

Alliance for Progress CS

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

1821-39 Cecil B Moore Avenue
Philadelphia, PA 19121
(215)232-4892

Phase:

Phase 2

CEO Name:

Maria Snipe

CEO E-mail address:

jhightower@afpcs.org

Governance and Staff

Leadership Changes

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

At Alliance, we believe that by working together we can achieve greatness. Therefore, we use the Team Model to lead our school. The school has benefited from stability in its Team Model in 2013-2014, but did restructure the principal positions. Joanna Hightower (nee Bermudez) was promoted from principal of the upper school to the principal of the whole school (K-8) and Tina Lloyd was renamed Principal of School (rather than principal of the lower school). In June, CEO Maria Snipe resigned to seek a position closer to her home Delaware. Joanna Hightower was promoted to Interim CEO/ Principal and will be taking on the CEO/ Principal role in 2014-15. In February, the Board successfully recruited Ms. Stacey Scott, M.Ed. to serve as a member of the Board. As former CEO of Alliance for Progress Charter School (2003-2008), Ms. Scott has an inherent understanding of the school's mission and particular needs. Most recently, Ms. Scott served as the Founding Principal of a public charter school in Washington D.C. and will bring years of experience in administrative and instructional leadership to the Board. Also, election of board officers took place in January 2014. With Mrs. Rivers vacating the President position, the Board unanimously approved Larry Griffin as President of the Board. Additionally, the board filled the office of Vice-President (previously vacant) by electing Ms. Karen Trawick to serve as Vice President. As Trawick was previously the Secretary and Treasurer of the Board, these roles needed to be filled. Rev. Christopher Neilson was elected as Treasurer, and Jamie Bracey was elected to serve as Secretary.

Board of Trustees Meeting Schedule

Location	Date and Time
1821-39 Cecil B Moore Avenue, Philadelphia, PA 19121 Lower School	8/19/2014 6:00 PM
1821-39 Cecil B Moore Avenue, Philadelphia, PA 19121 Lower School	9/23/2014 6:00 PM
1821-39 Cecil B Moore Avenue, Philadelphia, PA 19121 Lower School	10/28/2014 6:00 PM
1821-39 Cecil B Moore Avenue, Philadelphia, PA 19121 Lower School	11/18/2014 6:00 PM
1821-39 Cecil B Moore Avenue, Philadelphia, PA 19121 Lower School	12/16/2014 6:00 PM
1821-39 Cecil B Moore Avenue, Philadelphia, PA 19121 Lower School	1/27/2015 6:00 PM
1821-39 Cecil B Moore Avenue, Philadelphia, PA 19121 Lower School	2/24/2015 6:00 PM
1821-39 Cecil B Moore Avenue, Philadelphia, PA 19121 Lower School	3/24/2015 6:00 PM
1821-39 Cecil B Moore Avenue, Philadelphia, PA 19121 Lower School	4/28/2015 6:00 PM

1821-39 Cecil B Moore Avenue, Philadelphia, PA 19121 Lower School	5/26/2015 6:00 PM
1821-39 Cecil B Moore Avenue, Philadelphia, PA 19121 Lower School	6/23/2015 6:00 PM

Professional Staff Member Roster

There are no professional staff members.

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

PDF file uploaded.

Quality of Teaching and Other Staff

Position Categories	All Employed per Category	Appropriately Certified	Promoted	Transferred	Terminated	Contracted for Following Year
Chief Academic Officer/Director	0.00	0.00	0.00	0.00	0.00	0.00
Principal	1.00	1.00	0.00	0.00	0.00	1.00
Assistant Principal	0.00	0.00	0.00	0.00	0.00	0.00
Classroom Teacher (including Master Teachers)	17.00	17.00	0.00	0.00	3.00	14.00
Specialty Teacher (including Master Teachers)	2.00	2.00	0.00	0.00	0.00	3.00
Special Education Teacher (including Master Teachers)	4.00	4.00	0.00	0.00	0.00	4.00
Special Education Coordinator	1.00	1.00	0.00	0.00	0.00	1.00
Counselor	1.00	1.00	0.00	0.00	0.00	1.00
Psychologist	0.00	0.00	0.00	0.00	0.00	0.00
School Nurse	1.00	1.00	0.00	0.00	0.00	1.00
Assessment and Curriculum Coordinator	1	1	0	0	0	0
Instructional Director	1	1	0	0	0	0
CEO	1	1	0	0	1	0
Reading Specialist	2	2	0	0	0	2
Math Specialist	1	1	0	0	1	0
Principal of School Climate and Culture	1	1	0	0	0	0
Totals	34.00	34.00	0.00	0.00	5.00	27.00

Further explanation:

We have interpreted the intent of the chart above to be to track staff turnover during 2012-13 and staff retention from 2012-13 to 2013-14. The “Promoted,” “Transferred,” and “Terminated” columns reflect turnover among those staff employed at the start of the 2012-13 school year (as reflected in the “All Employed per Category” column) during the course of the 2012-13 school year. The “Contracted for Following Year” column reflects solely those staff who were employed at the beginning of the 2012-13 school year, who are returning for 2013-14 in the same position category. This chart does not reflect any new hires for 2013-14, and, as such, a reduction between the number of staff in “All Employed per Category” and the number of staff in “Contracted for the Following Year,” does not necessarily indicate a reduction in positions for the upcoming school year.

At the end of the 2013-14 school year, the resignation of the school’s CEO prompted a reorganization of the school’s administrative staff. Last year, this chart allowed us to add additional positions not listed above, but would not allow us to do so this year, so our changes are documented in this narrative.

In 2012-13, the school had two Principals (one of the upper school, one of the lower school), only one of which was certified. In 2013-14, the certified principal was promoted to Principal of the whole school, and the other was named the Principal of School Climate. Upon resignation of the former CEO (for personal reasons), the school’s certified Principal was promoted to Interim CEO/Principal. She will serve as the CEO/Principal in 2014-15. The leadership team will also include three Academic Directors (K-3, 4-5, 6-8). The K-3 Director was previously the Instructional Director (whole school), the 4-5 Director was previously the Assessment and Curriculum Coordinator, and the 6-8 Director will be a new hire in 2014-15. Another new position on the leadership team will be the Director of Operations. Additionally, the former Special Education Coordinator will maintain those responsibilities, but add more as the Director of Student Supports in 2014-15. The Principal of School Climate will be renamed the Climate and OST (out of school time) Director.

Fiscal Matters

Major Fundraising Activities

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

In 2013-14, Alliance for Progress increased funding for student activities through a series of smaller-scale school-wide fundraisers led by students and parents. In fall 2013 fundraisers included Cherrydale sales, Harvest Festival photos, staff vs. student basketball game, a Holiday shop, and Holiday photos. Yearlong activities of this nature included dress down days and pretzel sales.

Once again, the school held the annual Spirit of Alliance fundraiser in spring 2014 which netted over \$10,000. Looking ahead to 2014-15, Alliance intends to employ similar programming—an annual fundraising event, small-scale student and parent sales, and grant writing to continue to augment major initiatives.

Fiscal Solvency Policies

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

AFPCS understands that the internal controls are designed to safeguard assets, help to detect losses from employee dishonesty or error, implement management's internal policies, provide compliance with state and federal laws and regulations, and produce timely and accurate financial information. A fundamental concept in a good system of internal control is the segregation of duties. Although the size of Alliance for Progress Charter School's accounting staff prohibits complete adherence to this concept, implementing the practices detailed in our internal controls policy (attached) protects our assets without impairing efficiency. AFPCS contracts with an external education management company – OmniVest Properties Management, LLC – who ensures that the general ledger structure and account classifications are in accordance with the Pennsylvania Department of Education guidelines. AFPCS also utilizes OmniVest Management, LLC's internal controls and procedures, which include annual and monthly budgeting, cash management, general ledger control, monthly financial reporting, and account reconciliation.

The internal controls policy (attached) outlines the following procedures: General Accounting, Cash Management, Management Reporting, Purchasing, Payroll, School Property, Petty Cash, Credit Cards and Grants Management.

As stated in our renewal application, a main priority of the school this current charter term is to continue to improve our financial position. We believe that this improvement is critical to safeguarding the school's mission and promoting achieving its performance goals. Over the last several years, Alliance has worked diligently with OmniVest to remedy all outstanding mandated expenditures and to ensure that all financial programs were fully compliant. OmniVest also worked closely with the Board to develop a five-year strategic fiscal plan to improve the school's fiscal solvency. As a result, Alliance has boasted a surplus for the past four fiscal years and

consistently grows its fund balance despite a challenging fiscal climate for public education entities.

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)

Files uploaded:

- AFPCS -- Internal Controls Policy.pdf

Accounting System

Changes to the accounting system the charter school uses:

There were not any significant changes to Alliance for Progress CS' accounting system in 2013-14. Since July 2008, Alliance has contracted with OmniVest Properties Management, LLC to provide its back office and fiscal management services.

OmniVest ensures that the general ledger structure and account classifications are in accordance with the Pennsylvania Department of Education guidelines. Alliance also utilizes OmniVest Management, LLC's internal controls and procedures, which include annual and monthly budgeting, cash management, general ledger control, monthly financial reporting, and account reconciliation. The accounting software system used is QuickBooks Premier Accountant Edition 2012. This software is customized with the Pennsylvania State Chart of Accounts for Pennsylvania Public Schools. The school is 100 percent compliant with the Pennsylvania State Chart of Accounts for PA Public Schools. All of the school's financial and budgetary reporting is prepared in accordance with the Generally Accepted Accounting Principles (GAAP) and the applicable standards set by the Government Accounting Standards Board, including GASB 34 and GASB 54. The school follows all relevant laws and regulations that govern charter schools within the Commonwealth of Pennsylvania. Additionally, U.S. Government laws and regulations that relate to grant funding are adopted as the grant funding is received.

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:	J. Miller & Associates, LLC
Date of Last Audit:	12/05/2013
Fiscal Year Last Audited:	2012-2013

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 School's Board of Trustees has engaged J. Miller & Associates, Certified Public to conduct our audit for the fiscal year ended June 30, 2014. The audit report for fiscal year ended June 30, 2014 is expected to be completed in November 2014. The School will provide PDE and the School District of Philadelphia with a copy of this audit report immediately upon its completion. To date, the school has an audit report for each fiscal year through June 30, 2013. The Independent Auditor's Report for fiscal year ending June 30, 2013 is attached to this report. The audit was performed by J. Miller & Associates, Certified Public Accountants and was completed on December 5, 2013. The "Management's Discussion and Analysis" can be found on pages 3-5 of this audit. No significant deficiencies were disclosed relating to the audit of the financial statements reported in the Independent Auditor's Report on Internal Control over Financial Reporting. Additionally, the results of the auditor's tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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: Yes
 Date of Last Federal Programs Consolidated Review: 03/15/2013
 School Year Reviewed: 2012-2013

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

Description	Response
<p>Topic: Title I, Highly Qualified/ Issue: Utilizing the most recent PIMS data, all core content area teachers employed by the LEA are highly qualified.</p>	<p>In 2011-12, as reported in PIMS, AFPCS was 100% HQT. An internal review of 2012-13 staff credentials revealed that one teacher was teaching a remedial math course 1 day out of a 6-day cycle (her first year in this position) to a group of 12-13 7th and 8th graders. At the time of the consolidated review, we believed that, since the teacher only had elementary education and special education certification, these sections would count as NHQT for 2012-13. Since the audit, two things have occurred: (1) The PIMS Help Desk instructed us that the supplementary math course taught by this teacher should not be listed as a core content course. As a result, our 2012-13 PIMS HQT, Course, Instructor and Course Enrollment ACS shows AFPCS as 100% HQT; and (2) Had that course been deemed a core content course, the teacher had successfully met the requirements of her HQT Action Plan and earned an Instructional I Mid-Level Mathematics 7-9 certificate from PDE on 5/1/13. Copies of our 2012-13 PIMS HQT, Course, Instructor and Course Enrollment ACS and verification of this teacher's new certification from TIMS were forwarded to PDE Division of Federal Programs..</p>
<p>Topic: Title I, Highly Qualified/ Issue: All instructional paraprofessionals supported by Title I are highly qualified.</p>	<p>At the time of the consolidated review, 7 out of 8 of AFPCS' paraprofessionals met the HQ requirement. One, paraeducator (a mid-year hire who began at AFPCS on 10/31/13) did not meet the HQ requirements. As a result, the school developed an HQ Action Plan for her that included her taking a proficiency assessment in May 2013. This paraeducator resigned from AFPCS before her assessment date, and she was not replaced for the remainder of 2012-13. As a result, all current paraprofessionals are HQ. As the school finalizes its 2013-14 staffing plan, the administration and human resources staff are in communication with their federal programs coordinator to ensure that any new paraeducators meet the HQ requirements.</p>

Special Education

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

Support Service	Location	Teacher FTE
Jacqueline Cummings: School Counselor	AFPCS	6
Justin Allegra: Special Education Teacher (Grades 5-8)	AFPCS	1
Kristi Tedeschi: Special Education Coordinator	AFPCS	1
Lindsay Gilliard (Special Education Behavior Support)	AFPCS	0
Mary-Dennis Galarza: Special Education Teacher (Grades K-3)	AFPCS	1
Nicole Debliek: Special Education Teacher (Grades 1-5)	AFPCS	1
Stephanie Sbandi: Special Education Teacher (Grades 4-5)	AFPCS	1

Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
Dr. Erin VonZuben:	1 Hours	Outside	22

Psychological Services		Contractor	
Therapy Source: Occupational Therapist	3 Hours	Outside Contractor	10 or fewer
Therapy Source: Speech Therapist	15 Hours	Outside Contractor	24

Special Education Cyclical Monitoring

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

02/25/2014
Not Provided

Special Education Cyclical Monitoring Report

The Special Education Cyclical Monitoring Report, which should include the Bureau's findings

PDF file uploaded.

Facilities

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

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

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

Computers: \$25,580

Furniture & Fixtures: \$8,977

Leasehold Improvements: \$15,074

Equipment: \$3,800

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

\$53,431.00

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:

Alliance for Progress CS has no immediate plans for facility development beyond minor repairs and upkeep.

Memorandums of Understanding

Organization	Purpose
Barefield	Interior/exterior cleaning
Concate Technology	Technology Services
Dr. Erin Von Zuben	Special Education Therapy Services
Elevator Construction/Repaid Co.	Elevator Maintenance
MAACS Health Services, LLC	Health Services and Nursing Supervision
Omega	Security/Camera/Alarm
OmniVest Management, LLC	Business Management
Otis	Elevator Maintenance
Patriot Sprinkler	Sprinkler/Plumbing
Philadelphia Police Department (MOU)	Establishes a relationship of cooperation and mutual support and to maintain a safe school environment.
Rainbow	Landscaping
Schindler	Elevator Maintenance
Therapy Solutions	Special Education Therapy Services

Tracey Mechanical	HVAC
Waste Management	Dumpster Services (trash and recycling)
Western Pest	Pest Control

Charter School Annual Report Affirmations

Charter Annual Report Affirmation

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

The Chief Executive Officer and the Board of Trustee President of the charter school must sign this verification.

Affirmed by Larry Griffin on 7/28/2014

President, Board of Trustees

Affirmed by Joanna Hightower on 7/23/2014

Chief Executive Officer

Charter School Law Affirmation

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

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

The charter school assures that it will comply with the requirements of the Charter School Law and any provision of law from which the charter school has not been exempted, including Federal laws and regulations governing children with disabilities. The charter school also assures that it will comply with the policies, regulations and procedures of the Pennsylvania Department of Education (Department). Additional information about charter schools is available on the Pennsylvania Department's website at: <http://www.education.state.pa.us>.

The Chief Executive Officer and Board of Trustees President of the charter school must sign this assurance.

Affirmed by Larry Griffin on 7/28/2014

President, Board of Trustees

Affirmed by Joanna Hightower on 7/23/2014

Chief Executive Officer

Ethics Act Affirmation

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

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

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

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

The Chief Executive Officer and Board of Trustees President of the charter school must sign this assurance.

Affirmed by Larry Griffin on 7/28/2014

President, Board of Trustees

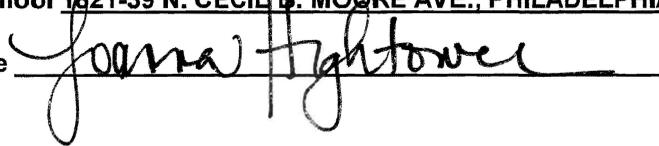
Affirmed by Joanna Hightower on 7/23/2014

Chief Executive Officer

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2014

Name of School **ALLIANCE FOR PROGRESS CHARTER SCHOOL**

Address of School **1821-39 N. CECIL B. MOORE AVE., PHILADELPHIA, PA 19121**

CEO Signature 

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	124
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
6600		FOOD SERVICE REVENUE	42192
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
6700		REVENUES FROM STUDENT ACTIVITIES	82018
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	
6800		REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	

6900		OTHER REVENUE FROM LOCAL SOURCES	
	6910	Rentals	
	6920	Contributions & Donations from Private Sources / Capital Contributions	1233
	6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
	6940	Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	4250941
	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	11763
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	

	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	38000
	7330	Health Services (Medical, Dental, Nurse, Act 25)	7538
	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	
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	264738
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	
	7990	Other Technology Grants	
8000		REVENUE FROM FEDERAL SOURCES	
8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	

	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	270165
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	60889
	8520	Vocational Education	
	8530	Child Nutrition Program	1525
	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	
9000		OTHER FINANCING SOURCES	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	

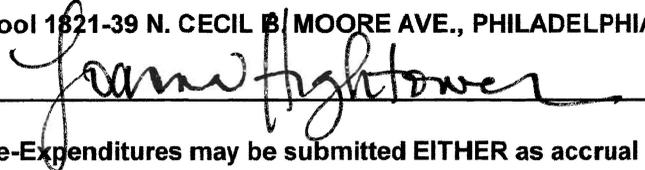
	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	
	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
TOTAL REVENUES			5031126

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2014

Name of School **ALLIANCE FOR PROGRESS CHARTER SCHOOL**

Address of School **1821-39 N. CECIL B. MOORE AVE., PHILADELPHIA, PA 19121**

CEO Signature



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

EXPENDITURES

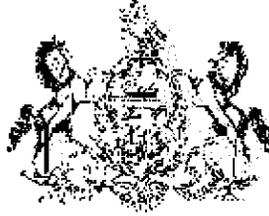
1000		INSTRUCTION	
1100		REGULAR PROGRAMS - ELEMENTARY / SECONDARY	2563896
1200		SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	446752
1300		VOCATIONAL EDUCATION	
1400		OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	
1600		ADULT EDUCATION PROGRAMS	
1700		HIGHER EDUCATION PROGRAMS	
1800		PRE-KINDERGARTEN	
2000		SUPPORT SERVICES	
2100		SUPPORT SERVICES - PUPIL PERSONNEL	40582
	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	149237
	2210	Supervision of Educational Media Services	

	2220	Technology Support Services	
	2230	Educational Television Services	
	2240	Computer-Assisted Instruction Support Services	
	2250	School Library Services	
	2260	Instruction and Curriculum Development Services	
	2270	Instructional Staff Professional Development Services	
	2280	Nonpublic Support Services	
2300		SUPPORT SERVICES - ADMINISTRATION	259284
	2310	Board Services	
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	
	2360	Office of the Superintendent (Executive Director) Services	
	2370	Community Relations Services	
	2380	Office of the Principal Services	
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	49942
2500		SUPPORT SERVICES - BUSINESS	39395
	2510	Fiscal Services	
	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	967748
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	

	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	
	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	78820
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	92672
3200		STUDENT ACTIVITIES	31109
	3210	School Sponsored Student Activities	
	3250	School Sponsored Athletics	
3300		COMMUNITY SERVICES	8740
	3310	Community Recreation	
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		SCHOLARSHIPS AND AWARDS	
4000		FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	

4500	BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600	EXISTING BUILDING IMPROVEMENT SERVICES	
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
TOTAL EXPENDITURES		4728177

TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND BALANCE AS OF JUNE 30, 20147 302949



Executive Summary BSE Compliance Monitoring Review of the Alliance for Progress CS

PART I SUMMARY OF FINDINGS

A. Review Process

Prior to the Bureau's monitoring the week of February 25, 2014, the Alliance for Progress CS was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

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

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

B. General Findings

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

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

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

C. Overall Findings

1. FACILITATED SELF ASSESSMENT (FSA)

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

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

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

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

2. FILE REVIEW (Student case studies)

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

The status of compliance of the Alliance for Progress CS is as follows:

Sections of the FILE REVIEW	In Compliance	Out of Compliance	NA
Essential Student Documents Are Present and Were Prepared Within Timelines	84	6	70
Evaluation/Reevaluation: Process and Content	265	20	515
Individualized Education Program: Process and Content	414	16	370
Procedural Safeguards: Process and Content	113	5	2
TOTALS	876	47	957

3. TEACHER AND PARENT INTERVIEWS

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

	# Yes Responses	# No Responses	# of Other Responses
Program Implementation: General Ed Teacher Interviews	219	0	81
Program Implementation: Special Ed Teacher Interviews	291	7	151
Program Implementation: Parent Interviews	128	13	112
TOTALS	638	20	344

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.

	# Yes Responses	# No Responses	# of Other Responses
Classroom Observations	41	0	22

6. EDUCATIONAL BENEFIT REVIEW

	In Compliance	Out of Compliance
Educational Benefit Review	X	

**PART II
CORRECTIVE ACTION PROCESS**

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

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

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

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

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

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

ALLIANCE FOR PROGRESS CHARTER SCHOOL

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2013



ALLIANCE FOR PROGRESS CHARTER SCHOOL

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Alliance for Progress Charter School
Philadelphia, Pennsylvania

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit and the general and fiduciary funds of Alliance for Progress Charter School (a nonprofit organization) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibilities for the Financial Statements

Alliance for Progress Charter School's management is responsible for the preparation and the fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions 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 performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

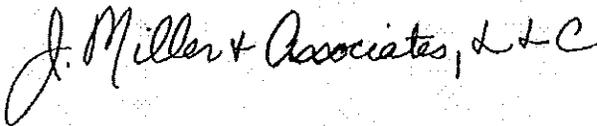
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, discretely presented component unit and the general and fiduciary funds of the Alliance for Progress Charter School as of June 30, 2013, 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.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedule of revenue, expenditures and changes in fund balance – budget and actual – general fund, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. We do not express an opinion or provide any other assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2013 on our consideration of the Alliance for Progress Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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* in considering Alliance for Progress Charter School's internal control over financial reporting and compliance.



J. MILLER & ASSOCIATES, LLC

Philadelphia, Pennsylvania
December 5, 2013

**ALLIANCE FOR PROGRESS CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

The Board of Trustees of the Alliance for Progress Charter School (the School) offers readers of the School's financial statements this narrative overview and analysis of the financial activities of the School for the fiscal year ended June 30, 2013. We encourage readers to consider the information presented here in conjunction with the School's financial statements.

Financial Highlights

- Total revenues increased \$299,770 to \$4,518,873 due to an increase in students.
- At the close of the current fiscal year, the School reports a fund balance of \$446,130. The fund balance increased from the previous year-end fund balance as the result of a \$242,655 excess of revenues over expenditures for the year ended June 30, 2013.
- The School's cash balance at June 30, 2013 was \$551,834, representing an increase of \$209,576 from June 30, 2012.
- The School made principal payments of \$19,317 on a capital lease for copier equipment.

Overview of the Financial Statements

The discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The financial statements include the Alliance Real Estate Holding Company as a discretely presented component unit. 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 reporting required under *Government Auditing Standards*.

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 only one fund type, the governmental general fund.

Agency Funds

Agency funds are used to account for assets held by the School for a parent advisory council and included in the statement of fiduciary net assets. Agency funds are purely custodial and, thus, do not involve measurement of operations.

**ALLIANCE FOR PROGRESS CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Overview of the Financial Statements (continued)

Notes to the Financial Statements

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

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the School, assets exceeded liabilities by \$766,061 as of June 30, 2013.

	<u>2013</u>	<u>2012</u>
Total Assets	\$ 1,161,831	\$ 871,452
Total Liabilities	<u>395,770</u>	<u>399,746</u>
Net Assets :		
Invested in Capital Assets, Net of Related Debt	319,931	268,231
Unrestricted	<u>446,130</u>	<u>203,475</u>
Total Net Assets	<u>\$ 766,061</u>	<u>\$ 471,706</u>

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

	<u>2013</u>	<u>2012</u>
REVENUES		
Local Educational Agencies	\$ 3,736,351	\$ 3,477,898
Other Local Sources	214,189	169,487
State Sources	220,332	184,562
Federal Sources	<u>348,001</u>	<u>387,156</u>
Total Revenues	<u>4,518,873</u>	<u>4,219,103</u>
EXPENDITURES		
Instruction	2,230,178	1,953,466
Pupil Support	49,578	56,627
Instructional Staff Support	239,879	235,211
Administration Support	352,931	594,308
Pupil Health	69,303	67,872
Financial Support Services	137,503	134,165
Operation and Maintenance of Plant Services	900,205	868,936
Student Activities	61,508	43,719
Food Services	92,430	85,915
Depreciation Expense	91,003	78,627
Total Expenditures	<u>4,224,518</u>	<u>4,118,846</u>
CHANGE IN NET ASSETS	294,355	100,257
Net Assets - Beginning of Year	<u>471,706</u>	<u>371,449</u>
NET ASSETS - END OF YEAR	<u>\$ 766,061</u>	<u>\$ 471,706</u>

**ALLIANCE FOR PROGRESS CHARTER SCHOOL
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2013**

Overview of the Financial Statements (continued)

Governmental Fund

The focus of the School's *governmental fund* 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 a government's net resources available for spending for program purposes at the end of the fiscal year.

The School's governmental fund, (the General Fund), reported an ending fund balance of \$446,130. For the year ended June 30, 2013, the School's revenues totaling \$4,518,873 exceeded expenditures totaling \$4,276,218 by \$242,655.

Capital Asset and Debt Administration

CAPITAL ASSETS

As of June 30, 2013, the School's investment in capital assets for its governmental activities totaled \$319,931 (net of accumulated depreciation and related debt). This investment in capital assets includes leasehold improvements, capital lease equipment, computers, machinery equipment and furniture and fixtures.

Major capital asset purchases during the year included the following:

- Computers and machinery and equipment of \$95,326
- Furniture and fixtures of \$28,061

Additional information on the School's capital assets can be found in Note 6 of this report.

DEBT

As of June 30, 2013, the School has a capital lease of \$13,704 on copier equipment. See Note 8 of this report.

General Fund Budgetary Highlights

Revenues were approximately \$94,000 higher than budget primarily due to higher than expected revenues from other local and State sources. Expenses were approximately \$83,000 higher than budget due to supporting and non-instructional services and capital outlays.

Economic Factors and Next Year's Budgets and Rates

The School's primary source of revenue, the student subsidy provided by the School District of Philadelphia, will have a rate decrease for regular education to \$8,596.72 and a rate increase for special education to \$22,242.22 for the 2013-14 school year. In addition, the retirement contribution rate will increase from 12.36% to 16.93%.

Future Events that will Financially Impact the School

There are no future events anticipated at this time.

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 CEO, Alliance for Progress Charter School, 1821-39 Cecil B. Moore Avenue, Philadelphia, Pennsylvania 19121-3405.

ALLIANCE FOR PROGRESS CHARTER SCHOOL
STATEMENT OF NET ASSETS
JUNE 30, 2013
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2012)

	2013		2012	
	Governmental Activities	Component Unit	Governmental Activities	Component Unit
ASSETS				
CURRENT ASSETS				
Cash	\$ 551,834	\$ 46,759	\$ 342,258	\$ 28,166
State Subsidies Receivable	98,418	-	77,024	-
Federal Subsidies Receivable	9,507	-	41,011	-
Other Accounts Receivable	85,312	-	57,216	-
Prepaid Expenses	83,125	-	52,692	-
Total Current Assets	<u>828,196</u>	<u>46,759</u>	<u>570,201</u>	<u>28,166</u>
CAPITAL ASSETS, NET	<u>333,635</u>	<u>2,373,300</u>	<u>301,251</u>	<u>2,455,556</u>
Total Assets	<u>1,161,831</u>	<u>2,420,059</u>	<u>871,452</u>	<u>2,483,722</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts Payable and Accrued Expenses	64,719	-	101,684	1,500
Accrued Salaries and Benefits Payable	317,347	-	265,042	-
Deferred Revenue	-	20,159	-	20,159
Capital Lease Obligation, Due in Less than One Year	13,704	-	19,317	-
Mortgages Payable, Due in Less than One Year	-	70,929	-	66,477
Total Current Liabilities	<u>395,770</u>	<u>91,088</u>	<u>386,043</u>	<u>88,136</u>
LONG TERM LIABILITIES				
Capital Lease Obligation, Net of Current Portion	-	-	13,703	-
Mortgages Payable, Net of Current Portion	-	2,247,820	-	2,319,098
Total Long Term Liabilities	<u>-</u>	<u>2,247,820</u>	<u>13,703</u>	<u>2,319,098</u>
Total Liabilities	<u>395,770</u>	<u>2,338,908</u>	<u>399,746</u>	<u>2,407,234</u>
NET ASSETS				
Invested in Capital Assets, Net of Related Debt	319,931	54,551	268,231	69,981
Unrestricted Net Assets	446,130	26,600	203,475	6,507
Total Net Assets	<u>\$ 766,061</u>	<u>\$ 81,151</u>	<u>\$ 471,706</u>	<u>\$ 76,488</u>

See accompanying Notes to Financial Statements.

ALLIANCE FOR PROGRESS CHARTER SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2012)

Functions	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	2013	2013	2012	2012
				Net (Expense) Revenue and Changes in Net Assets Total Governmental Activities	Net (Expense) Revenue and Changes in Net Assets Component Unit	Net (Expense) Revenue and Changes in Net Assets Total Governmental Activities	Net (Expense) Revenue and Changes in Net Assets Component Unit
Governmental Activities:							
Instruction	\$ 2,230,178		\$ 343,059	\$ (1,887,119)		\$ (1,569,959)	
Pupil & Instructional Staff Support	271,827		-	(271,827)		(275,346)	
Administration & Financial	577,367		-	(577,367)		(812,837)	
Operation and Maintenance of Plant Services	900,205		-	(900,205)		(868,936)	
Non-Instructional	153,938	58,670	4,942	(90,326)		(70,191)	
Depreciation Expense	91,003		-	(91,003)		(78,627)	
Interest Expense	-		-	-		-	
Total Governmental Activities	<u>\$ 4,224,518</u>	<u>\$ 58,670</u>	<u>\$ 348,001</u>	<u>(3,817,847)</u>		<u>(3,675,896)</u>	
Component Unit:							
Depreciation Expense	\$ 82,256				\$ (82,256)		\$ (82,253)
Interest Expense	153,088				(153,088)		(157,283)
All Other Expense	1,899				(1,899)		(2,728)
Total Component Unit	<u>\$ 237,243</u>				<u>(237,243)</u>		<u>(242,264)</u>
General Revenues:							
Local Educational Agencies				3,736,351	-	3,477,898	-
State Grants and Reimbursements				220,332	-	184,562	-
Rental Income				-	241,906	-	241,906
All Other Revenue				155,519	-	113,693	0
Total General Revenue				<u>4,112,202</u>	<u>241,906</u>	<u>3,776,153</u>	<u>241,906</u>
Change in Net Assets				294,355	4,663	100,257	(358)
Net Assets							
- Beginning of Year				471,706	76,488	371,449	76,846
Net Assets - End of Year				<u>\$ 766,061</u>	<u>\$ 81,151</u>	<u>\$ 471,706</u>	<u>\$ 76,488</u>

See accompanying Notes to Financial Statements.

**ALLIANCE FOR PROGRESS CHARTER SCHOOL
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2013
(WITH COMPARATIVE TOTALS FOR JUNE 30, 2012)**

	General Fund	
	2013	2012
ASSETS		
Cash	\$ 551,834	\$ 342,258
State Subsidies Receivable	98,418	77,024
Federal Subsidies Receivable	9,507	41,011
Other Receivables	85,312	57,216
Prepaid Expenses	83,125	52,692
Total Assets	\$ 828,196	\$ 570,201
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Line of Credit	\$ -	\$ -
Accounts Payable	64,719	101,684
Accrued Expenses	317,347	265,042
Deferred Revenue	-	-
Total Liabilities	382,066	366,726
FUND BALANCE		
Unassigned Fund Balance	446,130	203,475
Total Liabilities and Fund Balance	\$ 828,196	\$ 570,201

See accompanying Notes to Financial Statements.

**ALLIANCE FOR PROGRESS CHARTER SCHOOL
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2013**

	2013	2012
Total Fund Balance for Governmental Funds	\$ 446,130	\$ 203,475
<p>Total Net Assets Reported for Governmental Activities in the Statement of Net Assets is Different because:</p> <p>Long-term liabilities that pertain to governmental funds, including notes and leases payable are not due and payable in the current period and therefore are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Assets (Deficit). Balances at year end are:</p>		
Capital Lease Payable	(13,704)	(33,020)
<p>Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds. Those assets consist of:</p>		
Capital Assets, Net	333,635	301,251
Total Net Assets of Governmental Activities	\$ 766,061	\$ 471,706

See accompanying Notes to Financial Statements.

ALLIANCE FOR PROGRESS CHARTER SCHOOL
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2012)

	General Fund	
	2013	2012
REVENUES		
Local Educational Agency Assistance	\$ 3,736,351	\$ 3,477,898
Other Local Sources	214,189	169,487
State Sources	220,332	184,562
Federal Sources	348,001	387,156
Total Revenues	4,518,873	4,219,103
EXPENDITURES		
Instruction	2,230,178	1,953,466
Support Services	1,749,399	1,957,119
Non-Instructional Services	153,938	129,634
Capital Outlay	123,387	118,004
Debt Service	19,316	17,925
Total Expenditures	4,276,218	4,176,148
NET CHANGE IN FUND BALANCE	242,655	42,955
Fund Balance - Beginning of Year	203,475	160,520
FUND BALANCE - END OF YEAR	\$ 446,130	\$ 203,475

See accompanying Notes to Financial Statements.

**ALLIANCE FOR PROGRESS CHARTER SCHOOL
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2013**

Net Change in Fund Balance - Total Governmental Funds	\$	242,655		\$	42,955
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Amounts Reported for Governmental Activities in the Statement of Activities are
Difference 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.

	123,387		\$	118,004
Capital Outlays	(91,003)			(78,627)
Depreciation Expense				

The governmental funds report capital lease proceeds as financing sources, while repayment of a capital lease is reported as expenditures. In the statement of net assets, however the assumption of a capital lease increases current and long-term liabilities and does not affect the statement of activities and repayment of the capital lease reduces the liability. The net effect of this difference in the treatment is as follows:

	19,316		\$	17,925
Repayment of Capital Lease				

Change in Net Assets of Governmental Activities	\$	294,355		\$	100,257

See accompanying Notes to Financial Statements.

ALLIANCE FOR PROGRESS CHARTER SCHOOL
STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2013
(WITH COMPARATIVE TOTALS AT JUNE 30, 2012)

	Agency Fund	
	2013	2012
ASSETS		
Cash	\$ 5,523	\$ 4,215
Total Assets	\$ 5,523	\$ 4,215
LIABILITIES		
Due to Parent Advisory Group	\$ 5,523	\$ 4,215
Total Liabilities	\$ 5,523	\$ 4,215

See accompanying Notes to Financial Statements.

**ALLIANCE FOR PROGRESS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 1 BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Background

Alliance for Progress Charter School (the School) is organized as a nonprofit corporation in Pennsylvania to operate a charter school in accordance with Pennsylvania Act 22 of 1997, whereby a charter is granted for a five-year period and may be renewed for additional five-year periods upon expiration. The mission of the School is to provide a high quality public education to students in grades K-5. The School is located in Philadelphia and operations began during the 1999-2000 school year. The School's charter was renewed and extended through the 2016-2017 school year.

Basis of Presentation

The financial statements of Alliance for Progress Charter School have been presented in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing government 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 in the United States of America. Accordingly, such information should be read in conjunction with the school's financial statements for the year ended June 30, 2012 from which the summarized information was derived.

Component Unit

Alliance Real Estate Holding Company (the Holding Company) is a legally separate, tax-exempt component unit of the Alliance for Progress Charter School. The Holding Company has ownership and debt of one of the facilities that the School leases. Since the ownership and lease of this facility is the only activity of the Holding Company and is for the sole benefit of the School, the Holding Company is considered a component unit of the School and is discretely presented in the School's government-wide financial statements

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 fund balance sheet and statement of governmental fund revenues, expenditures and changes in fund balance report on the School's general fund.

ALLIANCE FOR PROGRESS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 **BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (CONTINUED)**

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-wide Financial Statements:

The statement of net assets (deficit) 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 fund 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 fund:

General Fund – The General Fund is the operating fund of the School and accounts for all revenues and expenditures of the School.

Agency Funds

Agency funds are used to account for assets held by the School for a parent advisory group and are purely custodial and, thus, do not involve measurement of operations.

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, a statement of activities and changes in net assets. It requires the classification of net assets 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.

ALLIANCE FOR PROGRESS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 **BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (CONTINUED)**

Method of Accounting (continued)

- 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 accounting principles generally accepted in the United States of America. An annual budget is adopted for the General Fund.

The Budgetary Comparison Schedule should present both the original and the final appropriated budgets for the reporting period. The School only has a general fund budget; therefore, the original budget filed and accepted by the Labor, Education and Community Services Comptroller’s Office is the final budget as well. The budget is required supplementary information.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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

The School maintains several bank accounts at two banks. At times, cash in bank may exceed FDIC insurable limits.

Cash

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

Capital Assets

Capital assets, which include property, plant 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 computers and machinery equipment is five years. The estimated useful life of furniture and fixtures is seven years. The estimated useful life of leasehold improvements is the lesser of the remaining lease term or useful life.

ALLIANCE FOR PROGRESS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (CONTINUED)

Income Tax Status

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code. Alliance Real Estate Holding Company (AREHC) IS exempt from federal income taxes under Section 501(c)(2) of the Internal Revenue Service Code. Due to the tax exempt status of both organizations, no provision for income taxes is included in these financial statements. Neither organization has identified any uncertain tax positions as of June 30, 2013. Should the tax exempt status be challenged in the future, the organizations' 2010, 2011 and 2012 tax years are open for examination by the IRS.

Fund Balance Reporting

The Governmental Accounting Standards Board (GASB) has issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes. GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories list below.

- *Nonspendable*, fund balance category includes amounts that cannot be spent because they are in an unspendable form or legally or contractually required to be maintained intact and property held for resale, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable.
- *Restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource provides or through enabling legislation.
- *Committed* fund balance classification includes amounts that can be used only for specific purposes determined by a formal action of the Board of Trustees.
- *Assigned* fund balance classification includes amounts that are intended to be used by the school for specific purposes, such as rate stabilization fund or segregation of an amount intended to be used at some time in the future, but do not meet criteria to be classified as restricted or committed.
- *Unassigned* fund balance is the residual classification for the School's general fund and includes all spendable amounts not contained in the other classifications. These funds are not restricted in any manner.

When amounts are available in the fund balances for a particular purpose, there are no restrictions on the order of the fund balances used for disbursements. Order of the fund balances used for disbursements is at the discretion of the Chief Executive Officer. When amounts are available in the Unrestricted Fund Balances for a particular purpose, there are no restrictions on the order of the Unrestricted Fund Balances used for disbursements.

The School has established the following specific Unrestricted Fund Balances in the categories of Committed, Assigned and Unassigned fund balances.

**ALLIANCE FOR PROGRESS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

**NOTE 1 BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Fund Balance Reporting (Continued)

- *Committed* – must be for the purpose approved by the Board. Specific disbursements are at the discretion of the CEO. By June 30 of each year, Committed Fund Balances will be determined in accordance with GASB 54 and shall include, but not limited to the following:
 - New Initiatives Fund
 - New Building/Building Improvement Fund
 - Capital Equipment/Software/Hardware
 - Curriculum Development
 - Program Stabilization Fund
 - PSERS Stabilization Fund
- *Assigned* – to be used for a specific purpose, but not considered restricted or committed.
- *Unassigned* – may be used for any purpose at the discretion of the CEO.

NOTE 3 CASH

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 not have a policy for custodial credit risk. As of June 30, 2013:

Uninsured and Uncollateralized	\$	-
Insured		250,000
Uninsured and collateral held by the pledging bank's trust department not in the School's name		367,551
Total	\$	617,551

Reconciliation to the Financial Statements

Uncollateralized Amount Above	\$	367,551
Plus: Insured Amount		250,000
Outstanding Checks		(65,717)
Plus: Petty Cash		0
Total Cash Per Financial Statements	\$	551,834

NOTE 4 RECEIVABLES

Receivables at June 30, 2013 consist of subsidies from federal and state authorities. All receivables are considered collectible due to the stable condition of the programs.

**ALLIANCE FOR PROGRESS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 5 REVENUE

The School receives funding from the School District of Philadelphia on a monthly basis based on enrollment. The rate of funding per student is determined on an annual basis.

Charter schools are funded by the local public school district. For non-special education students the charter school receives for each student enrolled no less than the budgeted total expenditure per average daily membership of the prior school year as defined by the Act. The majority of the students for the School reside in Philadelphia. For the year ended June 30, 2013, the rate for the School District of Philadelphia was \$8,064 per year for regular education students and \$19,831 for special education students. The annual rate is paid monthly and is prorated if a student enters or leaves during the year. Total revenue from the local educational agencies was \$3,736,351 for the fiscal year ended June 30, 2013.

NOTE 6 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2013 was as follows:

	Balance July 1, 2012	Deletions	Additions	Balance June 30, 2013
Leasehold Improvements	\$ 105,449	\$ -	\$ -	\$ 105,449
Capital Lease Equipment	149,489	-	-	149,489
Computers	515,977	-	70,205	586,182
Machinery and Equipment	90,032	-	25,121	115,153
Furniture and Fixtures	257,855	-	28,061	285,916
Total	<u>1,118,802</u>	<u>-</u>	<u>123,387</u>	<u>1,242,189</u>
Less: Accumulated Depreciation	817,551	-	91,003	908,554
Capital Assets, Net	<u>\$ 301,251</u>	<u>\$ -</u>	<u>\$ 32,384</u>	<u>\$ 333,635</u>

Depreciation for the year ended June 30, 2013 was \$91,003 in the statement of activities.

NOTE 7 LINE OF CREDIT

The School has a line of credit arrangement established with a bank. Interest is charged at the bank's prime lending rate plus 3.75%. There were no draws on the line of credit during the year ended June 30, 2013. The maximum available borrowing under the line of credit arrangement amounted to \$50,000. The line of credit is renewed annually.

NOTE 8 CAPITAL LEASE

The School entered into a capital lease for copier equipment in October 2008. Assets under capital lease are included and reported in capital lease equipment in the statement of net assets. Amortization of these assets under the capital lease is included in depreciation and amortization expense.

Capital Lease Equipment	\$ 91,499
Accumulated Depreciation	(85,399)
Capital Lease Equipment, Net	<u>\$ 6,100</u>

ALLIANCE FOR PROGRESS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 9 ALLIANCE REAL ESTATE HOLDING COMPANY – DISCRETELY PRESENTED COMPONENT UNIT

Changes in capital lease obligations are as follows:

Balance, July 1, 2012	\$ 33,020
Additions	-
Repayments	<u>(19,316)</u>
Balance, June 30, 2013	<u>\$ 13,704</u>

Future minimum lease payments as of June 30, 2013 are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2014	<u>14,092</u>
Total Minimum Lease Payments	14,092
Less: Amount Representing Interest	<u>388</u>
Present Value of Minimum Lease Payments	13,704
Less: Current Portion	<u>13,704</u>
Total	<u>\$ (0)</u>

Property and Equipment

Property and equipment consist of the following:

	<u>Balance</u> <u>July 1, 2012</u>	<u>Deletions</u>	<u>Additions</u>	<u>Balance</u> <u>June 30, 2013</u>
Building	\$ 2,878,970	\$ -	\$ -	\$ 2,878,970
Less: Accumulated Depreciation	423,414	-	82,256	505,670
Capital Assets, net	<u>\$ 2,455,556</u>	<u>\$ -</u>	<u>\$ (82,256)</u>	<u>\$ 2,373,300</u>

Depreciation expense applied against revenues was \$82,256 for the year ended June 30, 2013.

Long Term Debt

In May 2011, Alliance Real Estate Holding Company refinanced its debt with The Reinvestment Fund and Women's Christian Alliance for a \$2,458,000 mortgage on the school facilities. The mortgage is based on a 20-year amortization schedule with an interest rate of the greater of 6.5% or prime plus 1%. The School is a guarantor on the debt and must maintain 1.25 to 1.00 debt service coverage. The mortgage matures May 1, 2016.

Future principal and interest requirements of long-term debt as of June 30, 2013 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 70,929	\$ 148,985	\$ 219,914
2015	75,679	144,235	219,914
2016	2,172,141	133,228	2,305,369
Total	<u>\$ 2,318,749</u>	<u>\$ 426,448</u>	<u>\$ 2,745,197</u>

**ALLIANCE FOR PROGRESS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 9 ALLIANCE REAL ESTATE HOLDING COMPANY – DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

Building Operating Lease

Alliance Real Estate Holding Company leased the building to Alliance for Progress Charter School. This new lease extends through June 2016. Total rent income related to this lease for the year ended June 30, 2013 was \$241,906.

NOTE 10 COMMITMENTS

The School occupies two facilities. The facility at 1630 N. 16th Street Cecil B. Moore Avenue houses kindergarten and first grade. The facility is leased from Beech Interplex (see related party Note 14) for an additional 5 year term through July 2017. Total rent expense related to this lease for the year ended June 30, 2013 was \$149,543.

The facility owned by Alliance Real Estate Holding Company (see Notes 9 and 14) at 1821-39 Cecil B. Moore Avenue houses the second through fifth grades. The lease agreement with Alliance Real Estate Holding Company extends through June 2016. Total rent expense related to this lease for the year ended June 30, 2013 was \$241,906.

Minimum future lease payments under operating leases as of June 30, 2013 are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2014	\$ 264,000
2015	264,000
2016	<u>242,000</u>
Total	<u>\$ 770,000</u>

NOTE 11 RETIREMENT PLAN

Plan Description:

The School contributes to the Public School Employees' Retirement System (the System), a cost-sharing multiple-employer defined benefit pension plan administered by the Pennsylvania Public School Employees' Retirement System, which provides retirement and disability benefits, legislative mandated *ad hoc* cost-of-living adjustments, and health care 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.

Funding Policy:

The contribution policy is established in the Public School Employees' Retirement Code and requires contributions by active members, employers and the Commonwealth of Pennsylvania.

**ALLIANCE FOR PROGRESS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 11 RETIREMENT PLAN (CONTINUED)

Member contributions are as follows:

- Active members who joined the System prior to July 22, 1983, contribute at 5.25% (Membership Class T-C) or at 6.5% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25% (Membership Class T-C) or at 7.5% (Membership Class T-D) of the member's qualifying compensation.
- Those who become members for the first time on or after July 1, 2011, may choose between two classes of membership in PSERS, and therefore, two different base contribution rates.
 - New members electing Class T-E:
 - The base member contribution rate is 7.50% with "shared risk" contribution levels that may fluctuate between 7.50% and 9.50%.
 - New members electing Class T-F:
 - The base member contribution rate is 10.3% (base rate) with "shared risk" contribution levels that may fluctuate between 10.30% and 12.30%.

Employer contributions are based upon an actuarial valuation. For fiscal year ended June 30, 2013, the rate of employer's contribution was 12.36% of covered payroll. The 12.36 % rate is composed of a pension contribution rate of 11.50% for pension benefits and 0.86% for healthcare insurance premium assistance.

Payroll expense for employees covered by the System for the year ended June 30, 2013 was approximately \$2.1 million.

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 to the Plan for the years ended June 30, 2013, 2012 and 2011 totaled \$239,758, \$172,778, and \$91,447 respectively.

NOTE 12 GRANTS

The School participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs 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, refunds of any money received may be required and the collectibility of any related receivable at June 30, 2013 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.

ALLIANCE FOR PROGRESS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 13 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.

NOTE 14 RELATED PARTY TRANSACTIONS

Beech Interplex, Inc

A Board member of the School is also the treasurer of Beech Interplex, Inc. As discussed in Note 10, the School leased one of its facilities from this company. The rent expense for this facility for the year ended June 30, 2013 was \$149,543.

Alliance Real Estate Holding Company

As discussed in Note 9, the School leased one of its facilities from this company. The rent expense for this facility for the year ended June 30, 2013 was \$241,906.

**ALLIANCE FOR PROGRESS CHARTER SCHOOL
SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2013**

	Budgeted Amounts		Actual Amounts	Over (Under)
	Original	Final		Final Budget
REVENUES				
Local Educational Agency Assistance	\$ 3,856,216	\$ 3,856,216	\$ 3,736,351	\$ (119,865)
Other Local Sources	55,000	55,000	214,189	159,189
State Sources	163,000	163,000	220,332	57,332
Federal Sources	350,910	350,910	348,001	(2,909)
Total Revenues	4,425,126	4,425,126	4,518,873	93,747
EXPENDITURES				
Instruction	2,953,110	2,953,110	2,230,178	(722,932)
Support Services	1,287,925	1,287,925	1,749,399	461,474
Non-Instructional Services	11,000	11,000	153,938	142,938
Capital Outlay	7,000	7,000	123,387	116,387
Debt Service	6,500	6,500	19,316	12,816
Total Expenditures	4,265,535	4,265,535	4,276,218	10,683
NET CHANGE IN FUND BALANCE	\$ 159,591	\$ 159,591	242,655	\$ 83,064
Fund Balance - Beginning of Year			203,475	
FUND BALANCE - END OF YEAR			\$ 446,130	



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

Independent Auditor's Report

Board of Trustees
Alliance for Progress Charter School
Philadelphia, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, the discretely presented component unit and the general and fiduciary funds of Alliance for Progress Charter School (the School) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon, dated December 5, 2013.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstance for expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, 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. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

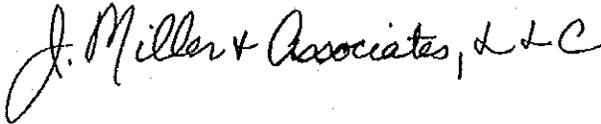
Board of Trustees
Alliance for Progress Charter School

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

Purpose of this Report

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



J. MILLER & ASSOCIATES, LLC

Philadelphia, Pennsylvania
December 5, 2013

Complete the following information for all professional staff members.

Last Name of employee	First Name of employee	Areas of Certification	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
ALLEGRA	JUSTIN	SPED N-12 -- Inst. I	6-8	SPED Teacher	1043	100%	0%
AUSTIN	CALVIN	Elem K-6 -- Inst. I	5	Teacher	1043	96%	4%
BERMUDEZ	JOANNA	Principal K-12 -- Admin. I; Spanish--Inst. I	K-8	Principal	1043	100%	0%
BLOCK	JOSHUA	Elem K-6 -- Inst. I; Mid-Level Math 6-9 -- Inst. I; Bus-Computer Info. PK-12 -- Inst. I	K-8	Technology Teacher	750	100%	0%
BROOKHART	SARAH	Grades PK-4 -- Inst. I	3	Teacher	1043	100%	0%
BURKE (NICOLAIS)	KRISTEN	Elem K-6 -- Inst. II	2	Teacher	1043	100%	0%
COBOURN	LINDA	Reading Specialist K-12 -- Inst. I; Elem. K-6 -- Inst. I	K-8	Reading Specialist	1020	100%	0%
CORRADETTI (MONDELBLATT)	LAURIE	Elem K-6 -- Inst. II	1	Teacher	1043	100%	0%
CUMMINGS	JACQUELINE	Elementary School Counselor -- Educational Specialist II	K-8	School Counselor	625.8	100%	0%

Last Name of employee	First Name of employee	Areas of Certification	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
DEBLIECK	NICOLE	Elem K-6 -- Inst. I; SPED N-12 -- Inst. I; Mid-level Math 7-9 -- Inst. I	1-5	SPED Teacher	1043	100%	0%
DICKSON	TIMOTHY	Health & Phys. Ed. K-12 -- Inst. I	K-8	Health & Physical Education Teacher	1043	100%	0%
DIORIO	CHRISTINA	Social Studies 7-12 -- Inst. I; Mid-Level English 7-12 -- Inst. I; Special Ed N-12 -- Inst. I	7-8	Social Studies Teacher	1043	100%	0%
FILSON	RACHEL	Early Childhood N-3 --Inst. I; Elem K-6 -- Inst. I	K	Teacher	1043	100%	0%
GALARZA	MARY-DENIS	SPED N-12 -- Inst. I; Elem K-6 -- Inst. I	K-3	SPED Teacher	1043	100%	0%
GRACE	JEANA	Elem K-6 -- Inst. II	K-8	Instructional Director	1043	100%	0%
GUARINI	LAUREN	Early Childhood N-3 -- Inst. I; Elem K-6 -- Inst. I	1	Teacher	1043	100%	0%
GULSTON	VANIA	Mid-level Math 7-9 -- Inst. I; Social Studies 7-12 -- Inst. I	7-8	Teacher	390	100%	0%
HALL	CHRISTINE	SPED N-12 -- Inst. I; Elem K-6 -- Inst. I	4	Teacher	1043	100%	0%
HORNBAKE (ORMONT)	JANSEN	Elem K-6 -- Inst. II; Principal K-12 -- Admin I; Supvr Curriculum & Inst K-12 -- Supervisory	K-8	Assessment and Curriculum Coordinator	1043	100%	0%

Last Name of employee	First Name of employee	Areas of Certification	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
ISOM	ANDREW	Math 7-12 -- Inst. I	K-8	Math Specialist	222	100%	0%
KERN	STEPHEN	Mid-Level Science 7-9 -- Inst. I; Mid-Level Math 7-9 -- Inst. I; Elem K-6 -- Inst. I	6	Math & Science Teacher	1043	100%	0%
KESSLER	DANA	Mid-Level English 7-9 -- Inst. I; Elem K-6 -- Inst. I	6	English & Social Studies Teacher	1043	100%	0%
KESSLER	DANIEL	Mid-Level Science 7-9 -- Inst. I; Mid-Level Citiz. Ed. 7-9 -- Inst. I; Mid-Level Math 7-9 -- Inst. I; Elem K-6 -- Inst. I	7-8	Science Teacher	1043	100%	0%
KRAMER	CARISSA	Art K-12 -- Inst. I	K-8	Art Teacher	1043	100%	0%
LEISMAN	MIRIAM	Math 7-12 -- Inst. II; Social Studies 7-12 -- Inst. II; Mid-Level English 6-9 -- Inst. II; Mid-Level Science 6-9 -- Inst. II	7-8	Math Teacher	585	100%	0%
LLOYD	TINA	Not Certified	K-8	Principal of School Climate, Culture, and Extermail	1043	0%	100%
MARINO	KELSEY	Elem K-6 -- Inst. I; SPED N-12 -- Inst. I	K	Teacher	1043	100%	0%
MOSKOWITZ	JAMIE	Elem K-6 -- Inst. I	3	Teacher	597	100%	0%
RAFF (ARNOLD)	ELIZABETH	Elem K-6 -- Inst. I	4	Teacher	1043	100%	0%

Last Name of employee	First Name of employee	Areas of Certification	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services	Number of Hours Worked in Assignment	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
SANNELI	HEATHER	Reading Specialist -- Inst. II; Elem. K-6 -- Inst. II; SPED N-12 -- Inst. II	K-8	Reading Specialist	1043	100%	0%
SBANDI	STEPHANIE	SPED N-12 -- Inst I; Elem K-6 -- Inst. I	4-5	SPED Teacher	1043	100%	0%
SEWELL	MARYANNE	School Nurse K-12 -- Ed Specialist II	K-8	School Nurse	52.15	100%	0%
TAROFF	ALLISON	Elem K-6 -- Inst. I; (ESL) K-12 -- Program Specialist	3	Teacher	1043	100%	0%
TEDESCHI	KRISTI	Mentally & Phys. Handicap N-12 -- Inst. II; Elem K-6 -- Inst. II; Supervisory Special Education K-12	K-8	Special Education Coordinator	1043	100%	0%



pennsylvania
DEPARTMENT OF EDUCATION

333 MARKET STREET
HARRISBURG, PA 17126-0333
www.pde.state.pa.us

June 19, 2013

Ms. Maria Snipe
CEO
Alliance for Progress CS
1821-39 N. Cecil B. Moore Avenue
Philadelphia, PA 19121

Dear Ms. Snipe:

I thank you and your staff for participating in the Federal Programs Consolidated Review for the 2012-13 school year. We have received your corrective action plan. You are now in complete compliance with current statute, regulations and guidance released by the United States Department of Education.

If you have any questions, please feel free to contact your Regional Coordinator at (717) 783-2193. Thank you for your cooperation.

Sincerely,

Susan McCrone
Chief

Division of Federal Programs

cc: Project File
Federal Programs Coordinator



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

School District: Alliance for Progress CS
Monitor Date: 3/18/2013
Monitor: Anne Kauffman
Contact Person: Federal Programs Coordinator Melanie Reiser
Report Date:

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates		Comments
Title I Highly Qualified	1a. All core content area teachers employed by the LEA are highly qualified. (Core content teachers in All Schools, not just Title I)	The district will submit a listing of all non-highly qualified teachers and the length of time each has been working in the position for which they are not highly qualified, along with the appropriate emergency certificate (s) issued for this time period.	<input type="checkbox"/> List of teachers and their qualifications. <input type="checkbox"/> Number of teachers who have met highly qualified. <input type="checkbox"/> Number of teachers working toward becoming highly qualified	CA Due:	4/19/2013	District Comments 3/8/2013 2:16:18 PM Federal Programs Coordinator Melanie Reiser In 2011-12 AFPCS had 100% HQT on the official PIMS HQT, Course Instructor, and Course Enrollment ACS. An internal review of 2012-13 staff credentials revealed that one teacher is teaching a remedial math course 1 course 1 day out of a six-day cycle to a group of 12-13 7th-8th graders. As she is only elementary education and special education certified, she is not HQT for this 2% of her workload for mid-level math. We believe that our official PIMS HQT percentage will be around 99.9% in 2012-13 as a result.
				Ext Date:		
				Closed:		
				CA Not Required:	<input type="checkbox"/>	
						Monitor Comments 3/20/2013 1:57:05 PM State Monitor Anne Kauffman

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	Comments
					District Comments The elementary/special ed certified teacher will be reassigned.
Title I Highly Qualified	2. All instructional paraprofessionals supported by Title I are highly qualified.	The district will submit a listing of all non-highly qualified paraprofessionals paid with Title I (targeted assisted) or all instructional paraprofessionals (schoolwide) and the length of time each has been in the non-highly qualified position.	<input type="checkbox"/> List of paraprofessionals & their qualifications.	CA Due: 4/19/2013	District Comments 3/8/2013 4:46:07 PM Federal Programs Coordinator Melanie Reiser 7 out of 8 of our paraprofessionals meet the HQ requirement, however, one of our new paraeducators will need to take the assessment offered by ETS or ACT this spring to become compliant.
			<input type="checkbox"/> Verify number of paraprofessionals who have met highly qualified requirements.	Ext Date:	
			<input type="checkbox"/> AA Degree and/or local assessment	Closed:	
				CA Not Required: <input type="checkbox"/>	
					Monitor Comments 3/20/2013 2:02:57 PM State Monitor Anne Kauffman A review of the NHQ paraprofessional's plan indicates she will take the proficiency assessment on May 9, 2013.

**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF EDUCATION
333 Market Street Harrisburg, PA 17126-0333**

**Division of Federal Program
Consolidated Program Review**

2012-2013 School Year

**Alliance for Progress CS
1821-39 N. Cecil B. Moore Ave.
Philadelphia, PA 19121**

	<u>Name</u>	<u>Phone Number</u>	Check if Interviewed
Superintendent:	Maria Snipe	215-232-4892	<input checked="" type="checkbox"/>
Business Manager:	OmniVest Management	215-497-8301	<input checked="" type="checkbox"/>
Title I Coordinator:	Melanie Reiser	215-497-8301 x101	<input checked="" type="checkbox"/>
Title II Part A Coordinator:	Melanie Reiser	215-497-8301 x101	<input checked="" type="checkbox"/>
Title III Coordinator:	_____	_____	<input type="checkbox"/>
Fiscal Requirements Coordinator:	Melanie Reiser	215-497-8301 x101	<input checked="" type="checkbox"/>
Ed-Flex Waiver Review Coordinator:	_____	_____	<input type="checkbox"/>
Title VI-B REAP Coordinator:	_____	_____	<input type="checkbox"/>

Program(s) Reviewed:

- | | | |
|---|---|--|
| <input checked="" type="checkbox"/> Title I | <input checked="" type="checkbox"/> Fiscal Requirements | <input type="checkbox"/> Title VI-B REAP |
| <input checked="" type="checkbox"/> Title II Part A | <input type="checkbox"/> Ed-Flex Waiver Review | |
| <input type="checkbox"/> Title III | | |

Program Reviewer/s: Anne Kauffman

Visit Date: 3/18/2013

Title I Program Review

- I. Highly Qualified
- II. Parent Involvement
- III. LEA Improvement
- IV. School Improvement
- V. School Choice
- VI. Supplemental Educational Services (SES)
- VII. Schoolwide Programs
- VIII. Targeted Assistance
- IX. Nonpublic Schools
- X. Comparability

I. Highly Qualified

Component I: Highly Qualified

The Local School System (LEA) designs and implements procedures that ensure the hiring and retention of qualified teachers and paraprofessionals and ensure that parents are informed of educator credentials as required.

Sec. 1111 (h)(6)(A)

Sec. 1119 (a)(1-2) (c)(1)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1a. All core content area teachers employed by the LEA are highly qualified. (Core content teachers in All Schools, not just Title I)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of teachers and their qualifications. <input checked="" type="checkbox"/> Number of teachers who have met highly qualified. <input type="checkbox"/> Number of teachers working toward becoming highly qualified		<p style="text-align: center;">District Comments</p> <p>3/8/2013 2:16:18 PM Federal Programs Coordinator Melanie Reiser In 2011-12 AFPCS had 100% HQT on the official PIMS HQT, Course Instructor, and Course Enrollment ACS. An internal review of 2012-13 staff credentials revealed that one teacher is teaching a remedial math course 1 course 1 day out of a six-day cycle to a group of 12-13 7th-8th graders. As she is only elementary education and special education certified, she is not HQT for this 2% of her workload for mid-level math. We believe that our official PIMS HQT percentage will be around 99.9% in 2012-13 as a result.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/20/2013 1:57:05 PM State Monitor Anne Kauffman The elementary/special ed certified teacher will be reassigned.</p>

<p>1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input checked="" type="checkbox"/> List of teachers not highly qualified. Plan, progress & projected date of completion.</p> <p><input type="checkbox"/> Highly Qualified Staff section of Consolidated LEA Plan</p>		<p style="text-align: center;">District Comments</p> <p>3/8/2013 4:51:32 PM Federal Programs Coordinator Melanie Reiser As mentioned above, AFPCS only has one teacher who is NHQT for a small portion of her instructional day. The school's plan for correcting this area of non-compliance will be to ensure that she does not teach students above 6th grade in 2013-14. Since her teaching this small group arose out of a emergent need and it will be corrected by teacher placement next year, she is not being required to develop an individual plan to become HQ in middle-level math.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/20/2013 1:59:13 PM State Monitor Anne Kauffman The one NHQ teacher will be reassigned. Only HQ teachers are interviewed for available positions.</p>
<p>2. All instructional paraprofessionals supported by Title I are highly qualified.</p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> List of paraprofessionals & their qualifications.</p> <p><input checked="" type="checkbox"/> Verify number of paraprofessionals who have met highly qualified requirements.</p> <p><input checked="" type="checkbox"/> AA Degree and/or local assessment</p>		<p style="text-align: center;">District Comments</p> <p>3/8/2013 4:46:07 PM Federal Programs Coordinator Melanie Reiser 7 out of 8 of our paraprofessionals meet the HQ requirement, however, one of our new paraeducators will need to take the assessment offered by ETS or ACT this spring to become compliant.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/20/2013 2:02:57 PM State Monitor Anne Kauffman A review of the NHQ paraprofessional's plan indicates she will take the proficiency assessment on May 9, 2013.</p>

<p>3. Parents (in Title I schools ONLY) are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Copy of parent/guardian notification</p>		<table border="1"> <thead> <tr> <th data-bbox="1245 94 1942 134" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1245 134 1942 370"> <p>3/8/2013 2:19:41 PM Federal Programs Coordinator Melanie Reiser AFPCS publishes its Annual Title I notice in the Parent Handbook each year. Parent rights under Title I were clearly articulated in the 2012-13 Handbook.</p> </td> </tr> </tbody> </table>	District Comments	<p>3/8/2013 2:19:41 PM Federal Programs Coordinator Melanie Reiser AFPCS publishes its Annual Title I notice in the Parent Handbook each year. Parent rights under Title I were clearly articulated in the 2012-13 Handbook.</p>
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<p>4. Parents (in Title I schools ONLY) are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not highly qualified in a core academic subject.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Copy of dated letter of notification to parent/guardian</p>				

II. Parent Involvement

Component II: Parent Involvement						
The LEA and schools meet parental involvement requirements.						
Sec. 1118(a)-(h) Sec. 1111(c)(14) Sec. 1111(d) Sec. 1116(a)(1)(D)						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA has a written parental involvement policy and evidence that it is updated periodically.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions. <input type="checkbox"/> Website posting.		District Comments
						3/8/2013 4:54:13 PM Federal Programs Coordinator Melanie Reiser AFPCS has a Title I Parent Involvement Policy that was adopted in March 2011 with parent input. It was distributed during the Annual Title I meeting.
						Monitor Comments
2. Schools receiving Title I funds have a written Parent Involvement (PI) Policy/Plan aligned with the District policy.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Submit PI Policy/Plans for all Title I schools and <input checked="" type="checkbox"/> Submit District PI Policy/Plan		
3. LEA and schools have carried out the six requirements to build parents capacity to be involved in school:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

<p>a. Provide assistance to parents in understanding the State's academic content standards and student academic achievement standards, State and local academic assessments, the requirements of Title I, and how to monitor a child's progress and work with educators to improve student achievement;</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<p><input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.</p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #e0e0e0;"> <th style="text-align: center; padding: 5px;">District Comments</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;"> <p>3/8/2013 5:08:56 PM Federal Programs Coordinator Melanie Reiser A major area of strength in the Alliance for Progress Charter School is Parent Involvement and Stakeholder Communication. Alliance boasts a level of parent involvement that is truly exceptional. For example, in 2011-2012, our average parent participation in Parent/Teacher conferences exceeded 95%. This reflects that our parents view themselves as vital partners in their children's education. Alliance cultivates parent involvement at every opportunity, including an active Parent Advisory Board, book fairs, open houses, field days and celebrations, etc. Each month, the school holds a Family Unity Night with a unique theme, a student performance, a meal, and a parent/family education component. We keep parents apprised of all school activities via a monthly newsletter. At Alliance, we understand that our parents chose to enroll their child at our school, and, so we honor their choice by cultivating a culture of parental involvement at the school. During the monitoring visit, we will provide you with agendas, hand-outs and sign-in sheets from various parent involvement activities. Included in these documents will be presentations from 5th and 8th grade parent meetings where academic expectations and student data were central to the discussion.</p> </td> </tr> <tr style="background-color: #e0e0e0;"> <th style="text-align: center; padding: 5px;">Monitor Comments</th> </tr> <tr> <td style="padding: 5px;"> <p>3/20/2013 2:08:30 PM State Monitor Anne Kauffman One of Alliance's monthly Unity Meetings focused on State Standards and PSSA. Benchmark assessment results and the Standards upon which the assessments are based are shared with parents during conferences. Standards materials are included in the parent newsletters.</p> </td> </tr> </tbody> </table>	District Comments	<p>3/8/2013 5:08:56 PM Federal Programs Coordinator Melanie Reiser A major area of strength in the Alliance for Progress Charter School is Parent Involvement and Stakeholder Communication. Alliance boasts a level of parent involvement that is truly exceptional. For example, in 2011-2012, our average parent participation in Parent/Teacher conferences exceeded 95%. This reflects that our parents view themselves as vital partners in their children's education. Alliance cultivates parent involvement at every opportunity, including an active Parent Advisory Board, book fairs, open houses, field days and celebrations, etc. Each month, the school holds a Family Unity Night with a unique theme, a student performance, a meal, and a parent/family education component. We keep parents apprised of all school activities via a monthly newsletter. At Alliance, we understand that our parents chose to enroll their child at our school, and, so we honor their choice by cultivating a culture of parental involvement at the school. During the monitoring visit, we will provide you with agendas, hand-outs and sign-in sheets from various parent involvement activities. Included in these documents will be presentations from 5th and 8th grade parent meetings where academic expectations and student data were central to the discussion.</p>	Monitor Comments	<p>3/20/2013 2:08:30 PM State Monitor Anne Kauffman One of Alliance's monthly Unity Meetings focused on State Standards and PSSA. Benchmark assessment results and the Standards upon which the assessments are based are shared with parents during conferences. Standards materials are included in the parent newsletters.</p>
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<p>b. Provide materials and training to help parents work with their children to improve achievement, such as literacy and technology training;</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc.		<table border="1"> <tr> <th data-bbox="1136 81 1944 134">District Comments</th> </tr> <tr> <td data-bbox="1136 134 1944 678"> <p>3/8/2013 5:14:18 PM Federal Programs Coordinator Melanie Reiser Because Alliance is greatly increasing the use of technology (including a parent portal with EdLine), a technology night is being held for parents in March 2013 where they will learn how to use these valuable resources from and speak to some of our technology vendors. Additionally, our special education department provides ongoing training to parents to ensure that they are familiar with the special education process and can support their children's learning at home. Finally, 2012-13 will be the first year with a graduating 8th grade class at Alliance. As such, the school counselor implemented a comprehensive parent outreach and training campaign to support parents and students through the high school application process this fall. Materials from her efforts will be provided.</p> </td> </tr> </table>	District Comments	<p>3/8/2013 5:14:18 PM Federal Programs Coordinator Melanie Reiser Because Alliance is greatly increasing the use of technology (including a parent portal with EdLine), a technology night is being held for parents in March 2013 where they will learn how to use these valuable resources from and speak to some of our technology vendors. Additionally, our special education department provides ongoing training to parents to ensure that they are familiar with the special education process and can support their children's learning at home. Finally, 2012-13 will be the first year with a graduating 8th grade class at Alliance. As such, the school counselor implemented a comprehensive parent outreach and training campaign to support parents and students through the high school application process this fall. Materials from her efforts will be provided.</p>		
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<p>3/8/2013 5:14:18 PM Federal Programs Coordinator Melanie Reiser Because Alliance is greatly increasing the use of technology (including a parent portal with EdLine), a technology night is being held for parents in March 2013 where they will learn how to use these valuable resources from and speak to some of our technology vendors. Additionally, our special education department provides ongoing training to parents to ensure that they are familiar with the special education process and can support their children's learning at home. Finally, 2012-13 will be the first year with a graduating 8th grade class at Alliance. As such, the school counselor implemented a comprehensive parent outreach and training campaign to support parents and students through the high school application process this fall. Materials from her efforts will be provided.</p>									
<p>c. Educate instructional staff, with parental assistance, in the value and utility of contributions of parents, how to reach out to and communicate with and work with parents as equal partners, implement and coordinate parent programs and build ties between parents and school;</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.		<table border="1"> <tr> <th data-bbox="1136 678 1944 727">District Comments</th> </tr> <tr> <td data-bbox="1136 727 1944 1019"> <p>3/8/2013 5:18:03 PM Federal Programs Coordinator Melanie Reiser Parental involvement (especially with the introduction of the Parent/Student Contract and the Parent Involvement Report Card) are discussed in the ongoing grade team meetings. A formal session on parent involvement will be incorporated in the May 2013 professional development day. A draft presentation will be provided to the monitor.</p> </td> </tr> <tr> <th data-bbox="1136 1019 1944 1068">Monitor Comments</th> </tr> <tr> <td data-bbox="1136 1068 1944 1279"> <p>3/20/2013 2:13:05 PM State Monitor Anne Kauffman Parent surveys ask for suggestions on improving school/home communications. Parents indicated during interviews that there is a strong home/school partnership.</p> </td> </tr> </table>	District Comments	<p>3/8/2013 5:18:03 PM Federal Programs Coordinator Melanie Reiser Parental involvement (especially with the introduction of the Parent/Student Contract and the Parent Involvement Report Card) are discussed in the ongoing grade team meetings. A formal session on parent involvement will be incorporated in the May 2013 professional development day. A draft presentation will be provided to the monitor.</p>	Monitor Comments	<p>3/20/2013 2:13:05 PM State Monitor Anne Kauffman Parent surveys ask for suggestions on improving school/home communications. Parents indicated during interviews that there is a strong home/school partnership.</p>
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<p>d. Coordinate and integrate parent involvement programs and activities with other programs (Head Start, Parents as Teachers, Early Reading First, public preschool, and parent resource centers), that encourage and support parents in more fully participating in the education of their children;</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc.</p> <p><input type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets</p> <p><input type="checkbox"/> Memorandum of Understanding (MOU).</p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #e0e0e0; text-align: center;">District Comments</th> </tr> <tr> <td> <p>3/8/2013 5:21:50 PM</p> <p>Federal Programs Coordinator Melanie Reiser</p> <p>As a stand-alone LEA, AFPCS does not operate a preschool. However, we do coordinate with our founding organization's (Women's Christian Alliance) preschool program, as many of those students transition to our kindergarten program. For example, we invite those parents to many of our family activities to get them acquainted with the Alliance culture and program, our lower-school meets with the parents in the spring, and a new family orientation is held.</p> </td> </tr> <tr> <th style="background-color: #e0e0e0; text-align: center;">Monitor Comments</th> </tr> <tr> <td> <p>3/20/2013 2:15:30 PM</p> <p>State Monitor Anne Kauffman</p> <p>There is a strong partnership between Alliance and the Women's Christian Alliance preschool. Preschool children, parents, and staff visit Alliance and are invited to participate in programs. Alliance shares its kindergarten curriculum with the preschool.</p> </td> </tr> </table>	District Comments	<p>3/8/2013 5:21:50 PM</p> <p>Federal Programs Coordinator Melanie Reiser</p> <p>As a stand-alone LEA, AFPCS does not operate a preschool. However, we do coordinate with our founding organization's (Women's Christian Alliance) preschool program, as many of those students transition to our kindergarten program. For example, we invite those parents to many of our family activities to get them acquainted with the Alliance culture and program, our lower-school meets with the parents in the spring, and a new family orientation is held.</p>	Monitor Comments	<p>3/20/2013 2:15:30 PM</p> <p>State Monitor Anne Kauffman</p> <p>There is a strong partnership between Alliance and the Women's Christian Alliance preschool. Preschool children, parents, and staff visit Alliance and are invited to participate in programs. Alliance shares its kindergarten curriculum with the preschool.</p>
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<p>e. Sent information related to school and parent programs to parents in a format and language the parents could understand;</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.</p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #e0e0e0; text-align: center;">District Comments</th> </tr> <tr> <td> <p>3/8/2013 5:02:51 PM Federal Programs Coordinator Melanie Reiser While we do not presently serve any ELL students (although our admissions documents are available in Spanish), we do take care to ensure that we communicate effectively with all our parents (including parents of varying educational backgrounds). SchoolWorks (in the renewal site visit) found evidence of effective ongoing communication with all Stakeholders (parents, community members, staff, and students). During our charter renewal process in 2011-12, the school had an independent site visit from SchoolWorks, who noted that academic performance and goals are communicated to parents and students in an understandable manner.</p> </td> </tr> <tr> <th style="background-color: #e0e0e0; text-align: center;">Monitor Comments</th> </tr> <tr> <td> <p>3/20/2013 2:17:13 PM State Monitor Anne Kauffman The monitor reviewed newsletters, flyers, and letters which were composed in a format easily comprehended by parents. Alliance does not currently serve any LEP students.</p> </td> </tr> </table>	District Comments	<p>3/8/2013 5:02:51 PM Federal Programs Coordinator Melanie Reiser While we do not presently serve any ELL students (although our admissions documents are available in Spanish), we do take care to ensure that we communicate effectively with all our parents (including parents of varying educational backgrounds). SchoolWorks (in the renewal site visit) found evidence of effective ongoing communication with all Stakeholders (parents, community members, staff, and students). During our charter renewal process in 2011-12, the school had an independent site visit from SchoolWorks, who noted that academic performance and goals are communicated to parents and students in an understandable manner.</p>	Monitor Comments	<p>3/20/2013 2:17:13 PM State Monitor Anne Kauffman The monitor reviewed newsletters, flyers, and letters which were composed in a format easily comprehended by parents. Alliance does not currently serve any LEP students.</p>
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<p>f. Provide full opportunities for participation of parents of LEP students, students with disabilities, parents of migrant children.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Parent meetings, trainings, agendas, fliers, newsletters, and/or advertisements.</p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #e0e0e0; text-align: center;">District Comments</th> </tr> <tr> <td> <p>3/8/2013 5:24:26 PM Federal Programs Coordinator Melanie Reiser ALL our parents are strongly encouraged to participate in their children's education, and every parent receives a Parent Involvement Report Card (new in 2012-13). Additionally, our special education department hosts specific training and events for parents of students with special needs.</p> </td> </tr> </table>	District Comments	<p>3/8/2013 5:24:26 PM Federal Programs Coordinator Melanie Reiser ALL our parents are strongly encouraged to participate in their children's education, and every parent receives a Parent Involvement Report Card (new in 2012-13). Additionally, our special education department hosts specific training and events for parents of students with special needs.</p>		
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<p>4. School parent involvement policies have been distributed to parents.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Parent meeting agendas <input checked="" type="checkbox"/> documentation shared or distributed</p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #e0e0e0; text-align: center;">District Comments</th> </tr> <tr> <td> <p>3/8/2013 5:25:28 PM Federal Programs Coordinator Melanie Reiser The parent involvement policy was distributed at the time of adoption and again at the Annual Title I meeting (held during the two Back to School Nights this fall).</p> </td> </tr> </table>	District Comments	<p>3/8/2013 5:25:28 PM Federal Programs Coordinator Melanie Reiser The parent involvement policy was distributed at the time of adoption and again at the Annual Title I meeting (held during the two Back to School Nights this fall).</p>		
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5. LEA has required schools to develop a written school-parent compact.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> school-home compact <input checked="" type="checkbox"/> Staff/Parent meeting agenda, memoranda.		<table border="1"> <tr> <th data-bbox="1150 94 1927 131">District Comments</th> </tr> <tr> <td data-bbox="1150 136 1927 293"> 3/8/2013 5:29:49 PM Federal Programs Coordinator Melanie Reiser AFPCS has both a Title I Parent Compact (adopted in 2011) and a new Student/Parent Contract. </td> </tr> <tr> <th data-bbox="1150 298 1927 336">Monitor Comments</th> </tr> <tr> <td data-bbox="1150 341 1927 472"> 3/20/2013 2:18:09 PM State Monitor Anne Kauffman The monitor reviewed the parent-school compact. </td> </tr> </table>	District Comments	3/8/2013 5:29:49 PM Federal Programs Coordinator Melanie Reiser AFPCS has both a Title I Parent Compact (adopted in 2011) and a new Student/Parent Contract.	Monitor Comments	3/20/2013 2:18:09 PM State Monitor Anne Kauffman The monitor reviewed the parent-school compact.
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3/20/2013 2:18:09 PM State Monitor Anne Kauffman The monitor reviewed the parent-school compact.										
6. Schools hold an annual meeting to inform participating parents about Title I programs.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Back-to-School Nights/Title I meetings. <input checked="" type="checkbox"/> Agendas & attendance sheets of parent training.		<table border="1"> <tr> <th data-bbox="1150 493 1927 531">District Comments</th> </tr> <tr> <td data-bbox="1150 535 1927 727"> 3/8/2013 5:29:14 PM Federal Programs Coordinator Melanie Reiser Sign-in sheets from Back to School Nights (which include Title I Parent Presentation) and a copy of the PowerPoint presentation on Title I from those nights will be provided. </td> </tr> </table>	District Comments	3/8/2013 5:29:14 PM Federal Programs Coordinator Melanie Reiser Sign-in sheets from Back to School Nights (which include Title I Parent Presentation) and a copy of the PowerPoint presentation on Title I from those nights will be provided.		
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7. LEA and schools have reviewed the effectiveness of school parental involvement activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Documentation such as Annual surveys and results, parent meetings, evaluations, and parent teacher conference evaluations. <input checked="" type="checkbox"/> Agendas & attendance sheets of parent training.		<table border="1"> <tr> <th data-bbox="1150 748 1927 786">District Comments</th> </tr> <tr> <td data-bbox="1150 790 1927 948"> 3/8/2013 5:26:46 PM Federal Programs Coordinator Melanie Reiser AFPCS conducts an annual parent satisfaction survey that asks detailed questions about parent involvement. </td> </tr> </table>	District Comments	3/8/2013 5:26:46 PM Federal Programs Coordinator Melanie Reiser AFPCS conducts an annual parent satisfaction survey that asks detailed questions about parent involvement.		
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8. LEA and schools have informed parents about the existence of a parent resource center, if one exists.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools, and translated documents.		<table border="1"> <tr> <th data-bbox="1150 100 1915 139">District Comments</th> </tr> <tr> <td data-bbox="1150 144 1915 302"> 3/8/2013 5:30:20 PM Federal Programs Coordinator Melanie Reiser AFPCS does not have a parent resource center due to space limitations. </td> </tr> <tr> <th data-bbox="1150 306 1915 345">Monitor Comments</th> </tr> <tr> <td data-bbox="1150 350 1915 483"> 3/20/2013 2:19:25 PM State Monitor Anne Kauffman Alliance does not presently have a parent resource center. </td> </tr> </table>	District Comments	3/8/2013 5:30:20 PM Federal Programs Coordinator Melanie Reiser AFPCS does not have a parent resource center due to space limitations.	Monitor Comments	3/20/2013 2:19:25 PM State Monitor Anne Kauffman Alliance does not presently have a parent resource center.
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III. LEA Improvement

Component III: LEA Improvement

LEAs identified for improvement, corrective action, or restructuring have met the requirements of being so identified.

Sec. 1116(b)(1)(B)
 Sec. 1116(b)(3)
 Sec. 1116(b)(4)-(6)
 Sec. 1116(b)(7)(C)(ii)
 Sec. 1116(b)(14)(B)

If the LEA is not identified for LEA Improvement, this section can be skipped.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA notified parents if the LEA is identified for improvement or corrective action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that states the LEA's status, the reasons for the identification, and how parents can participate in LEA improvement activities.	Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). <input type="checkbox"/> Newsletter <input type="checkbox"/> Mailed Letter <input type="checkbox"/> Website <input type="checkbox"/> Other	
2. The LEA has developed a district improvement plan using the core elements outlined in the state's Comprehensive Plan.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of LEA Improvement plan <input type="checkbox"/> Evidence of school board approval of plan <input type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)		

<p>3. The LEA has set aside 10% of the district's Title I allocation for professional development activities necessary to ensure that the LEA makes AYP.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Reservation of Funds page of eGrants application.</p> <p><input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds.</p>	<p>If the LEA also has schools in improvement it is required to set aside 10% of the Title I building allocation for professional developments. This amount can be used toward the LEA required set aside.</p>	
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IV. School Improvement

Component IV: School Improvement						
Schools identified for improvement, corrective action, or restructuring have met the requirements of being so identified.						
Sec. 1116(b)(1)(B) Sec. 1116(b)(3) Sec. 1116(b)(4)-(6) Sec. 1116(b)(7)(C)(ii) Sec. 1116(b)(14)(B)						
<input checked="" type="checkbox"/> If the LEA has no Title I schools identified for any level of School Improvement, this section can be skipped.						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA notified all parents at least 14 days prior to the beginning of the school year if any schools are identified for improvement or corrective action. (See <i>School Choice section and SES section for additional notification requirements.</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents must include the schools' status, comparison with other schools, action plan, the reasons for the identification, and how parents can participate in school improvement activities. <input type="checkbox"/> Verification of date of notification	<ul style="list-style-type: none"> • Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). • If applicable, the notification must be provided in different languages. <input type="checkbox"/> Newsletter <input type="checkbox"/> Mail <input type="checkbox"/> Website <input type="checkbox"/> Other <input type="checkbox"/> In Different Languages	

<p>2. The LEA posted on their website beginning with SY 2007 and all subsequent years identified:</p> <p>a. Number of students eligible and transferred due to Choice.</p> <p>b. Number of students who were eligible and participated in SES.</p> <p>c. List of available schools for transfer.</p> <p>d. List of available SES providers.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Webpage <input type="checkbox"/> Student attendance for building offering choice. <input type="checkbox"/> Low Income or FRL numbers for school in SI 2 or CA.		
<p>3. The School has developed a 2-year school improvement plan using the School level Comprehensive Plan.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of school improvement plan <input type="checkbox"/> Copy of Statement of Quality Assurance submitted to PDE with appropriate signatures. <input type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)		
<p>4. Each school identified for improvement must spend at least 10% of its Title I building allocation on professional development activities. ONLY School Improvement. not required for Corrective Action.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds. <input type="checkbox"/> Sign-in sheets for professional development activities. <input type="checkbox"/> Meeting minutes or agendas regarding scientifically based methods and strategies. <input type="checkbox"/> Title I Budget		
<p>5. Each school identified for Corrective Action 1 or 2 involves parents in corrective actions taken to improve academic achievement.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Meeting agendas <input type="checkbox"/> Parent notifications <input type="checkbox"/> Meeting minutes		

V. School Choice

Component V: School Choice						
The LEA ensures that requirements for public school choice are met.						
Sec. 1116(b)(1)(D) and (E) Sec. 1112(g)(4)						
<input checked="" type="checkbox"/> If the LEA has no buildings in School Improvement I or choice can't be offered because there are no schools available for choice, this section can be skipped.						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA at least 14 days prior to the beginning of the school year notified parents of all students enrolled in the identified school of their option to transfer their children to another public school within the LEA that is NOT identified for improvement or corrective action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that informs parents of school choice and the process to be used to exercise the option. <input type="checkbox"/> Verification of date of parent notification.	<ul style="list-style-type: none"> • Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). • This notice may be a part of the general school improvement notification or it may be a separate notice. • If applicable, the notification must be provided in different languages. <input type="checkbox"/> Newsletter <input type="checkbox"/> Mail <input type="checkbox"/> Website <input type="checkbox"/> Other <input type="checkbox"/> As Part of a General Notification <input type="checkbox"/> In Different Languages	

<p>2. The LEA posted on their website prior to the beginning of the school year:</p> <p>a. Number of students eligible for transfer.</p> <p>b. Number of students who transferred.</p> <p>c. List of available schools for Choice transfers.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> LEA Webpage</p> <p><input type="checkbox"/> Student attendance for building offering choice.</p> <p><input type="checkbox"/> List of schools not in improvement available to accept Choice transferred students.</p>		
<p>3. The LEA implemented a priority system for satisfying school choice requests only when cost is above the 20% maximum of Title I.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Explanation or copy of policies regarding the prioritization that took place when granting school choice transfers.</p>	<p>Limits on school choice cannot be imposed arbitrarily by the LEA for any reasons other than those associated with health and safety issues surrounding building capacity.</p>	
<p>4. The LEA set aside, at a minimum, an amount equal to 20% of its Title I allocation to pay for costs associated with school choice.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Reservation of Funds page of eGrants application.</p> <p><input type="checkbox"/> Other financial documents to document state and local funds used to support school choice costs.</p>		
<p>5. If the LEA requested rollover of unused funds set aside for Choice (into the general Title I funds) the LEA met all of the following requirements:</p> <p>a. Partner with community groups</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Appropriate records used to record school choice information.</p> <p><input type="checkbox"/> Choice data is entered in eGrants</p>	<p>Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.</p>	
<p>5b. Ensure students/parents have a genuine opportunity to sign up for choice transfer.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Appropriate records used to record school choice information.</p> <p><input type="checkbox"/> Choice data is entered in eGrants</p>	<p>Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.</p>	

5c. Parent notification mailed out at least 14 days prior to the start of the school year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Appropriate records used to record school choice information. <input type="checkbox"/> Choice data is entered in eGrants	Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.	
5d. Website posting lists number of students eligible and participating.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Appropriate records used to record school choice information. <input type="checkbox"/> Choice data is entered in eGrants	Reviewers will find previous year data under SES and School Choice Data on the egrant main menu.	
6. The LEA maintains records regarding transfer requests (approved and denied), numbers of students transferring and the buildings accepting transferred students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Appropriate records used to record school choice information. <input type="checkbox"/> Choice data is entered in eGrants		

VI. Supplemental Educational Services (SES)

Component VI: Supplemental Educational Services (SES)

The LEA ensures that requirements for the provision of Supplementary Educational Services (SES) are met.

Sec. 1116(e)

If the LEA has no buildings in School Improvement II or any level of Corrective Action, this section can be skipped.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The School notified parents of all low income (eligible) students of their option to obtain Supplemental Educational Services (SES) for their children and does not require additional requirements for participation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of letter of notification to parents that informs parents of the availability of SES and the process to follow to obtain it. <input type="checkbox"/> Documentation to show that the state approved list of SES providers was also forwarded to parents and that parents had ample opportunity to choose a provider.	<ul style="list-style-type: none"> • Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.). • This notice may be a part of the general school improvement notification or it may be a separate notice. • If applicable, the notification must be provided in different languages. • SES may not replace other school programs (Supplement vs. Supplant) <input type="checkbox"/> Newsletter <input type="checkbox"/> Mail <input type="checkbox"/> Website <input type="checkbox"/> Other <input type="checkbox"/> Part of General Notification <input type="checkbox"/> In Different Languages	

<p>2. The LEA posted on their website:</p> <p>a. Number of students eligible for SES.</p> <p>b. Number of students participating in SES</p> <p>c. List of available SES providers</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA Website <input type="checkbox"/> List of SES Providers including distance providers <input type="checkbox"/> Selection of Schools Low Income data	<p>See List of providers on PDE/SES webpage.</p>	
<p>3. The LEA has correctly identified low income (eligible) students for SES and prioritized appropriately when determining participation only when cost is above the maximum amount of per pupil amount or 20% of Title I funding.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Low-income measure used to determine Title I building eligibility MUST be used to determine student eligibility for SES. <input type="checkbox"/> Criteria for priority of services.		
<p>4. The LEA must enter into agreements between the LEA, the provider and the parent of the participating child for carrying out SES.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of contracts for each provider and student participating in SES.		
<p>5. The LEA provides at least two enrollment windows for SES during the school year.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent Notifications <input type="checkbox"/> Signed Agreements	<p>Reviewers should ask parents of eligible students if they are aware of the two SES windows.</p> <input type="checkbox"/> Parents Asked	
<p>6. The LEA offered SES providers equal access to school facilities as other organizations using a fair, open and objective process.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> LEA Policy for access to school facilities. <input type="checkbox"/> SES Provider agreements		
<p>7. If the LEA requested rollover of unused funds set aside for SES the LEA met all of the following requirements:</p> <p>a. Partner with community groups</p> <p>b. Ensure students/parents have a genuine opportunity to sign up for choice transfer.</p> <p>c. Parent notification mailed out at least 14 days prior to the start of the school year.</p> <p>d. Website posting lists number of students eligible and participating.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Parent Notification <input type="checkbox"/> LEA Website <input type="checkbox"/> FBO/CBO correspondence, phone logs or posters <input type="checkbox"/> DFP notification and Assurances for Rollover Form	<p>Reviewers should ask parents if they were aware of the opportunity to request SES.</p> <input type="checkbox"/> Parents Asked	

8. The LEA maintains records regarding the numbers of students participating in SES.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of each school offering SES and the providers being used along with the number of students participating. <input type="checkbox"/> SES data entered in eGrants.		
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VII. Schoolwide Programs

Component VII: Schoolwide Programs

The LEA and schools develop schoolwide programs that use the flexibility provided to them by law to improve the academic achievement of all students in the school.

Sec. 1114

If the LEA does not operate a Schoolwide Program in any Title I schools, this section can be skipped.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA provides guidance, technical assistance and support to schools developing schoolwide programs in the areas of needs assessment, comprehensive planning, implementation, and evaluation of a schoolwide program and requirements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/> Evidence of the Planning Process and Technical Assistance. <input type="checkbox"/> Initial Planning meeting agenda/list of participants. <input type="checkbox"/> Whole-school orientation-agenda/list of participants. <input type="checkbox"/> Planning Team roster and calendar of meetings. <input checked="" type="checkbox"/> Plan approval. <input checked="" type="checkbox"/> Budget Reports. Copy of schoolwide plans		District Comments
						3/8/2013 2:38:37 PM Federal Programs Coordinator Melanie Reiser AFPCS is a one-school LEA. The school plan is the work product of the LEA.

2. All Schoolwide (SW) schools have an updated SW Plan.	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Completed and approved School Level Plan and Addendum or <input checked="" type="checkbox"/> Completed and approved Division of Federal Programs Schoolwide Template		<table border="1"> <tr> <th data-bbox="1367 99 1921 131">District Comments</th> </tr> <tr> <td data-bbox="1367 131 1921 423"> 3/8/2013 2:43:59 PM Federal Programs Coordinator Melanie Reiser Alliance's SWP was approved by PDE on June 30, 2009. Since that time, it has been updated (informally) in a 2011-12 Getting Results Continuous Improvement Plan when the school was in "warning status." </td> </tr> <tr> <th data-bbox="1367 423 1921 456">Monitor Comments</th> </tr> <tr> <td data-bbox="1367 456 1921 678"> 3/20/2013 2:23:01 PM State Monitor Anne Kauffman The monitor reviewed and discussed the SWP and its updating with the CEO and school staff. </td> </tr> </table>	District Comments	3/8/2013 2:43:59 PM Federal Programs Coordinator Melanie Reiser Alliance's SWP was approved by PDE on June 30, 2009. Since that time, it has been updated (informally) in a 2011-12 Getting Results Continuous Improvement Plan when the school was in "warning status."	Monitor Comments	3/20/2013 2:23:01 PM State Monitor Anne Kauffman The monitor reviewed and discussed the SWP and its updating with the CEO and school staff.
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3/20/2013 2:23:01 PM State Monitor Anne Kauffman The monitor reviewed and discussed the SWP and its updating with the CEO and school staff.										
Each SW Plan Contains:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
2a. Comprehensive Needs Assessment	<input checked="" type="checkbox"/>	<input type="checkbox"/>				<table border="1"> <tr> <th data-bbox="1367 743 1921 776">District Comments</th> </tr> <tr> <td data-bbox="1367 776 1921 943"> 3/8/2013 2:46:06 PM Federal Programs Coordinator Melanie Reiser Pages 2-4 of SWP. Page 4-11 of SIP. </td> </tr> <tr> <th data-bbox="1367 943 1921 976">Monitor Comments</th> </tr> <tr> <td data-bbox="1367 976 1921 1166"> 3/20/2013 2:23:58 PM State Monitor Anne Kauffman The monitor reviewed and discussed with school staff the SWP's needs assessment. </td> </tr> </table>	District Comments	3/8/2013 2:46:06 PM Federal Programs Coordinator Melanie Reiser Pages 2-4 of SWP. Page 4-11 of SIP.	Monitor Comments	3/20/2013 2:23:58 PM State Monitor Anne Kauffman The monitor reviewed and discussed with school staff the SWP's needs assessment.
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3/8/2013 2:46:06 PM Federal Programs Coordinator Melanie Reiser Pages 2-4 of SWP. Page 4-11 of SIP.										
Monitor Comments										
3/20/2013 2:23:58 PM State Monitor Anne Kauffman The monitor reviewed and discussed with school staff the SWP's needs assessment.										

2b. Schoolwide reform strategies	<input checked="" type="checkbox"/>	<input type="checkbox"/>				<table border="1"> <tr> <th data-bbox="1377 82 1944 131">District Comments</th> </tr> <tr> <td data-bbox="1377 131 1944 297"> 3/8/2013 2:47:44 PM Federal Programs Coordinator Melanie Reiser Pages 5-11 of SWP. Pages 16-20 of SIP. </td> </tr> <tr> <th data-bbox="1377 297 1944 345">Monitor Comments</th> </tr> <tr> <td data-bbox="1377 345 1944 574"> 3/20/2013 2:26:14 PM State Monitor Anne Kauffman The monitor reviewed reform strategies in the SWP and discussed their implementation with the Instructional Director and Assessment </td> </tr> </table>	District Comments	3/8/2013 2:47:44 PM Federal Programs Coordinator Melanie Reiser Pages 5-11 of SWP. Pages 16-20 of SIP.	Monitor Comments	3/20/2013 2:26:14 PM State Monitor Anne Kauffman The monitor reviewed reform strategies in the SWP and discussed their implementation with the Instructional Director and Assessment
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3/20/2013 2:26:14 PM State Monitor Anne Kauffman The monitor reviewed reform strategies in the SWP and discussed their implementation with the Instructional Director and Assessment										
2c. Instruction by highly qualified staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>				<table border="1"> <tr> <th data-bbox="1377 574 1944 623">District Comments</th> </tr> <tr> <td data-bbox="1377 623 1944 802"> 3/8/2013 2:50:13 PM Federal Programs Coordinator Melanie Reiser Pages 18-21 of SWP. Page 12 of SIP. </td> </tr> </table>	District Comments	3/8/2013 2:50:13 PM Federal Programs Coordinator Melanie Reiser Pages 18-21 of SWP. Page 12 of SIP.		
District Comments										
3/8/2013 2:50:13 PM Federal Programs Coordinator Melanie Reiser Pages 18-21 of SWP. Page 12 of SIP.										
2d. High quality and ongoing professional development	<input checked="" type="checkbox"/>	<input type="checkbox"/>				<table border="1"> <tr> <th data-bbox="1377 802 1944 850">District Comments</th> </tr> <tr> <td data-bbox="1377 850 1944 1016"> 3/8/2013 2:52:25 PM Federal Programs Coordinator Melanie Reiser Pages 18-20 of SWP. Page 12, 22-23 of SIP. </td> </tr> <tr> <th data-bbox="1377 1016 1944 1065">Monitor Comments</th> </tr> <tr> <td data-bbox="1377 1065 1944 1230"> 3/20/2013 2:28:13 PM State Monitor Anne Kauffman Alliance uses its Instructional Director and Assessment </td> </tr> </table>	District Comments	3/8/2013 2:52:25 PM Federal Programs Coordinator Melanie Reiser Pages 18-20 of SWP. Page 12, 22-23 of SIP.	Monitor Comments	3/20/2013 2:28:13 PM State Monitor Anne Kauffman Alliance uses its Instructional Director and Assessment
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Monitor Comments										
3/20/2013 2:28:13 PM State Monitor Anne Kauffman Alliance uses its Instructional Director and Assessment										

2e. High-quality teachers to "high-need" schools	<input checked="" type="checkbox"/>	<input type="checkbox"/>				<p style="text-align: center;">District Comments</p> <p>3/8/2013 2:55:44 PM Federal Programs Coordinator Melanie Reiser Page 21 of SWP. However, as AFPCS is a one-school LEA, this does not really apply.</p>
2f. Parent Involvement	<input checked="" type="checkbox"/>	<input type="checkbox"/>				<p style="text-align: center;">District Comments</p> <p>3/8/2013 2:56:24 PM Federal Programs Coordinator Melanie Reiser Pages 21-23 of SWP. Page 24 of SIP.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/20/2013 2:29:53 PM State Monitor Anne Kauffman Materials shared with the monitor and discussions with staff and parents indicate a high level of parent involvement.</p>
2g. Transitioning preschool children	<input checked="" type="checkbox"/>	<input type="checkbox"/>				<p style="text-align: center;">District Comments</p> <p>3/8/2013 2:58:33 PM Federal Programs Coordinator Melanie Reiser Page 23 of SWP. Not addressed in SIP.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/20/2013 2:33:19 PM State Monitor Anne Kauffman There is some transition provided to those children and parents who attend the Women's Christian Alliance preschool. Parents are invited to Alliance programs and are given information on the Alliance program. Children visit and participate in an Alliance kindergarten class in the spring of the year.</p>

2h. Teacher input in assessment decisions	<input checked="" type="checkbox"/>	<input type="checkbox"/>				<p style="text-align: center;">District Comments</p> <p>3/8/2013 2:59:26 PM Federal Programs Coordinator Melanie Reiser Pages 23-24 of SWP. Teachers participated in development of SIP, as well, which includes assessments in the Action Plans.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/20/2013 2:34:56 PM State Monitor Anne Kauffman With the Assessment</p>
2i. Effective, timely and additional assistance to students having difficulty mastering proficient or advanced levels of academic achievement standards	<input checked="" type="checkbox"/>	<input type="checkbox"/>				<p style="text-align: center;">District Comments</p> <p>3/8/2013 3:02:13 PM Federal Programs Coordinator Melanie Reiser Page 24 of SWP. Incorporated in the Action Plans in SIP.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/20/2013 2:36:54 PM State Monitor Anne Kauffman Title I paraprofessionals are used to provide additional assistance and reinforcement to students.</p>
2j. Coordinated budget	<input checked="" type="checkbox"/>	<input type="checkbox"/>				<p style="text-align: center;">District Comments</p> <p>3/8/2013 3:00:46 PM Federal Programs Coordinator Melanie Reiser Pages 24 to 25 of School Wide Plan. Not addressed in SIP.</p>

<p>3. Indication of which program funds have been consolidated in the schoolwide program and how the intent and purposes of the individual programs consolidated are addressed.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/> Financial reports. <input checked="" type="checkbox"/> SWP		<table border="1"> <thead> <tr> <th data-bbox="1373 87 1927 131" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1373 131 1927 329"> <p>3/8/2013 3:01:41 PM Federal Programs Coordinator Melanie Reiser Title I and Title II are consolidated in the SWP.</p> </td> </tr> </tbody> </table>	District Comments	<p>3/8/2013 3:01:41 PM Federal Programs Coordinator Melanie Reiser Title I and Title II are consolidated in the SWP.</p>
District Comments								
<p>3/8/2013 3:01:41 PM Federal Programs Coordinator Melanie Reiser Title I and Title II are consolidated in the SWP.</p>								

VIII. Targeted Assistance

Component VIII: Targeted Assistance

The LEA targeted assistance programs meet all requirements.

Sec. 1115

If the LEA only operates Schoolwide Programs in Title I schools, this section can be skipped.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. The LEA has established targeted assistance programs that address statutory purposes and meet requirements, including the following:</p> <ul style="list-style-type: none"> • using effective instructional methods and strategies that strengthen the core academic program of the school • primary consideration to providing extended learning time for students served • an accelerated high quality curriculum • Minimizing the removal of children from regular classroom during regular school hours. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Identification of scientifically-researched based instructional models. <input type="checkbox"/> School improvement plans. <input type="checkbox"/> Team meetings, professional development, agendas, sign-in sheets, minutes, etc. <input type="checkbox"/> School schedules and schedules for Title I staff and eligible students. <input type="checkbox"/> Benchmarks of Title I students receiving supplemental instruction. 		
<p>2. LEA ensures that targeted assistance program planning coordinates with and supports the regular education program in schools.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> School Improvement Plan (identifies targeted assistance programs). <input type="checkbox"/> Documentation of scheduled team meetings. 		
<p>3. LEA promotes the integration of staff supported with targeted assistance funds into the regular school program, including professional development.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Professional Development Schedules <input type="checkbox"/> Documentation such as agenda for topics, sign-in sheets, etc. 		

4. Selection for eligible students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Selection criteria process/multiple selection criteria. <input type="checkbox"/> Student roster with test scores <input type="checkbox"/> Teacher/parent recommendation <input type="checkbox"/> Assessment data of Title I student <input type="checkbox"/> List of eligible students that are not serviced due to parents declining service		
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IX. Nonpublic Schools

Component IX: Nonpublic Schools

The LEA provides Title I services to eligible children attending nonpublic schools.

Sec. 1120
Sec. 9503

34 CFR Part 200
§200.62 - 200.67, 200.77
§200.77(f)
§200.78(a)

If the LEA has no participating Nonpublic schools, this section can be skipped.

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA has public school ranking charts with per-pupil allocations identified. (Equitable Services)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Financial reports, line items to private school children in budget. <input type="checkbox"/> List of participating private schools. <input type="checkbox"/> Consolidated application		
2. LEA has policies and procedures for provision of services to eligible children attending nonpublic schools.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated Application Procedures		
3. Consultation occurred between LEA and nonpublic school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of letters to private schools, agendas, meeting dates, participant lists/sign-in <input type="checkbox"/> Consolidated application <input type="checkbox"/> Record that services have been discussed		
4. LEA regularly supervises the provision of Title I services to nonpublic children.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Staff evaluations, visits/communication <input type="checkbox"/> Announcements/sign-in sheets for professional development and parent involvement opportunities		
5. LEA is evaluating the Title I program serving nonpublic school students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Needs assessments/survey <input type="checkbox"/> Assessment data		

6. Nonpublic school children, families and teachers are receiving equitable services.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Hired teachers to work with participating Title I students <input type="checkbox"/> Announcements/sign-in sheets for professional development and parent involvement opportunities		
7. The LEA has budgets that document appropriate set-asides.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated application <input type="checkbox"/> Quarterly Reports/Final Expenditure Reports		
8. The LEA has third party contract(s).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Name of Third Party Contractor <input type="checkbox"/> Payroll sheets <input type="checkbox"/> Written contract. <input type="checkbox"/> Consolidated application		
9. The LEA has complaint procedures for private school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of complaint procedures		

X. Comparability

Component X: Comparability						
The LEA complies with the comparability provisions of Title I.						
Sec. 1120A(c)						
<input checked="" type="checkbox"/> If the LEA is exempt from Comparability requirements, this section can be skipped. For example, if there is no overlap of grade spans, the LEA is exempt from this requirement.						
Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15th.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Support Data housed at the LEA (individual school lists with staff names attached to the positions counted and excluded) <input type="checkbox"/> Documentation maintained supports the report submitted by November 15th of each year <input type="checkbox"/> HR action documentation for any corrective actions taken <input type="checkbox"/> Records are maintained for 3 years. <input type="checkbox"/> Written procedures to ensure that comparable services are provided. <input type="checkbox"/> Articulated (written) process on the movement of staff during school year to meet the November 15th deadline.		

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Comments

Alliance for Progress CS is using Title I funds to create an effective School Wide Program. Through the use of an Instructional Director and a Coordinator of Assessment and Curriculum, there is a high degree of instructional consistency throughout the grades. There is evidence of a strong home/school partnership as well as strong ties to the community, especially the Women's Christian Alliance. Alliance is out of compliance in that one teacher is providing instruction in an area in which she is not certified. One paraprofessional is not Highly Qualified. There are plans in place to bring both of these areas into compliance.

Title II A Program Review

Highly Qualified

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA has a plan in place to ensure all teachers of core academic subjects will be highly qualified. <i>Section 1119 (a)(1)&(3) and Section 2141 (a)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Highly Qualified Plan <input checked="" type="checkbox"/> List of teacher qualifications <input checked="" type="checkbox"/> Principal Attestation (<i>PDE Form 425</i>) <input type="checkbox"/> HQT IPDPs prepared for each teacher who is not highly qualified		District Comments
						3/8/2013 3:21:14 PM Federal Programs Coordinator Melanie Reiser

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
						<p align="center">District Comments</p> <hr/> <p align="center">Monitor Comments</p> <p>3/20/2013 2:53:04 PM State Monitor Anne Kauffman Discussion with the CEO and principal indicate a strong commitment to hire only HQ teachers. Alliance has a process in place that includes an intensive credentials review and interviewing process and model lesson demonstration to ensure that teachers hired are HQ.</p>
2. The LEA is implementing an individualized professional development plan for non-highly qualified teachers as indicated in the annual principal attestation (PDE Form 425). *This applies to LEAs that have not maintained highly qualified teacher status for 2 consecutive years. Section 2141(c)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Individual professional development plan for each nonHQ teacher <input checked="" type="checkbox"/> LEA-supported and/or sponsored PD exists to assist teachers		<p align="center">District Comments</p> <p>3/8/2013 3:10:09 PM Federal Programs Coordinator Melanie Reiser Alliance offers LEA-wide professional development to support all teachers. The school has committed that the one teacher who teaches one small group outside her content area will not teach above 6th grade in 2013-14. As such, she has not developed an individual professional development plan.</p>
3. The LEA has entered into a written agreement with the SEA that outlines its use of Titles I & IIA funds to achieve highly qualified status. Section (2141(c)) *This applies to LEAs that have not made AYP and maintained 100% HQ for 3 consecutive years.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> LEA/SEA plan <input type="checkbox"/> Evidence exists that plan is being implemented (this could vary from LEA to LEA)		<p align="center">District Comments</p> <p>3/8/2013 3:04:50 PM Federal Programs Coordinator Melanie Reiser AFPCS is currently in "Warning" status and was 100% HQT in 2011-12. As such, this does not apply.</p> <p align="center">Monitor Comments</p> <p>3/20/2013 2:53:57 PM State Monitor Anne Kauffman This question does not apply to Alliance.</p>

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
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. <i>Section 1112(c)(1)(L)</i>	☑	☐	☐	<input checked="" type="checkbox"/> Equity Plan <input type="checkbox"/> Agendas of Equity Plan Meetings <input type="checkbox"/> Meeting minutes of Equity Plan writing & planning sessions. <input type="checkbox"/> Teachers are reassigned <input type="checkbox"/> Changes to union contract <input type="checkbox"/> Review of HQT/NHQT data and strategies revised in equity plan when there is no improvement		District Comments
						3/8/2013 3:28:19 PM Federal Programs Coordinator Melanie Reiser As AFPCS is a one-school LEA with a school that is demographically homogenous (99.2% minority, and 83.4% low-income), opportunities for inequity between poor and minority students and other students is not a significant issue for the school. However, we do have a detailed process for ensuring teacher placement that will benefit the whole student body. To ensure teacher equity and create a professional environment of collaborative learning and peer support, our goal is to staff each grade level (consisting of two classrooms per level in K-6 and one classroom per level in 7-8) with one senior teacher (i.e. 2 or more years of satisfactory performance at AFPCS). In 2012-2013, we were able to achieve that model in each grade except for 4th and 6th grades. In the 4th grade, both teachers are new to the profession, and the 6th grade is staffed with one teacher new to the profession and one teacher with over three years experience, just not at AFPCS. Additionally, one teacher with special education training and credentials is available to support each grade span (K-2, 3-5, 6-8). All teachers new to AFPCS are partnered with a Mentor Teacher who has at least 3 years satisfactory teaching experience at our school. In addition, all teachers who are new to the profession participate in our Induction Program, which meets bi-monthly and also includes a Mentor Teacher for each participant. After we staff each grade level to ensure equity in experience, we roster students with consideration given to a student achievement levels, gender, special needs, and other relevant criteria (e.g. behavior, sibling in the same grade, etc.). While Alliance's student population is predominately low-income and minority, the administration takes care to ensure that minority and low-income students are proportionally represented in each classroom, and are not to be taught to a greater extent than their non-minority, non-low-income peers by inexperienced or unqualified teachers.

Professional Development

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
5. The LEA conducts an assessment of local needs for professional development and hiring, as identified by the LEA and school staff. <i>Section 2122 (c)(1)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of district needs assessment and findings		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1094 318 1932 354" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1094 354 1932 1040"> <p>3/8/2013 3:54:16 PM Federal Programs Coordinator Melanie Reiser In order to ensure teachers are properly trained to provide effective instruction to students, AFPCS provides a variety of professional development to teachers throughout the year. Instructional leadership uses teacher feedback to inform the year-to-year development of the professional development schedule. Teacher feedback is gleaned from biannual teacher surveys, verbal follow-up, year-end feedback from the Glows and Grows team-building session, and from feedback on individual surveys administered after each professional development (i.e. What I still need to know). At AFPCS, the ongoing professional education of teachers and staff is viewed as an essential part of our school's growth and the school has an approved Professional Education Plan. In developing this plan, the planning committee first gathered quantitative data about our current professional development program, and then analyzed needs based on student performance on state exams and internal benchmarks. We surveyed our teachers to find out the skills that they were currently learning the skills with which they felt they need additional reinforcement.</p> </td> </tr> <tr> <th data-bbox="1094 1040 1932 1076" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1094 1076 1932 1307"> <p>3/20/2013 2:57:26 PM State Monitor Anne Kauffman The Director of Instruction and the Assessment and Curriculum Coordinator conduct on-going needs assessments through surveys, staff discussion, and classroom observations.</p> </td> </tr> </tbody> </table>	District Comments	<p>3/8/2013 3:54:16 PM Federal Programs Coordinator Melanie Reiser In order to ensure teachers are properly trained to provide effective instruction to students, AFPCS provides a variety of professional development to teachers throughout the year. Instructional leadership uses teacher feedback to inform the year-to-year development of the professional development schedule. Teacher feedback is gleaned from biannual teacher surveys, verbal follow-up, year-end feedback from the Glows and Grows team-building session, and from feedback on individual surveys administered after each professional development (i.e. What I still need to know). At AFPCS, the ongoing professional education of teachers and staff is viewed as an essential part of our school's growth and the school has an approved Professional Education Plan. In developing this plan, the planning committee first gathered quantitative data about our current professional development program, and then analyzed needs based on student performance on state exams and internal benchmarks. We surveyed our teachers to find out the skills that they were currently learning the skills with which they felt they need additional reinforcement.</p>	Monitor Comments	<p>3/20/2013 2:57:26 PM State Monitor Anne Kauffman The Director of Instruction and the Assessment and Curriculum Coordinator conduct on-going needs assessments through surveys, staff discussion, and classroom observations.</p>
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Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
6. The LEA involves parents in the planning of professional development activities. <i>Section 2122 (b)(7)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Meeting Notices, Agenda, Sign-in sheets		<div style="text-align: center; border: 1px solid black; padding: 2px;">District Comments</div> <p>3/8/2013 3:59:50 PM Federal Programs Coordinator Melanie Reiser You will see in our PDE-approved plan that parents were members of our strategic planning committee. Furthermore, Alliance conducts parent surveys (which will be available to the monitor in our parent involvement documents). The results of this survey are used to inform professional development.</p>

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
7. The LEA professional development activities are based on a review of scientifically based research and designed to improve student academic achievement. <i>Section 2122 (b)(1)(B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities aligned to district plan.		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1104 237 1932 277" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1104 277 1932 1227"> <p>3/8/2013 4:11:13 PM</p> <p>Federal Programs Coordinator Melanie Reiser</p> <p>During the monitoring review, we will provide a list of professional development activities, which are based on scientific research. One new example of professional development at Alliance is the implementation of an Instructional Rounds Program this year. The goal of instructional rounds is to enhance teachers' pedagogical skills and develop a culture of collaboration (Educational Leadership, February 2011, Volume 68, Number 5, Robert J. Marzano). Teachers visit specific classrooms in groups of 3-5 to observe their peers, compare their own instructional practices with those of the teachers they observe, and then discuss what took place during the observation with the group. The observing group does NOT provide feedback to the teacher being observed. The chief purpose for peer observations is to self-reflect and improve your own practice to enhance instruction. The observation may have a common focus or the teachers may watch for strategies of particular interest to them. Instructional rounds optimally end with observing teachers identifying instructional practices they will continue to use because they saw other teachers employing them effectively, practices they currently use that they will now reexamine in light of what they observed, and practices they don't currently use but will try because they saw other teachers use them well (Educational Leadership, February 2011, Volume 68, Number 5, Robert J. Marzano). In 2012-2013, all teachers will have participated in at least 2 instructional rounds. Many teachers asked for more peer observations after round one, as the entire staff expressed excitement and motivation about the experience.</p> </td> </tr> <tr> <th data-bbox="1104 1227 1932 1268" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1104 1268 1932 1412"> <p>3/20/2013 3:04:40 PM</p> <p>State Monitor Anne Kauffman</p> <p>Discussion with the CEO, Director of Instruction, Assessment</p> </td> </tr> </tbody> </table>	District Comments	<p>3/8/2013 4:11:13 PM</p> <p>Federal Programs Coordinator Melanie Reiser</p> <p>During the monitoring review, we will provide a list of professional development activities, which are based on scientific research. One new example of professional development at Alliance is the implementation of an Instructional Rounds Program this year. The goal of instructional rounds is to enhance teachers' pedagogical skills and develop a culture of collaboration (Educational Leadership, February 2011, Volume 68, Number 5, Robert J. Marzano). Teachers visit specific classrooms in groups of 3-5 to observe their peers, compare their own instructional practices with those of the teachers they observe, and then discuss what took place during the observation with the group. The observing group does NOT provide feedback to the teacher being observed. The chief purpose for peer observations is to self-reflect and improve your own practice to enhance instruction. The observation may have a common focus or the teachers may watch for strategies of particular interest to them. Instructional rounds optimally end with observing teachers identifying instructional practices they will continue to use because they saw other teachers employing them effectively, practices they currently use that they will now reexamine in light of what they observed, and practices they don't currently use but will try because they saw other teachers use them well (Educational Leadership, February 2011, Volume 68, Number 5, Robert J. Marzano). In 2012-2013, all teachers will have participated in at least 2 instructional rounds. Many teachers asked for more peer observations after round one, as the entire staff expressed excitement and motivation about the experience.</p>	Monitor Comments	<p>3/20/2013 3:04:40 PM</p> <p>State Monitor Anne Kauffman</p> <p>Discussion with the CEO, Director of Instruction, Assessment</p>
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Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
8. The LEA provides professional development activities to improve the knowledge of teachers, principals, paraprofessionals and other school staff. <i>Section 2123 (A)(3)(A&B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of professional development activities. <input checked="" type="checkbox"/> List of In-Service activities <input type="checkbox"/> Attendance rosters		<div style="text-align: center; background-color: #e0e0e0;">District Comments</div> <p>3/8/2013 4:08:56 PM Federal Programs Coordinator Melanie Reiser Individualized Professional Education plans are completed in the August prior to the upcoming school year for new staff and in May of the previous year for returning staff. Each teacher determines their professional development goals in collaboration with the professional development coordinator according to their certification level (HQT, Instructional I or Instructional II). By reviewing the student data collected at the data trainings, teacher's interests and prior teacher evaluations, the teacher and coordinator determine areas in which professional education is needed. These plans are reviewed three times a year (August, January and May) to continuously monitor and customize teachers' professional education and growth. Additionally, to ensure that faculty members receive the support they require to execute the curriculum and assist students in meeting the academic needs, Alliance employs a system of instructional coaching, mentoring, collaborative planning, and co-teaching. Specifically in the area of literacy instruction, teachers will be given time to collaborate, co-plan, and, when deemed necessary, co-teach to increase student's academic achievement. Furthermore, both veteran and newly employed teachers will be supported by the instructional leadership with weekly grade group and cluster meetings, in-class support, model lessons, observations with feedback, and Individual Growth Plans.</p> <div style="text-align: center; background-color: #e0e0e0;">Monitor Comments</div> <p>3/20/2013 3:10:46 PM State Monitor Anne Kauffman In addition to the professional development activities listed above, the Assessment</p>

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
9. The LEA professional development activities are used as part of a broader strategy to eliminate the achievement gap that separates low-income and minority students from other students. <i>Section 2122 (b)(2)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> PD needs assessment <input checked="" type="checkbox"/> Teacher surveys <input checked="" type="checkbox"/> ACT 48 PD plan		<p align="center">Monitor Comments</p> <p>3/20/2013 3:07:10 PM State Monitor Anne Kauffman Alliance CS does not demonstrate an achievement gap. The school is 99.2% minority and 83.4% low income. Assessment results do not demonstrate an achievement gap.</p>
10. The LEA provides professional development expenditures for educational services to eligible nonpublic school staff equal to the proportion of funds allocated to participating public school attendance areas. <i>Section 9501(a)(b)(4)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Expenditures for non-public services <input type="checkbox"/> List on PDE web site <input type="checkbox"/> Title II-A Non-public share		<p align="center">District Comments</p> <p>3/8/2013 3:41:39 PM Federal Programs Coordinator Melanie Reiser AFPCS is a charter school, and, as such, nonpublic requirements do not apply</p> <p align="center">Monitor Comments</p> <p>3/20/2013 3:11:53 PM State Monitor Anne Kauffman Alliance for Progress is a charter school. Nonpublic requirements do not apply.</p>

Class Size Reduction

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
11. The LEA targets funds to schools that have the lowest portion of highly qualified teachers; have the largest average class size; or are identified for school improvement. <i>Section 2122 (b)(3)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Class rosters <input type="checkbox"/> Highly Qualified Teachers <input type="checkbox"/> SI Schools		<p style="text-align: center;">District Comments</p> <p>3/8/2013 3:33:39 PM Federal Programs Coordinator Melanie Reiser AFPCS is a one-school LEA. As such, all funds go to the one school.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/20/2013 3:13:07 PM State Monitor Anne Kauffman Alliance for Progress is a one-school LEA. All funds go to the one school.</p>
12. The LEA utilizes highly qualified teachers to reduce class size. <i>Section 2123 (a)(2)(B)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Highly Qualified Teacher Credentials from PDE		<p style="text-align: center;">District Comments</p> <p>3/8/2013 3:32:50 PM Federal Programs Coordinator Melanie Reiser Class size reduction is not one of the priorities of AFPCS (our class size averages 25 and student to teacher ratio is 17:1). However, we do use Title I funding to increase the number of instructional professionals in the classroom (i.e. paraprofessionals).</p> <p style="text-align: center;">Monitor Comments</p> <p>3/20/2013 3:13:45 PM State Monitor Anne Kauffman Alliance uses its Title II funds to support Professional Development.</p>

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Comments

Alliance for Progress has a strong, comprehensive Professional Development program supported by Title II funds. The Director of Instruction and Assessment & Curriculum Coordinator oversee an on-going program that emphasizes peer observation and support as well as a mentoring component. The program is in compliance in all areas.

Component XI: Fiscal Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>A. Audits</p> <p>The SEA ensures that the State and the LEAs are audited annually, if required, and that all corrective actions required through this process are fully implemented.</p> <p>OMB Circular A-87</p>	<p>1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> LEA response to findings. <input type="checkbox"/> PDE follow-up reviews of findings. <input type="checkbox"/> Independent auditors report shows that the LEA has corrected all action required.	<p>PDE Monitor review single audit from previous year (federal programs only) and reviews district comments (management letter).</p>	<p>District Comments</p> <p>3/8/2013 4:21:55 PM Federal Programs Coordinator Melanie Reiser AFPCS will provide audits from the past two years. However, single audits were not required in either year, because federal revenue was less than \$500,000.</p>
							<p>Monitor Comments</p> <p>3/20/2013 3:18:05 PM State Monitor Anne Kauffman The monitor reviewed 2011 and 2012 audits. There were no findings.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments			
B. Carryover The LEA complies with the carryover provisions of Title I. Sec. 1127	1. LEAs with Title I allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to the next unless the SEA has waived the limitation (allowable once every 3 year cycle if the SEA believes the request is reasonable and necessary).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Carryover section of Title I project on eGrants					
	2. The LEA has requested (and received) a waiver from the SEA if the carryover from the prior year exceeds 15%.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Waiver request on eGrants. <input type="checkbox"/> Waiver request and "Carryover Waiver Approval Letter" from DFP on file at LEA/District.		<table border="1"> <tr> <th data-bbox="1612 511 1948 553">District Comments</th> </tr> <tr> <td data-bbox="1612 553 1948 1117"> 3/8/2013 4:24:50 PM Federal Programs Coordinator Melanie Reiser AFPCS historically does not request any carryover of funds from year to year, let alone funds in excess of 15% of the prior year's allocation. As such, we do not need to request such a waiver. Screen shots from the Carryover section on eGrants from 2011-12 and 2012-13 provide evidence of this. </td> </tr> <tr> <th data-bbox="1612 1117 1948 1159">Monitor Comments</th> </tr> <tr> <td data-bbox="1612 1159 1948 1385"> 3/20/2013 3:19:13 PM State Monitor Anne Kauffman Alliance does not carryover funds and has not requested a waiver. </td> </tr> </table>	District Comments	3/8/2013 4:24:50 PM Federal Programs Coordinator Melanie Reiser AFPCS historically does not request any carryover of funds from year to year, let alone funds in excess of 15% of the prior year's allocation. As such, we do not need to request such a waiver. Screen shots from the Carryover section on eGrants from 2011-12 and 2012-13 provide evidence of this.	Monitor Comments
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C. Rank Order										

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>The LEA ensures that it complies with the requirements of Title I when allocating funds to eligible school attendance areas or schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.</p> <p>Sec. 1113 34 CFR Part 200 §200.77-§200.78</p>	<p>1. The LEA is only serving eligible schools and all schools above 75% poverty are served.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Documentation detailing the poverty data used to determine eligibility</p>		<p style="text-align: center;">District Comments</p> <p>3/8/2013 4:25:51 PM Federal Programs Coordinator Melanie Reiser AFPCS is a one-school LEA. AFPCS is the only eligible school. School ranking page from eGrants indicates that Alliane is comprised of one school.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/20/2013 3:20:44 PM State Monitor Anne Kauffman Alliance For Progress CS is a one-school LEA. It is the only eligible school. School ranking page from eGrants indicates that Alliance is comprised of one school.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	2. The ranking procedures are applied without regard to grade spans or schools when poverty rate of school is 75% and above.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Schools with poverty rates of 75% or greater are served. Funds are allocated at a per pupil rate.		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1612 167 1946 207" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1612 207 1946 475"> 3/8/2013 4:26:26 PM Federal Programs Coordinator Melanie Reiser AFPCS is a one-school LEA, and, as such, ranking does not apply. </td> </tr> <tr> <th data-bbox="1612 475 1946 516" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1612 516 1946 878"> 3/20/2013 3:21:47 PM State Monitor Anne Kauffman AFPCS is a one-school LEA. AFPCS is the only eligible school. School ranking page from eGrants indicates that Alliane is comprised of one school. Its poverty level is 83.4%. </td> </tr> </tbody> </table>	District Comments	3/8/2013 4:26:26 PM Federal Programs Coordinator Melanie Reiser AFPCS is a one-school LEA, and, as such, ranking does not apply.	Monitor Comments	3/20/2013 3:21:47 PM State Monitor Anne Kauffman AFPCS is a one-school LEA. AFPCS is the only eligible school. School ranking page from eGrants indicates that Alliane is comprised of one school. Its poverty level is 83.4%.
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Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	3. Eligible schools are ranked and served from highest to lowest poverty.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Allocations given to Title I schools match each school's allocation in the Selection of Schools/Ranking Page (in LEA's Title I project within their Consolidated Application in eGrants.)		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1596 168 1934 212" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1596 212 1934 477"> 3/8/2013 4:26:55 PM Federal Programs Coordinator Melanie Reiser AFPCS is a one-school LEA, and, as such, ranking does not apply. </td> </tr> <tr> <th data-bbox="1596 477 1934 521" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1596 521 1934 865"> 3/20/2013 3:22:06 PM State Monitor Anne Kauffman AFPCS is a one-school LEA. AFPCS is the only eligible school. School ranking page from eGrants indicates that Alliane is comprised of one school. </td> </tr> </tbody> </table>	District Comments	3/8/2013 4:26:55 PM Federal Programs Coordinator Melanie Reiser AFPCS is a one-school LEA, and, as such, ranking does not apply.	Monitor Comments	3/20/2013 3:22:06 PM State Monitor Anne Kauffman AFPCS is a one-school LEA. AFPCS is the only eligible school. School ranking page from eGrants indicates that Alliane is comprised of one school.
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	4. The allocation to each eligible school and the per pupil allocation match.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Per pupil expenditures at building level matches per pupil amounts in the Selection of Schools/Ranking Page (in LEA's Title I project within their Consolidated Application in eGrants.)		<p align="center">District Comments</p> <p>3/8/2013 4:28:31 PM Federal Programs Coordinator Melanie Reiser Copy of the Ranking page from eGrants will be provided during the site visit. Again, as a one-school LEA, AFPCS only has one eligible school.</p> <p align="center">Monitor Comments</p> <p>3/20/2013 3:24:11 PM State Monitor Anne Kauffman Copy of the Ranking page from eGrants were provided during the site visit. As a one-school LEA, Alliance has only one eligible school.</p>
	5. Allocations given to Title I schools match each school's allocation in the Selection of Schools/Ranking Page (in LEA's Title I project within their Consolidated Application in eGrants.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Local budget sheets. <input type="checkbox"/> System tracking expenditure reports.		<p align="center">District Comments</p> <p>3/8/2013 4:30:03 PM Federal Programs Coordinator Melanie Reiser Alliance will provide a copy of its internal budget sheet. As AFPCS is a one-school LEA, the local budget matches the budget in eGrants.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	6. The prekindergarten (PreK) children are excluded from the poverty count of any school.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> The LEA's count of children from low income families does not include children under the age of 5.		<p style="text-align: center;">District Comments</p> <p>3/8/2013 4:31:19 PM Federal Programs Coordinator Melanie Reiser AFPCS is a one-school LEA that serves K-8. There is no preschool program. Only children who turn five by September 1 of the school year are admitted to kindergarten at AFPCS and are included in our child and poverty count.</p>
D. Supplement / Supplant							

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>The LEA ensures that Title I funds are used only to supplement or increase non-Federal sources used for the education of participating children and not to supplant funds from non-Federal sources.</p> <p>Sec. 1114 Sec. 1115 Sec. 1116 Sec. 1120A</p>	<p>1. LEA approved budget and records of expenditures of Title I funds at the district level match.</p>	☑	☐	☐	<p>☐ Statement of Allocation & Expenditures</p>	<p>Pertains to:</p> <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III <p>*Documentation may be minimal or non-existent in cases regarding supplanting. If you think there may be a problem, refer to DFP Regional Coordinator.</p>	<p>District Comments</p>
							<p>3/8/2013 4:32:55 PM Federal Programs Coordinator Melanie Reiser AFPCS will provide to the monitor a copy of the Title I and Title II documents that were provided to the independent auditor for 2011-12. This includes the FER, the original budget, and back-up documentation which shows that expenditure records match the original budget.</p>
							<p>Monitor Comments</p>
							<p>3/20/2013 3:27:32 PM State Monitor Anne Kauffman Alliance provided a copy of the Title I and Title II documents that were provided to the independent auditor in 2012. This included the FER, the original budget, and back-up documentation which showed that expenditure records match the original budget.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	2. Schoolwide program expenditures verify that funds have not supplanted non-federal resources.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Statement of Allocation & Expenditures. <input checked="" type="checkbox"/> Expenditures match SWP activities <input checked="" type="checkbox"/> State/local fund expenditures have not decreased		District Comments 3/8/2013 4:34:58 PM Federal Programs Coordinator Melanie Reiser In addition to the documentation above, AFPCS will provide the most recent letter from PDE (from 9/26/12) demonstrating that the school has maintained fiscal effort (MOE letter) between FY 2011 and FY 2010.
	3. Targeted assistance program expenditures meet the statutory requirements and are supplemental in nature & do not supplant non-federal resources.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Statement of Allocation & Expenditures are supplemental		Monitor Comments 3/20/2013 3:28:51 PM State Monitor Anne Kauffman Alliance runs a School Wide Project.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
E. Equipment and Related Property OMB Circular A-87 EDGAR 80.32	1. LEA maintains Inventory records, purchase orders and receipts for equipment purchased.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Inventory is on file and up to date (All equipment at \$1,500 or LEA capitalization threshold \$_____ is maintained).	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III 	
	2. The LEA conducts a physical inventory of all equipment at least once every two years.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Equipment Inventory List	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III 	
F. Compliance to Reservations The LEA complies with requirements regarding the reservation of funds. Sec. 1113 Sec. 1116 Sec. 1118	1. The LEA has reserved funds necessary to provide services comparable to those provided to children in Title I funded schools to serve homeless children, neglected children in local institutions, and if appropriate, Neglected or Delinquent children in community day schools and delinquent children in local institutions.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Amounts on Reservation of Funds section of Title I project match corresponding line items on budget <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items.	Pertains to: <ul style="list-style-type: none"> • Title IA & D 	District Comments
							3/8/2013 4:37:04 PM Federal Programs Coordinator Melanie Reiser AFPCS has a homeless exemption as a charter school.
							Monitor Comments
							3/20/2013 3:30:08 PM State Monitor Anne Kauffman Alliance has a homeless exemption as a charter school.

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	2. LEA has reserved an amount equal to 20% of its Title I allocation for transportation/supplemental services or both. (for school improvement schools only; if no schools in school improvement, check NA)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Reservations are in the ROF screen on egrants. <input type="checkbox"/> Line items can be followed. <input type="checkbox"/> Expenditures are charged to the line items. <input type="checkbox"/> LEA documents expenditures for choice and supplemental services (agreements between LEA and providers).		<p style="text-align: center;">District Comments</p> <p>3/8/2013 4:37:38 PM Federal Programs Coordinator Melanie Reiser AFPCS is not in School Improvement, and, as such, does not offer SES.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/20/2013 3:30:34 PM State Monitor Anne Kauffman Alliance is not in School Improvement, and, as such, does not offer SES.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	3. LEAs receiving more than \$500,000 have reserved 1% of their allocation for parental involvement and that 95% of those funds have been distributed to served schools.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Procedure for allocation 95% to schools. <input type="checkbox"/> 95% allocated to schools. <input type="checkbox"/> At least 1% of Title I allocation is reflected in line item "3300-Community Services" within Title I budget. <input type="checkbox"/> Agendas, Sign-Ins, Calendar of training, contracts with trainers etc. <input type="checkbox"/> Expenditures/invoices supporting Parent Involvement Set Aside amount.		<p style="text-align: center;">District Comments</p> <p>3/8/2013 4:40:43 PM Federal Programs Coordinator Melanie Reiser While the school does invest in parent involvement, they do not do so through Title I. This reservation is not required because their allocation is under \$500K.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/20/2013 3:31:04 PM State Monitor Anne Kauffman This reservation is not required because Alliance's allocation is under \$500K.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
	4. LEAs with Title I schools identified for improvement have set aside 10% of funds for professional development activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Activities scheduled for professional development, agendas, sign-in sheets, contracted technical assistance, etc. <input type="checkbox"/> 10% of the Title I allocation is reported on the LEA actual budget reports under professional development. <input type="checkbox"/> 10% of school's in improvement allocation is tracked by LEA for professional development.		<table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>3/20/2013 3:31:35 PM State Monitor Anne Kauffman Alliance has not been identified for school improvement.</td> </tr> </tbody> </table>	Monitor Comments	3/20/2013 3:31:35 PM State Monitor Anne Kauffman Alliance has not been identified for school improvement.
Monitor Comments									
3/20/2013 3:31:35 PM State Monitor Anne Kauffman Alliance has not been identified for school improvement.									
G. Obligating Funds	1. The LEA began obligating funds on or after the programs' approved date ; (Program start date is found on first page of approved Consolidated Application).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Dates on program expenditure records/invoices, begin on or after approved start date on Consolidated Application.	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III 			

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
H. Nonpublic School Services	1. The LEA reserved the same per pupil amount to each non-public low-income child as distributed to each public low-income child.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Nonpublic Per Pupil Amounts are correctly distributed. <input type="checkbox"/> Interdistrict agreement and/or 3rd Party contract amounts match what is approved on consolidated application. <input type="checkbox"/> Budget reflects Nonpublic total.	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III 	<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>3/8/2013 3:42:31 PM Federal Programs Coordinator Melanie Reiser AFPCS is a charter school. As such, nonpublic requirements do not apply.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>3/20/2013 3:32:44 PM State Monitor Anne Kauffman Alliance is a charter school. Nonpublic requirements do not apply.</td> </tr> </tbody> </table>	District Comments	3/8/2013 3:42:31 PM Federal Programs Coordinator Melanie Reiser AFPCS is a charter school. As such, nonpublic requirements do not apply.	Monitor Comments	3/20/2013 3:32:44 PM State Monitor Anne Kauffman Alliance is a charter school. Nonpublic requirements do not apply.
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Monitor Comments											
3/20/2013 3:32:44 PM State Monitor Anne Kauffman Alliance is a charter school. Nonpublic requirements do not apply.											
I. Time Documentation	1. The LEA maintains semi-annual certifications for all employees funded from a single cost objective.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Semi-annual time certifications	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III 					
	2. The LEA maintains time documentation logs/schedules for prorated staff including the amount of time spent on each funding source activity; the logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Logs <input type="checkbox"/> Staff Calendars <input type="checkbox"/> Staff Schedules	Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III 					

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
J. Record Retention	1. Records are maintained for a period of 7 years	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Pertains to: <ul style="list-style-type: none"> • Title IA & D • Title II A • Title III 	District Comments
							3/8/2013 4:44:21 PM Federal Programs Coordinator Melanie Reiser AFPCS has a schedule for record retention and destruction, which explicitly states that Federal Programs must be maintained for 7 years.

%>

Comments

Alliance's fiscal elements are in compliance. Documentation is well organized.

Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
Alliance for Progress CS	3/18/2013	Oneika Lee	Parent
Alliance for Progress	3/18/2013	Carmen Flores	Paraeducator
Alliance for Progress CS	3/18/2013	Angel Weeks	Parent
Alliance for Progress CS	3/18/2013	Christina Rivera	Paraeducator
Alliance for Progress CS	3/18/2013	Jansen Ormont	Title I Assessment & Curriculum Coordinator
Alliance for Progress CS	3/18/2013	Jeana Grace	Title II Instructional Director
Alliance for Progress CS	3/18/2013	Kristal Johnson	Parent
Alliance for Progress CS	3/18/2013	Kyshia Frye	Fiscal & HR Clerk
Alliance for Progress CS	3/18/2013	Laquisha Anthony	Paraeducator
Alliance for Progress CS	3/18/2013	Leah Rice	Paraeducator
Alliance for Progress CS	3/18/2013	Shawn Headen	Parent
Alliance for Progress CS	3/18/2013	Teraysa Franklin	Parent
Alliance for Progress CS	3/18/2013	Tina Lloyd	Principal
Alliance for Progress CS	3/18/2013	Tracey Washington	Parent
Alliance for Progress CS	3/18/2013	William Bazemore	Behavior Support



INTERNAL CONTROLS POLICY

The Charter School, under the direction of the Board of Trustees, is required to establish and maintain adequate accounting records and internal control procedures. Internal control consists of five components: control environment, risk assessment, control activities, information and communication, and monitoring. The objectives of internal control relate to financial reporting, operations, and compliance.

The Charter School and all levels of management are responsible for preventing and detecting instances of fraud and related misconduct and for establishing and maintaining proper internal controls that provide security and accountability of the resources of the school. Management is also responsible for recognizing risks and exposures inherent to these areas of responsibility and for being aware of indications of fraud or related misconduct.

Any employee with reasonable basis for believing fraudulent or related misconduct has occurred should report such incidents to the appropriate authority within the school, the charter authorizer, or the Office of the Inspector General.

Internal control policies provide the Charter School with the foundation to properly safeguard its assets, implement management's internal policies, provide compliance with state and federal laws and regulations and produce timely and accurate financial information. A fundamental concept in a good system of internal control is the segregation of duties. Although the size of the Alliance for Progress Charter School's accounting staff prohibits complete adherence to this concept, implementing the following practices will improve existing internal control without impairing efficiency. Internal controls are hereby adopted in the following areas:

- 100. General Accounting Procedures
- 200. Cash Management Procedures
- 300. Management Reporting Procedures
- 400. Purchasing Procedures
- 500. Payroll Procedures
- 600. School Property Procedures

100. GENERAL ACCOUNTING PROCEDURES

101. General Accounting System Design

Control Objective

To establish a coding structure that supports financial reporting and management's decision-making.

Major Controls

A. Finance/HR Clerk Trained in Chart of Accounts/Coding Structure

The school will use the Pennsylvania Department of Education Chart of Accounts. To support decision-making, the Finance/HR Clerk, will be trained in this coding structure, including designations for grants or other funding to be accounted for separately.

B. Prohibiting Adjustments

No transaction shall be posted to a prior year or prior month by the Charter School's accounting staff; nor shall any transaction be changed or deleted by the Charter School's accounting staff. If deemed necessary, the Charter School's accounting firm with prior board approval shall make such adjustments.

B. Establishment of Control Accounts

Control accounts for fixed assets, accounts receivable and accounts payable will be established with subsidiary detail listings and will be reconciled monthly to these control accounts.

C. Use of Contra Accounts

If necessary, the accounting structure provides for offsetting contra accounts (e.g. an allowance for doubtful accounts, accumulated depreciation) to adjust historical cost to current levels for financial reporting purposes.

102. General Ledger Activity

Control Objective

To ensure that all General Ledger entries are current, accurate, and complete.

Major Controls

A. Timeliness of Entries

All entries are made soon after the underlying accounting event to ensure the financial records and reporting is current.

Procedures

1. At the end of each month, a trial balance of all general ledger accounts is prepared by the school's external management company.
1. Reconciliation between the general ledger control accounts and the subsidiary ledgers are completed by the school's external management company.
2. At fiscal year end and after the annual audit, all income and expense accounts are closed out, and the general ledger balances are agreed to the audited financial statements.

202. Cash Disbursements

Control Objective

To disburse cash for authorized purposes and record cash disbursements completely and accurately.

Major Controls

- Pre-numbered checks and special check protective paper.
- Match disbursement records against accounts payable/open invoice files.
- Bank statements reconciled to cash accounts and any outstanding checks verified by external management company, if applicable.
- Supporting documentation canceled to prevent resubmission for payment.
- Detailed comparison of actual vs. budget disbursements on a periodic basis.
- Separation of duties to the extent possible for an organization the size of the school.

Procedures

1. Upon receipt of invoice, the Finance/HR Clerk or department head indicates on the invoice that the prices, quantity, shipping, and cash discounts are correct and that goods and/or services have been received by initialing such.
2. The Business Manager lists the invoice on an Accounts Payable Transmittal Sheet and signs this form authorizing that the invoices have been reviewed and are deemed correct.
3. The CEO shall review the Accounts Payable Transmittal Sheet and the accompanying invoices. His/her signature on the form, along with the Finance/HR Clerk's, authorizes the payment of the invoices listed therein.
4. The Accounting Specialist at the external management company shall cancel invoices by using a rubber stamp titled "PAID" which provides spaces to indicate the date paid, check number, etc. on the invoice.
5. Checks require one signature, typically the school's CEO. Checks are mailed directly to the school for review and signature then mailed to the vendor.
6. On a periodic basis, cash disbursement records are matched against accounts payable/open invoice files for any discrepancies.
7. Bank statements are reconciled soon after receipt by the external management company.

- Trustees for review, discussion, and (as necessary) amendment.
6. The Board of Trustees approves and adopts the final budgets by June 30 each year.
 7. The adopted budget totals are entered in the general ledger by the external management company for the new fiscal year, in order to prepare budget to actual reports.
 8. The adopted budget is submitted to the Pennsylvania Department of Education by the external school management company via the PDE-2028 within 15 days of adoption.

302. Financial Reporting

Control Objective

To ensure the accuracy, completeness, and timeliness of financial reporting to support decision-making.

Major Controls

A. Schedule

Monthly financial reports are prepared based on a pre-determined schedule and reviewed by the CEO and Board of Trustees.

B. Review and Approval

Financial reports are reviewed for accuracy and completeness.

C. Audit

The annual financial statements of the school are audited by a certified public accounting firm.

Procedures

1. The external management committee prepares monthly budget vs. actual financial reports and the Audit/Finance Committee presents the reports at the Board of Trustees meetings.
2. The school submits to an audit of its financial statements by a qualified certified public accounting firm, in accordance with Governmental Auditing Standards and the Pennsylvania Charter School Law.
3. The school shall submit the audited financial statements to PDE, the PA House of Representatives, and the PA State Senate by November 30.

Control Objective

To ensure that goods and services are acquired at fair and reasonable prices and the highest personal standards of conduct are maintained in all relationships with vendors, suppliers, and subcontractors.

Major Controls

A. Purchase Requirements

The School has developed cost-effective and efficient purchase requirements in order to achieve full and open competition, meet delivery schedules, control inventory and material, and expedite purchases.

B. Encouraging Competition

The School utilizes the following procurement guidelines:

- *Purchases under \$15,000* – The school uses sound business practices when procuring goods and services for amounts less than \$15,000. Expenditures in excess of \$500 but less than \$15,000 are permitted when sufficient funds remain in the budget. Such expenditures must be authorized by the CEO and Board of Trustees. A summary of such expenditures, the name of the vendor, the amount of purchase and the purpose of the purchase must be submitted to the Board of Trustees at each monthly meeting for ratification
- *Purchases from \$15,000 to \$50,000 for supplies/equipment or construction, repairs, maintenance, or work of any nature* – at Written or telephonic price quotations from at least 3 qualified and responsible vendors are required for purchase of supplies costing at least \$15,000 but less than \$50,000. If fewer than three qualified vendors exist in the market area within which it is practicable to obtain quotations, a memo shall be kept on file containing such fact. Written records of telephonic price quotations must be maintained on file for 3 and must contain: the date of quotation, name of vendor, vendor representative name, list and description of supplies quoted, and price of same. It is illegal to evade the provisions of this section 24 P.S. § 8-807.1 by purchasing materials piece-meal for the purposes of avoiding bidding or quotation requirements for transactions which should in the exercise of reasonable discretion and prudence be conducted as one transaction.
- *Purchases greater than \$75,000 for supplies/equipment or construction, repairs, maintenance, or work of any nature* – Bids may be awarded by the Board only after due advertisement once a week for three weeks in not less than two newspapers of general circulation. Proof of

Processing Purchase Orders

1. Purchase Orders are forwarded to Administrative Assistant for CEO review and approval.
2. Purchase Orders include the following:
 - A description of items ordered
 - A cost estimate
 - The required delivery information
 - A statement of the nature and purpose of the procurement
3. Purchase Orders are approved by the CEO, after review of the remaining budget.
4. In addition to forwarding the Purchase Order to the vendor, a copy is forwarded to the external management company.

Obtaining Bids and Quotations

1. The department head requests bids or quotations verbally or in writing on transactions expected to be between \$15,000 and \$75,000. Items greater than \$75,000 will require formal bid requests and evaluation before *Purchase Order* is issued.
2. In evaluating bids received, the external management organization performs and documents a cost or price analysis as one of the bid criteria.

Negotiation and Award

1. Consistent with the school's goal of expanding opportunities for minority business enterprises, companies which are minority or women owned, to the extent they are available locally and qualified, are given an opportunity to bid on a procurement in the school's selection process.
2. Award may be made to other than the low bidder in circumstances where the higher bid demonstrates best value contracting procedures to the school. In such situations, the Business Manager shall prepare a justification statement for such awards, furnishing a brief explanation of the factors leading to such a decision.

Procedures

New Employees

1. Requests for new employees are initiated by the school's administrative leadership and compared with the approved annual personnel budget.
2. A Payroll Information Form is initiated when hiring a new employee. Included on this form are the job description, approved pay rate, and grant funding, if any. Information on this form is reviewed by the Business Manager and communicated to the external management company and outside payroll service provider.
4. New employees complete an *IRS W-4 Form* and I-9.
5. An FBI criminal history background check, Pennsylvania criminal history background check, and Pennsylvania child abuse clearance for each new employee must be submitted to the school prior to the first day of work these reports are placed in the personnel files.

Personal Time and Sick Pay

1. Employees accrue sick time based on the terms of the employee contract.
2. Employee is required to provide at least two weeks advanced notice to supervisors for a vacation and at least one week notice for personal time request.
3. Employees' earned sick time balances are adjusted monthly to reflect time earned and taken and reviewed by the Finance/HR Clerk.
4. Sick leave taken is monitored against each employee's available sick time on an electronic spreadsheet and reviewed by the Finance/HR Clerk.
5. Before any paid time off is paid, a Staff Leave Slip is to be prepared by the employee, which is reviewed and approved by the CEO.
6. Employees are not compensated for nor are they permitted to carry over unused vacation or personal pay.

502. Personnel Data

Control Objective

To calculate and record payroll data accurately and completely for all employees.

Procedures

Time Clock

- All hourly and salary employees clock in and out using swipe time clock.
- Any errors in clocking in or out are to be communicated by the employee to the Finance/HR Clerk who makes manual adjustments.
- The Finance/HR Clerk uses data about each employee's hours worked from the time clock to prepare a time sheet/spreadsheet for all employees.
- The school-wide payroll report is forwarded to the external management company on a bi-weekly basis.
- The payroll reports received from the payroll service provider (e.g., calculations, payrolls and payroll summaries) are compared with time sheets, pay rates, payroll deductions, compensated absences etc., by the external management company.
- The external management company verifies gross pay and payroll deductions.
- The total hours and number of employees are compared with the totals in the Payroll Register by the Finance/HR Clerk and external management company.
- The Payroll Register is reviewed and approved by the external management company prior to the payroll company issuing final paychecks/direct deposits.

504. Payroll Payment

Control Objective

To ensure payment for salaries and wages by check, direct deposit, cash or other means is made only to employees entitled to receive payment.

Major Controls

- Pre-numbered checks are used and all check numbers are accounted for.
- A complete audit trail on all payroll checks and direct deposit with authorizing signatures at each juncture is maintained.

Procedures

1. Payroll Register is approved by the external management company prior to payroll company cutting and signing checks/direct deposit.
2. Payroll payments by check, direct deposit, or cash are distributed by the School for forwarding to employees and payroll register is filed.
3. The Finance/HR Clerk controls and monitors all undelivered payroll checks.
4. The payroll bank account is reconciled monthly by the external management company.

600. SCHOOL PROPERTY PROCEDURES

The Charter School maintains detailed records of all government-furnished property and equipment, with an identification and segregation of property and equipment acquired through government contracts.

601. Identification of Property

The Charter School tags all property upon receipt and assigns an identification number to the property and all applicable documents.

602. Recording and Reporting of Property

Control Objective

To control completely and accurately record fixed asset acquisitions in order to safeguard fixed assets from loss.

Procedures

The Charter School maintains a log identifying all property in its possession, as follows:

- Name and description
- Serial number, model number, or other identification
- Whether title vests with the Charter School or a governmental entity
- Vendor name, acquisition date, and cost
- Location and condition of the equipment
- Ultimate disposition data, including date of disposal and sales price or method of disposal

special purpose business-type activity government entities. All fixed assets purchased are capitalized in the year of purchase, and recorded in the general ledger. The School follows the policy of capitalizing all fixed assets purchased greater than \$2,500 per unit. Similar items purchased in the same timeframe and items related to the same project or purchase can be pooled together for capitalization and depreciation.

B. Fixed Asset Classification

Fixed assets are accounted for by the following classifications: land, building, equipment, leasehold improvements, equipment, furniture, and computer hardware and software.

C. Complete Record of P&E Acquisition Costs

The fixed assets subsidiary ledger contains the full history of each capital asset acquired: original acquisition cost, and any costs incurred to prepare the asset for use.

Procedures

1. Asset acquisitions, transfers, and dispositions are entered in the fixed assets subsidiary ledger on a periodic basis.
2. The fixed assets subsidiary ledger is reconciled with the control account in the general ledger on a monthly basis. Any differences are analyzed and resolved by the Business Manager and external management company.

606. Depreciation

Procedures

The School capitalizes all fixed assets when acquired, and records the historical cost of these items in the general ledger. In accordance with generally accepted accounting principles as they relate to special purpose business-type activity, government entities, under GASB 34, depreciation expense must be recorded in the general ledger. The Charter School will use the straight-line method of depreciation over the assets useful life as determined as follow:

- Computers 3 years
- Office Equipment 5 years
- Cars & Light Trucks 5 years
- School Buses 8-10 years
- Office Furniture 5 years
- Leasehold Improvements Useful life or life of lease, whichever is less
- Building Improvements 20 years

ADDITIONAL MISCELLANEOUS ITEMS

The external management company's Controller is responsible for opening bank statements, canceled checks, and appropriate advices. The external management company's Controller methodically reviews such items before completing the bank reconciliation. Unusual items noted during the review shall be investigated promptly. The school's external auditor's review and verify the bank reconciliations during the course of the audit.

The external management company's Controller shall approve journal entries.

The Board of Trustees or designee is responsible for implementing additional procedures where necessary to ensure proper internal controls.

Segregation of duties within the external management company provides an additional layer of internal controls.

Petty Cash Policy

The charter school maintains a petty cash account to provide for on-site incidental expenses. The current petty cash revolving balance is set at \$400 (replenished monthly), and may be changed at any time by vote of the Board of Trustees. Use of the petty cash account for other than incidental purposes should be discouraged, and every effort is made to utilize the standard purchasing/AP system whenever possible.

Procedures

1. The Petty Cash account is maintained by the Finance/HR Clerk, with the CEO responsible for review and authorization of all petty cash transactions.
2. There is a waiting period of ten (10) business days for ALL cash requests.
3. Disbursements from the petty cash fund are available for expenditures totaling under \$75.00 and may only be made for approved expenditures.
4. The person requesting funds from the petty cash account must complete and submit the Petty Cash Request form and submit it to the Administrative Assistant for CEO approval.
5. If requesting reimbursement, original receipt(s) must be attached to the Petty Cash Request form.
6. If cash is requested upfront to make a payment or purchase, the original receipt(s) must be returned within seven (7) business days of the date the cash was received.

parent/student refunds and employee reimbursements over \$75.00.

Procedures

1. There is a waiting period of fifteen (15) to thirty (30) days for ALL checks.
2. The person requesting a check must complete a Check Request Form and submit it to the Administrative Assistant for CEO approval.
3. An invoice, receipt(s) or backup documentation (including payee and cost information) must be attached to the Check Request Form.
4. Once reviewed and approved (signed by the CEO), the request is forwarded to the Finance/HR Clear who processes the request. Checks are not printed on-site. Approved check requests are forwarded to the external management organization once weekly. Occasionally, "rush" requests are faxed or emailed to the external management organization. Once processed, checks are sent to the school for the CEO to sign and distribute.

This policy will go into effective immediately upon adoption.

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

ADOPTED this 25th day of October, 2011



President



Secretary
V.P.