

Global Leadership Academy CS

**Charter Annual Report**

07/01/2012 - 06/30/2013

# School Profile

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## Demographics

4601 Girard Avenue  
Philadelphia, PA 19131  
(267)295-5700

Phase:

Phase 2

CEO Name:

Naomi Johnson Booker

CEO E-mail address:

drbooker@glacharter.org

# Governance and Staff

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## *Leadership Changes*

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

During the 2012-2013 school year, the Board of Trustees added two additional members to bring the number of trustees to seven. The board's goal was to have nine members, adding at least two members in 2012-2013 and two members in 2013-2014. A board recruitment committee was formed to identify potential board members and invitations were sent to the individuals. Interviews were held in March 2013, with the selected individuals. After the interviews, current board members voted and two new board members were inducted at the May and June 2013 board meetings. The Chief Executive Officer is a non-voting member of the Board of Trustees.

## *Board of Trustees Meeting Schedule*

| <b>Location</b>                               | <b>Date and Time</b> |
|---|----------------------|
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 8/27/2012 6:30 PM    |
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 9/24/2012 6:30 PM    |
| 4601 W. Girard Avenue                         | 10/22/2012 6:30 PM   |
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 11/26/2012 6:30 PM   |
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 1/28/2013 6:30 PM    |
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 2/25/2013 6:30 PM    |
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 3/25/2013 6:30 PM    |
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 4/22/2013 6:30 PM    |
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 5/20/2013 6:30 PM    |
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 6/24/2013 6:30 PM    |
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 8/26/2013 6:30 PM    |
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 9/23/2013 6:30 PM    |
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 10/28/2013 6:30 PM   |
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 11/25/2013 6:30 PM   |
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 1/27/2014 6:30 PM    |
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 2/24/2014 6:30 PM    |
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 3/24/2014 6:30 PM    |
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 4/28/2014 6:30 PM    |
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 5/19/2014 6:30 PM    |
| 4601 W. Girard Avenue, Philadelphia, PA 19131 | 6/23/2014 6:30 PM    |

## *Professional Staff Member Roster*

| <b>Tamika Evans</b>   |  |
|---|--|
| PA Certified  | Yes  |
| Areas of Certification  | Instructional I - Elementary K-6,<br>Administrative - Principal K-12 |
| Grades Teaching or Serving  | K-8  |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary   |
| Number of Hours Annually Worked in Assignment                         | 1305   |
| Percentage of Time in Certified Position                              | 100.0  |
| Percentage of Time in Areas Not Certified                             | 0.0  |

| <b>Jennifer Applegate</b>   |   |
|---|---|
| PA Certified  | Yes   |
| Areas of Certification  | Instructional I - Special Education<br>N-12 |
| Grades Teaching or Serving  | K-8   |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Special Education                           |
| Number of Hours Annually Worked in Assignment                         | 1305  |
| Percentage of Time in Certified Position                              | 100.0                                       |
| Percentage of Time in Areas Not Certified                             | 0.0   |

| <b>Sonya Bacchus</b>  |            |
|---|------------|
| PA Certified  | No         |
| Areas of Certification  | None       |
| Grades Teaching or Serving  | 5          |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary |
| Number of Hours Annually Worked in Assignment                         | 1305       |
| Percentage of Time in Certified Position                              | 0.0        |
| Percentage of Time in Areas Not Certified                             | 100.0      |

| <b>Domimique Byars</b>  |            |
|---|------------|
| PA Certified  | No         |
| Areas of Certification  | None       |
| Grades Teaching or Serving  | 3          |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary |
| Number of Hours Annually Worked in Assignment                         | 1305       |
| Percentage of Time in Certified Position                              | 0.0        |

|   |       |
|---|-------|
| Percentage of Time in Areas Not Certified | 100.0 |
|---|-------|

| <b>Taylor-Lynn Capaldo</b>  |                                  |
|---|----------------------------------|
| PA Certified  | Yes                              |
| Areas of Certification  | Instructional I - Elementary K-6 |
| Grades Teaching or Serving  | 1                                |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary                       |
| Number of Hours Annually Worked in Assignment                         | 1305                             |
| Percentage of Time in Certified Position                              | 100.0                            |
| Percentage of Time in Areas Not Certified                             | 0.0                              |

| <b>Sharon Carlisle</b>  |                                 |
|---|---------------------------------|
| PA Certified  | Yes                             |
| Areas of Certification  | Instructional I & II - Art K-12 |
| Grades Teaching or Serving  | K-8                             |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Art                             |
| Number of Hours Annually Worked in Assignment                         | 1305                            |
| Percentage of Time in Certified Position                              | 100.0                           |
| Percentage of Time in Areas Not Certified                             | 0.0                             |

| <b>Tracey Collier</b>   |                  |
|---|------------------|
| PA Certified  | No               |
| Areas of Certification  | None             |
| Grades Teaching or Serving  | K-8              |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Health & Phys Ed |
| Number of Hours Annually Worked in Assignment                         | 1305             |
| Percentage of Time in Certified Position                              | 0.0              |
| Percentage of Time in Areas Not Certified                             | 100.0            |

| <b>Michael Connor</b>   |  |
|---|--|
| PA Certified  | Yes  |
| Areas of Certification  | Instructional I - Elementary K-6,<br>Mid-Level Mathematics 7-9 |
| Grades Teaching or Serving  | 7-8  |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Math   |

|   |       |
|---|-------|
| Number of Hours Annually Worked in Assignment | 1305  |
| Percentage of Time in Certified Position      | 100.0 |
| Percentage of Time in Areas Not Certified     | 0.0   |

|   |  |
|---|--|
| <b>Terresa Dawson</b>   |  |
| PA Certified  | Yes  |
| Areas of Certification  | Instructional I & II - Elementary K-6, Mid-Level Mathematics 7-9, Special Education N-12 |
| Grades Teaching or Serving  | 6  |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary   |
| Number of Hours Annually Worked in Assignment                         | 1305   |
| Percentage of Time in Certified Position                              | 100.0  |
| Percentage of Time in Areas Not Certified                             | 0.0  |

|   |            |
|---|------------|
| <b>Nicole Freeman</b>   |            |
| PA Certified  | No         |
| Areas of Certification  | None       |
| Grades Teaching or Serving  | 4          |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary |
| Number of Hours Annually Worked in Assignment                         | 1305       |
| Percentage of Time in Certified Position                              | 0.0        |
| Percentage of Time in Areas Not Certified                             | 100.0      |

|   |   |
|---|---|
| <b>Giovanna Gallagher</b>   |   |
| PA Certified  | Yes   |
| Areas of Certification  | Instructional I & II - Elementary K-6, Music K-12, Special Education N-12 |
| Grades Teaching or Serving  | 7-8   |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Special Education   |
| Number of Hours Annually Worked in Assignment                         | 1305  |
| Percentage of Time in Certified Position                              | 100.0   |
| Percentage of Time in Areas Not Certified                             | 0.0   |

|                     |     |
|---------------------|-----|
| <b>Linda Graham</b> |     |
| PA Certified        | Yes |

|   |                                  |
|---|----------------------------------|
| Areas of Certification  | Instructional I - Elementary K-6 |
| Grades Teaching or Serving  | 3                                |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary                       |
| Number of Hours Annually Worked in Assignment                         | 1305                             |
| Percentage of Time in Certified Position                              | 100.0                            |
| Percentage of Time in Areas Not Certified                             | 0.0                              |

|   |                                  |
|---|----------------------------------|
| <b>Emily Greider</b>  |                                  |
| PA Certified  | Yes                              |
| Areas of Certification  | Instructional I - Elementary K-6 |
| Grades Teaching or Serving  | 2                                |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary                       |
| Number of Hours Annually Worked in Assignment                         | 1305                             |
| Percentage of Time in Certified Position                              | 100.0                            |
| Percentage of Time in Areas Not Certified                             | 0.0                              |

|   |   |
|---|---|
| <b>Kristina Kingma</b>  |   |
| PA Certified  | Yes   |
| Areas of Certification  | Instructional I - Elementary K-6,<br>Special Education N-12 |
| Grades Teaching or Serving  | 3   |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary  |
| Number of Hours Annually Worked in Assignment                         | 1305  |
| Percentage of Time in Certified Position                              | 100.0   |
| Percentage of Time in Areas Not Certified                             | 0.0   |

|   |                                  |
|---|----------------------------------|
| <b>Samantha Liesner</b>   |                                  |
| PA Certified  | Yes                              |
| Areas of Certification  | Instructional I - Elementary K-6 |
| Grades Teaching or Serving  | Kindergarten                     |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary                       |
| Number of Hours Annually Worked in Assignment                         | 1305                             |
| Percentage of Time in Certified Position                              | 100.0                            |
| Percentage of Time in Areas Not Certified                             | 0.0                              |

| <b>Monica Mancini</b>   |  |
|---|--|
| PA Certified  | Yes  |
| Areas of Certification  | Instructional I - Mid-Level English<br>7-9, English 7-12 |
| Grades Teaching or Serving  | 7-8  |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Mid-level English  |
| Number of Hours Annually Worked in Assignment                         | 1305   |
| Percentage of Time in Certified Position                              | 100.0  |
| Percentage of Time in Areas Not Certified                             | 0.0  |

| <b>Gina Marston</b>   |   |
|---|---|
| PA Certified  | Yes   |
| Areas of Certification  | Instructional I - Mid-Level English<br>7-9, Mid-Level Mathematics 7-9,<br>Health & Phys Ed K-12, Special Ed<br>N-12 |
| Grades Teaching or Serving  | 7-8   |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Mid-Level English   |
| Number of Hours Annually Worked in Assignment                         | 1305  |
| Percentage of Time in Certified Position                              | 100.0   |
| Percentage of Time in Areas Not Certified                             | 0.0   |

| <b>Sean McBride</b>   |  |
|---|--|
| PA Certified  | Yes  |
| Areas of Certification  | Instructional I & II - Elementary K-<br>6, Early Childhood N-3 |
| Grades Teaching or Serving  | 4  |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary   |
| Number of Hours Annually Worked in Assignment                         | 1305   |
| Percentage of Time in Certified Position                              | 100.0  |
| Percentage of Time in Areas Not Certified                             | 0.0  |

| <b>Philip McCabe</b>  |                                  |
|---|----------------------------------|
| PA Certified  | Yes                              |
| Areas of Certification  | Instructional I - Elementary K-6 |
| Grades Teaching or Serving  | 6                                |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary                       |

|   |       |
|---|-------|
| Number of Hours Annually Worked in Assignment | 1305  |
| Percentage of Time in Certified Position      | 100.0 |
| Percentage of Time in Areas Not Certified     | 0.0   |

|   |             |
|---|-------------|
| <b>Joseph McLeod</b>  |             |
| PA Certified  | No          |
| Areas of Certification  | None        |
| Grades Teaching or Serving  | 7-8         |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Pre-Algebra |
| Number of Hours Annually Worked in Assignment                         | 1305        |
| Percentage of Time in Certified Position                              | 0.0         |
| Percentage of Time in Areas Not Certified                             | 100.0       |

|   |            |
|---|------------|
| <b>Julia Miller</b>   |            |
| PA Certified  | No         |
| Areas of Certification  | None       |
| Grades Teaching or Serving  | 1          |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary |
| Number of Hours Annually Worked in Assignment                         | 1305       |
| Percentage of Time in Certified Position                              | 0.0        |
| Percentage of Time in Areas Not Certified                             | 100.0      |

|   |                                  |
|---|----------------------------------|
| <b>Roxanne Parker</b>   |                                  |
| PA Certified  | Yes                              |
| Areas of Certification  | Instructional I - Elementary K-6 |
| Grades Teaching or Serving  | 6                                |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary                       |
| Number of Hours Annually Worked in Assignment                         | 1305                             |
| Percentage of Time in Certified Position                              | 100.0                            |
| Percentage of Time in Areas Not Certified                             | 0.0                              |

|                            |   |
|----------------------------|---|
| <b>Lauren Perry</b>        |   |
| PA Certified               | Yes   |
| Areas of Certification     | Instructional I - Elementary K-6,<br>Special Education N-12 |
| Grades Teaching or Serving | 5   |

|   |            |
|---|------------|
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary |
| Number of Hours Annually Worked in Assignment                         | 1305       |
| Percentage of Time in Certified Position                              | 100.0      |
| Percentage of Time in Areas Not Certified                             | 0.0        |

|   |                                  |
|---|----------------------------------|
| <b>Michael Rombola</b>  |                                  |
| PA Certified  | Yes                              |
| Areas of Certification  | Instructional I - Elementary K-6 |
| Grades Teaching or Serving  | 2                                |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary                       |
| Number of Hours Annually Worked in Assignment                         | 1305                             |
| Percentage of Time in Certified Position                              | 100.0                            |
| Percentage of Time in Areas Not Certified                             | 0.0                              |

|   |                                  |
|---|----------------------------------|
| <b>Jaclyn Rosen</b>   |                                  |
| PA Certified  | Yes                              |
| Areas of Certification  | Instructional I - Elementary K-6 |
| Grades Teaching or Serving  | 4                                |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary                       |
| Number of Hours Annually Worked in Assignment                         | 1305                             |
| Percentage of Time in Certified Position                              | 100.0                            |
| Percentage of Time in Areas Not Certified                             | 0.0                              |

|   |  |
|---|--|
| <b>Jacqueline Rucci</b>   |  |
| PA Certified  | Yes  |
| Areas of Certification  | Instructional I - Elementary K-6, Mid-Level Mathematics 7-9, Mid-Level Science 7-9, Sped Ed N-12 |
| Grades Teaching or Serving  | 3-5  |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Special education  |
| Number of Hours Annually Worked in Assignment                         | 1305   |
| Percentage of Time in Certified Position                              | 100.0  |
| Percentage of Time in Areas Not Certified                             | 0.0  |

|                      |  |
|----------------------|--|
| <b>Tedra Simmons</b> |  |
|----------------------|--|

|   |                                  |
|---|----------------------------------|
| PA Certified  | Yes                              |
| Areas of Certification  | Instructional I - Elementary K-6 |
| Grades Teaching or Serving  | 2                                |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary                       |
| Number of Hours Annually Worked in Assignment                         | 1305                             |
| Percentage of Time in Certified Position                              | 100.0                            |
| Percentage of Time in Areas Not Certified                             | 0.0                              |

|   |                                  |
|---|----------------------------------|
| <b>Robert Wildes</b>  |                                  |
| PA Certified  | Yes                              |
| Areas of Certification  | Instructional I - Elementary K-6 |
| Grades Teaching or Serving  | 6                                |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary                       |
| Number of Hours Annually Worked in Assignment                         | 1305                             |
| Percentage of Time in Certified Position                              | 100.0                            |
| Percentage of Time in Areas Not Certified                             | 0.0                              |

|   |                                  |
|---|----------------------------------|
| <b>Lauren Wolf</b>  |                                  |
| PA Certified  | Yes                              |
| Areas of Certification  | Instructional I - Elementary K-6 |
| Grades Teaching or Serving  | Kindergarten                     |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Elementary                       |
| Number of Hours Annually Worked in Assignment                         | 1305                             |
| Percentage of Time in Certified Position                              | 100.0                            |
| Percentage of Time in Areas Not Certified                             | 0.0                              |

|   |  |
|---|--|
| <b>Gregory Wright</b>   |  |
| PA Certified  | Yes  |
| Areas of Certification  | Instructional I - Elementary K-6,<br>Mid-Level Citiz. Ed 7-9 |
| Grades Teaching or Serving  | 7-8  |
| All Areas of Assignment, Subject Areas Teaching, or Services Provided | Mid-Level Citiz. Ed  |
| Number of Hours Annually Worked in Assignment                         | 1305   |
| Percentage of Time in Certified Position                              | 100.0  |
| Percentage of Time in Areas Not Certified                             | 0.0  |

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

*No file has been uploaded.*

### *Quality of Teaching and Other Staff*

| <b>Position Categories</b>                            | <b>All Employed per Category</b> | <b>Appropriately Certified</b> | <b>Promoted</b> | <b>Transferred</b> | <b>Terminated</b> | <b>Contracted for Following Year</b> |
|---|----------------------------------|--------------------------------|-----------------|--------------------|-------------------|--------------------------------------|
| Chief Academic Officer/Director                       | 1.00                             | 1.00                           | 0.00            | 0.00               | 0.00              | 1.00                                 |
| Principal   | 1.00                             | 1.00                           | 0.00            | 0.00               | 0.00              | 1.00                                 |
| Assistant Principal                                   | 0.00                             | 0.00                           | 0.00            | 0.00               | 0.00              | 0.00                                 |
| Classroom Teacher (including Master Teachers)         | 26.00                            | 21.00                          | 0.00            | 0.00               | 3.00              | 23.00                                |
| Specialty Teacher (including Master Teachers)         | 2.00                             | 1.00                           | 0.00            | 0.00               | 0.00              | 2.00                                 |
| Special Education Teacher (including Master Teachers) | 2.00                             | 2.00                           | 0.00            | 0.00               | 0.00              | 2.00                                 |
| Special Education Coordinator                         | 1.00                             | 1.00                           | 0.00            | 0.00               | 1.00              | 0.00                                 |
| Counselor   | 0.00                             | 0.00                           | 0.00            | 0.00               | 0.00              | 0.00                                 |
| Psychologist  | 0.00                             | 0.00                           | 0.00            | 0.00               | 0.00              | 0.00                                 |
| School Nurse  | 0.00                             | 0.00                           | 0.00            | 0.00               | 0.00              | 0.00                                 |
| <b>Totals</b>   | <b>33.00</b>                     | <b>27.00</b>                   | <b>0.00</b>     | <b>0.00</b>        | <b>4.00</b>       | <b>29.00</b>                         |

Further explanation:

Three of 26 classroom teachers and the Special Education Coordinator did not return for the 2013-2014 school year. They left to pursue other career paths.

# Fiscal Matters

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## *Major Fundraising Activities*

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

*This narrative is empty.*

## *Fiscal Solvency Policies*

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

**The Board of Trustees has adopted financial policies and procedures which include the topics - budgeting, accounting practices, procurement, contracts, internal control, cash management, grants management, time and attendance, contracted services, etc.**

**The school's budget, adopted in accordance with the timetable prescribed by the Commonwealth, serves as a blue print for financial decision making during the fiscal year. The budget provides for the educational, building and administrative needs of the school community and also includes a reserve for contingencies. All purchases and personnel decisions are reviewed for budgetary funds available prior to the issuance of a contract or purchase order.**

**The business office provides interim financial reporting for the board of trustees and CEO on a monthly basis. The business manager meets with the school administrative team regularly and attends all board and finance committee meetings. Through careful monitoring of expenditures and revenues the school is able to assure that all expenditure and revenue categories remain within budget.**

### **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:**

- Financial Procedures Section 800 10-17-08.doc

## *Accounting System*

Changes to the accounting system the charter school uses:

The accounting system is Sage and is loaded with the State Chart of Accounts. Transactions are posted by the Business Manager's Office staffed by experienced school business administrators. A trial balance, statement of revenue and expenditures and a statement of disbursements are prepared monthly. Reports are generated in compliance with State requirements

### *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: Joyce Miller and Associates  
 Date of Last Audit: 03/29/2013  
 Fiscal Year Last Audited: 2011-2012

#### **Explanation of the Report**

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

#### **The school's auditing firm is**

**Joyce Miller and Associates. The last audit is dated March 29 2013 for fiscal year 2011-2012 and has a clean unqualified opinion with no findings. It is impossible to submit an audit for 2012-2013 by August 31, 2013.**

#### **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 |
|-------------|----------|
|-------------|----------|

### *Federal Programs Consolidated Review*

#### **Basics**

Title I Status:

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

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 |
|-------------|----------|
|-------------|----------|

# Special Education

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## *Chapter 711 Assurances*

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

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

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

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

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

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

## **Special Education Support Services**

| <b>Support Service</b>     | <b>Location</b>                               | <b>Teacher FTE</b> |
|----------------------------|---|--------------------|
| Instructional Assistant    | 4601 W. Girard Avenue, Philadelphia, PA 19131 | 3                  |
| Special Education Director | 4601 W. Girard Avenue                         | 1                  |

## **Special Education Contracted Services**

| <b>Title</b>         | <b>Amt. of Time per Week</b> | <b>Operator</b>    | <b>Number of Students</b> |
|----------------------|------------------------------|--------------------|---------------------------|
| Hearing Support      | 0.25 Days                    | Outside Contractor | 10 or fewer               |
| Occupational Therapy | 0.5 Days                     | Outside Contractor | 10 or fewer               |

|                                 |          |                    |    |
|---------------------------------|----------|--------------------|----|
| Psychological & Speech Services | 3.5 Days | Outside Contractor | 40 |
|---------------------------------|----------|--------------------|----|

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

Date of Last Special Education Cyclical Monitoring:

Not Provided

Link to Report (Optional):

Not Provided

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

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

*No file has been uploaded.*

# Facilities

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

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

The school purchased computers and other equipment totaling \$65,000. No material building improvements were made during the school year.

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

*\$65,000.00*

## *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:

Global Leadership Academy has applied for an expansion to include grades nine to twelve. To accomplish this, it will be necessary to purchase a facility located near the present site. Global Leadership Academy has been in negotiations with the City of Philadelphia (RDA) to purchase the empty lot adjacent to the school's property and is in its final stages. The property may be used for playing fields or the future high school location. The school will continue to make slight enhancements to its present facility to maintain and improve the best environment for the scholars.

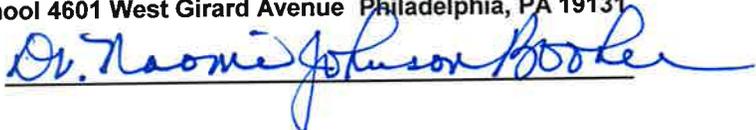
## *Memorandums of Understanding*

| <b>Organization</b>                | <b>Purpose</b>   |
|------------------------------------|--|
| The Philadelphia Police Department | The memorandum establishes procedures to be followed when certain incidents occur on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act providing transportation to or from a school or school sponsored activity. |

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

Name of School Global Leadership Academy Charter School

Address of School 4601 West Girard Avenue Philadelphia, PA 19131

CEO Signature 

**REVENUES**

|             |      |  |           |
|-------------|------|--|-----------|
| <b>6000</b> |      | <b>REVENUE FROM LOCAL SOURCES</b>                              |           |
| <b>6500</b> |      | <b>EARNINGS ON INVESTMENTS</b>                                 |           |
|             | 6510 | Interest on Investments and Interest-Bearing Checking Accounts | 14,853.00 |
|             | 6520 | Dividends on Investments                                       |           |
|             | 6530 | Gains or Losses on Sale of Investments                         |           |
|             | 6540 | Earnings on Investments in Real Property                       |           |
|             | 6590 | Other Earnings or Investments                                  |           |
| <b>6600</b> |      | <b>FOOD SERVICE REVENUE</b>                                    |           |
|             | 6610 | Daily Sales - Reimbursable Programs                            | 42,561.00 |
|             | 6620 | Daily Sales - Non-Reimbursable Programs                        | 14,279.00 |
|             | 6630 | Special Functions  |           |
|             | 6640 | Non-Cash Contributions   |           |
|             | 6650 | Price Reduction for Reduced Price and Free Meals (Debit)       |           |
|             | 6690 | Other Food Service Revenues                                    |           |
| <b>6700</b> |      | <b>REVENUES FROM STUDENT ACTIVITIES</b>                        |           |
|             | 6710 | Admissions   |           |
|             | 6720 | Bookstore Sales  |           |
|             | 6730 | Student Organization Membership Dues and Fees                  | 5,443.00  |
|             | 6740 | Fees   |           |
|             | 6750 | Student Activity - Special Events                              |           |
|             | 6790 | Other Student Activity Income                                  |           |
| <b>6800</b> |      | <b>REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH</b>       |           |
|             | 6810 | Revenue from Local Governmental Units                          |           |
|             | 6820 | Revenue from Intermediary Sources - Commonwealth Funds         |           |
|             | 6830 | Revenues from Intermediary Sources - Federal Funds             | 75,170.00 |
|             | 6890 | Other Revenues from Intermediary Sources                       |           |
| <b>6900</b> |      | <b>OTHER REVENUE FROM LOCAL SOURCES</b>                        |           |
|             | 6910 | Rentals  | 2,880.00  |

|             |      |  |              |
|-------------|------|--|--------------|
|             | 6920 | Contributions & Donations from Private Sources / Capital Contributions             |              |
|             | 6930 | Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only) |              |
|             | 6940 | Tuition from Patrons   | 6,422,124.00 |
|             | 6941 | Regular Day School Tuition   |              |
|             | 6942 | Summer School Tuition  |              |
|             | 6943 | Adult Education Tuition  |              |
|             | 6944 | Receipts From Other LEAs in Pennsylvania - Education                               |              |
|             | 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                             | 10,934.00    |
|             | 6961 | Transportation Services Provided Other Pennsylvania LEAs                           |              |
|             | 6969 | All Other Services Provided Other Governments and LEAs Not Specified Above         |              |
|             | 6970 | Services Provided Other Funds  | 18,310.00    |
|             | 6980 | Revenue from Community Service Activities  |              |
|             | 6990 | Refunds and Other Miscellaneous Revenue  | 1,010.45     |
|             | 6991 | Refunds of a Prior Year Expenditure  | 44,612.00    |
|             | 6999 | Other Revenues Not Specified Above   |              |
|             |      |  |              |
| <b>7000</b> |      | <b>REVENUE FROM STATE SOURCES</b>  |              |
| 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                  | 6,527.00     |
|             | 7330 | Health Services (Medical, Dental, Nurse, Act 25)                                   |              |

|             |      |  |            |
|-------------|------|--|------------|
|             | 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   | 14,368.00  |
|             |      |  |            |
| 7800        |      | REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS  |            |
|             | 7810 | State Share of Social Security and Medicare Taxes  | 173,078.00 |
|             | 7820 | State Share of Retirement Contributions  |            |
|             |      |  |            |
| 7900        |      | REVENUE FOR TECHNOLOGY   |            |
|             | 7910 | Educational Technology   |            |
|             | 7990 | Other Technology Grants  |            |
|             |      |  |            |
| <b>8000</b> |      | <b>REVENUE FROM FEDERAL SOURCES</b>  |            |
| 8100        |      | UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT  |            |
|             | 8110 | Payments for Federally Impacted Areas - P.L. 81-874  |            |
|             | 8190 | Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government  |            |
|             |      |  |            |
| 8200        |      | UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH  |            |
|             |      |  |            |
| 8300        |      | RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT  |            |
|             | 8310 | Payments for Federally Impacted Areas - P.L. 81-815  |            |
|             | 8320 | Energy Conservation Grants - TA and ECM  |            |
|             | 8390 | Other Restricted Federal Grants-in-Aid Directly from the Federal Government  |            |
|             |      |  |            |
| 8500        |      | RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS |            |

|             |      |  |            |
|-------------|------|--|------------|
|             | 8510 | Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)   | 493,823.00 |
|             | 8520 | Vocational Education   |            |
|             | 8530 | Child Nutrition Program  | 236,969.00 |
|             | 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  |            |
|             |      |  | 9,000.00   |
| 8800        |      | MEDICAL ASSISTANCE REIMBURSEMENTS  |            |
| <b>9000</b> |      | <b>OTHER FINANCING SOURCES</b>   |            |
| 9100        |      | SALE OF BONDS  |            |
|             | 9110 | Bond Issue Proceeds (Gross)  |            |
|             | 9120 | Proceeds from Refunding of Bonds   |            |
| 9200        |      | PROCEEDS FROM EXTENDED TERM FINANCING  |            |
| 9300        |      | INTERFUND TRANSFERS  |            |
|             | 9310 | General Fund Transfers   |            |
|             | 9320 | Special Revenue Fund Transfers   |            |
|             | 9330 | Capital Projects Funds Transfers   |            |
|             | 9340 | Debt Service Fund Transfers  |            |
|             | 9350 | Enterprise Fund Transfers  |            |
|             | 9360 | Internal Service Fund Transfers  |            |
|             | 9370 | Trust and Agency Fund  |            |
|             | 9380 | Activity Fund Transfers  |            |
|             | 9390 | Permanent Fund Transfers   |            |
| 9400        |      | SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS   |            |
| 9500        |      | Unassigned   |            |

|                       |      |  |   |              |
|-----------------------|------|--|---|--------------|
|                       |      |  |   |              |
| 9600                  |      |  | Unassigned  |              |
| 9700                  |      |  | TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS |              |
|                       | 9710 |  | Transfers from Component Units                              |              |
|                       | 9720 |  | Transfers from Primary Governments                          |              |
| 9800                  |      |  | INTRAFUND TRANSFERS IN                                      |              |
|                       | 9810 |  | General Fund Intrafund Transfers                            |              |
|                       | 9820 |  | Special Revenue Intrafund Transfers                         |              |
|                       | 9840 |  | Debt Service Intrafund Transfers                            |              |
|                       | 9850 |  | Enterprise Intrafund Transfers                              |              |
|                       | 9860 |  | Internal Service Intrafund Transfers                        |              |
|                       | 9870 |  | Trust and Agency Intrafund Transfers                        |              |
|                       | 9880 |  | Activity Interfund Transfers                                |              |
|                       |      |  |   |              |
| <b>TOTAL REVENUES</b> |      |  |   | 7,585,941.45 |

NOTES:

See "NOTES WORKSHEET" for disclaimer

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

Name of School **Global Leadership Charter School**

Address of School **4601 West Girard Avenue Philadelphia, PA 19131**

CEO Signature *Dr. Neome Johnson Booker*

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

**EXPENDITURES**

| <b>1000</b> | <b>INSTRUCTION</b>                                    | 2,868,960.00 |
|-------------|---|--------------|
| 1100        | REGULAR PROGRAMS - ELEMENTARY / SECONDARY             |              |
|             |   | 419,817.00   |
| 1200        | SPECIAL PROGRAMS - ELEMENTARY / SECONDARY             |              |
|             |   |              |
| 1300        | VOCATIONAL EDUCATION                                  |              |
|             |   |              |
| 1400        | OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY | 76,608.00    |
|             |   |              |
| 1600        | ADULT EDUCATION PROGRAMS                              |              |
|             |   |              |
| 1700        | HIGHER EDUCATION PROGRAMS                             |              |
|             |   |              |
| 1800        | PRE-KINDERGARTEN                                      |              |
|             |   |              |
| <b>2000</b> | <b>SUPPORT SERVICES</b>                               |              |
| 2100        | SUPPORT SERVICES - PUPIL PERSONNEL                    |              |
|             | 2110 Supervision of Pupil Personnel Services          | 58,902.00    |
|             | 2120 Guidance Services                                |              |
|             | 2130 Attendance Services                              |              |
|             | 2140 Psychological Services                           | 41,969.00    |
|             | 2150 Speech Pathology and Audiology Services          |              |
|             | 2160 Social Work Services                             | 30,100.00    |
|             | 2170 Student Accounting Services                      |              |
|             | 2190 Other Pupil Personnel Services                   |              |
|             |   |              |
| 2200        | SUPPORT SERVICES - INSTRUCTIONAL STAFF                |              |
|             | 2210 Supervision of Educational Media Services        |              |

|      |      |  |            |
|------|------|--|------------|
|      | 2220 | Technology Support Services  |            |
|      | 2230 | Educational Television Services  |            |
|      | 2240 | Computer-Assisted Instruction Support Services   | 2,506.00   |
|      | 2250 | School Library Services  |            |
|      | 2260 | Instruction and Curriculum Development Services  | 189,822.00 |
|      | 2270 | Instructional Staff Professional Development Services                                    | 35,445.00  |
|      | 2280 | Nonpublic Support Services   |            |
| 2300 |      | SUPPORT SERVICES - ADMINISTRATION  |            |
|      | 2310 | Board Services   |            |
|      | 2320 | Board Treasurer Services   |            |
|      | 2340 | Staff Relations and Negotiations Services  | 31,942.00  |
|      | 2350 | Legal Services   | 267,294.00 |
|      | 2360 | Office of the Superintendent (Executive Director) Services                               |            |
|      | 2370 | Community Relations Services   | 767,422.00 |
|      | 2380 | Office of the Principal Services   |            |
|      | 2390 | Other Administration Services  |            |
|      |      |  | 55,098.00  |
| 2400 |      | SUPPORT SERVICES - PUPIL HEALTH  |            |
| 2500 |      | SUPPORT SERVICES - BUSINESS  | 100,941.00 |
|      | 2510 | Fiscal Services  |            |
|      | 2520 | Purchasing Services  |            |
|      | 2530 | Warehousing and Distributing Services  | 96,222.00  |
|      | 2540 | Printing, Publishing and Duplicating Services  | 803.00     |
|      | 2590 | Other Support Services - Business  |            |
| 2600 |      | OPERATION AND MAINTENANCE OF PLANT SERVICES  |            |
|      | 2610 | Supervision of Operation and Maintenance of Plant Services                               | 595,811.00 |
|      | 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) | 25,205.00  |
|      | 2660 | Security Services  |            |
|      | 2690 | Other Operation and Maintenance of Plant Services  |            |
| 2700 |      | STUDENT TRANSPORTATION SERVICES  |            |
|      | 2710 | Supervision of Student Transportation Services   | 34,751.00  |
|      | 2720 | Vehicle Operation Services   |            |
|      | 2730 | Monitoring Services  |            |
|      | 2740 | Vehicle Servicing and Maintenance Services   |            |
|      | 2750 | Nonpublic Transportation   |            |

|             |      |  |                   |
|-------------|------|--|-------------------|
|             | 2790 | Other Student Transportation Services  |                   |
| 2800        |      | <b>SUPPORT SERVICES - CENTRAL</b>  |                   |
|             | 2810 | Planning, Research, Development and Evaluation Services  |                   |
|             | 2820 | Information Services   |                   |
|             | 2830 | Staff Services   | 92,856.00         |
|             | 2840 | Data Processing Services   |                   |
|             | 2850 | State and Federal Agency Liaison Services  |                   |
|             | 2860 | Management Services  |                   |
|             | 2890 | Other Support Services Central   |                   |
| 2900        |      | <b>OTHER SUPPORT SERVICES - CENTRAL</b>  |                   |
|             | 2990 | Pass-Thru Funds  |                   |
| <b>3000</b> |      | <b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>   | <b>350,275.00</b> |
| 3100        |      | FOOD SERVICES  |                   |
| 3200        |      | STUDENT ACTIVITIES   | 28,754.00         |
|             | 3210 | School Sponsored Student Activities  |                   |
|             | 3250 | School Sponsored Athletics   |                   |
| 3300        |      | COMMUNITY SERVICES   |                   |
|             | 3310 | Community Recreation   |                   |
|             | 3320 | Civic Services   |                   |
|             | 3330 | Public Library Services  | 12,007.00         |
|             | 3340 | Custody and Child Care   |                   |
|             | 3350 | Welfare Activities   | 47,663.00         |
|             | 3390 | Other Community Services   |                   |
| 3400        |      | SCHOLARSHIPS AND AWARDS  |                   |
| <b>4000</b> |      | <b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES</b>                                     |                   |
| 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                      | <b>OTHER EXPENDITURES AND FINANCING USES</b>                             |                     |
| 5100                      | DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES                     | 844,611.00          |
| 5200                      | FUND TRANSFERS   |                     |
| 5300                      | TRANSFERS INVOLVING COMPONENT UNITS                                      |                     |
| 5400                      | INTRAFUND TRANSFERS OUT  |                     |
| 5800                      | SUSPENSE ACCOUNT   |                     |
| 5900                      | BUDGETARY RESERVE  |                     |
| <b>TOTAL EXPENDITURES</b> |  | <b>7,075,784.00</b> |

**TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND  
BALANCE AS OF JUNE 30, 2013**

NOTES:

See "NOTES WORKSHEET" for disclaimer

This financial statement has been prepared on a modified accrual basis solely to comply with a thirty day deadline required by the Commonwealth of Pennsylvania. As a result of this truncated timeline, this financial statement has not been prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and may not include all accruals and/or depreciation expenses. It may materially differ from the school's final audited financial statements. Therefore, the charter school, its board and administration accept no responsibility for accuracy of the information contained herein.

Global Leadership Academy Charter School reserves all available objections regarding the required provision of Addendum B with the Annual Report for Charter Schools. Global Leadership Academy Charter School reserves its right for administrative/judicial relief pursuant to the Public School Code, Administrative Agency Law, the Pennsylvania Code and Charter School Law. Global Leadership Academy Charter School specifically denies that the provision of this financial statement to PDE in order to remain compliant with 24 PS Section 17-1728-A(b) and in accordance with its Charter constitutes any waiver of its rights as defined by Public School Code, Administrative Agency Law, the Pennsylvania Code and Charter School Law. Finally, Global Leadership Academy Charter School reserves the right to supplement or revise this submission with additional documentation which may be introduced into evidence at any subsequent proceeding.

**GLOBAL LEADERSHIP ACADEMY  
CHARTER SCHOOL**

**BUSINESS & FINANCE  
POLICIES & PROCEDURES**

Global Leadership Academy Charter School

**Business & Finance Policies & Procedures**

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Global Leadership Academy Charter School

**Business & Finance Policies & Procedures**

**800. FINANCES**

**OBJECTIVES**

1. Purpose

- 1.1 The Board of Trustees recognizes its responsibility to the taxpayers of the City and Commonwealth to be sure that public funds expended by the School are utilized for the furtherance of pupil education in a manner that will ensure full value to the taxpayers, and that adequate constraints and records are established to ensure that end.

2. Authority

- 2.1 The CEO, in conjunction with the School Controller, has the authority and responsibility to prepare the budget. The Board of Trustees has the authority and responsibility to approve the budget and pass upon each expenditure of the School.

3. Responsibility

- 3.1 To meet the goals of this policy, the Board of Trustees requires the CEO, in conjunction with the School Controller, to establish sound accounting procedures based upon State and Federal recommended accounting procedures to institute effective business practices and recommend suitable accounting equipment, where necessary.

**801. BUDGET PLANNING**

1. Purpose

- 1.1 The budget shall be designed to reflect the School's objectives for the education of the students. Therefore, it must be organized and planned to ensure adequate understanding of the financial needs associated with program support and development. This necessitates a continuous review of the financial requirement of School programs.

## **802. BUDGET PREPARATION**

### 1. Purpose

- 1.1 The Board of Trustees considers the preparation of an annual budget to be one of its most important responsibilities because the budget is the financial reflection of the education plan for the School. The budget shall be designed to carry out that plan in a thorough and efficient manner and to maintain the facilities and honor the obligations of the School.

### 2. Authority

- 2.1 The budget should be studied by each member of the Board of Trustees during its preparation but, once adopted, it deserves the support of all members of the Board regardless of their position when adoption was voted.

## **803. BUDGET HEARING**

### 1. Purpose

- 1.1 It is the policy of the Board of Trustees that the annual budget proposal, once formulated, represents the position of the Board and all reasonable means shall be employed by the Board to present and explain that proposed budget to all members of the community.

### 2. Authority

- 2.1 Each member of the Board of Trustees and each administrator shall be thoroughly familiar with and understand the need for each proposed expenditure so that they can answer any question directed to them.

## **804. BUDGET ADOPTION**

### 1. Purpose

- 1.1 By law it is the duty of the Board of Trustees to adopt an annual budget. The budget shall be adopted by fund, function and class

2. Authority

- 2.1 This action shall be done by a majority vote prior to June 30<sup>th</sup> of the previous year. A roll call vote shall be taken.

**805. BUDGETARY AMENDMENTS**

1. Purpose

- 1.1 It is the policy of the Board of Trustees that the annual budget may be amended periodically throughout the school year as circumstances, funding levels and needs changes

2. Authority

- 2.1 When it becomes necessary, the Board of Trustees shall amend the budget. The following procedure shall be used.

3. Responsibility

- 3.1 The Controller, in conjunction with the CEO, shall present a resolution with a detailed listing of proposed budget adjustments by fund, function and class for approval. The resolution shall specify the source of funds for each amendment.

**806. BUDGETARY CONTROL**

1. Purpose

- 1.1 It is the purpose of this policy to establish a system of control over the adopted budget to assure that funds are available for approved programs and that the School remains financially sound.

2. Authority

- 2.1 No expenditure may exceed the adopted budget line for fund, function and class.

3. Responsibility

3.1 The Controller shall ascertain that funds are available in the appropriate budget line item prior to the release any purchase order or commitment. No funds shall be released unless funds are available in the appropriate budget line item.

**810. BANKING**

1. Purpose

1.1 The Board of Trustees shall designate one or more bank or banks and trust companies as depository for the safeguarding of school funds by a majority vote of the entire Board of Trustees.

2. Authority

2.1 Each designated depository shall furnish proper collateral for such deposits in the amount designated by the Board of Trustees and in accordance with law.

2.2 Each designated depository shall be advised not to cash checks payable to the School but to deposit said checks to the School accounts.

2.3 The Board President, Board Treasurer, CEO and Controller shall be an authorized signer on all accounts.

2.4 The Operating and Payroll Accounts shall carry two signatures.

2.5 The Student Activity, Special Revenue and Petty Cash Accounts shall carry one signature.

2.6 The School shall maintain the following bank accounts:

- Operating Account – is the school’s main account to be used for general deposits and disbursements
- Payroll – is to be used for payroll disbursements
- Money Market – is to be used to maximize interest on idle funds

- Student Activity/Special Revenue – is a school-based account to be used for student clubs and activities, class trips, collections and the associated disbursements.
- Petty Cash – is a school-based account to be used for small incidentals and supplies costing less than \$500

### 3 Responsibilities

- 3.1 All deposits (cash and checks) shall be made intact without any deductions.
- 3.2 All deposits shall be made to the Operating bank account except for student clubs/activities and class trips which shall be deposited to the Student Activity/Special Revenue bank accounts.
- 3.3 Checks shall be drawn following the procedures outlined in Section 830 of this policy

## **811. INVESTMENTS**

### 1. Purpose

- 1.1 The School shall optimize its return through investment of its unencumbered cash balances in such a way as to minimize non-invested balances and maximize return on investments.

### 2. Authority

- 2.1 All investments of the Board of Trustees by an officer or employees of this School shall be in accordance with state law and the following policy.

### 3. Responsibility

- 3.1 Funds of the School may be invested in U.S. Treasury Securities or placed in time accounts or share accounts of institutions insured by the F.D.I.C. to the extent such certificates are insured by a proper bond in accordance with law and Board policy.
- 3.2 Investment of School funds may be made in the sole discretion of the Board of Trustees when operating within applicable statutes, provided that

no commitment of this Board may be put in default at time due but be paid properly and promptly.

- 3.3 Funds of the Board may be withdrawn from approved public depositories, or negotiable instruments owned by the School may be sold before maturity at the sole discretion of the Board acting within the law.
- 3.4 All securities shall be purchased in the name of Global Leadership Academy Charter School.

## **820. PURCHASES**

### 1. Purpose

- 1.1 It is the policy of the Board of Trustees that when funds are available all purchases contemplated within the current budget and not subject to bid be made in a manner that ensures the best interests of Global Leadership Academy Charter School.

### 2 Authority

- 2.1 No employee or Board member has authority to make purchase commitments, enter into contracts for materials, supplies, or services, or otherwise take any action that may be construed as financially binding to the school, except through the approved process as described herein. Segmenting or breaking apart purchases to reduce the purchase price with the intention of circumventing quote or approval thresholds is prohibited.

### 3 Responsibility

- 3.1 All purchases for non professional services, materials, supplies and equipment that are within budgetary limits and were originally contemplated within the budget may be made upon authorization of the CEO unless the contemplated purchase is for more than \$10,000 in which case prior approval is required from the Board of Trustees.
- 3.2 All purchases for professional services, materials, supplies and equipment that are within budgetary limits and were originally contemplated within the budget may be made upon authorization of the CEO unless the contemplated purchase is for more than \$5,000 in which case prior approval is required from the Board of Trustees.

- 3.3 All purchase requests must be referred to the Controller who shall check as to whether the proposed purchase is subject to quote, whether sufficient funds exist in the budget, and whether the material might already be available.

## **821. PURCHASES SUBJECT TO QUOTE & BID**

### 1. Purpose

- 1.1 It is the policy of the Board of Trustees to obtain competitive bids for construction services where such bids are required by law.
- 1.2 It is the policy of the Board of Trustees to obtain competitive quotes for products and services where such quotes may be believed to bring about a cost saving to the School.

### 2 Responsibility

- 2.1 For expenditures over \$10,000 (individually or cumulatively per fiscal year), written quotes must be solicited from at least three qualified vendors, and outlier quotes reviewed with the vendor to ensure a correct understanding of the scope.
- 2.2 For purchase amounts between \$2001 and \$10,000 (individually or cumulatively per fiscal year), written or telephone quotes must be solicited from at least two qualified vendors.
- 2.3 Bid/quote specifications shall be prepared by the Controller. Bid/quote specifications shall provide for alternates wherever possible.
- 2.4 The Controller shall combine like items of supply and material whenever it is feasible, and permissible under statute, and not split purchases to avoid requirements for quoting or bidding.
- 2.5 The Board of Trustees recognizes that emergencies may occur when imminent danger exists to persons or property or the continuance of existing school classes is threatened, and time for bidding or quoting cannot be provided because of the need for immediate action.
- 2.6 Whenever a contractor shall submit a bid for the performance of work and the contractor later claims a mistake, error or omission in preparing said bid, the contractor shall, before the bids are open, make known the fact

and in such case the bid shall be returned unopened and the contractor shall lose the right to bid.

### 3 Guidelines

- 3.1 Purchase requests shall be submitted on an approved requisition form. Upon the placement of a purchase order, the Controller shall encumber the expenditure against a specific budget line item to guard against the creation of liabilities in excess of appropriations. Detailed purchasing procedures shall be found in Section 871

## **822. DISQUALIFICATION, SUSPENSION OR DEBARMENT OF BIDDERS**

### 1. Purpose

- 2.1 This policy sets forth standards to determine what bidders are not responsible and procedures to disqualify or suspend or debar non-responsible bidders from contracting or subcontracting with the School. It applies to all contracts which Global Leadership Academy Charter School is required by law to award to the lowest responsible bidder.

### 2 Policy

- 2.1 Global Leadership Academy Charter School shall solicit or accept bids from and shall award contracts to or consent to subcontracting only with responsible bidders. Bidders, contractors, or affiliates may be disqualified, suspended or debarred as not responsible to protect Global Leadership Academy Charter School and the public's interest in accordance with the standards and procedures adopted by the School and any other applicable law.

### 3 Authority

- 3.1 Global Leadership Academy Charter School adopts this policy and procedure under its powers to make rules and regulations to manage school affairs and competitive bidding provisions of the Public School Code, 24 Pa. §§ 5-510, 7-75(a), 8-807.1 (1985 Supp.).

### 4 Responsibility

- 4.1 The CEO is generally responsible to implement and enforce this policy and may designate subordinate officers or employees to perform any functions provided for in this policy.

## 5 Definitions

- 5.1 “Adequate evidence” means evidence sufficient to support a reasonable belief in the truth of the fact or conclusion it is offered to support and does not require proof in accordance with technical rules of evidence.
- 5.2 “Affiliates” means persons having an overt or covert relationship such that any one of them directly or indirectly controls or have the power to control another.
- 5.3 ”Bidders” means any person responding to an invitation for bids or otherwise seeking to contract with the Global Leadership Academy Charter School or with its contractors.
- 5.4 “Contractor” means any person independent of the Global Leadership Academy Charter School who does or seeks to do business with the School pursuant to mutual agreement and includes persons who subcontract with Global Leadership Academy Charter School.
- 5.5 “Conviction” means a judgment or conviction of a criminal offense by any court of competent jurisdiction, whether entered upon a verdict or a plea, including a plea of nolo contendere.
- 5.6 “Debarment” means exclusion as a contractor from award of any particular contract with Global Leadership Academy Charter School; a contractor so excluded is “debarred”.
- 5.7 “Disqualification” means exclusion as a contractor from award of any particular contract with Global Leadership Academy Charter School; a contractor so excluded is “disqualified”.
- 5.8 “Indictment” means a formal accusation of a criminal offense and includes any information or other filing by a competent authority charging a criminal offense.
- 5.9 “Legal proceedings” means any civil or criminal judicial proceeding, including appeals.
- 5.10 “Person” means an individual, company, firm, association, corporation, partnership, or other legal entity.
- 5.11 “Public prosecutor” means an official having legal authority in any jurisdiction to file or to prosecute indictment.

- 5.12 “Suspension” means exclusion as a contractor for an indefinite time determined by some stated future occurrence; a contractor so excluded is “suspended”.

## 6 Debarment

- 6.1 Cause for Debarment - The School may debar a bidder or contractor or affiliate for any one or more of the following causes:

6.1.1 Conviction of or civil judgment for:

6.1.1.1 Fraud or crime in connection with obtaining, attempting to obtain or performing a public contract or subcontract;

6.1.1.2 Violation of any law showing a lack of business or personal integrity or honesty, including but not limited to, bribery, embezzlement, extortion, forgery, falsification or destruction of records, false statements, theft or receiving stolen property;

6.1.1.3 Violation of any federal or state antitrust laws;

6.1.1.4 Violation of any law governing labor or employment, including wages and hours, child labor, or discrimination; or

6.1.1.5 Violation of any election or campaign finance laws.

6.1.2 Unsatisfactory performance or failure to perform in accordance with the terms of one or more contracts with any person, provided that such acts or failure to act occurred within a reasonable period of time before or during Global Leadership Academy Charter School’s decision.

6.1.3 Providing false or misleading information as part of any prequalification statement, bid or contract, including but not limited to financial statements, fair employment forms, or product descriptions;

- 6.1.4 Unauthorized payments, gifts or other valuable consideration to any person having any official duties, direct or indirect, in connection with bidding, awarding or performing Global Leadership Academy Charter School contracts.
  - 6.1.5 Debarment from contracting by any other federal or state governmental body; or
  - 6.1.6 Any other lawful reason.
- 6.2 Period of Debarment
- 6.2.1 Debarment shall be imposed for a specified time not to exceed three years unless reasons for longer period are stated in the notice of debarment.
  - 6.2.2 Global Leadership Academy Charter School may extend debarment for an additional specified period at any time before a debarment expires upon adequate evidence in addition to that which supported the original debarment in accordance with the procedure for debarment.
  - 6.2.3 Global Leadership Academy Charter School may reduce the period of debarment upon the bidder's or contractor's written request supported by adequate evidence of good cause, such as:
    - 6.2.3.1 Reversal of the conviction or judgment upon which the debarment was based without a new trial within a reasonable time;
    - 6.2.3.2 Bona fide change in ownership or management of the bidder or contractor; or
    - 6.2.3.3 Elimination of other causes for which debarment was opposed.
- 6.3 Procedure for Debarment
- 6.3.1 The CEO shall begin debarment proceedings by giving notice of intent to debar to the bidder or contractor and any specified affiliates by certified mail, return receipt requested, stating:
  - 6.3.2 The intent to debar for a specified period;

- 6.3.3 The causes for debarment with a summary of the information on which the findings of causes are based; and
- 6.3.4 The debarment is effective immediately and the decision will become final within twenty (20) days unless the bidder or contractor or affiliate submits a written response within that time opposing the debarment, including information raising a genuine dispute as to the facts on which it is based or to the application of this policy.
- 6.3.5 If a bidder or contractor timely opposes debarment, the CEO who issued the notice of debarment shall promptly refer the notice of debarment and the bidder, contractor's or affiliate's response to a Hearing Officer, who shall:
  - 6.3.5.1 Schedule an informal hearing within fifteen (15) days, with written notice to the parties, at which Global Leadership Academy Charter School and the bidder, contractor or affiliate may present evidence on issues raised by the notice of debarment and the response thereto:
  - 6.3.5.2 Issue a written decision within fifteen (15) days of the hearing, either sustaining or over-ruling the debarment, and stating (i) a summary of the evidence presented, (ii) conclusions applying this policy to the facts, serving this decision on the bidder, contractor or affiliate by certified mail, return receipt requested.
  - 6.3.5.3 The Hearing Officer's decision shall be final.

## 7 Suspension

### 7.1 Cause for Suspension

- 7.1.1 Global Leadership Academy Charter School may suspend a bidder, contractor or affiliate for any one or more of the following causes:
  - 7.1.1.1 Indictment for any crimes covered in Section 6.A(1) or
  - 7.1.1.2 Committing irregularities (a) of a serious nature in business dealings with Global Leadership Academy Charter School or (b) seriously reflecting on the propriety of further

business dealings with Global Leadership Academy Charter School

7.2 Period of Suspension

- 7.2.1 Suspension shall be imposed for a period pending the outcome of criminal proceedings or the completion of an investigation and such legal proceedings as may ensue.

7.3 Procedure for Suspension

- 7.3.1 The CEO shall begin suspension proceedings by giving notice of intent to suspend to the bidder or contractor and any specified affiliates by certified mail, return receipt requested, stating:

7.3.1.1 The intent to suspend and the period;

7.3.1.2 The causes for suspension with a summary of the information on which the findings of causes are based; and

7.3.1.3 The suspension is effective immediately and the decision will become final within twenty (20) days unless the bidder, contractor, or affiliate submits a written response within that time opposing the suspension, including information raising a genuine dispute as to the facts on which it is based or to the application of this policy.

7.3.2 If a bidder, contractor or affiliate timely opposes suspension, the CEO who issued the notice of suspension shall promptly refer the notice of suspension and the bidder's or contractor's or affiliate's response to a Hearing Officer who shall:

7.3.2.1 Schedule an informal hearing within fifteen (15) days, with written notice to the parties, at which Global Leadership Academy Charter School and the bidder, contractor, or affiliate may present evidence on issues raised by the notice of suspension and the response thereto;

7.3.2.2 Issue a written decision within fifteen (15) days of the hearing, either sustaining or over-ruling the suspension, and stating (i) a summary of the evidence presented, (ii)

finding of fact based on adequate evidence and (iii) conclusions applying this policy to the facts, serving this decision on the bidder or contractor by certified mail, return receipt requested.

7.3.3 The Hearing Officer's decision shall be final.

## 8 Disqualification

### 8.1 Cause for Disqualification

8.1.1 A bidder or contractor may be disqualified with respect to any particular bid or contract award for any one or more of the following causes:

8.1.1.1 Any cause set forth in Section 6.A or 7.A of this policy;

8.1.1.2 Inadequate financial resources to perform the contract;

8.1.1.3 Inadequate experience, organization, or technical resources to perform the contract;

8.1.1.4 Any other facts or circumstances showing a reasonable likelihood of inability to perform the contract.

8.1.1.5 Discrimination in the bidder's or contractor's employment or business practices on the basis of race, color, sex or national origin.

### 8.1.2 Period of Disqualification

8.1.2.1 Disqualification may be imposed for any particular bid or contract award and applies only to the bid or contract award.

## 9 Responsibility for Agents

9.1 Bidders, contractors, and affiliates are deemed responsible for the acts of persons acting for or on their behalf, such that:

9.1.1 The fraudulent, criminal or other improper conduct of any officer, director, shareholder, partner, employee or other associate may be imputed to the bidder, contractor or affiliate when the conduct occurred in connection with the individual's performance of duties

for or on behalf of the bidder, contractor or affiliate, or with his/her knowledge, approval or acquiescence. Acceptance of the benefits derived from such conduct shall be evidence of such knowledge, approval or acquiescence;

- 9.1.2 The fraudulent, criminal or other improper conduct of bidder, contractor or affiliate may be imputed to any officer, director, shareholder, partner, employee, or other associate who participated in, knew of or had reason to know of the conduct; and
- 9.1.3 The fraudulent, criminal or other improper conduct of one bidder, contractor or affiliate participating in a joint venture or similar arrangement may be imputed to other participating bidders, contractors, or affiliates if the conduct occurred for or on behalf of the joint venture or similar arrangement or with the knowledge, approval or acquiescence of other participants. Acceptance of the benefits derived from the conduct shall be evidence of such knowledge, approval or acquiescence.

## 10 Effect on Executory Contracts

- 10.1 The School may continue in effect any contracts with debarred or suspended persons which have not been fully performed at the time of debarment or suspension in accordance with their terms.
- 10.2 The School shall not renew or extend contracts with debarred or suspended persons unless the CEO or a designee states in writing to the Board of Trustees the compelling reasons for renewal or extension.

## 11 Restrictions on Subcontracting

- 11.1 When a debarred or suspended contractor is proposed as a subcontractor for any subcontract subject to Global Leadership Academy Charter School approval, the School shall not approve such subcontractor unless the CEO or a designee states in writing the compelling reasons for such approval.

## 12 Contract Not Requiring Competitive Bidding

- 12.1 Global Leadership Academy Charter School may exclude any debarred or suspended person from consideration for any contract award not requiring competitive bidding.

## 13 Records

- 13.1 The Hearing Officer shall maintain records of all persons debarred, suspended, or disqualified for the purpose of enforcing this policy.

## **823. PURCHASE ORDER AND REQUISITION PROCESSING**

### 1. Purpose

- 1.1. It is the policy of the Board of Trustees that all purchases contemplated shall follow an approval process in order establish appropriate internal controls and safeguard school assets.

### 2. Authority

- 2.1. All requests for acquisition of goods and services shall be initiated through the use of a Purchase Requisition Form.
- 2.2. The Purchase Requisition Form will be transmitted to the School Operations Office for processing and quote, if required under guidelines set forth in Section 121 of this policy. After processing, a Purchase Order Form will be prepared and transmitted to the CEO or his/her designee for approval.
- 2.3. Upon the CEO's approval, the Purchase Order Form will be submitted to the Controller for budgetary review. The Controller will sign the Purchase Order Form and release it to the vendor.

## **830. PAYMENT OF CLAIMS**

### 1. Purpose

- 1.1. It is the purpose of the Board of Trustees to effect the prompt payment of invoices but, at the same time, to ensure that due care has been taken in the review of such invoices.

### 2. Authority

- 2.1. Each invoice or obligation of the School must be fully itemized and verified by the Controller before a check can be drawn for its payment.
- 2.2. Delegation of Responsibility

- 2.2.1. It shall be the responsibility of the Controller upon receipt of an invoice to verify that the purchase invoice is in order, the goods were received in acceptable condition or services were satisfactorily rendered, funds are available to cover the payment, the item is in a classification for which the Board budgeted, and the invoice is for the amount contracted.
  - 2.2.2. Upon the approval of an order, the School Controller shall prepare a check for payment and cancel the commitment placed against the appropriate account.
3. Accounts Payable Processing
  - 3.1.1. Upon receipt of the materials or equipment, school personnel shall verify that the items and the quantity of items are correct. The packing slip shall be initialed along with the date and time. The packing slip shall be forwarded to the School Operations Office.
  - 3.1.2. Upon receipt of services, the receiving department shall prepare a Check Request Form, which shall be signed by the Coordinator or Department Head.
  - 3.1.3. In the case of materials or equipment, the School Operations Office shall match the Purchase Order, packing slip and vendor invoice. In the case of services, the School Operations Office shall match the vendor invoice, check request and contract.
  - 3.1.4. The School Operations Office shall prepare a Transmittal Form; the form and Voucher Document Package shall be presented to the CEO for review and signature.
  - 3.1.5. The authorized Transmittal Form and document package shall be presented to the Controller for review, processing and check preparation.
  - 3.1.6. The Controller shall sign the check and forward the check and Voucher Document Package to the CEO for signature.

## **831. PAYROLL AUTHORIZATION**

1. Authority

1.1. Employment of all permanent, temporary, and part-time charter school personnel must be approved by the Board of Trustees. Authorization to pay follows there from.

## 2. Delegation of Responsibility

2.1. Actions by the Board to employ or re-employ on a contractual basis (i.e., for a fixed period of time) shall include the name of the individual, the position title, the salary to be paid over the term of the contract, and the period of employment.

2.2. Actions by the Board to employ temporary or part-time personnel (i.e., by the hour or day) shall include the name of the individual, the position title, and the rate of pay.

2.3. All employees must sign-in and sign-out in order to meet wage and hour requirements.

2.4. Salary or wages may be withheld by the Controller for unapproved time off in accordance with Board policy.

## 3. Personnel/Payroll Processing Protocol

3.1. Upon approval by the Board, the school office shall prepare a Personnel Action Form which shall be signed by the CEO.

3.2. Each Employee shall complete a New Hire Personnel Form Package with the following documents:

- Form W-4
- Form I-9
- Certifications & College Transcripts
- Child Abuse Check
- Criminal Background Check
- Direct Deposit Authorization
- Medical/Dental Insurance Applications
- Pension Fund Application

Incomplete packages shall not be processed. Employees may not commence employment until the New Hire Personnel Form Package is complete.

- 3.3. The signed Personnel Action Form and the New Hire Personnel Form Package shall be forwarded to the Controller for budgetary review and entry into the payroll accounting system.
- 3.4. On a bi-weekly basis, the School Operations Office shall prepare a summary of time worked including time for sick, vacation, and personal leave in a format prescribed by the Controller. This information shall be approved by the CEO and submitted to the Controller for payroll processing.
- 3.5. Employees absent from work due to illness, personal leave or vacation shall prepare a leave request form which shall be presented to their immediate supervisor and CEO for approval.
- 3.6. Failure of an employee to sign in or out will delay employee payment. An employee with repeated infractions will be subject to disciplinary action.
- 3.7. The Controller shall prepare payments to employees based upon payroll summary information submitted by the CEO.
- 3.8. Payments shall be electronically transmitted on a bi-weekly schedule to the employee's bank account. A voucher shall be supplied to employee on payday Fridays.

## **832. EMPLOYEE EXPENSE REIMBURSEMENT REGULATIONS**

1. Purpose
  - 1.1 To establish the policies and procedures governing the reimbursement of travel and other reasonable and proper expenses incurred by employees in the performance of official and necessary School business.
  - 1.2 Policies and procedures governing the reimbursement of travel other reasonable expenses incurred by employees in the performance official and necessary school business.
2. Authorization and Approval of Travel and Reimbursements

The CEO is responsible for authorizing travel on necessary and essential School business and the subsequent approval of incurred expenditures. The intent of reimbursement is to defray those expenses the employee would not ordinarily have incurred had the employee not been on travel status.

- 2.1 The CEO is responsible for authorizing travel on necessary and essential School business and the subsequent approval of incurred expenditures. The intent of reimbursement is to defray those expenses the employee would not ordinarily have incurred had the employee not been on travel status.”
- 2.2 Expenditures for out of town travel require the approval of the CEO in advance of such travel. Expenditures for out of town travel of the CEO and Principal require the approval of the Board of Trustees.
- 2.3 Expenditures in excess of the limitations established in these procedures will be approved only if fully documented and a review of the circumstances indicates that such expenditures were necessary and in the best interests of the School. Approval of the CEO is required.
- 2.4 Conference Participation:
  - (a) Participation in any one conference will be limited to a number such that there shall be substitute teacher coverage during the period of conference attendance.
- 2.5 Request for Reimbursement
  - (a) Employees will be reimbursed for approved expenditures within the policies and limitations established herein. Employee Expense Reimbursement will requested on a form to be provided by the school for routine or out of state travel. Receipts for transportation, hotel accommodations, taxi fares, tolls, etc., must be obtained and attached to the form.
  - (b) All requests for reimbursement of travel expenses are subject to review by the Board Treasurer to determine the official nature of the expenditure and the propriety and reasonableness of the charges. Expenditures not deemed necessary or reasonable will not be reimbursed.
- 2.6 Reimbursable Expenses
  - (a) Travel within city should be submitted for reimbursement on a monthly basis.
  - (b) By Automobile:
    - (1) The shortest distance to the destination should generally be

taken. Exceptions may be made when expressways or other highways are more convenient or require less time. Records must be kept of the distances between stops so that entries on the Reimbursement form will be accurate. In listing trips, indicate the start destination (school/location) of each trip and the miles covered. Show the total reimbursable miles covered for the day in the prescribed block, rounding the total to the nearest mile. A mileage reimbursement rate equal to the amount allowed by the Internal Revenue Service. Parking fees are reimbursable when parking at commercial parking areas is necessary. Parking fees are not reimbursable with respect to the regular or normal work location.

- (2) Mileage reimbursement will not be granted for the first stop of each workday or for the trip home from the last work location of the day. These two trips are equivalent to going to work and returning home after work each day and are not reimbursable. Mileage after the first stop through the last official stop of the day is reimbursable.

(c) Travel via public transportation:

- (1) Generally, the least expensive mode of travel should be used. Enter the total fares for the day in the amount column on the reimbursement form. The cost of travel to and from home and an employee's school or office is not an allowable expense.

(d) Meals While in Travel Status

- (1) Meal allowance will be made for travel of over four (4) hours. All meals while on travel status are reimbursable, without documentation, at the following rates (taxes and tips included):

Meal Allowances:  
Breakfast \$ 5.00  
Luncheon 10.00  
Dinner 20.00  
Total Per Day \$ 35.00

Meals that are part of an official function (conventions, etc.) will be reimbursed in the amount actually expended and should not be included in the meal allowance. A receipt

must accompany the reimbursement request for such meals. Meals that are included in the registration fee should not be included in the request for meal allowance.

2.7 Other Expenses:

- (a) Telephone costs in the conduct of official business are reimbursable.
- (b) Valet expenses (dry cleaning, laundering) and other such personal expenses are not reimbursable.
- (c) Reasonable tips for carrying luggage at place of lodging will be allowed.
- (d) Use of a rental car is not reimbursable unless it can be shown that it was essential in the conduct of the official business and/or in the best interests of the School. Approval for use of a rental car must be secured in advance of travel.
- (e) Upon conclusion of travel, and within ten (10) business days, a reimbursement request form must be completed and signed by the CEO.
- (f) Additional requests for travel will be denied to an employee who has not submitted in a timely fashion.

2.8 Vacation Preceding/Following Travel

- (a) When an official period of travel is preceded or followed by an approved employee vacation or other non-work day, only such expenses that are an integral part of the official travel may be charged.
- (b) Transportation costs will be reimbursed up to the approved value of the roundtrip cost to and from the point of destination of the official travel.

## **841. PROPERTY INSURANCE**

1. Purpose
  - 1.1 The Board recognizes its responsibility under law to insure the real or personal property of this school, and has adopted this policy to ensure for Actual Cost Value and Replacement Cost.
2. Authority
  - 2.1 The Board has the authority and responsibility to provide adequate insurance coverage to protect the school's interest in its buildings and properties. Such coverage shall be in accordance with the following guidelines.
  - 2.2 Basic Fire Coverage shall include damage as a result of fire and lightning, windstorm and hail, explosion, sonic boom, vandalism and malicious mischief, riot and civil commotion, direct aircraft and vehicle damage, smoke, debris removal and sprinkler leakage.
  - 2.3 Board Perils Coverage shall include, in addition to the above, damage as a result of falling objects, weight of ice, snow and sleet, collapse of building, freezing of pipes, water damage, sprinkler leakage, glass breakage (limited to \$50.00 per place \$250.00 occurrence), theft of part of building, and debris removal.
  - 2.4 All Risk Coverage shall include, in addition to the above, all risk of direct physical damage of loss, debris removal and boiler and machinery insurance.
  - 2.5 In placing insurance the Board shall be guided by service of the insurance agent, scope of coverage provided by policy, and price of desired coverage

## **842. OTHER INSURANCE**

1. Purpose
  - 1.1 Proper school operation requires that adequate basic insurance programs be provided for the protection of the school and employees of the school.

2. Authority

2.1 The Board has the authority and responsibility to provide adequate insurance coverage to protect the school's interests. Such coverage shall be in accordance with the following guidelines:

- (a) Liability Insurance for the school shall include coverage for liability as a result of general liability, acts of employees, corporal punishment, disputes with contractors, landlord and tenant difficulties, problems concerning garage helpers, and errors and omissions of Board Members and administrators.
- (b) Travel Accident Insurance shall include coverage for Board Members while in the performance of their duties.
- (c) Health Care Insurance shall include coverage for hospital care for administrators and regularly employed persons, medical-surgical treatment for administrators and regularly employed persons, and major medical expenses for administrators and regularly employed persons.
- (d) Group Life Insurance shall include coverage for administrators and regularly employed persons.
- (e) In placing insurance, the Board shall be guided by the service of the insurance agent and carrier, scope of coverage provided by policy and price of desired coverage.

**843. BONDING**

1. Purpose

1.1 Prudent trusteeship of the resources of this school dictates that employees responsible for the safekeeping of school funds be bonded. Enumeration and valuations of such bonds shall be determined annually.

2. Authority

2.1 The school shall be indemnified against loss of money by bonding of employees holding the following positions:

Treasurer  
CEO  
Principal  
School Controller

2.2 All other employees shall be covered under a blanket bond in the amount of \$250,000.00.

2.3 The School shall bear the cost of bonding each employee required to be bonded by this policy or by statute.

## **850. CHARTER SCHOOL AUDIT -- PUBLIC**

The Board of Trustees recognizes the importance of the right of the public to have access to the public records of the School. This includes public financial records. The public has the right under law to inspect and procure copies of the annual audit conducted by the School's independent auditor and the audit conducted by the Commonwealth's auditor general's office.

The Board also recognizes its obligation to represent the best interests of all of its constituents. Therefore, the Board will make the results of both the School's accountants' audit and the auditor general's audit available to the public at Global Leadership Academy Charter School.

The Board of Trustees believes that the three (3) available audits – local, state and federal – provide adequate safeguards for the public interest.

## **860. SCHOOL PROPERTY RECORDS**

1. Purpose

1.1 In order to ensure accountability for the prudent use of public funds, the Board of Trustees directs that a property accounting and inventory system be established and maintained for all real and personal property as defined herein.

(a) Real property shall consist of all land and buildings acquired by Global Leadership Academy Charter School in the course of its operations.

- (b) Personal property shall consist of furniture and equipment items with a purchase price in excess of \$ 1500.00. All furniture or equipment items of lesser value shall be placed in use without being recorded on personal property inventory records.
- (c) Consumable supplies and materials, including books and computer software shall be accounted for through the use of a stock record and bin card system or its equivalent.
- (d) The school shall maintain a listing of all computers.

2. Delegation of Authority

- 2.1 The School Controller shall be responsible for the design and implementation of a real and personal property inventory control system. Such inventories shall be maintained on a current basis and shall be verified by annual physical inventories.
- 2.1 The School Controller shall be responsible for the design and implementation of a stock record and bin card system or its equivalent for all consumable supplies and materials including books and computer software. Inventory balances shall be verified by periodic, unannounced physical inventories of stock items.
- 2.2 This delegation carries with it the delegation of whatever authority is necessary for the successful implementation of an effective inventory control system.

**871. PETTY CASH**

- 1. Purpose.
  - 1.1 Petty cash funds may be used for designated purposes so long as such funds are subject to adequate controls and safeguards.
- 2. Authority
  - 2.1 The Board of Trustees authorizes the establishment of petty cash funds in the care of the CEO or other administrators charged with the responsibility for the management and administration of budgetary allocations/appropriations or to those serving in acting capacities.

3. Delegation of Responsibility
  - 3.1 Each responsible person shall ensure that petty cash funds are spent only for designated purposes for which the fund was established, no single purchase for petty cash exceeds \$500, each request for funds is made in writing with any confirming papers attached and is signed by the requestor, funds are not used to circumvent the regular purchasing procedure, and the petty cash box is secured daily
  - 3.1 A responsible custodian may choose to select an employee from the staff to carry out the functional operations on his/her behalf related to the maintenance, disbursement, record keeping, and safekeeping of the imprest funds. The functional custodian is directly accountable to the responsible custodian.
  - 3.2 The responsible custodian shall provide for the safekeeping of funds and records.

## **872. SPECIAL PURPOSE FUNDS**

1. Purpose
  - 1.1 It is the purpose of this policy to establish financial supervision and controls for the administration of the various activities that involve Special Purpose Funds.
2. Authority
  - 2.1 Student Body Funds are not part of charter school funds but shall be supervised by the CEO, approved by the Board of Trustees, and the CEO shall countersign all checks drawn upon them.
3. Guidelines
  - 3.1 Funds of any student body organization may be deposited or invested in banks whose accounts are insured by FDIC, investment certificates or withdrawable shares in State chartered savings and loan associations doing business in-State and insured by FDIC or FSLIC.
  - 3.1 Funds collected shall be turned in to the Custodian of the fund before the end of each school day to be safeguarded until they are deposited as soon thereafter as possible.

- 3.2 Records shall be maintained of the receipt and disbursement of all such funds in designated accounts according to the activity involved.
- 3.3 Disbursements from such funds shall be made by check only upon the request of the authorized advisor and the approval of the Custodian of the fund.
- 3.4 All checks shall be signed by the person authorized to approve such disbursements.
- 3.5 All funds should be of an exchange nature and large balances should not be permitted to accumulate. Money should not be raised or collected unless there is a definite purpose for doing so.
- 3.5 No funds shall be expended without the approval of the faculty advisor of the organizations, a student representative of the organization and the CEO.

**GLOBAL LEADERSHIP ACADEMY  
CHARTER SCHOOL**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2012**



**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Global Leadership Academy Charter School  
Philadelphia, Pennsylvania

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit and the general fund of Global Leadership Academy Charter School (a nonprofit organization) as of and for the year ended June 30, 2012, which collectively comprise the School's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Global Leadership Academy Charter School's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the general fund of Global Leadership Academy Charter School as of June 30, 2012, and the respective changes in financial position for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2013 on our consideration of the Global Leadership Academy Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of law, 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* and should be considered in assessing the results of our audit.

Board of Trustees  
Global Leadership Academy Charter School

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

Our audit was conducted for the purpose of forming opinions on the financial statements of that collectively comprise the Global Leadership Academy Charter School's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements of Global Leadership Academy Charter School. The schedule of expenditures of federal awards has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink that reads "J. Miller & Associates, LLC". The signature is written in a cursive, flowing style.

**J. MILLER & ASSOCIATES, LLC**

Philadelphia, Pennsylvania  
March 29, 2013

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2012**

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

**Financial Highlights**

- Total revenues increased \$1,260,973 to \$7,992,134 primarily due to increases in the student subsidy from the School District of Philadelphia and insurance settlements.
- At the close of the current fiscal year, the School reports an ending general fund balance of \$4,126,077. The fund balance decreased \$2,606,954 from the previous year end (restated to \$6,733,031 to include restricted reserves and deposits) primarily due to capital outlays.
- The School's cash balance at June 30, 2012 was \$1,958,537 representing a decrease of \$346,950 from June 30, 2011.

**Overview of the Financial Statements**

The discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The School's basic financial statements as presented comprise four components: Management's Discussion and Analysis (this section), the basic financial statements, budgetary comparison and Single Audit reporting requirements.

***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 (balance). Over time, increases or decreases in net assets (balance) 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 (balance) changed during the most recent fiscal year. All changes in net assets (balance) 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 one governmental fund – the general fund.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2012**

**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 \$4,403,335 as of June 30, 2012.

|   | <u>2012</u>          | <u>2011</u>          |
|---|----------------------|----------------------|
| Current and Other Assets                        | \$ 4,947,264         | \$ 8,785,083         |
| Capital Assets                                  | 13,982,258           | 11,315,373           |
| Total Assets                                    | <u>\$ 18,929,522</u> | <u>\$ 20,100,456</u> |
| Long-Term Liabilities                           | 13,525,000           | 13,705,000           |
| Other Liabilities                               | 1,001,187            | 2,222,052            |
| Total Liabilities                               | <u>14,526,187</u>    | <u>15,927,052</u>    |
| Net Assets :                                    |                      |                      |
| Invested in Capital Assets, Net of Related Debt | 277,258              | 3,110,314            |
| Unrestricted                                    | 4,126,077            | 1,063,090            |
| Total Net Assets                                | <u>\$ 4,403,335</u>  | <u>\$ 4,173,404</u>  |

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

|   | <u>2012</u>         | <u>2011</u>         |
|---|---------------------|---------------------|
| <b>REVENUES</b>                             |                     |                     |
| Local Educational Agencies                  | \$ 6,235,085        | \$ 5,441,650        |
| Other Local Sources                         | 768,110             | 25,998              |
| State Sources                               | 175,638             | 336,939             |
| Federal Sources                             | 816,873             | 903,814             |
| Total Revenues                              | <u>7,995,706</u>    | <u>6,708,401</u>    |
| <b>EXPENDITURES</b>                         |                     |                     |
| Instruction                                 | 3,339,320           | 3,302,790           |
| Pupil & Instructional Staff Support         | 339,378             | 384,976             |
| Administration & Business                   | 1,317,960           | 1,140,607           |
| Pupil Health                                | 55,138              | 58,453              |
| Operation and Maintenance of Plant Services | 697,637             | 575,266             |
| Fire Related Expenses                       | 156,344             | -                   |
| Central                                     | 187,020             | 72,672              |
| Student Activities                          | 39,871              | 35,775              |
| Food Service Expenses                       | 298,536             | -                   |
| Community Services                          | 55,267              | 62,352              |
| Depreciation Expense                        | 449,754             | 87,191              |
| Interest Expense                            | 829,550             | -                   |
| Total Expenditures                          | <u>7,765,775</u>    | <u>5,720,082</u>    |
| <b>CHANGE IN NET ASSETS</b>                 | 229,931             | 988,319             |
| Net Assets - Beginning of Year              | 4,173,404           | 3,185,085           |
| <b>NET ASSETS - END OF YEAR</b>             | <u>\$ 4,403,335</u> | <u>\$ 4,173,404</u> |

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2012**

**Governmental Funds**

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

The School's governmental funds reported an ending fund balance of \$4,126,077. For the year ended June 30, 2012, the School's expenditures (\$10,599,088) exceeded revenues (\$7,992,134) by \$2,606,954.

**General Fund Budgetary Highlights**

Actual revenues exceed budgeted revenues by approximately \$1,046,000 due to insurance settlements and food service revenues offset by the loss of the reimbursement for social security and medicare taxes. Actual expenditures exceed budgeted expenditures by approximately \$4.5 million due to costs of construction, and debt service.

**Capital Asset and Debt Administration**

***CAPITAL ASSETS***

As of June 30, 2012, the School's investment in capital assets for its governmental activities totaled \$277,258 (net of accumulated depreciation and related debt). This investment in capital assets includes land, building and improvements, furniture, equipment, software and vehicles.

Major capital asset purchases during the year included the following:

- Capital expenditures of \$2,048,424 for building and improvements. In addition, construction in progress of \$10,450,672 was capitalized during the year.
- Capital expenditures of \$1,029,072 for furniture and equipment
- Capital expenditures of \$7,923 for software
- Capital expenditures of \$27,648 for vehicles

Additional information on the School's capital assets can be found in Note 4 of this report.

***LONG-TERM DEBT***

The School has long-term revenue bonds through Philadelphia Industrial Development Corporation in the amount of \$13,875,000 for the acquisition and construction of its school facility. During the year ended June 30, 2012, the School repaid \$170,000 of the bonds.

Additional information on the School's debt can be found in Note 5 of this report.

**Economic Factors and Net 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 \$8,095.68 and a rate increase for special education to \$19,660.08 for the 2012-13 school year. In addition, the retirement contribution rate will increase from 8.65% to 12.36%.

**Future Events that will Financially Impact the School**

No future events are currently anticipated to financially impact the School.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2012**

**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 Contracted Controller, Santilli & Thomson, LLC, Four Greentree Center, 13000 Lincoln Drive West, Suite 302, Marlton, New Jersey or call (856) 505-1300.

**Component Unit**

Global Foundation is a component unit of the School and is reported in a separate column in the government-wide financial statements as it is a legally separate entity. Complete financial statements of Global Foundation can be obtained from the Contracted Controller, Santilli & Thomson, LLC, Four Greentree Center, 13000 Lincoln Drive West, Suite 302, Marlton, New Jersey or call (856) 505-1300.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL**  
**STATEMENT OF NET ASSETS**  
**JUNE 30, 2012**  
**(WITH COMPARATIVE TOTALS AT JUNE 30, 2011)**

|   | 2012                       |                   | 2011                       |                   |
|---|----------------------------|-------------------|----------------------------|-------------------|
|   | Governmental<br>Activities | Component<br>Unit | Governmental<br>Activities | Component<br>Unit |
| <b>ASSETS</b>                                   |                            |                   |                            |                   |
| <b>CURRENT ASSETS</b>                           |                            |                   |                            |                   |
| Cash  | \$ 1,958,537               | \$ 21,946         | \$ 2,305,487               | \$ 1,045          |
| State Subsidies Receivable                      | 53,278                     | -                 | 146,802                    | -                 |
| Federal Subsidies Receivable                    | 54,399                     | -                 | 409,793                    | -                 |
| Other Accounts Receivable                       | 624,190                    | -                 | 153,647                    | -                 |
| Prepaid Expenses                                | 99,322                     | -                 | 52,165                     | -                 |
| Security Deposits                               | -                          | -                 | 16,940                     | -                 |
| Other Current Assets                            | 34,160                     | -                 | 30,308                     | -                 |
| Total Current Assets                            | <u>2,823,886</u>           | <u>21,946</u>     | <u>3,115,142</u>           | <u>1,045</u>      |
| <b>RESTRICTED DEPOSITS AND RESERVES</b>         | 2,123,378                  | -                 | 5,669,941                  | -                 |
| <b>CAPITAL ASSETS, NET</b>                      | <u>13,982,258</u>          | <u>-</u>          | <u>11,315,373</u>          | <u>-</u>          |
| Total Assets                                    | 18,929,522                 | 21,946            | 20,100,456                 | 1,045             |
| <b>LIABILITIES</b>                              |                            |                   |                            |                   |
| <b>CURRENT LIABILITIES</b>                      |                            |                   |                            |                   |
| Current Portion of Long-Term Debt               | 180,000                    | -                 | 170,000                    | -                 |
| Accounts Payable                                | 306,852                    | 24,204            | 1,572,066                  | 250               |
| Accrued Salaries and Related Benefits           | 512,173                    | -                 | 439,462                    | -                 |
| Other Current Liabilities                       | 2,162                      | -                 | 40,524                     | -                 |
| Total Current Liabilities                       | <u>1,001,187</u>           | <u>24,204</u>     | <u>2,222,052</u>           | <u>250</u>        |
| <b>LONG-TERM DEBT</b>                           | <u>13,525,000</u>          | <u>-</u>          | <u>13,705,000</u>          | <u>-</u>          |
| Total Liabilities                               | 14,526,187                 | 24,204            | 15,927,052                 | 250               |
| <b>NET ASSETS</b>                               |                            |                   |                            |                   |
| Invested in Capital Assets, Net of Related Debt | 277,258                    | -                 | 3,110,314                  | -                 |
| Unrestricted Net Assets                         | <u>4,126,077</u>           | <u>(2,258)</u>    | <u>1,063,090</u>           | <u>795</u>        |
| Total Net Assets                                | <u>\$ 4,403,335</u>        | <u>\$ (2,258)</u> | <u>\$ 4,173,404</u>        | <u>\$ 795</u>     |

See accompanying notes to financial statements.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2012**  
**(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2011)**

| Functions                                   | Expenses            | Charges<br>for<br>Services | Program<br>Revenues<br>Operating<br>Grants and<br>Contributions | 2012  | 2012  | 2011  | 2011  |
|---|---------------------|----------------------------|---|---|---|---|---|
|   |                     |                            |   | Net (Expense)<br>Revenue and<br>Changes in<br>Net Assets<br>Total<br>Governmental<br>Activities | Net (Expense)<br>Revenue and<br>Changes in<br>Net Assets<br>Component<br>Unit | Net (Expense)<br>Revenue and<br>Changes in<br>Net Assets<br>Total<br>Governmental<br>Activities | Net (Expense)<br>Revenue and<br>Changes in<br>Net Assets<br>Component<br>Unit |
| <b>Governmental Activities:</b>             |                     |                            |   |   |   |   |   |
| Instruction                                 | \$ 3,339,320        | \$ -                       | \$ 488,170  | \$ (2,851,150)  | \$ -  | (2,398,976)   | \$ -  |
| Pupil & Instructional Staff Support         | 339,378             | -                          | -   | (339,378)   | -   | (384,976)   | -   |
| Administration & Business                   | 1,317,960           | -                          | -   | (1,317,960)   | -   | (1,140,607)   | -   |
| Pupil Health                                | 55,138              | -                          | -   | (55,138)  | -   | (58,453)  | -   |
| Operation and Maintenance of Plant Services | 697,637             | -                          | -   | (697,637)   | -   | (575,266)   | -   |
| Fire-Related Expenses                       | 156,344             | -                          | -   | (156,344)   | -   | -   | -   |
| Central                                     | 187,020             | -                          | -   | (187,020)   | -   | (72,672)  | -   |
| Student Activities                          | 39,871              | 4,160                      | -   | (35,711)  | -   | (35,775)  | -   |
| Food  | 298,536             | 121                        | 328,703   | 30,288  | -   | -   | -   |
| Community Services and Extended Day         | 55,267              | 22,704                     | -   | (32,563)  | -   | (38,558)  | -   |
| Depreciation Expense                        | 449,754             | -                          | -   | (449,754)   | -   | (87,191)  | -   |
| Interest Expense                            | 829,550             | -                          | -   | (829,550)   | -   | 0   | -   |
| Total Governmental Activities               | <u>\$ 7,765,775</u> | <u>\$ 26,985</u>           | <u>\$ 816,873</u>   | <u>(6,921,917)</u>  | <u>-</u>  | <u>(4,792,474)</u>  | <u>-</u>  |
| <b>Component Unit:</b>                      |                     |                            |   |   |   |   |   |
| Administrative Expenses                     | 5,350               |                            |   |   | (5,350)   |   | (10,825)  |
| Total Component Unit                        | <u>\$ 5,350</u>     |                            |   |   | <u>(5,350)</u>  |   | <u>(10,825)</u>   |
| <b>General Revenues:</b>                    |                     |                            |   |   |   |   |   |
| Local Educational Agencies                  |                     |                            |   | 6,235,085   | -   | 5,441,650   | -   |
| State Grants and Reimbursements             |                     |                            |   | 175,638   | -   | 336,939   | -   |
| All Other Revenue                           |                     |                            |   | 741,125   | 2,297   | 2,204   | 5,001   |
| Total General Revenue                       |                     |                            |   | <u>7,151,848</u>  | <u>2,297</u>  | <u>5,780,793</u>  | <u>5,001</u>  |
| Change in Net Assets (Deficit)              |                     |                            |   | 229,931   | (3,053)   | 988,319   | (5,824)   |
| Net Assets - Beginning of Year              |                     |                            |   | 4,173,404   | 795   | 3,185,085   | 6,619   |
| Net Assets - End of Year                    |                     |                            |   | <u>\$ 4,403,335</u>   | <u>\$ (2,258)</u>   | <u>\$ 4,173,404</u>   | <u>\$ 795</u>   |

See accompanying notes to financial statements.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2012  
(WITH COMPARATIVE TOTALS AT JUNE 30, 2011)**

| <b>ASSETS</b>                         | General Fund        |                     |
|---------------------------------------|---------------------|---------------------|
|                                       | 2012                | 2011                |
| Cash                                  | \$ 1,958,537        | \$ 2,305,487        |
| Restricted Deposits and Reserves      | 2,123,378           | 5,669,941           |
| State Subsidies Receivable            | 53,278              | 146,802             |
| Federal Subsidies Receivable          | 54,399              | 409,793             |
| Other Receivables                     | 624,190             | 153,647             |
| Prepaid Expenses                      | 99,322              | 52,165              |
| Security Deposits                     | -                   | 16,940              |
| Other Assets                          | 34,160              | 30,308              |
|                                       | <b>\$ 4,947,264</b> | <b>\$ 8,785,083</b> |
| <b>LIABILITIES AND FUND BALANCE</b>   |                     |                     |
| <b>LIABILITIES</b>                    |                     |                     |
| Accounts Payable                      | \$ 306,852          | \$ 1,572,066        |
| Accrued Salaries and Related Benefits | 512,173             | 439,462             |
| Other Current Liabilities             | 2,162               | 40,524              |
| Total Liabilities                     | 821,187             | 2,052,052           |
| <b>FUND BALANCE</b>                   |                     |                     |
| Nonspendable to:                      |                     |                     |
| Prepaid Expenses                      | 99,322              | 52,165              |
| Deposits                              | -                   | 16,940              |
| Restricted Reserves                   | 2,123,378           | 5,669,941           |
| Unassigned                            | 1,903,377           | 993,985             |
| Total Fund Balance                    | 4,126,077           | 6,733,031           |
|                                       | <b>\$ 4,947,264</b> | <b>\$ 8,785,083</b> |

See accompanying notes to financial statements.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET ASSETS  
JUNE 30, 2012**

**Total Fund Balance for Governmental Funds** \$ 4,126,077

Total Net Assets Reported for Governmental Activities in the Statement of Net Assets (Deficit) is Different because:

Long-term liabilities that pertain to governmental funds, including bonds 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. Balances at year end are:

Bonds Payable (13,705,000)

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

Capital Assets, Net 13,982,258

**Total Net Assets of Governmental Activities** \$ 4,403,335

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GENERAL FUND  
YEAR ENDED JUNE 30, 2012  
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2011)**

|   | 2012         | 2011         |
|---|--------------|--------------|
| <b>REVENUES</b>                             |              |              |
| Local Educational Agencies                  | \$ 6,235,085 | \$ 5,441,650 |
| Other Local Sources                         | 764,538      | 48,758       |
| State Sources                               | 175,638      | 336,939      |
| Federal Sources                             | 816,873      | 903,814      |
| Total Revenues                              | 7,992,134    | 6,731,161    |
| <b>EXPENDITURES</b>                         |              |              |
| Instruction                                 | 3,339,320    | 3,302,790    |
| Support Services                            | 2,753,477    | 2,231,974    |
| Non-Instructional Services                  | 393,674      | 98,127       |
| Capital Outlay                              | 3,113,067    | 8,244,849    |
| Debt Service                                | 999,550      | 2,030,852    |
| Total Expenditures                          | 10,599,088   | 15,908,592   |
| <b>EXCESS OF EXPENDITURES OVER REVENUES</b> | (2,606,954)  | (9,177,431)  |
| <b>OTHER FINANCING SOURCES</b>              |              |              |
| Proceeds from Bonds Payable                 | -            | 13,875,000   |
|   | -            | 13,875,000   |
| <b>NET CHANGE IN FUND BALANCE</b>           | (2,606,954)  | 4,697,569    |
| Fund Balance - Beginning of Year            | 6,733,031    | 2,035,462    |
| <b>FUND BALANCE - END OF YEAR</b>           | \$ 4,126,077 | \$ 6,733,031 |

*See accompanying notes to financial statements.*

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE OF THE GENERAL FUND TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2012**

**Net Change in Fund Balance - Total Governmental Funds** \$ (2,606,954)

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. In addition, gain or loss on disposal of capital assets does not recognize the original cost of the assets. However, in the statement of activities, the gain or loss on the disposal of assets is recognized.

|                      |           |
|----------------------|-----------|
| Capital Outlays      | 3,113,067 |
| Depreciation Expense | (449,754) |
| Loss on Assets       | 3,572     |

The governmental funds report note proceeds as financing sources, while repayment of note principal is reported as expenditures. In the statement of net assets, however, the issuance of debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. In addition, governmental funds report long-term assets as financing uses but as other assets in the statement of net assets. The net effect of these differences in the treatment of debt and associated long-term assets is as follows:

|                            |         |
|----------------------------|---------|
| Repayment of Notes Payable | 170,000 |
|----------------------------|---------|

**Change in Net Assets of Governmental Activities** \$ 229,931

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012**

**NOTE 1 BACKGROUND AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Background**

Global Leadership Academy Charter School (the “School”) was organized in 1999 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 specified time period and may be renewed upon expiration. The School’s current charter was effective September 1, 2009 and will expire on August 31, 2014. The School’s mission is to develop creative leaders who will not follow a path, but who will become future leaders of the world. The School is located in Philadelphia, Pennsylvania and provides public education to students in grades K-8.

**Basis of Presentation**

The financial statements of the School have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as U.S. generally accepted accounting principles for state and local governments that have implement GASB Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and local Governments, issued in June 1999.

**Reporting Entity**

The School has financial accountability and control over all activities related to the students’ education. The School receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. The reporting entity of the School is based upon criteria set forth by Governmental Accounting Standards Board (“GASB”) Statement 14, *The Financial Reporting Entity*. The financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

The accompanying financial statements present the activities of the School. The School is not a component unit of another reporting entity. The decision to include a potential component unit in the School’s reporting entity is based on several criteria, including legal standing, fiscal dependency, and financial accountability.

**Component Unit**

Global Foundation (the “Foundation”) is a legally separate component unit of the School. The Foundation was originally organized to finance the purchase and construction of a new facility to house the School, however, the financing has now been completed directly through the School. Although the School does not control the timing or amounts of receipts from the Foundation, the majority of resources, and income thereon, which the Foundation may hold, are restricted to the activities of the School. Because these restricted resources that may be held by the Foundation can only be used by, or for the Foundation, the Foundation will remain open and be used for fundraising activities to benefit the School.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012**

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

**Comparative Financial Information**

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

**Government-Wide and Fund Financial Statements**

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

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

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

*Governmental-Wide Financial Statements*

The statement of net assets and the statement of activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenue are recorded when earned and expense 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 the 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 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 School 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.

**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:

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012**

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

**Measurement Focus, Basis of Accounting and Financial Statement Presentation  
(Continued)**

**Method of Accounting (Continued)**

- 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 is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same net assets component as the unspent proceeds.
- 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 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 U.S. generally accepted accounting principles. An annual budget is adopted for the General Fund.

The Budgetary Comparison Schedule presents both the original and final appropriated budgets for the reporting period as accepted by the Labor, Education and Community Service Comptroller’s Office. The General Fund budget appears on page 23.

**Use of Estimates**

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

**Concentration of Credit Risk**

Periodically, the School may maintain deposits in excess of the Federal Deposit Insurance Corporation’s limit of \$250,000 with financial institutions.

**Cash**

The School’s cash is considered to be cash on hand and demand deposits. For the purpose of financial statement presentation, the School considers all highly liquid instruments with a maturity of three months or less to be considered cash.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012**

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

**Accounts Receivable**

Accounts receivable primarily consist of amounts due from the Pennsylvania Department of Education for federal and state subsidy programs. Accounts receivable are stated at the amount management expects to collect from outstanding balances. As of June 30, 2012, no allowance for doubtful accounts was deemed warranted based on historical experience.

**Prepaid Expenses**

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

**Capital Assets**

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. All capital assets with individual cost of more than \$3,000 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 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 life of equipment, furniture and fixtures, and vehicles is five years. Leasehold improvements are depreciated over the lesser of the useful life or the remaining lease term. The estimated useful life of leasehold improvements is five years.

**Income Tax Status**

The School is exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Service Code. No provision for income taxes has been established as the School has no unrelated business activity.

**Reclassifications**

Certain items in the fiscal year 2011 financial statements have been reclassified to conform to the presentation of fiscal year 2012. These reclassifications have no impact on previously reported change in net assets or change in fund balance.

**Fund Balance Reporting**

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 listed 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.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012**

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

**Fund Balance Reporting (Continued)**

- *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.

- *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.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012**

**NOTE 3 CASH**

**Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the School's deposits may not be returned to it. The School monitors custodial credit risk by periodically reviewing the Federal Deposit Insurance Corporation's ("FDIC") limits and published credit ratings of its depository banks. Accounts are insured by the FDIC's temporary transaction guarantee program. Under the Pennsylvania Act 72 (72 Pa. Stat. Ann Sec 3836-1 et seq) financial institutions pledge collateral on a pooled basis to secure public deposits in excess of FDIC insurance limits. Since the School maintains all of its funds in demand deposits, they do not deem it necessary to have a written investment policy. The Foundation also is not covered under this act.

As of June 30, 2012, the custodial risk as reconciled to the financial statements is as follows:

|  | Governmental<br>Funds | Component<br>Unit |
|--|-----------------------|-------------------|
| Uninsured and Uncollateralized   | \$ -                  | \$ -              |
| Uninsured and collateral held by the<br>pledging bank's trust department not<br>in the School's name | 1,776,678             | -                 |
| Total Custodial Credit Risk  | \$ 1,776,678          | \$ -              |
| <br><u>Reconciliation to the Financial Statements</u>  |                       |                   |
| Total custodial Credit Risk  | \$ 1,776,678          | \$ -              |
| Plus: Insured Amount   | 251,260               | 21,946            |
| Less: Outstanding Checks   | (69,401)              | -                 |
| Total Cash Per Financial Statements  | \$ 1,958,537          | \$ 21,946         |

The School also maintains restricted deposits related to bonds issued that are not included in the analysis above. The total of restricted deposits is \$2,123,378 at June 30, 2012 (see also Note 5).

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012**

**NOTE 4 CAPITAL ASSETS**

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

|                                | Balance<br>July 1, 2011 | Deletions              | Additions            | Balance<br>June 30, 2012 |
|--------------------------------|-------------------------|------------------------|----------------------|--------------------------|
| Land                           | \$ 611,612              | \$ -                   | \$ -                 | \$ 611,612               |
| Building and Improvements      | -                       | -                      | 12,499,096           | 12,499,096               |
| Furniture and Equipment        | 349,810                 | -                      | 1,029,072            | 1,378,882                |
| Software                       | 37,088                  | -                      | 7,923                | 45,011                   |
| Vehicles                       | 94,118                  | -                      | 27,648               | 121,766                  |
| Construction in Progress       | 10,450,672              | (10,450,672)           | -                    | -                        |
| Total                          | 11,543,300              | (10,450,672)           | 13,563,739           | 14,656,367               |
| Less: Accumulated Depreciation | 227,927                 | -                      | 446,182              | 674,109                  |
| Total Capital Assets           | <u>\$ 11,315,373</u>    | <u>\$ (10,450,672)</u> | <u>\$ 13,117,557</u> | <u>\$ 13,982,258</u>     |

Depreciation expense for the year ended June 30, 2012 was \$446,182.

**NOTE 5 LONG TERM DEBT**

On November 9, 2011 the Philadelphia Authority for Industrial Development issued \$13,875,000 of Series 2011 Revenue Bonds to the Global Leadership Academy Charter School Project. The bonds were issued by the Authority pursuant to a Loan and Trust Agreement between the Authority, the Global Leadership Charter School, a Pennsylvania nonprofit corporation, a 501(c)(3) organization and a charter school, and the Bank of New York Mellon Trust Company, N.A. as a Trustee. The bonds have been issued to provide a portion of the financing consisting of (a) the school facility, including the parcel of land on which the new school facility is located at 4601 Girard Avenue, Philadelphia, Pennsylvania; (b) the funding of a debt reserve fund for the bonds; and (c) the payment of the costs associated with the issuance of the bonds.

Interest payments are due on May 15 and November 15 of each year. The interest rates on the bonds are 5.125%, 5.750% and 6.375%. The bonds mature in the amounts of \$2,170,000, \$3,760,000 and \$7,945,000 on November 15, 2020, November 15, 2030 and November 15, 2040, respectively, with an option to redeem of the bonds each November 15. The bonds are collateralized by the property, pledged revenues, and any other assets of the School. Interest expense for these bonds for the year ended June 30, 2012 was \$829,550.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012**

**NOTE 5 LONG TERM DEBT (CONTINUED)**

Annual debt service requirements to maturity are as follows:

| <u>Year Ending June 30,</u> | <u>Principal</u>     | <u>Interest</u>      | <u>Total</u>         |
|-----------------------------|----------------------|----------------------|----------------------|
| 2013                        | \$ 180,000           | \$ 820,581           | \$ 1,000,581         |
| 2014                        | 190,000              | 811,100              | 1,001,100            |
| 2015                        | 200,000              | 801,106              | 1,001,106            |
| 2016                        | 210,000              | 790,600              | 1,000,600            |
| 2017                        | 220,000              | 779,581              | 999,581              |
| 2018 - 2022                 | 1,285,000            | 3,711,107            | 4,996,107            |
| 2023 - 2027                 | 1,705,000            | 3,297,364            | 5,002,364            |
| 2028 - 2032                 | 2,280,000            | 2,726,951            | 5,006,951            |
| 2033 - 2037                 | 3,105,000            | 1,899,909            | 5,004,909            |
| 2038 - 2041                 | 4,330,000            | 667,143              | 4,997,143            |
|                             | <u>\$ 13,705,000</u> | <u>\$ 16,305,442</u> | <u>\$ 30,010,442</u> |

Long-term debt activity for the year ended June 30, 2012 was as follows:

|                                 |                      |
|---------------------------------|----------------------|
| Beginning Balance, July 1, 2011 | \$ 13,875,000        |
| Additions                       | -                    |
| Reductions                      | (170,000)            |
| Ending Balance, June 30, 2011   | <u>\$ 13,705,000</u> |

The School is required to maintain the following restricted funds: debt service reserve, repair and replacement, debt service and project reserve funds. The total amount in these restricted reserve accounts at June 30, 2012 was as follows:

|                                    |                     |
|------------------------------------|---------------------|
| Debt Service Reserve Fund          | \$ 1,027,400        |
| Debt Service Fund                  | 1,056,379           |
| Repair and Replacement Fund        | 39,597              |
| All Other                          | <u>2</u>            |
| Total Restricted Cash and Reserves | <u>\$ 2,123,378</u> |

In addition, the School is required to maintain a debt service coverage ratio of at least 1.1 for each fiscal year. The debt service coverage ratio for the year ended June 30, 2012 was 1.5.

**NOTE 6 REVENUE**

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. For the year ended June 30, 2012, the rate was \$8,773.03 per year for regular education students and \$19,422.86 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 local educational agencies was \$6,235,085 for the year ended June 30, 2012.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012**

**NOTE 7      GOVERNMENT GRANTS AND REIMBURSEMENT PROGRAMS**

The Commonwealth of Pennsylvania makes contributions on behalf of the charter school for the employer's share of the retirement payments and social security payments, in addition to a reimbursement for a portion of facility rental expense and student health services. The School also received federal funding under Title I, Title II, Medical Assistance Access, Food Nutrition and Individuals with Disabilities Education Act-B grants.

**NOTE 8      RETIREMENT PLAN**

*Plan Description:*

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

*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. Member contributions are as follows:

- Active members who joined the System prior to July 22, 1983, contribute at 5.25% (Membership Class T-C) or at 6.5% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25% (Membership Class T-C) or at 7.5% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System after June 30, 2001, contribute at 7.5% (automatic Membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with service rendered on or after January 1, 2002.

Employer contributions are based upon an actuarial valuation. For fiscal year ended June 30, 2012, the rate of employer's contribution was 8.65% of covered payroll. The 8.65 % rate is composed of a pension contribution rate of 8.00% for pension benefits and 0.65% for healthcare insurance premium assistance.

Payroll expense for employees covered by the System for the year ended June 30, 2012 was approximately \$3.2 million.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2012**

**NOTE 8 RETIREMENT PLAN (CONTINUED)**

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, 2012, 2011, and 2010 totaled \$254,587, \$164,404 and \$137,232, respectively.

**NOTE 9 COMMITMENTS – OPERATING LEASES**

On September 14, 2012, the School consolidated its facilities and moved into their newly constructed facility on Girard Avenue. Prior to that date, the Pennway Street location operated under a lease agreement that extended through August 2012, and month to month thereafter, with an annual rental of \$84,000. The School also used an interim school facility on Baltimore Avenue until the new building was ready for service. Rental expense for the year ended June 30, 2012 under this lease was \$118,080.

The total rent expense for the year ended June 30, 2012, was \$105,918.

**NOTE 10 GRANT CONTINGENCIES**

The School participates in numerous state and federal grant and reimbursement programs as discussed in Note 5, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs and reimbursement programs for social security taxes, retirement expense, rental expense and health services are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the School has not complied with the rules and regulations governing the grants and reimbursement programs, refunds of any money received may be required and the collectability of any related receivable at June 30, 2012 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 provisions has been recorded in the accompanying financial statements for such contingencies.

**NOTE 11 LITIGATION**

The School is, from time to time, involved in claims and lawsuits incidental to its operations. In the opinion of the administration and legal counsel, at this time, the ultimate resolution of these matters will not have an adverse effect on the financial position of the School.

**NOTE 12 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 maintains general liability and errors and omissions insurance coverage of \$1,000,000 per occurrence with a commercial carrier. In addition, the School carries commercial coverage for all significant risks of loss. There have been no significant reductions in insurance coverage from the prior year in any of the School's policies, and any claims resulting from these risks have not exceeded commercial insurance coverage limits thus far.

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**GENERAL FUND**  
**YEAR ENDED JUNE 30, 2012**

|                                       | <u>Budgeted Amounts</u> |                   | <u>Actual<br/>Amounts</u> | Over                           |
|---------------------------------------|-------------------------|-------------------|---------------------------|--------------------------------|
|                                       | <u>Original</u>         | <u>Final</u>      |                           | (Under)<br><u>Final Budget</u> |
| <b>REVENUES</b>                       |                         |                   |                           |                                |
| Local Educational Agency Assistance   | \$ 6,000,450            | \$ 6,000,450      | \$ 6,235,085              | \$ 234,635                     |
| Other Local Sources                   | 93,000                  | 93,000            | 764,538                   | 671,538                        |
| State Sources                         | 347,817                 | 347,817           | 175,638                   | (172,179)                      |
| Federal Sources                       | <u>504,692</u>          | <u>504,692</u>    | <u>816,873</u>            | <u>312,181</u>                 |
| Total Revenues                        | 6,945,959               | 6,945,959         | 7,992,134                 | 1,046,175                      |
| <b>EXPENDITURES</b>                   |                         |                   |                           |                                |
| Instruction                           | 3,574,603               | 3,574,603         | 3,339,320                 | (235,283)                      |
| Support Services                      | 3,063,790               | 2,388,790         | 2,753,477                 | 364,687                        |
| Non-Instructional Services            | 92,227                  | 92,227            | 393,674                   | 301,447                        |
| Capital Outlay                        | -                       | -                 | 3,113,067                 | 3,113,067                      |
| Other Expenditures and Financing Uses | <u>50,000</u>           | <u>50,000</u>     | <u>999,550</u>            | <u>949,550</u>                 |
| Total Expenditures                    | <u>6,780,620</u>        | <u>6,105,620</u>  | <u>10,599,088</u>         | <u>4,493,468</u>               |
| <b>NET CHANGE IN FUND BALANCE</b>     | <u>\$ 165,339</u>       | <u>\$ 840,339</u> | \$ (2,606,954)            | <u>\$ (3,447,293)</u>          |
| Fund Balance - Beginning of Year      |                         |                   | <u>6,733,031</u>          |                                |
| <b>FUND BALANCE - END OF YEAR</b>     |                         |                   | <u>\$ 4,126,077</u>       |                                |

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2012**

| Federal Grantor/<br>Pass-Through Grantor/<br>Program Title | Federal<br>Source<br>Code | CFDA<br>Number | Pass-<br>Through<br>Grantor's<br>Number | Grant<br>Period<br>Beginning/<br>Ending Date | Program<br>or<br>Award | Total<br>Received<br>for<br>the Year | Accrued or<br>(Deferred)<br>Revenue<br>at 7/1/11 | Receipts or<br>Revenue<br>Recognized | Federal<br>Disbursements/<br>Expenditures | Accrued or<br>(Deferred)<br>at 6/30/12 |
|--|---------------------------|----------------|---|--|------------------------|--------------------------------------|--|--------------------------------------|---|--|
| <b><u>U.S. Department of Education</u></b>                 |                           |                |   |  |                        |                                      |  |                                      |   |  |
| Pass-Through Pennsylvania Department of Education:         |                           |                |   |  |                        |                                      |  |                                      |   |  |
| <b><i>Title I, Part A Cluster</i></b>                      |                           |                |   |  |                        |                                      |  |                                      |   |  |
| Title I - Improving Basic Programs                         | 1                         | 84.010         | 013-120990                              | 7/1/11-9/30/2012                             | 415,408                | 415,408                              | -  | 415,408                              | 415,408                                   | -                                      |
| Title I - ARRA Supplement                                  | I                         | 84.389         | 127-100994                              | 5/15/09 - 9/30/2011                          | 409,415                | 84,962                               | 84,962   | -                                    | -   | -                                      |
| Title I - Improving Basic Programs                         | 1                         | 84.010         | 013-110990                              | 7/1/10 - 9/30/2011                           | 430,866                | 229,637                              | 229,637  | -                                    | -   | -                                      |
| <b><i>Total Title I, Part A Cluster</i></b>                |                           |                |   |  |                        | <b>730,007</b>                       | <b>314,599</b>                                   | <b>415,408</b>                       | <b>415,408</b>                            | <b>-</b>                               |
| Title II - Improving Teacher Quality                       | I                         | 84.367         | 020-120990                              | 7/1/11-9/30/2012                             | 24,675                 | 24,509                               | -  | 24,527                               | 24,527                                    | 18                                     |
| Title II - Improving Teacher Quality                       | I                         | 84.367         | 020-110990                              | 7/1/10 - 9/30/2011                           | 33,116                 | 15,306                               | 15,454   | (148)                                | -   | -                                      |
| <b><i>Total CFDA #84.367</i></b>                           |                           |                |   |  |                        | <b>39,815</b>                        | <b>15,454</b>                                    | <b>24,379</b>                        | <b>24,527</b>                             | <b>18</b>                              |
| <b><i>Special Education Cluster</i></b>                    |                           |                |   |  |                        |                                      |  |                                      |   |  |
| Pass-Through Philadelphia School District                  |                           |                |   |  |                        |                                      |  |                                      |   |  |
| IDEA   | I                         | 84.027         | N/A                                     | 7/1/11-6/30/12                               | 43,272                 | 43,272                               | -  | 43,272                               | 43,272                                    | -                                      |
| IDEA   | I                         | 84.027         | N/A                                     | 7/1/10 - 6/30/2011                           | 76,064                 | 76,064                               | 76,064   | -                                    | -   | -                                      |
| <b><i>Total Special Education Cluster</i></b>              |                           |                |   |  |                        | <b>76,064</b>                        | <b>76,064</b>                                    | <b>43,272</b>                        | <b>43,272</b>                             | <b>-</b>                               |
| Total U.S. Department of Education                         |                           |                |   |  |                        | <b>845,886</b>                       | <b>406,117</b>                                   | <b>483,059</b>                       | <b>483,207</b>                            | <b>18</b>                              |
| <b><u>Department of Agriculture</u></b>                    |                           |                |   |  |                        |                                      |  |                                      |   |  |
| Pass-Through Pennsylvania Department of Education:         |                           |                |   |  |                        |                                      |  |                                      |   |  |
| Lunch  | I                         | 10.555         | N/A                                     | 7/1/11-6/30/12                               | 176,162                | 176,162                              | -  | 216,084                              | 216,084                                   | 39,922                                 |
| Breakfast  | I                         | 10.553         | N/A                                     | 7/1/11-6/30/12                               | 63,825                 | 63,825                               | -  | 78,137                               | 78,137                                    | 14,312                                 |
| Total U.S. Department of Agriculture                       |                           |                |   |  |                        | <b>239,987</b>                       | <b>-</b>   | <b>294,221</b>                       | <b>294,221</b>                            | <b>54,234</b>                          |
| Total Financial Assistance                                 |                           |                |   |  |                        | <b>\$ 1,085,873</b>                  | <b>\$ 406,117</b>                                | <b>\$ 777,280</b>                    | <b>\$ 777,428</b>                         | <b>\$ 54,252</b>                       |

D - Direct Funding; I - Indirect Funding

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2012**

**NOTE 1      GENERAL INFORMATION**

The accompanying Schedule of Expenditures of Federal awards presents activities in all of the federal awards programs of Global Leadership Academy Charter School. All financial assistance received directly from federal agencies, as well as financial assistance passed through other governmental agencies or other nonprofit organizations, is included in the schedule.

**NOTE 2      BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards is presented using the accrual basis of accounting. The amounts reported in this schedule as expenditures may differ from certain financial reports submitted to funding agencies because those reports may be submitted on either a cash or modified accrual basis of accounting.

**NOTE 3      RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

Federal award expenditures are reported on the statement of functional expenditures as program costs. The expenditures reported in the basic financial statements may differ from the expenditures reported on the schedule of expenditures of federal awards due to program expenditures exceeding grant or contract budget limitations, which are not included as federal financial assistance.



**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***

Board of Directors  
Global Leadership Academy Charter School  
Philadelphia, Pennsylvania

We have audited the financial statements of the governmental activities, component unit and the general fund of Global Leadership Academy Charter School (the “School”) as of and for the year ended June 30, 2012, which collectively comprise the School’s basic financial statements and have issued our report thereon, dated March 29, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control over Financial Reporting**

Management of Global Leadership Academy Charter School is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Global Leadership Academy Charter School’s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Global Leadership Academy Charter School’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Global Leadership Academy Charter School’s internal control over financial reporting.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis.

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

**Compliance and Other Matters**

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

We noted certain other matters that we reported to management of the Global Leadership Academy Charter School in a separate letter dated March 29, 2013.

This report is intended solely for the information and use of the Board of Trustees, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "J. Miller & Associates, LLC". The signature is written in black ink and is positioned above the printed name of the firm.

**J. MILLER & ASSOCIATES, LLC**

Philadelphia, Pennsylvania  
March 29, 2013



**REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Directors  
Global Leadership Academy Charter School  
Philadelphia, Pennsylvania

**Compliance**

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

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

In our opinion, Global Leadership Academy Charter School complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

**Internal Control over Compliance**

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

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

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

This report is intended solely for the information and use of the Board of Trustees, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



**J. MILLER & ASSOCIATES, LLC**

Philadelphia, Pennsylvania  
March 29, 2013

**GLOBAL LEADERSHIP ACADEMY CHARTER SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2012**

**Section I – Summary of Auditor’s Results**

*Financial Statements*

Type of auditor’s report issued Unqualified

Internal control over financial reporting:

- Material weakness identified? No
- Significant deficiency identified? None reported

Noncompliance material to financial statements noted? No

*Federal Awards*

Internal control over major programs:

- Material weakness identified? No
- Significant deficiencies identified? None Reported

Type of auditor’s report issued on compliance for major programs. Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? No

Identification of major programs:

CFDA Number Name of Federal Program or Cluster

84.010 Title I Cluster

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? No

**Section II – Financial Statement Findings**

None.

**Section III – Federal Award Findings and Questioned Costs**

None.

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

**Division of Federal Program  
Consolidated Program Review**

**2012-2013 School Year**

**Global Leadership Academy CS  
5151 Warren Street  
Philadelphia**

|   | <u>Name</u>              | <u>Phone Number</u> | Check if Interviewed                |
|---|--------------------------|---------------------|-------------------------------------|
| <b>Superintendent:</b>                    | Dr. Naomi Johnson Booker | 2672955700          | <input checked="" type="checkbox"/> |
| <b>Business Manager:</b>                  | Gerald Santilli          | 8565051300          | <input checked="" type="checkbox"/> |
| <b>Title I Coordinator:</b>               | Kelly Williams           | 2672955700          | <input checked="" type="checkbox"/> |
| <b>Title II Part A Coordinator:</b>       | Kelly Williams           | 2672955700          | <input checked="" type="checkbox"/> |
| <b>Title III Coordinator:</b>             |                          |                     | <input type="checkbox"/>            |
| <b>Fiscal Requirements Coordinator:</b>   | Gerald Santilli          | 8565051300          | <input checked="" type="checkbox"/> |
| <b>Ed-Flex Waiver Review Coordinator:</b> |                          |                     | <input type="checkbox"/>            |
| <b>Title VI-B REAP Coordinator:</b>       |                          |                     | <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:** Barbara Leap

**Visit Date:** 4/4/2013

# 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)<br>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.<br><input checked="" type="checkbox"/> Number of teachers who have met highly qualified.<br><input type="checkbox"/> Number of teachers working toward becoming highly qualified |                     | <p style="text-align: center;"><b>District Comments</b></p> 3/4/2013 12:03:58 PM<br>CEO Dr. Naomi Johnson Booker<br>We have two teachers who are not highly qualified.   |
|  |                                     |                                     |                          |   |                     | <p style="text-align: center;"><b>Monitor Comments</b></p> 4/14/2013 6:59:59 PM<br>monitor Barbara Leap<br>One teacher will be taking the Praxis in the Fall of 2013 and the other will be doing their student teaching and take the Praxis in the Spring of 2014. |
| 1b. LEA has a system in place to ensure that all core content area teachers become highly qualified.   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> List of teachers not highly qualified. Plan, progress & projected date of completion.<br><input type="checkbox"/> Highly Qualified Staff section of Consolidated LEA Plan   |                     |  |

|  |                                     |                          |                          |  |  |   |                         |   |
|--|-------------------------------------|--------------------------|--------------------------|--|--|---|-------------------------|---|
| 2. All instructional paraprofessionals supported by Title I are highly qualified.  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> List of paraprofessionals & their qualifications.<br><input type="checkbox"/> Verify number of paraprofessionals who have met highly qualified requirements.<br><input type="checkbox"/> AA Degree and/or local assessment |  |   |                         |   |
| 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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Copy of parent/guardian notification   |  | <table border="1"> <tr> <td data-bbox="1491 414 1990 467" style="text-align: center;"><b>Monitor Comments</b></td> </tr> <tr> <td data-bbox="1491 467 1990 647"> 4/14/2013 6:58:54 PM<br/> monitor Barbara Leap<br/> The notification is done on the Back to School Night. </td> </tr> </table> | <b>Monitor Comments</b> | 4/14/2013 6:58:54 PM<br>monitor Barbara Leap<br>The notification is done on the Back to School Night. |
| <b>Monitor Comments</b>  |                                     |                          |                          |  |  |   |                         |   |
| 4/14/2013 6:58:54 PM<br>monitor Barbara Leap<br>The notification is done on the Back to School Night.  |                                     |                          |                          |  |  |   |                         |   |
| 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.  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Copy of dated letter of notification to parent/guardian   |  |   |                         |   |

## II. Parent Involvement

| Component II: Parent Involvement  |                                     |                          |                          |   |                     |          |
|---|-------------------------------------|--------------------------|--------------------------|---|---------------------|----------|
| <b>The LEA and schools meet parental involvement requirements.</b>  |                                     |                          |                          |   |                     |          |
| <b>Sec. 1118(a)-(h)</b><br><b>Sec. 1111(c)(14)</b><br><b>Sec. 1111(d)</b><br><b>Sec. 1116(a)(1)(D)</b>  |                                     |                          |                          |   |                     |          |
| 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.<br><input checked="" type="checkbox"/> Website posting.    |                     |          |
| 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<br><input 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"/> |   |                     |          |
| 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; | <input checked="" type="checkbox"/> | <input type="checkbox"/> |                          | <input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.   |                     |          |
| b. Provide materials and training to help parents work with their children to improve achievement, such as literacy and technology training;  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |                          | <input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc.  |                     |          |

| 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;                | <input checked="" type="checkbox"/> | <input type="checkbox"/> |                          | <input checked="" type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets.  |  |  |                         |  |
|--|-------------------------------------|--------------------------|--------------------------|--|--|--|-------------------------|--|
| 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; | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Training materials, evaluations, agendas, calendar of events, etc.<br><input type="checkbox"/> Staff/Parent meetings, agendas, and sign-in sheets<br><input type="checkbox"/> Memorandum of Understanding (MOU). |  |  |                         |  |
| e. Sent information related to school and parent programs to parents in a format and language the parents could understand;  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> Translated documents such as fliers, letters, web site postings, etc.   |  | <table border="1"> <thead> <tr> <th style="text-align: center;"><b>Monitor Comments</b></th> </tr> </thead> <tbody> <tr> <td>4/14/2013 7:04:24 PM<br/>monitor Barbara Leap<br/>Even though there is no need at Global at this time, they do have the capability to translate documents.</td> </tr> </tbody> </table> | <b>Monitor Comments</b> | 4/14/2013 7:04:24 PM<br>monitor Barbara Leap<br>Even though there is no need at Global at this time, they do have the capability to translate documents. |
| <b>Monitor Comments</b>  |                                     |                          |                          |  |  |  |                         |  |
| 4/14/2013 7:04:24 PM<br>monitor Barbara Leap<br>Even though there is no need at Global at this time, they do have the capability to translate documents.   |                                     |                          |                          |  |  |  |                         |  |
| f. Provide full opportunities for participation of parents of LEP students, students with disabilities, parents of migrant children.   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Parent meetings, trainings, agendas, fliers, newsletters, and/or advertisements.   |  |  |                         |  |
| 4. School parent involvement policies have been distributed to parents.  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |                          | <input checked="" type="checkbox"/> Parent meeting agendas<br><input type="checkbox"/> documentation shared or distributed   |  |  |                         |  |
| 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<br><input type="checkbox"/> Staff/Parent meeting agenda, memoranda.  |  |  |                         |  |

|  |                                     |                          |                          |  |  |  |
|--|-------------------------------------|--------------------------|--------------------------|--|--|--|
| 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.<br><input type="checkbox"/> Agendas & attendance sheets of parent training.  |  |  |
| 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.<br><input type="checkbox"/> Agendas & attendance sheets of parent training. |  |  |
| 8. LEA and schools have informed parents about the existence of a parent resource center, if one exists. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> Documentation such as copies of fliers, letters sent home, posted information on boards at schools, and translated documents.  |  |  |

### 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.).<br><br><input type="checkbox"/> Newsletter<br><input type="checkbox"/> Mailed Letter<br><input type="checkbox"/> Website<br><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<br><br><input type="checkbox"/> Evidence of school board approval of plan<br><br><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"/> | <ul style="list-style-type: none"> <li><input type="checkbox"/> Reservation of Funds page of eGrants application.</li> <li><input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds.</li> </ul> | <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> |  |
|--|--------------------------|--------------------------|--------------------------|---|--|--|

## 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)

**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. <i>(See 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.<br><br><input type="checkbox"/> Verification of date of notification | <ul style="list-style-type: none"> <li>• Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.).</li> <li>• If applicable, the notification must be provided in different languages.</li> </ul><br><input type="checkbox"/> Newsletter<br><input type="checkbox"/> Mail<br><input type="checkbox"/> Website<br><input type="checkbox"/> Other<br><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"/> | <p><input type="checkbox"/> Webpage</p> <p><input type="checkbox"/> Student attendance for building offering choice.</p> <p><input type="checkbox"/> Low Income or FRL numbers for school in SI 2 or CA.</p>  |  |  |
| <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"/> | <p><input type="checkbox"/> Copy of school improvement plan</p> <p><input type="checkbox"/> Copy of Statement of Quality Assurance submitted to PDE with appropriate signatures.</p> <p><input type="checkbox"/> Information on participation in the development of the plan (IU staff, outside expert, teachers, administrators, parents, etc.)</p>  |  |  |
| <p>4. Each school identified for improvement must spend at least 10% of its Title I building allocation on professional development activities. <b>ONLY School Improvement. not required for Corrective Action.</b></p>   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p><input type="checkbox"/> Professional development plan and/or calendar outlining the activities to be conducted with set aside funds.</p> <p><input type="checkbox"/> Sign-in sheets for professional development activities.</p> <p><input type="checkbox"/> Meeting minutes or agendas regarding scientifically based methods and strategies.</p> <p><input type="checkbox"/> Title I Budget</p> |  |  |
| <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"/> | <p><input type="checkbox"/> Meeting agendas</p> <p><input type="checkbox"/> Parent notifications</p> <p><input type="checkbox"/> Meeting minutes</p>  |  |  |

## 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)**

**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 |
|---|--------------------------|--------------------------|--------------------------|---|---|----------|
| <p>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.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p><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.</p> <p><input type="checkbox"/> Verification of date of parent notification.</p> | <ul style="list-style-type: none"> <li>• Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.).</li> <li>• This notice may be a part of the general school improvement notification or it may be a separate notice.</li> <li>• If applicable, the notification must be provided in different languages.</li> </ul> <p><input type="checkbox"/> Newsletter</p> <p><input type="checkbox"/> Mail</p> <p><input type="checkbox"/> Website</p> <p><input type="checkbox"/> Other</p> <p><input type="checkbox"/> As Part of a General Notification</p> <p><input type="checkbox"/> In Different Languages</p> |          |

|  |                          |                          |                          |  |  |  |
|--|--------------------------|--------------------------|--------------------------|--|--|--|
| <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.<br><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.<br><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.<br><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 |
|--|--------------------------|--------------------------|--------------------------|---|--|----------|
| <p>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.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <ul style="list-style-type: none"> <li><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.</li> <li><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.</li> </ul> | <ul style="list-style-type: none"> <li>• Reviewers should ask how notifications were distributed to parents (newsletter, mailed letter, website, etc.).</li> <li>• This notice may be a part of the general school improvement notification or it may be a separate notice.</li> <li>• If applicable, the notification must be provided in different languages.</li> <li>• SES may not replace other school programs (Supplement vs. Supplant)</li> </ul> <ul style="list-style-type: none"> <li><input type="checkbox"/> Newsletter</li> <li><input type="checkbox"/> Mail</li> <li><input type="checkbox"/> Website</li> <li><input type="checkbox"/> Other</li> <li><input type="checkbox"/> Part of General Notification</li> <li><input type="checkbox"/> In Different Languages</li> </ul> |          |

|   |                          |                          |                          |  |   |  |
|---|--------------------------|--------------------------|--------------------------|--|---|--|
| <p>2. The LEA posted on their website:<br/> a. Number of students eligible for SES.<br/> b. Number of students participating in SES<br/> c. List of available SES providers</p>   | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> LEA Website<br><input type="checkbox"/> List of SES Providers including distance providers<br><input type="checkbox"/> Selection of Schools Low Income data   | See List of providers on PDE/SES webpage.   |  |
| <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"/> | <input type="checkbox"/> Low-income measure used to determine Title I building eligibility MUST be used to determine student eligibility for SES.<br><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"/> | <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"/> | <input type="checkbox"/> Parent Notifications<br><input type="checkbox"/> Signed Agreements  | Reviewers should ask parents of eligible students if they are aware of the two SES windows.<br><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"/> | <input type="checkbox"/> LEA Policy for access to school facilities.<br><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:<br/> a. Partner with community groups<br/> b. Ensure students/parents have a genuine opportunity to sign up for choice transfer.<br/> c. Parent notification mailed out at least 14 days prior to the start of the school year.<br/> d. Website posting lists number of students eligible and participating.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> Parent Notification<br><input type="checkbox"/> LEA Website<br><input type="checkbox"/> FBO/CBO correspondence, phone logs or posters<br><input type="checkbox"/> DFP notification and Assurances for Rollover Form | Reviewers should ask parents if they were aware of the opportunity to request SES.<br><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.<br><input type="checkbox"/> SES data entered in eGrants. |  |  |
|--|--------------------------|--------------------------|--------------------------|--|--|--|

## VII. Schoolwide Programs

Component VII: Schoolwide Programs

**The LEA and schools develop schoolwide programs taht 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 checked="" type="checkbox"/> Evidence of the Planning Process and Technical Assistance.<br><input type="checkbox"/> Initial Planning meeting agenda/list of participants.<br><input type="checkbox"/> Whole-school orientation-agenda/list of participants.<br><input type="checkbox"/> Planning Team roster and calendar of meetings.<br><input type="checkbox"/> Plan approval.<br><input type="checkbox"/> Budget Reports. Copy of schoolwide plans |                     | <table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>3/4/2013 12:25:07 PM<br/>CEO Dr. Naomi Johnson Booker<br/>GLA operates one school under the schoolwide program</td> </tr> </tbody> </table> | District Comments | 3/4/2013 12:25:07 PM<br>CEO Dr. Naomi Johnson Booker<br>GLA operates one school under the schoolwide program |
| District Comments   |                                     |                          |                          |   |                     |  |                   |  |
| 3/4/2013 12:25:07 PM<br>CEO Dr. Naomi Johnson Booker<br>GLA operates one school under the schoolwide program  |                                     |                          |                          |   |                     |  |                   |  |
| 2. All Schoolwide (SW) schools have an updated SW Plan.   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |                          | <input type="checkbox"/> Completed and approved School Level Plan and Addendum<br><br>or<br><input checked="" type="checkbox"/> Completed and approved Division of Federal Programs Schoolwide Template   |                     |  |                   |  |
| <b>Each SW Plan Contains:</b>   | <input type="checkbox"/>            | <input type="checkbox"/> | <input type="checkbox"/> |   |                     |  |                   |  |
| 2a. Comprehensive Needs Assessment  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |                          |   |                     |  |                   |  |
| 2b. Schoolwide reform strategies  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |                          |   |                     |  |                   |  |

|  |                                     |                          |  |  |  |  |
|--|-------------------------------------|--------------------------|--|--|--|--|
| 2c. Instruction by highly qualified staff  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |  |  |  |  |
| 2d. High quality and ongoing professional development  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |  |  |  |  |
| 2e. High-quality teachers to "high-need" schools   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |  |  |  |  |
| 2f. Parent Involvement   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |  |  |  |  |
| 2g. Transitioning preschool children   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |  |  |  |  |
| 2h. Teacher input in assessment decisions  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |  |  |  |  |
| 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"/> |  |  |  |  |
| 2j. Coordinated budget   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |  |  |  |  |
| 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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> |  | <input checked="" type="checkbox"/> Financial reports.<br><input type="checkbox"/> SWP |  |  |

## VIII. Targeted Assistance

| Component VIII: Targeted Assistance  |                          |                          |                          |   |                     |          |  |
|--|--------------------------|--------------------------|--------------------------|---|---------------------|----------|--|
| <b>The LEA targeted assistance programs meet all requirements.</b>   |                          |                          |                          |   |                     |          |  |
| Sec. 1115  |                          |                          |                          |   |                     |          |  |
| <input checked="" type="checkbox"/> <b>If the LEA only operates Schoolwide Programs in Title I schools, this section can be skipped.</b>   |                          |                          |                          |   |                     |          |  |
| 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"> <li>• using effective instructional methods and strategies that strengthen the core academic program of the school</li> <li>• primary consideration to providing extended learning time for students served</li> <li>• an accelerated high quality curriculum</li> <li>• Minimizing the removal of children from regular classroom during regular school hours.</li> </ul> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <ul style="list-style-type: none"> <li><input type="checkbox"/> Identification of scientifically-researched based instructional models.</li> <li><input type="checkbox"/> School improvement plans.</li> <li><input type="checkbox"/> Team meetings, professional development, agendas, sign-in sheets, minutes, etc.</li> <li><input type="checkbox"/> School schedules and schedules for Title I staff and eligible students.</li> <li><input type="checkbox"/> Benchmarks of Title I students receiving supplemental instruction.</li> </ul> |                     |          |  |
| <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"> <li><input type="checkbox"/> School Improvement Plan (identifies targeted assistance programs).</li> <li><input type="checkbox"/> Documentation of scheduled team meetings.</li> </ul>   |                     |          |  |
| <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"> <li><input type="checkbox"/> Professional Development Schedules</li> <li><input type="checkbox"/> Documentation such as agenda for topics, sign-in sheets, etc.</li> </ul>   |                     |          |  |

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

## 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.<br><input type="checkbox"/> List of participating private schools.<br><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<br><input type="checkbox"/> Consolidated application<br><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<br><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<br><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<br><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<br><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<br><input type="checkbox"/> Payroll sheets<br><input type="checkbox"/> Written contract.<br><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   |                          |                          |                          |   |                     |          |  |
|--|--------------------------|--------------------------|--------------------------|---|---------------------|----------|--|
| <b>The LEA complies with the comparability provisions of Title I.</b>  |                          |                          |                          |   |                     |          |  |
| Sec. 1120A(c)  |                          |                          |                          |   |                     |          |  |
| <input checked="" type="checkbox"/> <b>If the LEA is exempt from Comparability requirements, this section can be skipped.</b><br><b>For example, if there is no overlap of grade spans, the LEA is exempt from this requirement.</b> |                          |                          |                          |   |                     |          |  |
| 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)<br><br><input type="checkbox"/> Documentation maintained supports the report submitted by November 15th of each year<br><br><input type="checkbox"/> HR action documentation for any corrective actions taken<br><br><input type="checkbox"/> Records are maintained for 3 years.<br><br><input type="checkbox"/> Written procedures to ensure that comparable services are provided.<br><br><input type="checkbox"/> Articulated (written) process on the movement of staff during school year to meet the November 15th deadline. |                     |          |  |

%>

### Comments

Global Leadership Academy is a year round school with several unique characteristics. One being the school has just received a Highmark grant to increase and continue their healthy eating program. Another is each student is addressed as "Scholar" promoting the positive image of learning. To keep education ongoing throughout the year, Global has developed tutoring sessions in their interims for scholars not reaching academic success. For those scholars achieving there are such activities as music lessons, golf lessons and a variety of other activities. There are two teachers that are not HQT. There is a plan in place to have these teachers become HQT by the Spring of 2014. All documentation to prove parent involvement was available. The website provides excellent parent documents and information. Parents have access to the teachers through email, phone calls, and texts. All parents interviewed were extremely pleased and thankful for the education that their child/ren are receiving. The availability of educational data, books, and other materials is exceptional. Global uses the Schoolwide Program to offer assistance to their scholars. All surveys, meetings, sign in sheets, and agendas were in binders for review. They have weekly meeting to assess all programs so that the needs of the scholars are being achieved.

# 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)&amp;(3) and Section 2141 (a)</i>  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> Highly Qualified Plan<br><input checked="" type="checkbox"/> List of teacher qualifications<br><input type="checkbox"/> Principal Attestation (PDE Form 425)<br><input type="checkbox"/> HQT IPDPs prepared for each teacher who is not highly qualified |                     |  |                  |   |
| 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. <i>Section 2141(c)</i> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> Individual professional development plan for each nonHQ teacher<br><input type="checkbox"/> LEA-supported and/or sponsored PD exists to assist teachers  |                     | <table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>4/14/2013 7:37:30 PM<br/>monitor Barbara Leap<br/>The plan is developed for all staff members.</td> </tr> </tbody> </table>          | Monitor Comments | 4/14/2013 7:37:30 PM<br>monitor Barbara Leap<br>The plan is developed for all staff members.          |
| Monitor Comments   |                                     |                          |                                     |  |                     |  |                  |   |
| 4/14/2013 7:37:30 PM<br>monitor Barbara Leap<br>The plan is developed for all staff members.   |                                     |                          |                                     |  |                     |  |                  |   |
| 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. <i>Section (2141(c) *This applies to LEAs that have not made AYP and maintained 100% HQ for 3 consecutive years.</i>  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> LEA/SEA plan<br><input type="checkbox"/> Evidence exists that plan is being implemented (this could vary from LEA to LEA)   |                     | <table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>4/14/2013 7:39:09 PM<br/>monitor Barbara Leap<br/>GLA has met AYP and has no need to have an agreement.</td> </tr> </tbody> </table> | Monitor Comments | 4/14/2013 7:39:09 PM<br>monitor Barbara Leap<br>GLA has met AYP and has no need to have an agreement. |
| Monitor Comments   |                                     |                          |                                     |  |                     |  |                  |   |
| 4/14/2013 7:39:09 PM<br>monitor Barbara Leap<br>GLA has met AYP and has no need to have an agreement.  |                                     |                          |                                     |  |                     |  |                  |   |

| 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 type="checkbox"/> Equity Plan<br><input type="checkbox"/> Agendas of Equity Plan Meetings<br><input type="checkbox"/> Meeting minutes of Equity Plan writing & planning sessions.<br><input type="checkbox"/> Teachers are reassigned<br><input type="checkbox"/> Changes to union contract<br><input type="checkbox"/> Review of HQT/NHQT data and strategies revised in equity plan when there is no improvement |                     | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1568 131 2003 180" style="background-color: #cccccc;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1568 180 2003 461">           3/4/2013 12:28:54 PM<br/>           CEO Dr. Naomi Johnson Booker<br/>           GLA operates only one school and does not need to ensure equitable distribution of teachers.         </td> </tr> <tr> <th data-bbox="1568 461 2003 509" style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td data-bbox="1568 509 2003 748">           4/14/2013 7:38:31 PM<br/>           monitor Barbara Leap<br/>           GLA provides equity for all teachers and scholars. There is not an Equity Plan because of only one building.         </td> </tr> </tbody> </table> | District Comments | 3/4/2013 12:28:54 PM<br>CEO Dr. Naomi Johnson Booker<br>GLA operates only one school and does not need to ensure equitable distribution of teachers. | Monitor Comments | 4/14/2013 7:38:31 PM<br>monitor Barbara Leap<br>GLA provides equity for all teachers and scholars. There is not an Equity Plan because of only one building. |
| District Comments   |     |         |     |   |                     |  |                   |  |                  |  |
| 3/4/2013 12:28:54 PM<br>CEO Dr. Naomi Johnson Booker<br>GLA operates only one school and does not need to ensure equitable distribution of teachers.  |     |         |     |   |                     |  |                   |  |                  |  |
| Monitor Comments  |     |         |     |   |                     |  |                   |  |                  |  |
| 4/14/2013 7:38:31 PM<br>monitor Barbara Leap<br>GLA provides equity for all teachers and scholars. There is not an Equity Plan because of only one building.  |     |         |     |   |                     |  |                   |  |                  |  |

## 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  |                     | <p style="text-align: center;"><b>Monitor Comments</b></p> 4/14/2013 7:41:41 PM<br>monitor Barbara Leap<br>Use Survey Monkey. There was a Leadership Reflective Survey also given.             |
| 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 checked="" type="checkbox"/> Meeting Notices, Agenda, Sign-in sheets   |                     | <p style="text-align: center;"><b>Monitor Comments</b></p> 4/14/2013 7:40:20 PM<br>monitor Barbara Leap<br>Changed to met due to parents being involved in all aspects of the functions of GLA |
| 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.   |                     |  |
| 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&amp;B)</i>                                | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> List of professional development activities.<br><br><input type="checkbox"/> List of In-Service activities<br><input type="checkbox"/> Attendance rosters |                     |  |
| 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<br><input type="checkbox"/> Teacher surveys<br><input type="checkbox"/> ACT 48 PD plan  |                     |  |

| Requirements   | Met                      | Not Met                  | N/A                                 | Suggested Evidence of Implementation   | Additional Evidence | Comments  |                   |  |                  |   |
|--|--------------------------|--------------------------|-------------------------------------|--|---------------------|---|-------------------|--|------------------|---|
| <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></p> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <ul style="list-style-type: none"> <li><input type="checkbox"/> Expenditures for non-public services</li> <li><input type="checkbox"/> List on PDE web site</li> <li><input type="checkbox"/> Title II-A Non-public share</li> </ul> |                     | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1562 131 2003 180" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1562 180 2003 391"> <p>3/4/2013 12:29:56 PM<br/>CEO Dr. Naomi Johnson Booker<br/>GLA does not have any nonpublic school staff.</p> </td> </tr> <tr> <th data-bbox="1562 391 2003 440" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1562 440 2003 610"> <p>4/21/2013 12:45:26 PM<br/>monitor Barbara Leap<br/>GLA is not affiliated with any nonpublic schools.</p> </td> </tr> </tbody> </table> | District Comments | <p>3/4/2013 12:29:56 PM<br/>CEO Dr. Naomi Johnson Booker<br/>GLA does not have any nonpublic school staff.</p> | Monitor Comments | <p>4/21/2013 12:45:26 PM<br/>monitor Barbara Leap<br/>GLA is not affiliated with any nonpublic schools.</p> |
| District Comments  |                          |                          |                                     |  |                     |   |                   |  |                  |   |
| <p>3/4/2013 12:29:56 PM<br/>CEO Dr. Naomi Johnson Booker<br/>GLA does not have any nonpublic school staff.</p>   |                          |                          |                                     |  |                     |   |                   |  |                  |   |
| Monitor Comments   |                          |                          |                                     |  |                     |   |                   |  |                  |   |
| <p>4/21/2013 12:45:26 PM<br/>monitor Barbara Leap<br/>GLA is not affiliated with any nonpublic schools.</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<br><input type="checkbox"/> Highly Qualified Teachers<br><input type="checkbox"/> SI Schools |                     | <p style="text-align: center;"><b>District Comments</b></p> <p>3/4/2013 12:30:53 PM<br/>CEO Dr. Naomi Johnson Booker<br/>GLA operates only one school and is not identified for school improvement</p> <p style="text-align: center;"><b>Monitor Comments</b></p> <p>4/21/2013 12:46:53 PM<br/>monitor Barbara Leap<br/>Global Leadership Academy is not using money for Class Size Reduction.</p> |
| 12. The LEA utilizes highly qualified teachers to reduce class size. <i>Section 2123 (a)(2)(B)</i>  | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> Highly Qualified Teacher Credentials from PDE  |                     | <p style="text-align: center;"><b>Monitor Comments</b></p> <p>4/21/2013 12:46:57 PM<br/>monitor Barbara Leap<br/>Global Leadership Academy is not using money for Class Size Reduction.</p>  |

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## Comments

Global Leadership Academy uses Title IIa money for Professional Development. Parents are involved in all aspects of the Charter School. There is a staff member who is the parent liaison and contacts parents on the activities of the school. Teachers have committed to having Saturday conferences with parents. GLA does not have an Equity plan.

# Component XI: Fiscal Requirements

| Description   | Requirements  | Met                                 | Not Met                  | N/A                      | Suggested Evidence of Implementation  | Additional Evidence  | Comments |
|---|---|-------------------------------------|--------------------------|--------------------------|---|--|----------|
| <p><b>A. Audits</b></p> <p><b>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.</b></p> <p><b>OMB Circular A-87</b></p> | <p>1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA.</p> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <p><input type="checkbox"/> LEA response to findings.</p> <p><input type="checkbox"/> PDE follow-up reviews of findings.</p> <p><input checked="" type="checkbox"/> Independent auditors report shows that the LEA has corrected all action required.</p> | <p>PDE Monitor review single audit from previous year (federal programs only) and reviews district comments (management letter).</p> |          |

| Description   | Requirements  | Met                                 | Not Met                             | N/A   | Suggested Evidence of Implementation   | Additional Evidence  | Comments  |  |   |                         |  |
|---|---|-------------------------------------|-------------------------------------|---|--|--|---|--|---|-------------------------|--|
| <b>B. Carryover</b><br><br><b>The LEA complies with the carryover provisions of Title I. Sec. 1127</b>          | 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 type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/>   | <input type="checkbox"/> Carryover section of Title I project on eGrants                                   |  | <table border="1"> <tr> <td data-bbox="1642 123 2009 180" style="text-align: center;"><b>District Comments</b></td> </tr> <tr> <td data-bbox="1642 180 2009 423">           3/5/2013 10:58:16 AM<br/>           CEO Dr. Naomi Johnson Booker<br/>           Carryover does not apply to Global Leadership Academy         </td> </tr> <tr> <td data-bbox="1642 423 2009 480" style="text-align: center;"><b>Monitor Comments</b></td> </tr> <tr> <td data-bbox="1642 480 2009 690">           4/21/2013 12:55:29 PM<br/>           monitor Barbara Leap<br/>           There is no carryover at Global Leadership Academy.         </td> </tr> </table> | <b>District Comments</b>   | 3/5/2013 10:58:16 AM<br>CEO Dr. Naomi Johnson Booker<br>Carryover does not apply to Global Leadership Academy | <b>Monitor Comments</b> | 4/21/2013 12:55:29 PM<br>monitor Barbara Leap<br>There is no carryover at Global Leadership Academy. |
|   | <b>District Comments</b>  |                                     |                                     |   |  |  |   |  |   |                         |  |
| 3/5/2013 10:58:16 AM<br>CEO Dr. Naomi Johnson Booker<br>Carryover does not apply to Global Leadership Academy   |   |                                     |                                     |   |  |  |   |  |   |                         |  |
| <b>Monitor Comments</b>   |   |                                     |                                     |   |  |  |   |  |   |                         |  |
| 4/21/2013 12:55:29 PM<br>monitor Barbara Leap<br>There is no carryover at Global Leadership Academy.            |   |                                     |                                     |   |  |  |   |  |   |                         |  |
| 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.<br><br><input type="checkbox"/> Waiver request and "Carryover Waiver Approval Letter" from DFP on file at LEA/District. |  | <table border="1"> <tr> <td data-bbox="1642 690 2009 747" style="text-align: center;"><b>Monitor Comments</b></td> </tr> <tr> <td data-bbox="1642 747 2009 987">           4/21/2013 12:55:09 PM<br/>           monitor Barbara Leap<br/>           There is no carryover at Global Leadership Academy.         </td> </tr> </table> | <b>Monitor Comments</b>   | 4/21/2013 12:55:09 PM<br>monitor Barbara Leap<br>There is no carryover at Global Leadership Academy. |   |                         |  |
| <b>Monitor Comments</b>   |   |                                     |                                     |   |  |  |   |  |   |                         |  |
| 4/21/2013 12:55:09 PM<br>monitor Barbara Leap<br>There is no carryover at Global Leadership Academy.            |   |                                     |                                     |   |  |  |   |  |   |                         |  |
| <b>C. Rank Order</b>  | 1. The LEA is only serving eligible schools and all schools above 75% poverty are served.   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>  | <input checked="" type="checkbox"/> Documentation detailing the poverty data used to determine eligibility |  |   |  |   |                         |  |

| Description  | Requirements  | Met                      | Not Met                  | N/A                                 | Suggested Evidence of Implementation  | Additional Evidence | Comments   |
|--|---|--------------------------|--------------------------|-------------------------------------|---|---------------------|--|
| <p><b>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.</b></p> <p><b>Sec. 1113<br/>34 CFR Part 200<br/>§200.77-§200.78</b></p> | <p>2. The ranking procedures are applied without regard to grade spans or schools when poverty rate of school is 75% and above.</p> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <p><input type="checkbox"/> Schools with poverty rates of 75% or greater are served. Funds are allocated at a per pupil rate.</p>   |                     | <p><b>District Comments</b></p> <p>3/5/2013 10:59:15 AM<br/>CEO Dr. Naomi Johnson Booker<br/>Global Leadership Academy operates one school</p> <p><b>Monitor Comments</b></p> <p>4/21/2013 12:56:06 PM<br/>monitor Barbara Leap<br/>The ranking procedure does not apply to GLA.</p> |
|  | <p>3. Eligible schools are ranked and served from highest to lowest poverty.</p>  | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <p><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.)</p> |                     | <p><b>Monitor Comments</b></p> <p>4/21/2013 12:56:22 PM<br/>monitor Barbara Leap<br/>The ranking procedure does not apply to GLA.</p>  |
|  | <p>4. The allocation to each eligible school and the per pupil allocation match.</p>  | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <p><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>  |                     | <p><b>Monitor Comments</b></p> <p>4/21/2013 12:56:32 PM<br/>monitor Barbara Leap<br/>The ranking procedure does not apply to GLA.</p>  |

| Description  | Requirements   | Met                                 | Not Met                  | N/A                                 | Suggested Evidence of Implementation  | Additional Evidence   | Comments  |                  |  |
|--|--|-------------------------------------|--------------------------|-------------------------------------|---|---|---|------------------|--|
|  | 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.<br><input type="checkbox"/> System tracking expenditure reports.   |   |   |                  |  |
|  | 6. The prekindergarten (PreK) children are excluded from the poverty count of any school.  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> The LEA's count of children from low income families does not include children under the age of 5. |   | <table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>4/23/2013 1:08:48 AM<br/>monitor Barbara Leap<br/>There are no PreK connected to Global.</td> </tr> </tbody> </table> | Monitor Comments | 4/23/2013 1:08:48 AM<br>monitor Barbara Leap<br>There are no PreK connected to Global. |
| Monitor Comments   |  |                                     |                          |                                     |   |   |   |                  |  |
| 4/23/2013 1:08:48 AM<br>monitor Barbara Leap<br>There are no PreK connected to Global.   |  |                                     |                          |                                     |   |   |   |                  |  |
| <b>D. Supplement / Supplant</b><br><br><b>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.</b><br><br><b>Sec. 1114</b><br><b>Sec. 1115</b><br><b>Sec. 1116</b><br><b>Sec. 1120A</b> | 1. LEA approved budget and records of expenditures of Title I funds at the district level match.   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> Statement of Allocation & Expenditures  | <b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul> *Documentation may be minimal or non-existent in cases regarding supplanting. If you think there may be a problem, refer to DFP Regional Coordinator. |   |                  |  |

| 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 checked="" type="checkbox"/> Statement of Allocation & Expenditures.<br><input type="checkbox"/> Expenditures match SWP activities<br><input type="checkbox"/> State/local fund expenditures have not decreased |                     | <b>Monitor Comments</b><br>4/21/2013 1:01:00 PM<br>monitor Barbara Leap<br>Services would not be conducted if not for Title funds.   |
|             | 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   |                     | <b>District Comments</b><br>3/5/2013 11:03:21 AM<br>CEO Dr. Naomi Johnson Booker<br>Global Leadership operates a schoolwide program<br><b>Monitor Comments</b><br>4/21/2013 12:57:55 PM<br>monitor Barbara Leap<br>The Schoolwide program is conducted at GLA. |

| Description   | Requirements  | Met                                 | Not Met                  | N/A   | Suggested Evidence of Implementation   | Additional Evidence  | Comments   |                   |   |
|---|---|-------------------------------------|--------------------------|---|--|--|--|-------------------|---|
| <b>E. Equipment and Related Property</b><br><br><b>OMB Circular A-87</b><br><b>EDGAR 80.32</b>  | 1. LEA maintains Inventory records, purchase orders and receipts for equipment purchased.   | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>                          | <input type="checkbox"/> Inventory is on file and up to date (All equipment at \$1,500 or LEA capitalization threshold \$ _____ is maintained).  | <b>Pertains to:</b><br><br><ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul> | <table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td>           3/5/2013 11:07:16 AM<br/>           CEO Dr. Naomi Johnson Booker<br/>           Inventory of all purchase orders and receipts are kept on file and then scanned for archiving         </td> </tr> </tbody> </table> | District Comments | 3/5/2013 11:07:16 AM<br>CEO Dr. Naomi Johnson Booker<br>Inventory of all purchase orders and receipts are kept on file and then scanned for archiving |
|   | District Comments   |                                     |                          |   |  |  |  |                   |   |
| 3/5/2013 11:07:16 AM<br>CEO Dr. Naomi Johnson Booker<br>Inventory of all purchase orders and receipts are kept on file and then scanned for archiving   |   |                                     |                          |   |  |  |  |                   |   |
| 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 type="checkbox"/> Equipment Inventory List | <b>Pertains to:</b><br><br><ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul>   |  |  |                   |   |
| <b>F. Compliance to Reservations</b><br><br><b>The LEA complies with requirements regarding the reservation of funds. Sec. 1113 Sec. 1116 Sec. 1118</b> | 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<br><br><input type="checkbox"/> Line items can be followed.<br><br><input type="checkbox"/> Expenditures are charged to the line items. | <b>Pertains to:</b><br><br><ul style="list-style-type: none"> <li>• Title IA &amp; D</li> </ul>  | <table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td>           3/5/2013 11:16:27 AM<br/>           CEO Dr. Naomi Johnson Booker<br/>           Global Leadership has amount less than \$500,000         </td> </tr> </tbody> </table>  | District Comments | 3/5/2013 11:16:27 AM<br>CEO Dr. Naomi Johnson Booker<br>Global Leadership has amount less than \$500,000  |
| District Comments   |   |                                     |                          |   |  |  |  |                   |   |
| 3/5/2013 11:16:27 AM<br>CEO Dr. Naomi Johnson Booker<br>Global Leadership has amount less than \$500,000  |   |                                     |                          |   |  |  |  |                   |   |

| 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.<br><input type="checkbox"/> Line items can be followed.<br><input type="checkbox"/> Expenditures are charged to the line items.<br><input type="checkbox"/> LEA documents expenditures for choice and supplemental services (agreements between LEA and providers).  |                     | <table border="1"> <thead> <tr> <th data-bbox="1650 131 2003 180">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1650 180 2003 391">4/21/2013 1:03:56 PM<br/>monitor Barbara Leap<br/>This does not apply because GLA is not in school improvement.</td> </tr> </tbody> </table> | Monitor Comments | 4/21/2013 1:03:56 PM<br>monitor Barbara Leap<br>This does not apply because GLA is not in school improvement. |
| Monitor Comments  |   |                          |                          |                                     |  |                     |  |                  |   |
| 4/21/2013 1:03:56 PM<br>monitor Barbara Leap<br>This does not apply because GLA is not in school improvement. |   |                          |                          |                                     |  |                     |  |                  |   |
|   | 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.<br><input type="checkbox"/> 95% allocated to schools.<br><input type="checkbox"/> At least 1% of Title I allocation is reflected in line item "3300-Community Services" within Title I budget.<br><input type="checkbox"/> Agendas, Sign-Ins, Calendar of training, contracts with trainers etc.<br><input type="checkbox"/> Expenditures/invoices supporting Parent Involvement Set Aside amount. |                     | <table border="1"> <thead> <tr> <th data-bbox="1650 675 2003 724">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1650 724 2003 894">4/21/2013 1:02:57 PM<br/>monitor Barbara Leap<br/>Title funds are less than \$500,000.</td> </tr> </tbody> </table>                          | Monitor Comments | 4/21/2013 1:02:57 PM<br>monitor Barbara Leap<br>Title funds are less than \$500,000.                          |
| Monitor Comments  |   |                          |                          |                                     |  |                     |  |                  |   |
| 4/21/2013 1:02:57 PM<br>monitor Barbara Leap<br>Title funds are less than \$500,000.                          |   |                          |                          |                                     |  |                     |  |                  |   |

| 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.<br><input type="checkbox"/> 10% of the Title I allocation is reported on the LEA actual budget reports under professional development.<br><input type="checkbox"/> 10% of school's in improvement allocation is tracked by LEA for professional development. |   |          |
| <b>G. Obligating Funds</b> | 1. The LEA began obligating funds on or after the <b>programs' approved date</b> ; (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.   | <b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul> |          |

| Description   | Requirements  | Met                      | Not Met                  | N/A                                 | Suggested Evidence of Implementation   | Additional Evidence   | Comments  |                   |   |                  |  |
|---|---|--------------------------|--------------------------|-------------------------------------|--|---|---|-------------------|---|------------------|--|
| <b>H. Nonpublic School Services</b>   | 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.<br><input type="checkbox"/> Interdistrict agreement and/or 3rd Party contract amounts match what is approved on consolidated application.<br><input type="checkbox"/> Budget reflects Nonpublic total. | <b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul> | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th data-bbox="1650 128 2003 180" style="text-align: center;">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1650 180 2003 427">           3/5/2013 11:17:47 AM<br/>           CEO Dr. Naomi Johnson Booker<br/>           Global Leadership Academy is a charter school         </td> </tr> <tr> <th data-bbox="1650 427 2003 479" style="text-align: center;">Monitor Comments</th> </tr> <tr> <td data-bbox="1650 479 2003 649">           4/21/2013 1:04:50 PM<br/>           monitor Barbara Leap<br/>           GLA does not service any nonpublic students.         </td> </tr> </tbody> </table> | District Comments | 3/5/2013 11:17:47 AM<br>CEO Dr. Naomi Johnson Booker<br>Global Leadership Academy is a charter school | Monitor Comments | 4/21/2013 1:04:50 PM<br>monitor Barbara Leap<br>GLA does not service any nonpublic students. |
| District Comments   |   |                          |                          |                                     |  |   |   |                   |   |                  |  |
| 3/5/2013 11:17:47 AM<br>CEO Dr. Naomi Johnson Booker<br>Global Leadership Academy is a charter school |   |                          |                          |                                     |  |   |   |                   |   |                  |  |
| Monitor Comments  |   |                          |                          |                                     |  |   |   |                   |   |                  |  |
| 4/21/2013 1:04:50 PM<br>monitor Barbara Leap<br>GLA does not service any nonpublic students.          |   |                          |                          |                                     |  |   |   |                   |   |                  |  |

| Description  | Requirements   | Met                                 | Not Met                             | N/A   | Suggested Evidence of Implementation  | Additional Evidence  | Comments  |   |  |   |
|--|--|-------------------------------------|-------------------------------------|---|---|--|---|---|--|---|
| <b>I. Time Documentation</b>   | 1. The LEA maintains semi-annual certifications for all employees funded from a single cost objective. | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/>   | <input type="checkbox"/> Semi-annual time certifications  | <b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul>  | <table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>4/21/2013 1:07:11 PM<br/>monitor Barbara Leap<br/>GLA had a fire. All records were destroyed. They have reconstructed accounting and purchasing records. They have 2 years of records available.</td> </tr> </tbody> </table> | Monitor Comments  | 4/21/2013 1:07:11 PM<br>monitor Barbara Leap<br>GLA had a fire. All records were destroyed. They have reconstructed accounting and purchasing records. They have 2 years of records available. |   |
|  | Monitor Comments   |                                     |                                     |   |   |  |   |   |  |   |
| 4/21/2013 1:07:11 PM<br>monitor Barbara Leap<br>GLA had a fire. All records were destroyed. They have reconstructed accounting and purchasing records. They have 2 years of records available.   |  |                                     |                                     |   |   |  |   |   |  |   |
| 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 type="checkbox"/>   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> | <input type="checkbox"/> Logs<br><input type="checkbox"/> Staff Calendars<br><input type="checkbox"/> Staff Schedules | <b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul> | <table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>3/5/2013 11:18:47 AM<br/>CEO Dr. Naomi Johnson Booker<br/>Global Leadership does not have por-rated staff</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>4/21/2013 1:05:41 PM<br/>monitor Barbara Leap<br/>There are no prorated staff members at GLA.</td> </tr> </tbody> </table> | District Comments   | 3/5/2013 11:18:47 AM<br>CEO Dr. Naomi Johnson Booker<br>Global Leadership does not have por-rated staff | Monitor Comments   | 4/21/2013 1:05:41 PM<br>monitor Barbara Leap<br>There are no prorated staff members at GLA. |
| District Comments  |  |                                     |                                     |   |   |  |   |   |  |   |
| 3/5/2013 11:18:47 AM<br>CEO Dr. Naomi Johnson Booker<br>Global Leadership does not have por-rated staff  |  |                                     |                                     |   |   |  |   |   |  |   |
| Monitor Comments   |  |                                     |                                     |   |   |  |   |   |  |   |
| 4/21/2013 1:05:41 PM<br>monitor Barbara Leap<br>There are no prorated staff members at GLA.  |  |                                     |                                     |   |   |  |   |   |  |   |
| <b>J. Record Retention</b>   | 1. Records are maintained for a period of 7 years  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input type="checkbox"/>  |   | <b>Pertains to:</b> <ul style="list-style-type: none"> <li>• Title IA &amp; D</li> <li>• Title II A</li> <li>• Title III</li> </ul>  | <table border="1"> <thead> <tr> <th>Monitor Comments</th> </tr> </thead> <tbody> <tr> <td>4/21/2013 1:07:48 PM<br/>monitor Barbara Leap<br/>GLA had a fire. All records were destroyed. They have reconstructed accounting and purchasing records. They have 2 years of records available.</td> </tr> </tbody> </table> | Monitor Comments  | 4/21/2013 1:07:48 PM<br>monitor Barbara Leap<br>GLA had a fire. All records were destroyed. They have reconstructed accounting and purchasing records. They have 2 years of records available. |   |
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## Comments

The audit firm is Joyce Miller. Title funds are tracked by purchase orders. GLA had a fire 2 years ago. All records were destroyed. They have reconstructed accounting and purchasing records. They have 2 years of records available.

## Personnel Interviews

| <b>Building</b>              | <b>Date</b> | <b>Staff Member Interviewed</b> | <b>Staff Member Position</b> |
|------------------------------|-------------|---------------------------------|------------------------------|
| Global Leadership Academy CS | 4/4/2013    | Assa Mauo                       | Student                      |
| Global Leadership Academy CS | 4/4/2013    | Bernard Packer                  | Parent 1st, 2nd              |
| Global Leadership Academy CS | 4/4/2013    | Da'Jhia                         | Student                      |
| Global Leadership Academy CS | 4/4/2013    | Gregory Wright                  | Teacher                      |
| Global Leadership Academy CS | 4/4/2013    | Hanna Nunez                     | Parent 2nd                   |
| Global Leadership Academy CS | 4/4/2013    | Lauren Perry                    | Teacher                      |
| Global Leadership Academy CS | 4/4/2013    | Michael                         | Student                      |
| Global Leadership Academy CS | 4/4/2013    | Natash Brame                    | Parent 2nd, 7th              |
| Global Leadership Academy CS | 4/4/2013    | Shardai                         | Student                      |
| Global Leadership Academy CS | 4/4/2013    | Tedra Simmons                   | Teacher                      |