

Esperanza Academy Charter High School

**Charter Annual Report**

07/01/2012 - 06/30/2013

# School Profile

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## Demographics

301 W Hunting Park Avenue  
Philadelphia, PA 19140  
(215)457-3667

Phase:	Phase 1
CEO Name:	David Rossi
CEO E-mail address:	drossi@neacademy.org

# Governance and Staff

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## *Leadership Changes*

Leadership changes during the past year on the Board of Trustees and in the school administration:

This year there have been changes on both the Board of Trustees and in the school administration. We currently have three vacancies that will be filled shortly on the board. The Chair of the Board, Rev. Fred Estrada, passed away on August 25, 2013. The son of our parent representative graduated this June leaving a vacancy. In addition, our alumni representative resigned.

Our current board members are as follows:

Rev. Luis Cortes, Jr., Emeritus

Ms. Carmen Rocha

Ms. Carmen Torres, Secretary

Rev. Roger Zepernick, Co-Chair

Rev. John Rice

Rev. Danny Cortes

Rev. R. Magaly Martinez

Due to budget cuts we eliminated the Director of Instruction position and combined it with the role of the Director of Curriculum. For the 2013-14 school year we have hired a Director of Instruction for grades 9-12 and one for grades 6-8.

## *Board of Trustees Meeting Schedule*

<b>Location</b>	<b>Date and Time</b>
ACE Conference Center	8/15/2013 9:00 AM
ACE Conference Center	8/16/2013 9:00 AM
Esperanza Academy Library	9/26/2013 5:30 PM
Esperanza Academy Library	10/24/2013 5:30 PM
Esperanza Academy Library	12/12/2013 5:30 PM
Esperanza Academy Library	2/27/2014 5:30 PM
Esperanza Academy Library	4/24/2014 5:30 PM
Esperanza Academy Library	5/29/2014 5:30 PM

## *Professional Staff Member Roster*

<b>Linsey Abel</b>	
PA Certified	Yes

Areas of Certification	Instructional I Math 7-12
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Miriam Arroyo</b>	
PA Certified	Yes
Areas of Certification	Instructional I Math 7-12
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Virginia Ausensi</b>	
PA Certified	Yes
Areas of Certification	Instructional I Biology
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Biology; Health Sciences
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Barbara Bailey</b>	
PA Certified	Yes
Areas of Certification	Instructional II Math
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	3600
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Debra Banks</b>	
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PA Certified	Yes
Areas of Certification	Instructional I Math
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	3600
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Zafka Banks-Christensen</b>	
PA Certified	Yes
Areas of Certification	Instructional I Art
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Visual Art; Computer Graphics
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Brent Bice</b>	
PA Certified	Yes
Areas of Certification	Instructional I English
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Regine Boyer</b>	
PA Certified	Yes
Areas of Certification	Educational Specialist
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ESL
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Meredith Burrows</b>	
PA Certified	Yes
Areas of Certification	Instructional I World Languages
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Spanish
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Stephen Casey</b>	
PA Certified	Yes
Areas of Certification	Instructional I Math
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Angela Chimino</b>	
PA Certified	Yes
Areas of Certification	Instructional I Math
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	4800
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Alice Colon</b>	
PA Certified	Yes
Areas of Certification	Educational Specialist
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Guidance Counselor
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Dan Consiglio</b>	
PA Certified	Yes
Areas of Certification	Instructional I English
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Daniel Cote</b>	
PA Certified	Yes
Areas of Certification	Instructional Special Education
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education Social Studies
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Joshua Croll</b>	
PA Certified	Yes
Areas of Certification	Instructional ESL
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	ESL
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Isabel DeBeary</b>	
PA Certified	Yes
Areas of Certification	Instructional World Languages
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Spanish
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Melanie DeJesus</b>	
PA Certified	Yes
Areas of Certification	Instructional Music
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Music
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Rebecca DiSalvo</b>	
PA Certified	Yes
Areas of Certification	Educational Specialist
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Guidance Counselor
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Amy Dunlap</b>	
PA Certified	Yes
Areas of Certification	Instructional II English
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	3600
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kathleen Eads</b>	
PA Certified	Yes
Areas of Certification	Instructional Chemistry
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Chemistry
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0

Percentage of Time in Areas Not Certified	0.0
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<b>Jocelyn Erickson</b>	
PA Certified	Yes
Areas of Certification	Instructional Chemistry
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Chemistry
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Alicia Evans</b>	
PA Certified	Yes
Areas of Certification	Instructional English
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Leonor Fernandez</b>	
PA Certified	Yes
Areas of Certification	Instructional K-6
Grades Teaching or Serving	6
All Areas of Assignment, Subject Areas Teaching, or Services Provided	6th Grade Core Content
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Celia Flores-Rivera</b>	
PA Certified	Yes
Areas of Certification	Instructional Social Studies
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	7200

Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Yohana Giraldo</b>	
PA Certified	Yes
Areas of Certification	Instructional World Languages
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Spanish
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Justin Grow</b>	
PA Certified	Yes
Areas of Certification	Instructional English
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Lynn Haines</b>	
PA Certified	Yes
Areas of Certification	Instructional Special Education
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education Science
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kristin Jones</b>	
PA Certified	Yes
Areas of Certification	Instructional English
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English

Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Nicole Jordan</b>	
PA Certified	Yes
Areas of Certification	Instructional Special Education
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education Math
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>John Klein</b>	
PA Certified	Yes
Areas of Certification	Instructional Special Education
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Special Education English
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Nicole Kooker</b>	
PA Certified	Yes
Areas of Certification	Instructional Math
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kristen Krout</b>	
PA Certified	Yes
Areas of Certification	Instructional Social Studies
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or	Social Studies

Services Provided	
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Pansy Lambert-Knowles</b>	
PA Certified	Yes
Areas of Certification	Instructional Technology
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Technology
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Emily Malara</b>	
PA Certified	Yes
Areas of Certification	Instructional English
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Alegria Mitson-Salazar</b>	
PA Certified	Yes
Areas of Certification	Instructional Math
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Sarah Morrell</b>	
PA Certified	Yes
Areas of Certification	Instructional Middle School
Grades Teaching or Serving	7

All Areas of Assignment, Subject Areas Teaching, or Services Provided	7th Grade Core Content
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Kathryn Nagy</b>	
PA Certified	Yes
Areas of Certification	Educational Specialist
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Guidance Counselor
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Josh Newman</b>	
PA Certified	Yes
Areas of Certification	Instructional Library Science
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Librarian
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Justin Nicholas</b>	
PA Certified	Yes
Areas of Certification	Instructional Biology
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Biology
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jean Noecker</b>	
PA Certified	Yes
Areas of Certification	Instructional Biology

Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Biology; Physical Science
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Sandra Pascuas</b>	
PA Certified	Yes
Areas of Certification	Instructional World Languages
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Spanish
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Anna Pizzimenti</b>	
PA Certified	Yes
Areas of Certification	Instructional English
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Molly Presley</b>	
PA Certified	Yes
Areas of Certification	Instructional Biology
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Biology
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Tania Ramos</b>	
PA Certified	Yes

Areas of Certification	Instructional Dance
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Dance
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Susanne Ricobaldi</b>	
PA Certified	Yes
Areas of Certification	Instructional English
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Alessandra Romano</b>	
PA Certified	Yes
Areas of Certification	Instructional General Science
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Physical Science
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Catherine Rossi</b>	
PA Certified	Yes
Areas of Certification	Instructional Social Studies
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Rosario Olga</b>	
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PA Certified	Yes
Areas of Certification	Instructional Technology
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Technology
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Robert Schopf</b>	
PA Certified	Yes
Areas of Certification	Instructional Math
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Michael Sherman</b>	
PA Certified	Yes
Areas of Certification	Instructional Math
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Math
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Angela Smith</b>	
PA Certified	Yes
Areas of Certification	Instructional English
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	English
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Julia Snyder</b>	
PA Certified	Yes
Areas of Certification	Instructional Social Studies
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Alicia Spurlark</b>	
PA Certified	Yes
Areas of Certification	Educational Specialist
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Guidance Counselor
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Julie Ufberg</b>	
PA Certified	Yes
Areas of Certification	Instructional Social Studies
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Lori Walinsky</b>	
PA Certified	Yes
Areas of Certification	Administrative
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Director of Curriculum
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Nicte Ha Wurts</b>	
PA Certified	Yes
Areas of Certification	Instructional World Languages
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Spanish
Number of Hours Annually Worked in Assignment	6000
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

<b>Jonathan Young</b>	
PA Certified	Yes
Areas of Certification	Instructional Social Studies
Grades Teaching or Serving	9-12
All Areas of Assignment, Subject Areas Teaching, or Services Provided	Social Studies
Number of Hours Annually Worked in Assignment	7200
Percentage of Time in Certified Position	100.0
Percentage of Time in Areas Not Certified	0.0

The professional staff member roster as recorded originally on the PDE-414 form

*PDF file uploaded.*

### *Quality of Teaching and Other Staff*

<b>Position Categories</b>	<b>All Employed per Category</b>	<b>Appropriately Certified</b>	<b>Promoted</b>	<b>Transferred</b>	<b>Terminated</b>	<b>Contracted for Following Year</b>
Chief Academic Officer/Director	1.00	1.00	0.00	0.00	0.00	1.00
Principal	1.00	1.00	0.00	0.00	0.00	1.00
Assistant Principal	2.00	2.00	0.00	1.00	0.00	2.00
Classroom Teacher (including Master Teachers)	54.00	52.00	2.00	8.00	4.00	40.00
Specialty Teacher (including Master Teachers)	0.00	0.00	0.00	0.00	0.00	0.00
Special Education Teacher	4.00	4.00	0.00	0.00	0.00	4.00

(including Master Teachers)						
Special Education Coordinator	1.00	1.00	0.00	0.00	0.00	1.00
Counselor	4.00	4.00	0.00	0.00	0.00	4.00
Psychologist	1.00	1.00	0.00	0.00	0.00	1.00
School Nurse	1.00	1.00	0.00	0.00	0.00	1.00
Totals	69.00	67.00	2.00	9.00	4.00	55.00

Further explanation:

*This narrative is empty.*

# Fiscal Matters

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## *Major Fundraising Activities*

Major fundraising activities performed this year and planned for next year:

Major fundraising activities that have been held this year were bake sales, pretzel sale, and candy sales that were all done to support various student activities and clubs.

## *Fiscal Solvency Policies*

Changes to policies and procedures to ensure and monitor fiscal solvency:

During the 2012-2013 fiscal year, the school maintained its accounting records on a computerized system using Quick Books for accounts payable and general ledger. Payroll is processed by ADP. The Pennsylvania Department of Education Chart of Accounts is used in Quick Books. Information is taken from Quick Books and manually entered into the Pennsylvania Department of Education reports. The school's reporting system and accounting policies and procedures comply with GAAP.

This upcoming fiscal year, 2013-2014, the Academy will convert to Sage 100 Fund Accounting software for its general ledger, accounts receivable, and accounts payable. It will be consistent in the use of the Pennsylvania Department of Education Chart of Accounts.

The Board of Directors may authorize any officer or officers, agent or agents of Esperanza Academy Charter School hereafter called the Academy, in addition to the officers as authorized by these By-Laws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Academy, and such, authority may be general or confined to specific instances. All contracts in excess of \$1,500 must be reviewed and approved by Legal Counsel.

All checks or demands for money and notes of the Academy, must be signed by two officers who are one of the following officers Nueva Esperanza, Inc. President or President's written designee and one of the following officers of the Academy, Chairperson, Treasurer, Chief Executive Officer.

All funds of the Academy shall be deposited from time to time to the credit of the Academy in such banks, trust companies or other depositories as the Board of Directors may approve or designate, and all such funds shall be withdrawn only upon checks signed in accordance with the requirements stated above. All checks and or cash received by the Academy must be deposited within three (3) business days of receipt of such funds.

All funds of the Academy shall be set forth in an Annual Budget. The Academy shall review and approve an annual budget and submit the budget for approval to Nueva Esperanza, Inc. Approval of the budget by Nueva Esperanza is required prior to the commencement of the budget spending. Non-budgeted expense shall be subject to the prior written consent of Nueva Esperanza, Inc.

### **Fiscal Solvency Policies**

Charter School documents that describe policies and procedures that have been established to ensure and monitor fiscal solvency (optional if described in the narrative)

*No files have been uploaded.*

## *Accounting System*

Changes to the accounting system the charter school uses:

This upcoming fiscal year, 2013-2014, the Academy will convert to Sage 100 Fund Accounting software for its general ledger, accounts receivable, and accounts payable. It will be consistent in the use of the Pennsylvania Department of Education Chart of Accounts.

## *Preliminary Statements of Revenues, Expenditures & Fund Balances*

The completed and CEO signed Fiscal Template – Preliminary Statements of Revenues, Expenditures & Fund Balances

*PDF file uploaded.*

## *Financial Audits*

### **Basics**

Audit Firm: Withum, Smith, + Brown, PC  
 Date of Last Audit: 06/30/2012  
 Fiscal Year Last Audited: 2011-2012

### **Explanation of the Report**

Detailed explanation of the report (if the previous year's report has been submitted.) Any audit report for a school year that precedes this annual report by more than 2 years is not acceptable and may be considered a material violation:

The respective financial position of the governmental activities and each major fund of Esperanza Academy Charter School as of June 30, 2012, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### **Financial Audit Report**

The Financial Audit Report, which should include the auditor's opinion and any findings resulting from the audit

*PDF file uploaded.*

### **Citations**

Financial audit citations and the corresponding Charter School responses

Description	Response
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## ***Federal Programs Consolidated Review***

### **Basics**

Title I Status:

Date of Last Federal  
Programs Consolidated Review: 04/12/2013

School Year Reviewed: 2012-13

### **Federal Programs Consolidated Review Report**

The Federal Programs Consolidated Review Report, which should include the Division's opinion and any findings resulting from the audit

*PDF file uploaded.*

### **Citations**

Federal Programs Consolidated Review citations and the corresponding Charter School responses

<b>Description</b>	<b>Response</b>
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# Special Education

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## *Chapter 711 Assurances*

The LEA agrees to comply with all requirements of Special Education outlined in 22 PA Code Chapter 711 and other state and federal mandates. These include:

Implementation of a full range of services, programs and alternative placements available to the Charter School for placement and implementation of the special education programs in the Charter School.

Implementation of a child find system to locate, identify and evaluate young children and children who are thought to be a child with a disability eligible for special education residing within the Charter School's jurisdiction. Child find data is collected, maintained and used in decision-making. Child find process and procedures are evaluated for their effectiveness. The Charter School implements mechanisms to disseminate child find information to the public, organizations, agencies and individuals on at least an annual basis.

Assurances of students with disabilities are included in general education programs and extracurricular and non-academic programs and activities to the maximum extent appropriate in accordance with an Individualized Education Program.

Following the state and federal guidelines for participation of students with disabilities in state and Charter School-wide assessments including the determination of participation, the need for accommodations and the methods of assessing students for whom regular assessment is not appropriate.

Assurance of funds received through participation in the medical assistance reimbursement program, ACCESS, will be used to enhance or expand the current level of services and programs provided to students with disabilities in this local education agency.

## **Special Education Support Services**

<b>Support Service</b>	<b>Location</b>	<b>Teacher FTE</b>
Special Education Coordinator	Esperanza Academy Charter School	40.5
Special Education English Teacher	Esperanza Academy Charter School	40.5
Special Education Guidance Counselor	Esperanza Academy High School	40.5
Special Education Math Teacher	Esperanza Academy Charter School	40.5
Special Education Science Teacher	Esperanza Academy Charter School	40.5
Special Education Social Studies Teacher	Esperanza Academy Charter School	40.5

### Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
School Psychologist - Evaluations	1 Days	Outside Contractor	35
Speech Pathologist	16 Hours	Outside Contractor	17

### *Special Education Cyclical Monitoring*

Date of Last Special Education Cyclical Monitoring:  
Link to Report (Optional):

05/14/2009  
Not Provided

### **Special Education Cyclical Monitoring Report**

The Special Education Cyclical Monitoring Report, which should include the Bureau's findings  
*PDF file uploaded.*

# Facilities

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

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

Convection oven for cafeteria  
 Science lab furniture  
 Various furniture items  
 Smart Boards

**The total Charter School expenditures for fixed assets during the identified fiscal year:**

*\$63,763.00*

## *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:

Esperanza Academy Charter School is pursuing the expansion from a high school of grades 9-12 to include the middle grades of 6-8. Esperanza owns a parcel of land that is bordered by Hunting Park Avenue, North 5th Street, West Bristol Street, and North 3rd Street. The organization has developed plans that will lead to the creation of a gym on the North 5th Street rear of the building. Directly north of the footprint where the gym will be located is the large building which houses Esperanza, Incorporated. Within this building is the site of the proposed middle school. All of the builds are close enough that the end result will be the creation of an Esperanza Campus of Learners.

While we are building the school for middle grades, we are temporarily housing our current 6-8 students at the Salvation Army building at Mascher Street and Allegheny Avenue.

Having the middle grades in a separate building is seen as a benefit to the overall design of the middle school philosophy. The two buildings are close enough where the administration will be able to work closely with both divisions. The campus setting will allow both divisions to utilize common resources, such as the library and the gymnasium. Students will have safe passage using designated doors in the back of each building that share a common parking area. Care will be taken to develop safe walking lanes where the flow of traffic is limited.

Esperanza Academy Charter Middle School will be located at 4261 North 5th Street in Philadelphia. This is the building which houses the national headquarter of Nueva Esperanza Incorporated. One whole floor of this building is able to be used as the middle school. Plans have been developed by KCBA Architects to renovate close to 60,000 square feet on the second floor.

The plans call for a total of 29 classrooms:

- Sixth grade classrooms (7)
- Seventh grade classrooms (7)
- Eighth grade classrooms (7)
- Fine Arts classes and studios (5)

- Computer labs (3)

This represents a total of 29,600 square feet of classroom space. With an anticipated full enrollment of 504 students, the 29,600 in square feet represents approximately 1,400 square feet

per 25 students. This is well above the state minimum of 660 square feet per 25 students.

In addition the middle school will have:

- Administrative offices
- An office for each of the grade level student development directors and teaching teams.
- Prep and storage areas for the science labs
- Several teacher prep locations
- A media center with offices
- A guidance center
- 3 sets of bathrooms

The drawings call for the layout to be centered on the learning communities. Where possible, each grade will have a common hallway and lockers which connect to the primary grade level class location. The grade level offices are also located within the grade level hallway. The administrative offices are located at the front entrance to the building which will allow the entrance area to be controlled by the office professionals and the non-teaching assistants.

### *Memorandums of Understanding*

<b>Organization</b>	<b>Purpose</b>
Eastern Univeristy	To provide dual enrollment opportunities for our students.
Esperanza, Incorporated National Programs	To provide mentoring opportunities for our students
Philadelphia Police Department, 25th District	To provide services to our school as part of our Safe Schools Initiative



**Pennsylvania Department of Education  
Division of Federal Program  
Corrective Action Plan  
2012-2013 School Year**

**School District:** Nueva Esperanza Academy CS  
**Monitor Date:** 4/12/2013  
**Monitor:** Anne R Kauffman  
**Contact Person:** Chief Executive Officer David Rossi  
**Report Date:** 8/9/2013

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates		Comments	
Title II Part A Highly Qualified	4. LEA ensures equitable distribution of experienced and HQ teachers within the districts schools to ensure poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. Section 1112(c)(1)(L)	The LEA will submit a copy of its equity plan, ensuring poor and minority children are not being taught at higher rates than others by inexperienced or non-highly qualified teachers.	<input type="checkbox"/>	Equity Plan	<b>CA Due:</b>	11/7/2013	<b>District Comments</b>
			<input type="checkbox"/>	Agendas of Equity Plan Meetings	<b>Ext Date:</b>		4/4/2013 8:07:57 AM
			<input type="checkbox"/>	Meeting minutes of Equity Plan writing & planning sessions.	<b>Closed:</b>		CEO David Rossi
			<input type="checkbox"/>	Teachers are reassigned	<b>CA Not Required:</b>	<input type="checkbox"/>	LEA has only one school and that school is SWP.
			<input type="checkbox"/>	Changes to union contract	<b>Monitor Comments</b>		
			<input type="checkbox"/>	Review of HQT/NHQT data and strategies revised in equity plan when there is no improvement	4/12/2013 12:53:17 PM State Monitor Anne Kauffman Esperanza is in the process of developing an Equity Plan.		



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Certified Public Accountants and Consultants

**ESPERANZA ACADEMY CHARTER SCHOOL**

**Financial Statements**

**June 30, 2012 and 2011**

**With Independent Auditors' Reports**

**Esperanza Academy Charter School  
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June 30, 2012 and 2011**

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Additional Offices in New Jersey,  
New York, Pennsylvania, Maryland,  
Florida, and Colorado

## Independent Auditors' Report

To the Board of Trustees,  
Esperanza Academy Charter School:

We have audited the accompanying financial statements of the governmental activities and each major fund of Esperanza Academy Charter School (the "School") as of June 30, 2012, which collectively comprise the School's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Nueva Esperanza Academy Charter School as of June 30, 2012, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 19, 2012 on our consideration of the Esperanza Academy Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and is important for assessing the results of our audit.



Our audit was performed for the purpose of forming an opinion on the basic financial statements referred to above taken as a whole. The accompanying schedule of expenditures of Federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* is presented for the purpose 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

The management's discussion and analysis and the schedule of revenues, expenditures and changes in fund balance - budget and actual - governmental funds, as listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

*Withers Smith & Brown, PC*

October 19, 2012

# Esperanza Academy Charter School Management's Discussion and Analysis June 30, 2012

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The Board of Trustees of the Esperanza Academy Charter 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, 2012. We encourage readers to consider the information presented here in conjunction with the School's financial statements.

## Financial Highlights

- At the close of the current fiscal year, the School reports ending net assets of \$709,992. This net assets balance represents an increase in net assets of \$74,593 for the year ended June 30, 2012.
- The School's cash balance at June 30, 2012 was \$190,924, representing an increase of \$170,700 from June 30, 2011.

## 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 four components: management's discussion and analysis (this section), the basic financial statements, budgetary comparison and report required under *Government Auditing Standards* and OMB Circular A-133.

## 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 assets* presents information on all of the School's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the School is improving or deteriorating.

The *statement of activities* presents information showing how the School's net assets changed during the most recent fiscal year. All changes in net assets 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 three governmental funds - general, food services and student activities.

## Notes to the Financial Statements

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

**Esperanza Academy Charter School  
Management's Discussion and Analysis  
June 30, 2012**

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**Government-Wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of the School's financial position. In the case of the School, assets exceeded liabilities by \$709,992 as of June 30, 2012.

	2012	2011
Total assets	\$ 1,130,593	\$ 1,527,659
Total liabilities	<u>420,601</u>	<u>892,260</u>
Total net assets	<u>\$ 709,992</u>	<u>\$ 635,399</u>

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

	2012	2011
<b>Revenues</b>		
Local education agencies	\$ 7,900,308	\$ 7,276,493
Bookstore sales	17,714	36,319
Food services	102,887	100,784
State sources	259,495	552,153
Federal sources	1,507,655	1,568,525
Other	<u>49,176</u>	<u>146,072</u>
	9,837,235	9,680,346
<b>Expenditures</b>		
Instruction	4,530,209	4,568,032
Instruction student support	994,557	969,515
Administrative & financial support services	1,266,682	1,253,777
Operation & maintenance of plant services	2,148,776	2,069,001
Pupil transportation	22,091	26,188
Food services	323,112	302,065
Student activities	317,376	292,147
Scholarships & awards	10,543	9,604
Depreciation	<u>149,296</u>	<u>136,707</u>
	9,762,642	9,627,036
Change in net assets	74,593	53,310
Net assets, beginning	<u>635,399</u>	<u>582,089</u>
Net assets, ending	<u>\$ 709,992</u>	<u>\$ 635,399</u>

**Esperanza Academy Charter School  
Management's Discussion and Analysis  
June 30, 2012**

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**Governmental Funds**

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

The School's governmental funds, (the General, Food Services and Student Activities Funds), reported an ending fund balance of \$527,211. For the year ended June 30, 2012, the School's expenditures (\$9,909,446) exceeded its revenues (\$9,837,235) by \$72,211. For the year ended June 30, 2011, the School's expenditures (\$9,773,774) exceeded its revenues (\$9,680,346) by \$93,428.

**Governmental Fund Budgetary Highlights**

Some categories of revenues and expenditures varied significantly from those budgeted.

**Capital Asset and Debt Administration**

**Capital Assets**

As of June 30, 2012, the School's investment in capital assets for its governmental activities totals \$182,781. This investment in capital assets includes classroom and office furniture and equipment.

Major capital asset purchases during the year included the following:

- Equipment amounting to \$27,793

Additional information on the School's capital assets can be found in Note 4 of this report. There were no capital lease obligations related to the investment in capital assets.

**Economic Factors and Next Year's Budgets and Rates**

The School's primary source of revenue, the per student subsidy provided by the School District of Philadelphia, will decrease by approximately \$398,100 for fiscal year 2012-2013, due to a decreased subsidy per student of \$677 for regular education and an increased subsidy of \$237 for special education.

**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 Academy Charter School, 4261 N. 5<sup>th</sup> St, Philadelphia, Pennsylvania 19140.

**Esperanza Academy Charter School**  
**Statements of Net Assets**  
**June 30, 2012 and 2011**

	<b>Governmental Activities</b>	
	<b>2012</b>	<b>2011</b>
<b>Assets</b>		
Current assets		
Cash and cash equivalents	\$ 190,924	\$ 20,224
State subsidies receivable	254,124	425,480
Federal subsidies receivable	291,179	533,298
Other receivables	199,762	241,627
Prepays	11,823	2,746
Total current assets	<u>947,812</u>	<u>1,223,375</u>
Capital assets - net of depreciation		
Furniture and equipment	182,781	304,284
	<u>182,781</u>	<u>304,284</u>
	<u>\$ 1,130,593</u>	<u>\$ 1,527,659</u>
<b>Liabilities and Net Assets</b>		
Current liabilities		
Accounts payable	\$ 48,873	\$ 111,456
Accrued payroll and payroll taxes	371,728	310,686
Note payable, current portion	--	47,363
Due to related parties	--	201,811
Current portion of obligations under capital lease	--	69,978
Total current liabilities	<u>420,601</u>	<u>741,294</u>
Long-term liabilities		
Note payable, net of current portion	--	150,966
Total liabilities	<u>420,601</u>	<u>892,260</u>
Net assets		
Invested in capital assets, net of related debt	182,781	234,306
Unrestricted	527,211	401,093
Total net assets	<u>709,992</u>	<u>635,399</u>
	<u>\$ 1,130,593</u>	<u>\$ 1,527,659</u>

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

**Esperanza Academy Charter School**  
**Statement of Activities**  
**Year Ended June 30, 2012**  
**(With Comparative Totals at June 30, 2011)**

Functions	Expenses	Program Revenues		2012	2011
		Charges for Service	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets	Net (Expense) Revenue and Changes in Net Assets
				Total Governmental Activities	Total Governmental Activities
Governmental activities					
Instruction	\$ 4,530,209	\$ --	\$ --	\$ (4,530,209)	\$ (4,568,032)
Instruction student support	994,557	--	--	(994,557)	(969,515)
Administrative & financial support services	1,266,682	--	--	(1,266,682)	(1,253,777)
Operation & maintenance of plant services	2,148,776	--	--	(2,148,776)	(2,069,001)
Pupil transportation	22,091	--	--	(22,091)	(26,188)
Food services	323,112	102,887	--	(220,225)	(201,281)
Student activities	317,376	49,176	--	(268,200)	(255,828)
Scholarships and awards	10,543	--	--	(10,543)	(9,604)
Depreciation	149,296	--	--	(149,296)	(136,707)
	<u>9,762,642</u>	<u>152,063</u>	<u>--</u>	<u>(9,610,579)</u>	<u>(9,489,933)</u>
<b>General Revenues</b>					
Grants, subsidies & contributions not restricted				9,684,772	9,542,924
Investment earnings				400	319
				<u>9,685,172</u>	<u>9,543,243</u>
Change in net assets				74,593	53,310
Net assets - beginning of year				<u>635,399</u>	<u>582,089</u>
Net assets - end of year				<u>\$ 709,992</u>	<u>\$ 635,399</u>

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

**Esperanza Academy Charter School  
Balance Sheet – Governmental Funds  
Year Ended June 30, 2012  
(With Comparative Totals at June 30, 2011)**

Functions	General Fund	Food Services Fund	Student Activities Fund	2012 Total Governmental Activities	2011 Total Governmental Activities
<b>Assets</b>					
Cash and cash equivalents	\$ 190,924	\$ --	\$ --	\$ 190,924	\$ 20,224
State subsidies receivable	254,124	--	--	254,124	425,480
Federal subsidies receivable	291,179	--	--	291,179	533,298
Other receivables	199,762	--	--	199,762	241,627
Prepays	11,823	--	--	11,823	2,746
	<u>\$ 947,812</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 947,812</u>	<u>\$ 1,223,375</u>
<b>Liabilities</b>					
Accounts payable	\$ 48,873	\$ --	\$ --	\$ 48,873	\$ 111,456
Accrued salaries and benefits	371,728	--	--	371,728	310,686
Due to related parties	--	--	--	--	201,811
Total liabilities	<u>420,601</u>	<u>--</u>	<u>--</u>	<u>420,601</u>	<u>623,953</u>
<b>Fund Balances</b>					
Unrestricted fund balances	<u>527,211</u>	<u>--</u>	<u>--</u>	<u>527,211</u>	<u>599,422</u>
	<u>\$ 947,812</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 947,812</u>	<u>\$ 1,223,375</u>

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

**Esperanza Academy Charter School  
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets  
June 30, 2012**

---

**Total Fund Balances for Governmental Funds** \$ 527,211

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

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

Furniture and equipment	\$ 746,261	
Accumulated depreciation	<u>(563,480)</u>	
		<u>182,781</u>

Total net assets of governmental activities \$ 709,992

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

**Esperanza Academy Charter School**  
**Statement of Revenues, Expenditures and Changes in Fund Balances- Governmental Funds**  
**Year Ended June 30, 2012**  
**(With Comparative Totals at June 30, 2011)**

Functions	General Fund	Food Services Fund	Student Activities Fund	2012 Total Governmental Activities	2011 Total Governmental Activities
<b>Revenues</b>					
Local educational agency assistance	\$ 7,900,308	\$ --	\$ --	\$ 7,900,308	\$ 7,276,493
State sources	259,495	--	--	259,495	552,153
Federal sources	1,507,655	--	--	1,507,655	1,568,525
Other sources	169,777	--	--	169,777	283,175
	<u>9,837,235</u>	<u>--</u>	<u>--</u>	<u>9,837,235</u>	<u>9,680,346</u>
<b>Expenditures</b>					
Instruction	4,530,209	--	--	4,530,209	4,568,032
Support services	2,934,361	--	--	2,934,361	3,158,135
Non-instructional services	2,148,776	--	--	2,148,776	1,764,162
Debt service- lease	69,978	--	--	69,978	93,189
Debt service- note	198,329	--	--	198,329	44,621
Capital outlay	27,793	--	--	27,793	145,635
	<u>9,909,446</u>	<u>--</u>	<u>--</u>	<u>9,909,446</u>	<u>9,773,774</u>
Excess (deficiency) of revenues over expenditures	(72,211)	--	--	(72,211)	(93,428)
Other financing sources (uses)					
Note payable	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(72,211)	--	--	(72,211)	(93,428)
Fund balances - beginning of year	<u>599,422</u>	<u>--</u>	<u>--</u>	<u>599,422</u>	<u>692,850</u>
Fund balances - end of year	<u>\$ 527,211</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 527,211</u>	<u>\$ 599,422</u>

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

**Esperanza Academy 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, 2012**

---

**Net Change in Fund Balances - Total Governmental Funds** \$ (72,211)

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

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

Capital outlays	27,793
Obligations under capital leases	69,978
Note payable	198,329
Depreciation expense	<u>(149,296)</u>

**Change in Net Assets of Governmental Activities** \$ 74,593

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

**Esperanza Academy Charter School**  
**Notes to Financial Statements**  
**June 30, 2012 and 2011**

---

**1. Organization and Purpose of Corporation**

The Esperanza Academy Charter School is a charter school located in Philadelphia, Pennsylvania. The School was established and operates under the provisions enacted by the General Assembly of the Commonwealth of Pennsylvania in 1997 and is operating under a charter school contract ending on August 31, 2014. Esperanza Academy is a charter school which 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 GASB Statement 14.

**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 ("GAAP") 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 for state and local governments that have implemented GASB Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments", issued in June 1999.

**Comparative Financial Information**

The financial statements include certain prior year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the School's financial statements for the year ended June 30, 2011, from which the summarized information was derived.

**Government-wide and Fund Financial Statements**

The government-wide financial statements (the statement of net assets 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, food services, and student activities funds.

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

- Government-wide Financial Statements-The statement of net assets 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 provider have been met.

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

**Esperanza Academy Charter School**  
**Notes to Financial Statements**  
**June 30, 2012 and 2011**

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- General Fund - The General Fund is the operating fund of the School and accounts for all revenues and expenditures of the School, excluding food services and student activities.
- Food Services Revenue Fund - The Food Services Fund is used to account for food service revenues and expenditures.
- Student Activities Revenue Fund - The Student Activities Special Revenue Fund is used to account for student activity revenues and expenditures.

**Method of Accounting**

The School has adopted the provision of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board *Basic Financial Statements – and Management's Discussion and Analysis - for State and Local Governments*. Statement 34 established standards for external financial reporting for all state and local governmental entities, which includes a statement of net assets (deficit), and a statement of activities and changes in net assets (deficit). It requires the classification of net assets (deficit) into three components - invested in capital assets, net of related debt; restricted; and unrestricted.

These calculations are defined as follows:

- Invested in capital assets, net of related debt - This component of net assets consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are 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 assets component as the unspent proceeds. The School presently has not incurred any related debt.
- Restricted - This component of net assets 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 restricted net assets.
- Unrestricted net assets - This component of net assets consists of net assets that do not meet the definition of "restricted" or "invested" in capital assets, net of related debt.

**Budgets and Budgetary Accounting**

Budgets are adopted on a basis consistent with generally accepted accounting principles. 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 reporting period. The School only has a governmental funds budget. The original and final budgets are required supplementary information.

**Use of Estimates**

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

**Concentration of Credit Risk**

Financial instruments which potentially subject the School to concentrations of credit risk consist of cash and cash equivalents, contributions and grants receivable.

**Esperanza Academy Charter School  
Notes to Financial Statements  
June 30, 2012 and 2011**

**Capital Assets**

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

**Income Tax Status**

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

The School adopted the accounting pronouncement dealing with uncertain tax positions as of July 1, 2010. Upon adoption of this accounting pronouncement, the School had no unrecognized tax benefits. Furthermore, the School had no unrecognized tax benefits at June 30, 2012 and 2011. There were no open tax years prior to 2008. In addition, the School has no income tax related penalties or interest for the periods reported in these financial statements.

**Reclassification**

Certain amounts on the June 30, 2011 financial statements have been reclassified to conform to June 30, 2012 presentation. Such reclassifications had no impact on prior reported change in net assets.

**3. Cash and Cash Equivalents**

**Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The School does have a policy for custodial credit risk. As of the years ended June 30, 2012 and 2011, \$31,310 and \$-0-, respectively, of the School's bank balance was exposed to custodial credit risk as follows:

	2012	2011
Uninsured and uncollateralized	\$ 31,310	\$ --
Plus: Insured amount	250,000	118,586
Less: Outstanding checks	(90,785)	(98,761)
Plus: Deposits in transit	--	--
Carrying amount - bank balances	<u>190,525</u>	<u>19,825</u>
Plus: Petty cash	399	399
Total cash per financial statements	<u>\$ 190,924</u>	<u>\$ 20,224</u>

**4. Capital Assets**

Capital asset activity for the year ended June 30, 2012 was as follows:

	Balance July 01, 2011	Deletions	Additions	Balance June 30, 2012
Furniture and equipment	\$ 718,468	\$ --	\$ 27,793	\$ 746,261
Less: Accumulated depreciation	<u>414,184</u>	--	<u>149,296</u>	<u>563,480</u>
Capital assets, net	<u>\$ 304,284</u>	<u>\$ --</u>	<u>\$ (121,503)</u>	<u>\$ 182,781</u>

**Esperanza Academy Charter School  
Notes to Financial Statements  
June 30, 2012 and 2011**

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Depreciation expense for the years ended June 30, 2012 and 2011 was \$149,296 and \$136,707, respectively.

**5. Line of Credit**

During the year ending June 30, 2012 the School acquired a \$1,000,000 secured line of credit available from a bank to be used to meet the cash flow needs of the School. At June 30, 2012, there was no outstanding balance on this line of credit.

**6. Local Educational Agency Revenue**

Charter schools are funded by the local public school district in which each student resides. The rate per student is determined annually and is based on the budgeted total expenditure per average daily membership of the prior school year for each school district. The majority of the students of the School reside in Philadelphia. For the years ended June 30, 2012 and 2011, the rate for the School District of Philadelphia was \$8,773 and \$8,708, respectively, per year for regular education students plus additional funding for special education students. The annual rate is paid monthly by the School District of Philadelphia and is prorated if a student enters or leaves during the year. Total revenue from local sources was \$7,900,308 and \$7,276,493 for the fiscal years ended June 30, 2012 and 2011, respectively.

**7. Government Grants and Reimbursement Programs**

The School participates in numerous state and federal grant and reimbursement programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs and reimbursement programs for social security taxes, retirement expense, facility lease costs and health services 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, 2012 and 2011 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. Leasing Arrangements**

The School leases the building located at 301 West Hunting Park Avenue in Philadelphia, Pennsylvania under an operating lease expiring July 31, 2020 from 4261 Corporation (a related party, see Note 11). The School also leases an additional 73,901 square feet of storage space located at 4261 North 5<sup>th</sup> Street in Philadelphia, Pennsylvania. The School pays monthly rent of \$94,151 for the building and an additional \$3,079 for the storage space. The total rent expense for the building and storage space was \$1,167,021 and \$1,118,340 for the years ended June 30, 2012 and 2011, respectively. For the years ending June 30, 2011 and thereafter, the total rent is limited to an increase of six percent with the actual amount of the increase equivalent to the increase in the Consumer Price Index for the City of Philadelphia.

Annual rentals for each year subsequent to June 30, 2012 are as follows:

Year Ending June 30	Amount
2013	\$ 1,237,042
2014	1,311,265
2015	1,389,941
2016	1,473,337
2017	1,561,736
	<u>\$ 6,973,321</u>

**Esperanza Academy Charter School**  
**Notes to Financial Statements**  
**June 30, 2012 and 2011**

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**9. Retirement Plan**

The School contributes to the Public School Employees' Retirement System (the "System"), a governmental cost-sharing multiple-employer defined benefit pension plan. The plan provides retirement and disability benefits, legislatively mandated ad hoc cost-of-living adjustments, and healthcare insurance premium assistance to qualifying annuitants. The Public School Employees' Retirement Code (Act No. 96 of October 2, 1975, as amended) (24 Pa.C.S. 8101-8535) assigns the authority to establish and amend benefit provisions to the System. The System issues a comprehensive annual financial report that includes financial statements and required supplementary information for the plan. A copy of the report may be obtained by writing to Diane J. Wert, Office of Financial Management, Public School Employees' Retirement System, P.O. Box 125, Harrisburg, Pennsylvania 17108-0125. This publication is also available on the PSERS website at [www.psers.state.pa.us/publications/cafr/index.htm](http://www.psers.state.pa.us/publications/cafr/index.htm).

Member contributions are as follows:

- Active members who joined the System prior to July 22, 1983, contribute at 5.25 percent (Membership Class T-C) or at 6.5 percent (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 percent (Membership Class T-C) or at 7.5 percent (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System after June 30, 2001, contribute at 7.5 percent (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.

Employer contributions are based upon an actuarial valuation. For the fiscal years ended June 30, 2012 and 2011, the rate of employer's contribution was 8.65 and 5.64 percent, respectively, of covered payroll.

Payroll expense for employees covered by the System for the years ended June 30, 2012 and 2011 was approximately \$4.4 million and \$4.7 million, respectively.

In accordance with Act 29 of 1994, the Commonwealth of Pennsylvania will pay school entities for contributions made to the System based on the formula in Act 29 of 1994, but not less than one-half of the school entities' contributions. The School's contributions due to the Plan for the years ending June 30, 2012 and 2011 totaled \$110,910 and \$63,409, respectively.

**10. 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 has been no significant reduction in insurance coverage from the previous year in any of the School's policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past three years.

**11. Capital Leases**

The School entered into four capital leases for equipment during the year ended June 30, 2007. The capital lease obligations have been recorded in the accompanying financial statements at minimum lease payments. The capital leases require monthly payments of \$9,535 including effective interest of 17.69 percent per annum for a term of sixty months.

As of June 30, 2012, the lease obligation aforementioned above was fully paid off.

**Esperanza Academy Charter School**  
**Notes to Financial Statements**  
**June 30, 2012 and 2011**

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**12. Notes Payable**

In April 2010, the School obtained a line-of-credit which was converted into a five year term loan for \$250,000. The loan bears interest of 5.95 percent and is secured by the School's personal property and other assets.

On May 14, 2012, a payment of \$159,641 was made to pay off the remaining balance of the note payable.

**13. Related Party**

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

The School made payments to Nueva Esperanza, Inc. ("NEI") in reimbursement for maintenance, development, IT support and other administrative expenses paid by NEI in the amount of \$465,000 for each of the years ending June 30, 2012 and 2011.

As described in Note 7, the School leases the building located at 301 West Hunting Park Avenue and an additional 73,901 square feet of storage space located at 4261 North 5<sup>th</sup> Street in Philadelphia, Pennsylvania from 4261 Corporation. In connection with the operation of its Charter School, the School made lease payments to 4261 Corporation in the amount of \$1,167,383 and \$1,118,340 for the years ended June 30, 2012 and 2011, respectively. At June 30, 2012 and 2011, the School owed 4261 Corporation \$-0- and \$194,608, respectively.

**14. 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.

**15. Subsequent Events**

The School has evaluated subsequent events occurring after the statement of net assets date through the date of October 19, 2012 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 the financial statements.

**Esperanza Academy Charter School  
Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2012**

Federal Grantor/ Pass-Through Grantor Program Title	Source Code	Federal CFDA Number	Pass- Through Grantor's Number	Grant Period Beginning/ Ending Date	Program or Award	Total Received for the Year	Accrued or (Deferred) Revenue at 7/1/11	Receipts or Revenue Recognized	Federal Expenditures	Accrued or (Deferred) at 6/30/12
<b>U.S. Department of Education</b>										
Pass-Through Pennsylvania										
Department of Education										
Title I - Improving Basic Programs		84.010	013-110896A	07/16/2010-09/30/2011	\$ 553,298	\$ 301,188	\$ 301,188	\$ -	\$ -	\$ -
Title I - Improving Basic Programs		84.010	013-120896A	07/01/2011-09/30/2012	533,447	545,536	-	545,536	533,447	(12,089)
Title I - School Improvement		84.010	042-11896	03/14/2011-09/30/2012	56,180	29,390	29,390	-	-	-
Title I - School Improvement		84.010	042-12896	04/30/2012-09/30/2013	48,436	-	-	-	48,436	48,436
Medical Assistant		84.010	44-007670	07/01/2010-06/30/2011	31,704	30,692	30,692	-	-	-
Medical Assistant		84.010	44-007670	07/01/2011-06/30/2012	40,932	9,524	-	9,524	40,932	31,408
Title IID Education Technology		84.318	RA-055-11-096	09/30/2011-09/30/2012	40,000	40,000	-	40,000	40,000	-
Title II - Improving Teacher Quality		84.367	020-110896A	07/16/2010-09/30/2011	29,998	11,573	11,573	-	-	-
Title II - Improving Teacher Quality		84.367	020-120896A	07/01/2011-09/30/2012	19,360	19,451	-	19,451	19,360	(91)
Title III - Language Instruction (LEP)		84.365	010-110896	07/16/2010-09/30/2011	23,821	17,993	17,993	-	-	-
Title III - Language Instruction (LEP)		84.365	010-120896	07/01/2011-09/30/2012	38,508	29,999	-	29,999	38,508	8,509
Title IV - 21st Century		84.287	4100051289	07/01/2010-06/30/2011	108,842	188,600	188,510	90	90	-
Title IV - 21st Century		84.287	4100051289	07/01/2011-09/30/2012	172,263	126,366	-	126,366	172,263	45,897
ARRA - IDEA Part B		84.389	127-100896A	05/15/2009-09/30/2010	-	-	(93,203)	93,203	-	-
IDEA Part A		84.389	127-100896	05/15/2009-09/30/2010	-	30,771	30,771	-	-	-
IDEA Part A		84.389	127-110896	07/01/2011-06/30/2012	142,057	-	-	-	142,057	142,057
Total U.S. Department of Education						1,381,083	516,914	864,169	1,035,093	264,127
<b>U.S. Department of Justice</b>										
Pass-Through Nueva Esperanza Inc.										
Mentoring Program		16.726	N/A	1/1/2011-12/31/2011	91,000	46,909	7,818	46,909	46,909	-
Mentoring Program		16.726	N/A	1/1/2012-12/31/2012	96,000	40,000	-	40,000	48,000	8,000
Total U.S. Department of Justice						86,909	7,818	86,909	94,909	8,000
<b>U.S. Department of Agriculture</b>										
Pass-Through Pennsylvania										
Department of Education										
National School Lunch Program		10.555	362	07/01/2010-06/30/2011	190,537	8,566	8,566	-	-	-
National School Lunch Program		10.555	362	07/01/2011-06/30/2012	215,183	215,183	-	215,183	215,183	-
School Breakfast Program		10.553	367	07/01/2011-06/30/2012	39,765	32,893	-	32,893	39,765	6,872
FNS Equipment Grant		10.579	126-51-344-0	07/01/2011-06/30/2012	12,895	12,895	-	12,895	12,895	-
Total U.S. Department of Agriculture						269,537	8,566	260,971	267,843	6,872
Total Federal awards						\$ 1,737,529	\$ 533,298	\$ 1,212,049	\$ 1,397,845	\$ 278,999

D - Direct Funding  
I - Indirect Funding

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

**Esperanza Academy Charter School**  
**Notes to Schedule of Expenditures of Federal Awards**  
**June 30, 2012**

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**1. General Information**

The accompanying schedule of expenditures of Federal awards presents the activities in all of the Federal financial assistance programs of Esperanza Academy Charter School. Financial awards received directly from federal agencies, as well as financial assistance passed through other governmental agencies or 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 OMB Circular A-133, *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 balances - governmental funds.



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**Independent Auditors' 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**

To the Board of Trustees,  
Esperanza Academy Charter School:

We have audited the financial statements of the governmental activities and each major fund of Esperanza Academy Charter School (the "School"), as of and for the year ended June 30, 2012, which collectively comprises the School's basic financial statements and have issued our report thereon dated October 19, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

The management of the Esperanza Academy Charter School is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Esperanza Academy Charter School's internal control over financial reporting as a basis for designing our auditing procedures 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 Academy Charter School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Esperanza Academy Charter School's internal control over financial reporting.

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 misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.



**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Esperanza Academy Charter School's financial statements are free of 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 determination of financial statement amounts. 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*.

This report is intended solely for the information and use of management and the board of trustees of Esperanza Academy Charter School, government awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*WithumSmith+Brown, PC*

October 19, 2012



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**Report on Compliance with Requirements That Could Have a Direct  
and Material Effect on Each Major Program and on Internal Control  
Over Compliance in Accordance with OMB Circular A-133**

The Board of Trustees,  
Esperanza Academy Charter School:

**Compliance**

We have audited the compliance of Esperanza Academy Charter School with the types of compliance requirements described in the *U.S. Office of Management and Budget* ("OMB") *Circular A-133 Compliance Supplement* that are applicable to each of its major Federal programs for the year ended June 30, 2012. Esperanza Academy Charter School's major Federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major Federal programs is the responsibility of Esperanza Academy Charter School's management. Our responsibility is to express an opinion on Esperanza Academy Charter School's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and *OMB Circular A-133*. Those standards and *OMB Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about Esperanza Academy Charter School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Esperanza Academy Charter School's compliance with those requirements.

In our opinion Esperanza Academy Charter School complied, in all material respects, with the 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, 2012.



**Internal Control Over Compliance**

The management of Esperanza Academy Charter School is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to Federal programs. In planning and performing our audit, we considered Esperanza Academy Charter School's internal control over compliance with requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Esperanza Academy Charter School's internal control over compliance.

A deficiency in internal control over compliance 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 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.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we considered to be a material weakness, as defined above.

This report is intended solely for the information and use of management and the board of trustees of Esperanza Academy Charter School, Federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Withum Smith + Brown, PC*

October 19, 2012

**Esperanza Academy Charter School  
 Schedule of Findings and Questioned Costs  
 Year Ended June 30, 2012**

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**Section 1 – Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued:	Unqualified
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 auditors' report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	No

The following Federal programs were designated as major programs:

CFDA 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:	\$300,000
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**

There were no prior year audit findings.



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

### **PART I SUMMARY OF FINDINGS**

#### **A. Review Process**

Prior to the Bureau of Special Education (BSE) monitoring the week of May 14, 2009, the Nueva Esperanza Academy 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. These techniques 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, interviews of parents, students, and general and special education teachers, and student file reviews).

#### **B. General Findings**

In reaching compliance determinations, the 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 requirements and also contains descriptive information (such as interview results) intended to provide feedback to assist in program planning.

#### **C. Overall Findings**

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

The chairperson 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 charter school file reviews.

<b>FSA</b>	<b>In Compliance</b>	<b>Out of Compliance</b>
Assistive Technology and Services; Hearing Aids	2	0
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)	1	0
Exclusions: Suspensions and Expulsions (Procedural Requirements)	1	0
Independent Education Evaluation	1	0
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	0	1
Surrogate Parents (Students Requiring)	1	0
Personnel Training	0	1
Intensive Interagency Approach	1	0
Summary of Academic Achievement and Functional Performance/Procedural Safeguard Requirements for Graduation	1	0
Disproportionate Representation that is the Result of Inappropriate Identification	1	0

<b>IMPROVEMENT PLAN REQUIRED</b>	<b>Yes</b>	<b>No</b>
Effective use of Dispute Resolution	0	1
Graduation Rates (SPP)	0	1
Dropout Rates (SPP)	0	1
Suspensions (Rates)	0	1
Least Restrictive Environment (LRE) (SPP)	0	1
Participation in PSSA and PASA (SPP)	0	1
Participation in Charter-Wide Assessment	0	1
Public School Enrollment	0	1
Disproportionate Representation due to Identification, Educational Environment, Suspension or Expulsion	0	1

**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 Nueva Esperanza Academy CS is as follows:

<b>Sections of the FILE REVIEW</b>	<b>In Compliance</b>	<b>Out of Compliance</b>	<b>NA</b>
Essential Student Documents Are Present and Were Prepared Within Timelines	71	16	73
Evaluation/Reevaluation: Process and Content	145	33	602
Individualized Education Program: Process and Content	418	89	263
Procedural Safeguards: Process and Content	105	10	5
<b>TOTALS</b>	<b>739</b>	<b>148</b>	<b>943</b>

### 3. TEACHER AND PARENT INTERVIEWS

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

	<b># Yes Responses</b>	<b># No Responses</b>	<b># of Other Responses</b>
Program Implementation: General Ed Teacher Interviews	207	15	28
Program Implementation: Special Ed Teacher Interviews	260	0	50
Program Implementation: Parent Interviews	145	9	60
<b>TOTALS</b>	<b>612</b>	<b>24</b>	<b>138</b>

### 4. STUDENT INTERVIEWS

Results of the student interviews are reflected on the Charter School Corrective Action Verification/Compliance and Improvement Planning document.

### 5. CLASSROOM OBSERVATIONS

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

	<b># Yes Responses</b>	<b># No Responses</b>	<b># of Other Responses</b>
Classroom Observations	36	5	22

## 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.

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 Single Point of Contact (SPOC) will select students at random and not focus solely on those students in the original sample, although specific circumstances may warrant follow up of students in the original sample. Consequently, the charter school should approach corrective action on a systemic basis. If there has been a finding of noncompliance regarding the appropriateness or implementation of an individual student's program, the individual students are identified by student number 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, individual corrective action.

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

**Preliminary Statement of Revenues, Expenditures & Fund Balances**  
**Include ALL Funds**  
**as of June 30, 2013**

Name of School Esperanza Academy Charter School

Address of School 301 W. Hunting Park Ave., Philadelphia, PA 19140

CEO Signature 

**REVENUES**

<b>6000</b>		<b>REVENUE FROM LOCAL SOURCES</b>	
<b>6500</b>		<b>EARNINGS ON INVESTMENTS</b>	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	731.11
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
<b>6600</b>		<b>FOOD SERVICE REVENUE</b>	
	6610	Daily Sales - Reimbursable Programs	14,425.90
	6620	Daily Sales - Non-Reimbursable Programs	92,047.97
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
<b>6700</b>		<b>REVENUES FROM STUDENT ACTIVITIES</b>	
	6710	Admissions	78.00
	6720	Bookstore Sales	16,705.36
	6730	Student Organization Membership Dues and Fees	546.60
	6740	Fees	27,964.00
	6750	Student Activity - Special Events	15,080.60
	6790	Other Student Activity Income	
<b>6800</b>		<b>REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH</b>	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	145,400.00
	6830	Revenues from Intermediary Sources - Federal Funds	202,344.00
	6890	Other Revenues from Intermediary Sources	

<b>6900</b>		<b>OTHER REVENUE FROM LOCAL SOURCES</b>	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	595,286.61
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	23,514.50
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	7,771,337.03
	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	9,354.60
	6999	Other Revenues Not Specified Above	
<b>7000</b>		<b>REVENUE FROM STATE SOURCES</b>	
7100		<b>BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES</b>	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		<b>REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS</b>	
	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	118,061.00
	7330	Health Services (Medical, Dental, Nurse, Act 25)	13,930.00
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	
7400		VOCATIONAL TRAINING OF THE UNEMPLOYED	
7500		STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	
	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	12,613.44
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	386,878.23
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	
	7990	Other Technology Grants	
<b>8000</b>		<b>REVENUE FROM FEDERAL SOURCES</b>	
8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	

	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	1,166,514.85
	8520	Vocational Education	
	8530	Child Nutrition Program	282,038.31
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	45,000.00
<b>9000</b>		<b>OTHER FINANCING SOURCES</b>	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	

	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
<b>TOTAL REVENUES</b>			10,939,852.11

**Preliminary Statement of Revenues, Expenditures & Fund Balances**  
**Include ALL Funds**  
**as of June 30, 2013**

Name of School Esperanza Academy Charter School

Address of School 301 W. Hunting Park Ave., Philadelphia, PA 19140

CEO Signature 

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

**EXPENDITURES**

<b>1000</b>	<b>INSTRUCTION</b>	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	4,464,811.59
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	719,035.78
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	
1600	ADULT EDUCATION PROGRAMS	
1700	HIGHER EDUCATION PROGRAMS	
1800	PRE-KINDERGARTEN	
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	535,913.19
	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	160,105.38
	2210 Supervision of Educational Media Services	

	2220	Technology Support Services	
	2230	Educational Television Services	
	2240	Computer-Assisted Instruction Support Services	
	2250	School Library Services	4,217.77
	2260	Instruction and Curriculum Development Services	19,913.16
	2270	Instructional Staff Professional Development Services	64,103.38
	2280	Nonpublic Support Services	
2300		SUPPORT SERVICES - ADMINISTRATION	743,557.76
	2310	Board Services	5,873.06
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	88,545.20
	2360	Office of the Superintendent (Executive Director) Services	12,014.02
	2370	Community Relations Services	
	2380	Office of the Principal Services	104,753.87
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	75,420.90
2500		SUPPORT SERVICES - BUSINESS	402,205.78
	2510	Fiscal Services	19,352.91
	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	287,480.37
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	1,493,575.56
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	124,088.40
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	326,735.57
	2690	Other Operation and Maintenance of Plant Services	33,581.92
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	14,906.00
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	

	2790	Other Student Transportation Services	38,660.94
2800		<b>SUPPORT SERVICES - CENTRAL</b>	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	32,142.93
	2840	Data Processing Services	111,300.94
	2850	State and Federal Agency Liaison Services	147,765.36
	2860	Management Services	
	2890	Other Support Services Central	
2900		<b>OTHER SUPPORT SERVICES - CENTRAL</b>	
	2990	Pass-Thru Funds	
<b>3000</b>		<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100		<b>FOOD SERVICES</b>	390,361.60
3200		<b>STUDENT ACTIVITIES</b>	196,663.09
	3210	School Sponsored Student Activities	44,533.01
	3250	School Sponsored Athletics	117,910.95
3300		<b>COMMUNITY SERVICES</b>	
	3310	Community Recreation	
	3320	Civic Services	1,093.20
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		<b>SCHOLARSHIPS AND AWARDS</b>	8,755.71
<b>4000</b>		<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES</b>	
4100		<b>SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL</b>	
4200		<b>EXISTING SITE IMPROVEMENT SERVICES</b>	
4300		<b>ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL</b>	
4400		<b>ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS</b>	



Complete the following information for all professional staff members.

Staff No.	Name of employee (List all names in alphabetical order)	Social Security # / Certificate #	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
1	ABEL, LINSEY		INSTRUCTIONAL	9 THRU 12	MATH	FT	100%	0%
2	ARROYO, MIRIAM		INSTRUCTIONAL	9 THRU 12	MATH	FT	100%	0%
3	AUSENSI, VIRGINIA		INSTRUCTIONAL	9 THRU 12	SCIENCE	FT	100%	0%
4	BAILEY, BARBARA		INSTRUCTIONAL	9 THRU 12	MATH	FT	100%	0%
5	BANKS, DEBRA		INSTRUCTIONAL	9 THRU 12	MATH	FT	100%	0%
6	BANKS-CHRISTENSEN, ZAFKA		INSTRUCTIONAL	9 THRU 12	ART	FT	100%	0%
7	BICE, BRENT		INSTRUCTIONAL	9 THRU 12	ENGLISH	FT	100%	0%
8	BOYER, REGINE		INSTRUCTIONAL	9 THRU 12	ENGLISH	FT	100%	0%
9	BURROWS, MEREDITH		INSTRUCTIONAL	9 THRU 12	SPANISH	FT	100%	0%
10	CASEY, STEPHEN		INSTRUCTIONAL	9 THRU 12	MATH	FT	100%	0%
11	CHIMINO, ANGELA		INSTRUCTIONAL	9 THRU 12	MATH	FT	100%	0%
12	COLON, DR. ALICE		EDUCATION SPECIALIST	9 THRU 12	SECONDARY SCHOOL COUNSELOR	FT	100%	0%
13	CONKLIN, KAYLA		INSTRUCTIONAL	9 THRU 12	ENGLISH	FT	100%	0%
14	CONSIGLIO, DAN		INSTRUCTIONAL	9 THRU 12	ENGLISH	FT	100%	0%
15	COTE, DANIEL		INSTRUCTIONAL	9 THRU 12	SPED	FT	100%	0%
16	CROLL, JOSHUA		INSTRUCTIONAL	9 THRU 12	ENGLISH	FT	100%	0%
17	DEBEARY, ISABEL		INSTRUCTIONAL	9 THRU 12	SPANISH	FT	100%	0%
18	DEJESUS, MELANIE		INSTRUCTIONAL	9 THRU 12	MUSIC	FT	100%	0%
19	DISALVO, REBECCA		EDUCATION SPECIALIST	9 THRU 12	SECONDARY SCHOOL COUNSELOR	FT	100%	0%

20	DUNLAP, AMY		INSTRUCTIONAL	9 THRU 12	ENGLISH	FT	100%	0%
21	EADS, KATHLEEN		INSTRUCTIONAL	9 THRU 12	SCIENCE	FT	100%	0%
22	ERICKSON, JOCELYN		INSTRUCTIONAL	9 THRU 12	SCIENCE	FT	100%	0%
23	EVANS, ALICIA		INSTRUCTIONAL	9 THRU 12	ENGLISH	FT	100%	0%
24	FERNANDEZ, LEONOR		INSTRUCTIONAL	6TH GRADE	MIDDLE SCHOOL	FT	100%	0%
25	FLORES-RIVERA, CELIA		INSTRUCTIONAL	9 THRU 12	SOCIAL STUDIES	FT	100%	0%
26	GIRALDO, YOHANA		INSTRUCTIONAL	9 THRU 12	SPANISH	FT	100%	0%
27	GROW, JUSTIN		INSTRUCTIONAL	9 THRU 12	ENGLISH	FT	100%	0%
28	HAINES, LYNN		INSTRUCTIONAL	9 THRU 12	SPED	FT	100%	0%
29	JONES, KRISTIN		INSTRUCTIONAL	9 THRU 12	ENGLISH	PT	100%	0%
30	JORDAN, NICOLE		INSTRUCTIONAL	9 THRU 12	SPED	FT	100%	0%
31	KLEIN, JOHN		INSTRUCTIONAL	9 THRU 12	SPED	FT	100%	0%
32	KOOKER, NICOLE		INSTRUCTIONAL	9 THRU 12	MATH	FT	100%	0%
33	KROUT, KRISTEN		INSTRUCTIONAL	9 THRU 12	SOCIAL STUDIES	FT	100%	0%
34	LAMBERT-KNOWLES, PANSY		INSTRUCTIONAL	9 THRU 12	COMPUTER	FT	100%	0%
35	LUCAS, SORAYA		EDUCATION SPECIALIST	9 THRU 12	SECONDARY SCHOOL COUNSELOR	FT	100%	0%
36	MALARA, EMILY		INSTRUCTIONAL	9 THRU 12	ENGLISH	FT	100%	0%
37	MELENDEZ, RENE		INSTRUCTIONAL	9 THRU 12	FILM	PT	100%	0%
38	MITSON-SALAZAR, ALEGRIA		INSTRUCTIONAL	9 THRU 12	MATH	FT	100%	0%
39	MORRELL, SARAH		INSTRUCTIONAL	7TH GRADE	MIDDLE SCHOOL	FT	100%	0%
40	NAGY, KATHRYN		EDUCATION SPECIALIST	9 THRU 12	SECONDARY SCHOOL COUNSELOR	FT	100%	0%
41	NEWMAN, JOSHUA		EDUCATION SPECIALIST	9 THRU 12	LIBRARIAN	FT	100%	0%
42	NICHOLAS, JUSTIN		INSTRUCTIONAL	9 THRU 12	SCIENCE	FT	100%	0%
43	NOECKER, JEAN		INSTRUCTIONAL	9 THRU 12	SCIENCE	FT	100%	0%

44	PASCUAS, SANDRA		INSTRUCTIONAL	9 THRU 12	SPANISH	FT	100%	0%
45	PIERRE-BARIL, MARGUERITE		INSTRUCTIONAL	9 THRU 12	SPED COORDINATOR/TEACH	FT	100%	100%
46	PIZZIMENTI, ANNA		INSTRUCTIONAL	9 THRU 12	ENGLISH	FT	100%	0%
47	PRESLEY, MOLLY		INSTRUCTIONAL	9 THRU 12	SCIENCE	FT	100%	0%
48	RAMOS, TANIA		INSTRUCTIONAL	9 THRU 12	DANCE	FT	100%	0%
49	RICOBALDI, SUSANNE		INSTRUCTIONAL	9 THRU 12	ENGLISH	FT	100%	0%
50	RIVERA, NOELIA		INSTRUCTIONAL	6 THRU 8	SOCIAL STUDIES	FT	100%	0%
51	ROMANO, ALESSANDRA		INSTRUCTIONAL	9 THRU 12	SCIENCE	FT	100%	0%
52	ROSARIO, OLGA		INSTRUCTIONAL	9 THRU 12	BUSINESS COMPUTER TECH	FT	100%	100%
53	ROSSI, CATHERINE		INSTRUCTIONAL	9 THRU 12	SOCIAL STUDIES	FT	100%	0%
54	SCHOPF, ROBERT		INSTRUCTIONAL	9 THRU 12	MATH	FT	100%	0%
55	SERGOVIC, KAREN		INSTRUCTIONAL	9 THRU 12	ENGLISH	PT	100%	0%
56	SHERMAN, MICHAEL		INSTRUCTIONAL	9 THRU 12	MATH	FT	100%	0%
57	SMITH, ANGELA		INSTRUCTIONAL	9 THRU 12	ENGLISH	FT	100%	0%
58	SMITH, SHAWN		INSTRUCTIONAL	9 THRU 12	PHYSICAL EDUCATION	FT	100%	0%
59	SNYDER, JULIA		INSTRUCTIONAL	9 THRU 12	SOCIAL STUDIES	FT	100%	0%
60	SPURLARK, ALICIA		EDUCATION SPECIALIST	9 THRU 12	SECONDARY SCHOOL COUNSELOR	FT	100%	0%
61	STRINGFIELD, NATHANIEL		INSTRUCTIONAL	9 THRU 12	ENGLISH	FT	100%	0%
62	UFBERG, JULIE		INSTRUCTIONAL	9 THRU 12	SOCIAL STUDIES/SPANISH	FT	100%	0%
63	WALINSKY, LORI		ADMINISTRATIVE	9 THRU 12	DIRECTOR OF CURRICULUM	FT	100%	0%
64	WURTS, NICTE HA		INSTRUCTIONAL	9 THRU 12	SPANISH	FT	100%	0%
65	YOUNG, JONATHAN		INSTRUCTIONAL	9 THRU 12	SOCIAL STUDIES	FT	100%	0%

Total Number of Administrators (do not include CEO) 3

Total Number of Teachers 55 Counselors 5 School Nurses \_\_\_\_\_ Others \_\_\_\_\_

Total Number of Professional Staff 65

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