department Pre-Arrests School Diversion Program.

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.

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 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.
 - 1. Secure any physical evidence at the scene.
 - 2. 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 by law enforcement 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 conveyances as described in the Safe Schools Act providing transportation to and 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.

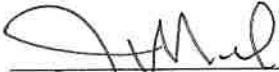
D. Reporting Requirements

- 1. 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:
 - 1. 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.

IN WITNESS WHEREOF, the parties hereby acknowledge the foregoing as the terms and conditions of their understanding as of the day and year first above written.



Chief School Administrator



Chief Law Enforcement Authority

Esperanza Cyber Charter School

School Entity

Philadelphia Police Department

Law Enforcement Authority

The School District of Philadelphia: Service Providers for ELECT Programs

Memorandum of Understanding (MoU)

CONGRESO DE LATINOS UNIDOS, INC.

Memorandum of Understanding

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

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

Activities: Congreso will implement ELECT programming for pregnant and/or parenting students who attend Esperanza Cyber Charter School. The initial service period will be for the 2023-2024 academic year beginning August 2023 through June 30, 2024, with two renewal options upon continued funding for academic years 24/25 and 25/26.

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

Esperanza Cyber Charter High School:

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

The following is a list of program assurances:

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

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

Congreso:

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

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

Commitments of Partners

Congreso de Latinos Unidos, Inc.

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

Congreso is a dynamic, comprehensive multi service organization whose mission is to strengthen Latino communities. Founded in 1977, the agency serves more than 12,000 unique clients annually with a budget of \$26 million. Congreso's comprehensive education, employment, health and social services together support the ultimate goal of greater client self-sufficiency.

Esperanza Academy

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

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

SIGNATURE PAGE

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


Brenda E. Carrin (Sep 27, 2023 11:41 EDT)

Congreso de Latinos Unidos

September 27, 2023

Date


Anthony Roman (Sep 27, 2023 12:59 EDT)

Esperanza Cyber Charter High School

September 27, 2023

Date

MOU Esperanza Cyber 8.1.23

Final Audit Report

2023-09-27

Created:	2023-09-27
By:	Colin Walsh (walshc@congreso.net)
Status:	Signed
Transaction ID:	CBJCHBCAABAAMAKu9tokbWiKMZ8Qwj9w-93_nyfe5P9i

"MOU Esperanza Cyber 8.1.23" History

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-  Email viewed by UD UD (conlinb@congreso.net)
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Signature Date: 2023-09-27 - 3:41:24 PM GMT - Time Source: server- IP address: 190.166.159.125
-  Document emailed to Anthony Roman (aroman@esperanzacybercs.net) for signature
2023-09-27 - 3:41:25 PM GMT
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Board Affirmation Statement

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:

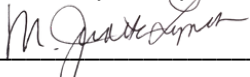
Note: Individual signatures required for each section.

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 31st day of July 2025 By:

 (Signature of Board President)

M. Judith Lynch - (Print Name)

Board Chairwomen- Board of Trustees

Charter School Law Affirmation

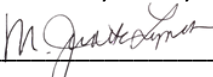
Pennsylvania's first Charter School Law was Act 22 of 1997, 24 P.S. § 17-1701-A et seq., which primarily became effective June 19, 1997, and has subsequently been amended.

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

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

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

Affirmed on this 31st day of July 2025 By:

 (Signature of Board President)

M.Judith Lynch -(Print Name)

Board Chairwomen- Board of Trustees

Ethics Act Affirmation

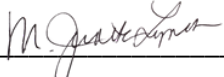
Pennsylvania's current Public Official and Employee Ethics Act (Ethics Act), Act 93 of 1998, Chapter 11, 65 Pa.C.S. § 1101 et seq., became effective December 14, 1998 and has subsequently been amended.

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

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

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

Affirmed on this 31st day of July 2025 By:

 (Signature of Board President)

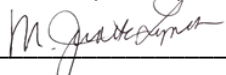
M.Judith Lynch (Print Name)

Board Chairwomen - Board of Trustees

Charter Annual Background Check Affirmation

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

Affirmed on this 31st day of July 2025 By:

 (Signature of Board President)

M.Judith Lynch - (Print Name)

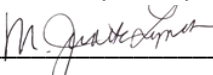
Board Chairwomen- Board of Trustees

Charter Annual Administrative Certification Affirmation

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

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

Affirmed on this 31st day of July 2025 By:

 (Signature of Board President)

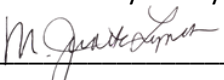
M. Judith Lynch (Print Name)

Board Chairwomen- Board of Trustees

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

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

Affirmed on this 31st day of July 2025 By:

 (Signature of Board President) M.

Judith Lynch - (Print Name)

Board Chairwomen- Board of Trustees

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

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