

Avon Grove CS

Charter Annual Report

07/01/2013 - 06/30/2014

School Profile

Demographics

110 East State St
West Grove, PA 19390
(484)667-5000

Phase:	Phase 2
CEO Name:	Kevin Brady
CEO E-mail address:	hos@agcharter.org

Governance and Staff

Leadership Changes

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

A number of changes to school leadership and governance occurred at the end of the 2013-14 school year. We have divided these changes into two categories (Leadership and Governance) and enumerated the below.

Leadership

- Upper School Principal: Shannon McElwain, our Upper School Principal resigned in June of 2014. She has been replaced by Brian Brutto, who will serve as our Upper School Principal for the 2014-15 school year.
- Reason for Departure: Ms. McElwain was offered a position with a cyber-charter school which offered a much higher level of compensation as well as an opportunity for professional growth. Unfortunately, compensating both teachers and administrative staff in a manner consistent with Pennsylvania's educational marketplace is becoming progressively more difficult for bricks-and-mortar charter schools such as AGCS. The elimination of the PSERS subsidy, the threatened restructuring of special education funding, and the PDE 363 system (which allows sending districts to withhold an average of 25-30% of charter funding) is making bricks-and-mortar instructional and leadership positions very difficult to fund.

Governance:

- One member of the AGCS Board of Trustees, Kathy Bishop, resigned at the end of the 2013-14 school year. Ms. Bishop had reached the end of her term as a board member, and after a term characterized by tremendous dedication, decided not to pursue a second term.
- In June of 2014, two Board Members, Rosanne Starkey and David Kirk reapplied for second terms on the AGCS Board of Trustees, and both have been reappointed.
- The other members of the Board have remained in their positions. They are: Richard Paoletti, Michael Giacometti, and John Lupher.

President

Rosanne Starkey
 412 Barngate Drive
 Cochranville, PA 19330
 H: 610.869.3179
 W: 610.869.4130
 C: 610.842.7502

Committees:

Finance Committee

HR Committee

rstarkey@agcharter.org

Term: July 1, 2010 - June 30, 2014

Vice President

John Lupfer
 3 Farmington Circle
 West Grove, PA 19390
 H: 610.869.6146
 W:
 C: 610.637.6735

jlupfer@agcharter.org

Term: July 1, 2011 to June 30, 2015

Committees:

Strategic Planning Committee - Chairman

Finance Committee - Alternate

Secretary

Kathy Bishop
 101 Ridgewood Drive
 Landenberg, PA 19350
 H: 610.255.4931
 W:
 C: 610.952.3747

kathybishop@agcharter.org

Term: July 1, 2010 - June 30, 2014

Committees:

HR Committee

Middle States Accreditation Liason

Treasurer

Board of Trustee Members:

Michael Giacometti
 27 Mystery Rose Lane
 West Grove, PA 19390
 H: 610.345.0440
 W: 201.699.6811
 C: 610.392.2786

Committees:

Strategic Planning Committee - Chairman

IT Committee

mgiacometti@agcharter.org

Term: July 1, 2012 to June 30, 2016

David Kirk

8 Granby Road
 Landenberg, PA 19350
 H: 610.255.1583
 W: 302.634.5932
 C: 302.354.1243

dkirk@agcharter.org

Term: July 1, 2010 to June 30, 2014

Committees:

IT Committee - Chairman

Richard Paoletti
 153 Owenwood Drive
 New London Township, PA 19352
 H: 610.255.4261
 W:
 C: 610.742.6351
rpaletti@agharter.org
 Term: July 1, 2011 to June 30, 2012
 Committees:
 Finance Committee - Chairman
 Strategic Planning Committee - Alternate

Board of Trustees Meeting Schedule

Location	Date and Time
STEM Center - 110 East State Road, West Grove, PA 19390	1/20/2014 7:30 PM
Kemblesville ELC Library -- 1769 New London Road, Landenberg, PA 19350	2/17/2014 7:30 PM
STEM Center - 110 East State Road, West Grove, PA 19390	3/18/2014 7:30 PM
STEM Center - 110 East State Road, West Grove, PA 19390	7/15/2014 7:30 PM
Kemblesville ELC Library -- 1769 New London Road, Landenberg, PA 19350	8/19/2014 7:30 PM
STEM Center - 110 East State Road, West Grove, PA 19390	9/16/2014 7:30 PM
Kemblesville ELC Library -- 1769 New London Road, Landenberg, PA 19350	10/21/2014 7:30 PM
Kemblesville ELC Library -- 1769 New London Road, Landenberg, PA 19350	12/16/2014 7:30 PM
STEM Center - 110 East State Road, West Grove, PA 19390	3/17/2015 7:30 PM
Kemblesville ELC Library -- 1769 New London Road, Landenberg, PA 19350	4/21/2015 7:30 PM
STEM Center - 110 East State Road, West Grove, PA 19390	5/19/2015 7:30 PM
Kemblesville ELC Library -- 1769 New London Road, Landenberg, PA 19350	6/16/2015 7:30 PM
STEM Center - 110 East State Road, West Grove, PA 19390	6/24/2015 7:30 PM

Professional Staff Member Roster

There are no professional staff members.

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

XLSX file uploaded.

Quality of Teaching and Other Staff

Position Categories	All Employed per Category	Appropriately Certified	Promoted	Transferred	Terminated	Contracted for Following Year				
Chief Academic Officer/Director	1.00	0.00	0.00	0.00	0.00	1.00				
Principal	3.00	2.00	0.00	0.00	0.00	3.00				
Assistant Principal	0.00	0.00	0.00	0.00	0.00	0.00				
Classroom Teacher (including Master Teachers)	77.00	77.00	0.00	0.00	0.00	77.00				
Specialty Teacher (including Master Teachers)	20.00	15.00	0.00	0.00	2.00	20.00				
Special Education Teacher (including Master Teachers)	12.00		12.00		0.00	0.00	1.00	12.00		
Special Education Coordinator	2.00		2.00		0.00	0.00	0.00	2.00		
Counselor	3.00		3.00		0.00	0.00	0.00	1.00	3.00	
Psychologist	1.00		1.00		0.00	0.00	0.00	1.00	1.00	
School Nurse	3.00		3.00		0.00	0.00	0.00	0.00	3.00	

Totals	12	1	0	0	5	1
	2.	1	0	0	2	2
	00	4
		0	0	0	0	0
		0	0	0	0	0

Further explanation:

This narrative is empty.

Fiscal Matters

Major Fundraising Activities

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

With the continuing reduction of funding to charter schools over the course of the last few years, fundraising has become a very high priority for our school community. Unfortunately, direct appeals to our community rarely produce more than 1 percent of the school's revenue stream.

In addition, the AGCS administration is also conscious of the potentially negative effects of saturating our school community with an overabundance of fundraisers. Therefore, we have concentrated the majority of our efforts on a fundraising model known as "Race for Education" which produced over \$23,000 over the course of the 2013-14 school year. This was, by far, our most successful fundraiser.

AGCS has also used its website and social media pages to fundraise for specific resources -- such as a 3D printer, computers, and technological accessories. These appeals have raised a fairly modest amount of money (no more than \$5000).

In total, factoring in classroom contributions, individual giving and a few small donations from local businesses, AGCS raised \$92,000 during the 2013-14 school year through fundraising activities.

Fiscal Solvency Policies

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

There have been no major changes in school policy relating to fiscal solvency.

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:

- AGCS Business Office Procedures Manual.pdf

Accounting System

Changes to the accounting system the charter school uses:

The Avon Grove Charter School Business Office utilizes the QuickBooks Enterprise Nonprofit Edition 2010 Accounting Software.

This newer version continues to integrate the Pennsylvania State Chart of Accounts for Pennsylvania Public Schools and the Annual Financial Report utilizing the Generally Accepted Accounting principles for the school's budgeting, accounting and reporting practices.

Preliminary Statements of Revenues, Expenditures & Fund Balances

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

XLSX file uploaded.

Financial Audits

Basics

Audit Firm: SD Associates P.C.
Date of Last Audit: 03/14/2013
Fiscal Year Last Audited: 2013-14

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:

During the Fall of the 2013-14 school year, SD Associates, P.C. conducted the Avon Grove Charter School's annual audit. Included in the annual audit was an analysis of the school's business-type activities and a review of each of AGCS's major funds for the year ending June 30, 2013.

The auditor's role was to express opinions on the school's financial statements based on the content of the audit. SD Associates, PC conducted its audit of Avon Grove Charter School's finances in accordance with auditing standards generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

The full text of the Avon Grove Charter School's 2013 audit is attached to this section of the Charter School Annual Report.

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: No
 Date of Last Federal
 Programs Consolidated
 Review:
 School Year Reviewed:

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
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Special Education Teacher	Main Site	1
Special Education Teacher	Main Site	1
Special Education Teacher	Main Site	1
Special Education Teacher	Main Site	1
Speech Therapist	Shared between sites.	1

Special Education Contracted Services

Title	Amt. of Time per Week	Operator	Number of Students
Assistive Technology Specialist	15 Minutes	Intermediate Unit	10 or fewer
Hearing Specialist	1 Hours	Intermediate Unit	10 or fewer
Vision Specialist	1 Hours	Intermediate Unit	10 or fewer

Special Education Cyclical Monitoring

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

06/04/2012
Not Provided

Special Education Cyclical Monitoring Report

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

Facilities

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

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

Acquisition of Facilities, Furniture, Fixtures, and Equipment during the Last Fiscal Year

List fixed assets acquired by the Charter School during the past fiscal year.

- AGCS State Road Campus Facilities Expansion - AGCS Green Stem Center Facilities Construction Project
- AGCS State Road Campus Cafeteria Modular Replacement Project

AGCS Facility Capital Improvements

Cannot provide an itemized list because the Annual Report limits this section to 20,000 characters.

Facility Capital Improvements	810,121.70
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AGCS Furniture & Equipment Expenditures

Cannot provide an itemized list because the Annual Report limits this section to 20,000 characters.

Total Fixed Assets Furniture & Equipment	
fiscal Year Ending June 30, 2014	259,981.96

AGCS Computer Expenditures

Cannot provide an itemized list because the Annual Report limits this section to 20,000 characters.

**Fixed Assets: Total Computer Equipment
Fiscal Year Ending June 30, 2014** **125,694.22**

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

\$1,195,796.00

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:

At this point in time, Avon Grove Charter School's facilities are adequate. There are currently no plans to expand the school's physical structure.

Ideally, AGCS aspires to increase technology schoolwide, and over the course of the next 5 years AGCS plans on adding stand-alone computers and mobile computer carts (which can be shared between classrooms) to each of the school's three divisions. However, setting incremental goals is becoming increasingly difficult as a result of the increasingly unstable and unequal system through which Pennsylvania funds charter schools.

Unfortunately, the elimination of the PSERS reimbursement for charter schools, the possibility of a charter-school-only reduction in special education funding, and changes in the PDE 363 which enable districts to whittle away at charter school revenue are making it very difficult for bricks and mortar charter schools such as AGCS to plan for future capital investments of any significant size.

We remain hopeful that our state legislature will undertake a serious review of the process through which charter schools are funded, and that bricks-and-mortar charter school can remain a viable option for Pennsylvania's taxpayers.

Memorandums of Understanding

Organization	Purpose
Avondale Barracks - PA State Police	The purpose of this Memorandum is to establish procedures to be followed when certain specific incidents (section 2 incidents) occur on school property, at any school sponsored activity or on means of transportation to or from school or a school

	sponsored activity.
Chester County IU - CCIU 24	MOU relating to Title I pass-through funding
Chester County IU - CCIU 24	Agreement on Title III pass-through funds.
PCG	Medical ACCESS Funding for Approved Medicaid student services performed

Charter School Annual Report Affirmations

Charter Annual Report Affirmation

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

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

Affirmed by Rosanne Starkey on 8/20/2014

President, Board of Trustees

Affirmed by Kevin Brady on 8/7/2014

Chief Executive Officer

Charter School Law Affirmation

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

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

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

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

Affirmed by Rosanne Starkey on 8/20/2014

President, Board of Trustees

Affirmed by Kevin Brady on 8/20/2014

Chief Executive Officer

Ethics Act Affirmation

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

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

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

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

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

Affirmed by Rosanne Starkey on 8/20/2014

President, Board of Trustees

Affirmed by Kevin Brady on 8/20/2014

Chief Executive Officer



AVON GROVE CHARTER SCHOOL

**110 East State Road
West Grove, PA 19390
484-667-5000
484-667-4100 (fax)**

Avon Grove Charter School Procedures Manual

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Accounts Payable

Accounts Payable Invoice Process

1. Get mail from the main office.
2. Stamp all mail with the date it was received and the approval stamp. Make notation of who should approve each invoice – refer to authorized approval signatures sheet, when necessary.
3. Match invoice to purchase order, if applicable.
4. Make copies of purchase order and invoices as follows:
 - A. If the purchase order has not been fulfilled, make a copy of the purchase order to attach to the invoice and file the original purchase order back in the “Open PO” accordion file.
 - Or
 - B. If the purchase order has been fulfilled, attach the purchase order to the invoice.
 - C. If an invoice has a corresponding PO and all supporting documents, including a packing list for the order received, the invoice needs no additional authorization and can be entered in QuickBooks for payment. Make a note on the “Approval” line that packing information is attached, date and initial.
5. If an invoice was not processed with a purchase order or is missing any necessary documentation, it must be sent out for approval. Make a copy of the original invoice and its corresponding purchase order, if applicable and route to the appropriate person for approval. **DO NOT GIVE OUT THE ORIGINALS!!** Put the original invoice in folder and wait for approved copy to be returned.
6. Once the approved invoices are returned to Accounting, staple the approved copy to the front of the original invoice and supporting documents.
7. Enter the invoices into QuickBooks for payment.
8. Follow up each week on any invoices that have not been returned with an approval.
9. Edit lists will be run weekly. The Business Manager will review the list and select invoices for payment. The Business Manager will cut checks and give to Accounting for further processing.
10. Proceed as follows:
 - A. Tear the bottom stub off of each check and staple to the front of the corresponding approved invoice, original invoice, PO and any other supporting documents related to the payment.

- B. Place remittance slip, copy of invoice or other supporting document that will insure our payment is applied correctly into an envelope.
- C. Place the check needing signatures on top of invoice packet and then paper clip the envelope to the packet.
- D. Checks and attached paperwork should be placed in the basket for signatures from Donna Archer or Dr. Kevin Brady and a Board Member.
- E. Once the checks are signed and returned to Accounting, mail the check and supporting documentation.
- F. File the paid invoices (with PO and check stub attached) in the "Paid Accounts Payable" files.

Authorized Cash Disbursements Approval

Less than \$ 500.00

Approval by appropriate Departmental Supervisors/Managers

SPED Divisional Coordinator

Academic Units: K – 5

Less Than \$ 1000.00

Approval by Principals, Office Manager and Facilities Director

Assistant Principal

Academic Units: 6 - 12

Special Education Director

Academic Unit: Special Education

Office Manager - State Road

Administration

Office Manager – KELC

Administration

Facilities Director

Facilities Management

Dean of Students

Guidance and Transportation

Less Than \$ 5000.00

Approval by Human Resources Director and Building Principals

Human Resources Director

Administration

Principal K – 2:

Administration

3 -5 Principal

Administration

Principal 6 – 12

Administration

Less than \$ 15,000.00

Approval by Head of School (CEO) or Business Manager

Dr. Kevin Brady: CEO/Head of School

Donna Archer: Business Manager

Over \$ 15,000.00

Approval by the AGCS Board of Directors

Cash Disbursement Approval Process

1. All accounts payable requests for cash disbursements must be approved by someone who is in a supervisory role to the requestor.
2. If the reimbursement amount is less than \$500.00 approval can be given by appropriate Departmental Supervisors.
3. If the reimbursement request is more than \$500.00 for less than \$1,000.00, approval must be given by Academic Directors, Office Manager and Facilities Manager.

List of appropriate signatures by unit/department:

- A. 3 - 5- Principal
 - B. Academic Unit: Special Education
 - C. Office Manager – State Road Campus
 - D. Office Manager – Kemblesville Campus
 - E. IT Administrator/Business Manager - Unit: IT Department
 - F. Facilities Manager - Unit: Facilities Management
 - G. Dean of Students - Unit: Guidance and Health Services
4. If the reimbursement request is more than \$1,000.00 but less than \$5,000.00, approval must be given by the Principal or Human Resources Director.
 - A. Lower School Principal – Unit Varies
 - B. Upper School Principal – Unit Varies
 - C. Human Resources Director - Unit: Varies
 5. If the reimbursement request is more than \$1,000.00 but less than \$15,000.00, approval must be given by the Principal or the Business Manager.
 - A. Dr. Kevin Brady, CEO/Principal - Unit: Varies
 - B. Donna Archer, Business Manager - Unit: Varies
 6. If the reimbursement request is \$15,000.00 or more, approval must be given by the Board of Directors.

Check Request Form

1. Use the Check Request Form to help expedite the processing of your vendor payables.
 - A. The Check Request form will be used for vendor purchases (\$50 to \$500) not initiated by a Purchase Order.
 - B. Purchases under \$50 should use Petty Cash.
 - C. Purchases over \$500 will require a Purchase Order.
 - D. This Check Request Form can be found in the Main Office, Accounting Office and on the Intra-Net.

2. The items listed below can be paid for by submitting this Check Request Form:
 - A. Awards
 - B. Conference Registrations
 - C. Contributions
 - D. Licenses/Renewals
 - E. Musical or Theater Expenditures
 - F. Postage
 - G. Gifts
 - H. Subscription Renewals
 - I. Membership Dues
 - J. Student Activity Purchases

3. In order to process these vendor payment forms more efficiently and timely, the following instructions should be noted:
 - A. Complete Form as required. Include request date, payee name, complete payee address, dollar amount requested, explanation of expense, and indicate if this is a student activity. (If yes, indicate the student activity)
 - B. Include any documentation you have regarding the purchase, such as an invoice or quote, as supporting documentation.
 - C. Sign the Check Request form.
 - D. Obtain appropriate approval signatures (employee's Supervisor/Academic Director)

- E. Include any special instructions, if appropriate.
 - F. Submit Check Request form and supporting documentation to the Accounting Office for check processing.
4. Check Request forms should be submitted to the Accounting Office **at least 14 business days before the check is needed**. Check runs are typically done weekly.
 5. **Kemblesville Campus** – Your department administrative assistant will be responsible for submitting your request to the State Road Accounting mailbox for pick up in the next mail run. Once the check is processed and the required signatures are obtained, the check will be sent to Kemblesville to the staff member’s mailbox or mailed directly to the vendor – whichever is necessary.

Check Request Verification Checklist

1. Complete this checklist before processing a check request:
 - A. Did you receive the check request form?
 - B. Is the name of the vendor to whom the check should be made payable in the Payable To section?
 - C. Is the complete remittance address of the vendor listed?
 - D. Is the name and phone number of the person to contact if Accounts Payable has questions regarding the check request?
 - E. Is a taxpayer identification number (i.e., social security number or employer identification number and business type (i.e., individual, partnership or corporation) required?
 - F. Did the appropriate director or supervisor approve the check request form?
 - G. Does the check request have sufficient supporting documentation?
 - H. Indicate general ledger account and job costing classification clearly on the check request form.
 - I. Did you staple all supporting documents to the check request form?
 - J. Did you photocopy all items you wish to be mailed to the vendor and paper clip them to the check request form?
2. The check request form is ready to be entered into QuickBooks.

Checking Signing Utilizing the AGCS Authorized Signature Stamp

The mechanical signature stamp may be utilized by the Tosha Bowers, Human Resources Manager to sign checks should Dr. Brady, CEO or Donna Archer, Business manager is unavailable to sign checks or if an Alac Flexible Spending Cash Disbursement be required.

Ms. Bowers may only use the mechanical stamp after another authorized signer has signed the cash disbursement.

The mechanical stamp should never be used for both signatures on a check. At least one original signature must be provided for all issued checks.

General Best Practices Check Signing:

1. Each signatory should examine the original supporting documentation to ensure that each item has been checked and approved in accordance with the AGCS Board of Trustees procedures.
 - A. Data to be verified:
 - Vendor invoice or AGCS check request is present and approved by authorized AGCS signer.
 - Vendor name on invoice matches payee indicated on check.
 - Invoice total matches amount of cash disbursement.
 - All supporting documentation is present. (purchase order and all receiving documentation, original receipts if the cash disbursement is a reimbursement)
 - The date of the cash disbursement is the day the check is being signed.
 - B. Once all data has been verified, the check can be stamped using the AGCS mechanical stamp.
 - C. A follow up e-mail should be issued to Dr. Brady or Donna Archer if the stamp has been used. The e-mail will then be included with the paid invoice documentation.

Funds Transfer Process – National Penn Bank

1. Access to Internet/online banking for national Penn Bank (business e-cash manager)
 - A. To access on-line banking go to: www.natpennbank.com
 - B. At top right of home page, click on Business e-Cash Manager (yellow background)
 - C. On left side, click on Logon Now (beige background)
 - D. Enter for Customer Id: CM3668
Customer Password: CM3668
User ID: *see attached sheet*
User Password: *see attached sheet*
 - E. Click on Log In - first time logon will request password change
 - F. On the left side (blue background) are the primary options to access for AGCS banking needs.
 - G. Once Transfers have been completed, exit the bank software by selecting the exit option located on the left side of the page. The exit option will be found at the bottom of the page.

Note:

Transfer transactions are processed several times each business day at 8:00am, 10:45am, 12:45pm, 3:15pm, and 5:00pm

Payroll Processing

1. Time Cards for hourly employees should be turned in to their designated locations at the end of the work day every Friday.
 - A. At the State Road campus, the time cards should be left in the bin in the Staff Lounge or next to the time clock at the back entrance. They will be collected each Monday morning.
 - B. At the Kemblesville campus, the time cards should be turned in to the main office – State Road Accounting mailbox. Timecards are typically brought to the Business Office Monday morning by the van driver.
2. Payroll is processed every other week.
 - A. Pay Period Example: Monday August 10 thru Friday August 21
Check Date: Friday August 28
3. On pay weeks, checks will be delivered to staff member mailboxes on Fridays at State Road campus. Kemblesville checks will be put in the Kemblesville mail bin at State Road.
4. Please see Heather Hampton for any processing issues. Changes to your personal information are still handled through Human Resources – Barb Wood.

Petty Cash Reimbursement

1. Petty Cash Reimbursement is available to all faculty and staff members for their out of pocket expenses incurred on behalf of the Avon Grove Charter School in order to provide departments with ready cash for the payment of various small expenditures, such as postage, miscellaneous meeting expenses, supplies (administrative and maintenance) and student activities.
2. All requests for reimbursement from Petty Cash should be submitted to the Office Manager at your Campus.
3. In order to expedite the process, please provide the following information when requesting reimbursement:
 - A. Name of Faculty/Staff Member to be reimbursed:
 - B. Amount of Expenditure:
 - C. Description:
 - D. Supervisor Approval.

Returned Check Process

1. The check is received back from the bank, stating the reason for return.
2. Draft a letter to the person who signed the check, using the letter template on file.
 - A. Fill in the person's name, address, the check amount, returned check fee of \$25.00 and the total amount due.
 - B. Save the electronic file under the person's last name and their check number.
 - C. Print (2) copies, one to be mailed and one for our records.
3. Make (2) copies of the returned check.
 - A. Keep (1) copy for our records.
 - B. Attach the 2nd to the letter and mail out to the parent/guardian.
4. Put together a packet for our records that includes the following:
 - A. Copy of letter mailed
 - B. Returned check notice from bank
 - C. Check that was returned from bank (this will be mailed back to the parent/guardian once new payment has been received)
 - D. Copy of returned check
 - E. File into "Returned Check Letters" folder
5. Enter returned check info onto the Returned Check spreadsheet.
6. Enter the returned check into QuickBooks, using the "Write Checks" feature.

Time Card Processing

1. Card collection - Time Cards for hourly employees should be turned in to their designated locations at the end of the work day every Friday.
 - A. At the State Road campus, the time cards should be left in the bin in the Staff Lounge or next to the time clock at the back entrance. They will be collected each Monday morning.
 - B. At the Kemblesville campus, the time cards should be turned in to the main office – State Road Accounting mailbox. They will be collected each Monday morning and brought to the Business Office by van driver.
2. Payroll is processed every other week.
Pay Period Example: Monday August 10 thru Friday August 21
Check Date: Friday August 28
3. Card calculations - Once all Time cards are collected – weekly hours worked are calculated and recorded on each card.
 - A. Calculate the number of hours worked each day (NOTE: Can use this website to assist in calculating the cards. - <http://www.calculatorsoup.com/calculators/financial/timecard.php>)
 - B. Write the number of hours worked each day next to the time they punched in and out. (NOTE: Round times either up or down to the next quarter hour; i.e. 7 hrs. 21 minutes will be recorded as 7.25 because 21 minutes is closer to 15 after the hour. 6 hrs. 38 minutes will be recorded as 6.75 because 38 minutes is closer to 45 minutes).
 - C. Write the TOTAL number of hours worked at the bottom of the card.
 - D. Subtract $\frac{1}{2}$ hour lunch for each day that 4+ hours were worked; i.e. if they worked 7 hours each day M – F, then you will subtract 2.5 hours from the total hours worked that week ($35 - 2.5 = 32.5$). If they worked less than 4.25 hours in a day, DO NOT subtract $\frac{1}{2}$ for lunch (for example 4 hours a day for 5 days is 20 total hours worked with no lunch subtracted).
 - E. Write the net hours worked on the card ($40 - 2.5 = 37.5$ should be written as “Reg = 37.5.”)
 - F. If there is a day that the person did not work, the day will be counted as either a PTO day or as “out no pay” (OUT NP). This information is supplied from either payroll or Human Resources.
 - G. For weeks that have a Holiday, employees are to be paid according to HR policy.
 - Hourly employees must work 20 or more hours
 - 10 month employees are paid for New Year’s Day, Memorial Day, Labor Day, Thanksgiving Day and Christmas Day

- 12 month employees are paid for New Year's Day, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, and Christmas Day
4. Card approvals – Once all calculations have been completed, approvals are required per the following:
 - A. Any hours worked over the allotted hours must be approved by the employee's director.
 - B. Any handwritten hours must be authorized by the employee's director.
 5. Card submission – When all approvals have been acquired, then time cards can be turned over to the Payroll Department.
 6. Pay Week calculations – On weeks that employees are paid, time cards will need to be consolidated and processed as follows:
 - A. On the front of the most recent time card, calculate the TOTAL hours worked for the last two weeks; i.e. $37.5 + 37.5 = 75$. Write this at the top of the card and circle it.
 - B. On cards that have PTO time, you will record PTO time (i.e. PTO = XX) and Regular time worked (i.e. Reg = XX) and circle these numbers.
 - C. Staple the two cards together.
 - D. Continue until all cards have been processed
 - E. Turn over to Payroll for processing.

EXCEPTIONS:

1. All Facilities people are to be paid for their regular shift hours with no overtime unless the Facilities Manager approves it.
2. If there are any questions about PTO time, an email should be sent to HR to inform them of the variance and to get an approval or confirmation of time available.

Accounts Receivable

Classroom Donations Contributions Procedure

Teachers may suggest to parents that donations be made for classroom supplies but a request for an exact amount may not be made. A Thank You letter must be sent to any and all persons that donate goods, property or funds to AGCS.

Teachers will collect these suggested donations from the students in the form of a check, money order, or cash. A log should be made and kept by the teacher of all funds received indicating the full name, company name, and address of the contributor.

If the donation is in the form of actual supplies, an itemized list of the items received and their cost along with any available receipts should be provided to the Business Office.

1. A formal business letter will be written on AGCS letterhead thanking the contributor for their suggested donation, detailing the date the contribution was made, the amount of the donation or the fair market value of the donation (as determined in accordance with government guidelines), our Organization type, and the AGCS tax ID number. The Sample Contribution letter should be used as a template for generating the letter.
2. After completion, the letter must be forwarded to Dr. Brady for signature and approval.
3. Addressed envelope is printed and the letter is mailed via the main office accordingly.
4. A copy of the letter should be made along with a copy of the check and any back up that is included.

Creating Spreadsheet for Weekly Payroll Deductions to be entered into QuickBooks

1. Open Spreadsheet -> Business Office -> Business Office ->Accountant Tools -> AGCS Bi-Weekly Payroll Journal Entries -> Year
2. Enter amounts for each column. These amounts can be found in the ADP Report under the Payroll Summary Section
3. Earnings = Gross (must ADD any medical reimbursements back to the gross amount)
 - A. Employer SS = Social Security ER
 - B. Employer Medicare = Medicare ER
 - C. PA Unemployment = PA SUI ER -> enter the tax amt. If no amount listed, enter zero (0) on the spreadsheet
 - D. PSERS -> Under MEMO ANALYSIS -> PSERCO
4. If you have to add supplemental, add them with the following information:
 - A. Name
 - B. Go to Payroll Register, find person's name and find "pay 2". Enter the same information as the heading listed. Also you must alter the formula by subtracting the supplemental income from the gross for each class; i.e. <Class 2 pyr1 = gross – supplemental – supplemental> Do this for each supplemental
5. Report totals – make sure that you use the totals on the next page after the GRAND TOTALS. NOTE: Add the Medical Reimbursement to the Gross Total, and make sure that the final formula includes any lines of the supplemental salaries. In other words, the supplemental are deducted from the report total for that category. The final formula needs to include each line of supplemental income in order to equal the report total; i.e. the report total is \$51,188.74. From this was subtracted \$3,000 and \$1,125. The formula is adding the difference between these two figures and the report total. This amount must be added to the bottom formula that shows the spreadsheet totals so that the payroll amount reported equals the payroll report total.
6. NOTE: For anyone who you are not sure should pay PA UNEMPL, check to see if their total is over 8K. If not, then use this formula (Rxx * 0.03008) where "Rxx" is equal to the cell.

Deposit Procedure

1. An AGCS Deposit Summary form is to be completed for **each** deposit, **by the individual submitting the funds for deposit**.
2. The Accounting Office will:
 - A. Receive Deposit Summary Form
 - B. Verify the amount of the deposit by:
 - Two tape runs equating to the same amount is required
 - C. Fill in the total amount determined and initial next to the dollar value
 - D. Fill-in the date.
3. There are three types of accounts - General Funds, Student Activities and Food Services – and there is a separate deposit book for each type of deposit.
4. After determining the type of Deposit- Activities Account or General Funds Account:
 - A. On the deposit sheet, fill in the date and applicable amounts of currency & coinage
 - B. Notate the checks for deposit, as appropriate.
 - If there is a high volume of checks, simply note “multiple” on the deposit slip and the total dollar amount of the checks
 - Run a minimum of two tapes, noting the check numbers*.
 - C. Notate the organization or Activity the Deposit was received from on the Deposit slip.
 - D. Stamp all checks on the back with the “AGCS for Deposit” stamp
 - E. All checks & cash associated with the deposit are to be photo copied and stapled to the back of the Deposit Summary form.
 - Using 65% reduction on the copier, several checks can be captured on a single 8 ½ X 11 sheet of paper.
 - Coinage can be counted using the coin machine and the amount can be added to the slip submitted with the deposit.
5. The Deposit Summary form with the copies of checks & currency and one of the tapes attached, is to be given to the Accounts Receivable Associate.**

6. Once the deposits have all been prepared and copied then they are to be placed into locked bank bags and then taken to the bank at the end of the day. The deposits that have already been placed can be picked up at the end of the day.
7. After deposits are picked up from the bank the totals need to be verified to the bank deposit to verify that all amounts match and deposit amounts are correct.
8. Once amounts are verified then the copies of the checks and the bank deposit slips are given to the Administrative Assistant to be entered into QuickBooks.
9. For the Business Office Administrative Assistant:
 - A. Open the AGCS portal page and click on Citrix remote access located on the right hand side.
 - B. Log on using your username and password. Click on QuickBooks – PC. Click on Open an existing company file. Make sure that Open a company file is selected and hit “Next.” Check the yellow deposit slip to see if you are working on an AGCS Activities Account or the General Funds AGCS Account or Food Services. Select the appropriate account and click Open. Enter your password & hit Enter.
 - C. Click on File at the top of the page to be sure that you are in Multi-user Mode.
 - D. Click on the Record Deposits icon on the right hand side of the screen. Be sure that the correct date at the top of the page corresponds to the date on the bank deposit slip receipt.
 - E. Enter the appropriate information under Received From, From Account, and Memo. This information will be written out for you on the deposit document.
 - F. Under Chk No., do one of the following: enter the single check number, enter “multiple” (for multiple checks) or “cash” if this is a cash deposit.
 - G. Under Pmt Meth., type in “cash” or “check.” Enter in the appropriate information under Class. This will also be noted on the deposit document. Enter the appropriate amount of the check or cash under Amount. Tab down to the 2nd line & enter additional information if necessary.
 - H. Check the final amount entered on the QuickBooks sheet to the amount noted on the bank deposit receipt. Be sure that they match up. Hit print. Place the QuickBooks Deposit Summary sheet on top of the deposit document. Place the deposit slip receipt on top of everything & staple together. Hand back to Accounts Receivable.
10. For School Districts payments in the General Account:
 - A. Select “Receive Payments” from the Home Screen
 - B. Pull up the School District

- C. Enter the amount & the date
 - D. Type "Payment of Inv."
 - E. Press "Save & Close"
 - F. Go to Record Deposit
 - G. Place a check mark to the far left and press "Ok"
 - H. Under Memo, put in the invoice number
 - I. Print page
 - J. If there are more school checks – Press "Save & Close"
 - K. If not – Press "Save & New"
11. After the sums for deposit are entered into the database and the bank deposit completed by the Administrative Assistant, the deposit documents are filed in the appropriate files (general fund deposits, activities deposits or food services deposits). These are located in the Accounts Receivable filing cabinet.

Notes:

- 1. For a single deposit item, there is no need to run a tape. For deposits comprised of multiple items, run two tapes. One to go with the bank deposit and one to remain with the Deposit Summary form.
- 2. Deposits are stored in a zippered pouch, in the safe in the Accounts Receivable office, until they are taken to the bank. The Deposit should always include the Deposit slip, copy of the tape and the Deposit Summary.

Deposit Procedure – Performing Arts Fundraiser

1. An AGCS Deposit Summary form is to be completed for **each** deposit, **by the individual submitting the funds for deposit**. The Deposit Summary form will indicate what the funds are to be used for.
2. At the State Road and Kemblesville campuses, the deposits will be taken to the main office and dropped off for the following handling:
 - A. State Road – Office Manager will place deposit in a locked bank bag and place in the safe, to be picked up during the daily mail run by a Business Office staff member.
 - B. Kemblesville – Office Manager will place deposit in a locked bank bag and place in the safe, to be picked up during the daily interoffice mail run and delivered to State Road. Once at State Road, the Kemblesville deposit bags will be locked in the safe, to be picked up during the daily mail run by a Business Office staff member.
3. Once deposits are transported to the Business Office, the Accounts Receivable Associate will count and process the fundraising deposits and make the bank deposit following the normal deposit procedures.
4. A copy of the deposit summary, bank deposit slip and copies of all checks included in the deposit will be scanned and emailed to Kathy Bishop for her review.
5. QuickBooks Reports, which show all deposits and expenses for the account, will be emailed to Kathy Bishop at the end of each month or at her request.
6. Terri Baiocco or Heather Hampton can be contacted at any time with questions regarding these fundraising accounts.

E-Grant Submissions
Pennsylvania Department of Education - Accessing E-Grants

1. PDE E-Grants **Electronic Filing/Applications Access**
 - A. Access www.pde.statepa.us/charter_school/site/default.asp
 - B. Choose HOME tab
 - C. Click on E-Grants (Left side of page)
 - D. Click on PA Charter Schools (Left side of page)
 - E. In the upper left hand corner of displayed page, select login to E-Grants.
 - F. Login ID: brady Login password: brady
 - G. Select division of Federal Program
 - H. Click on Grant Applications
 - I. Login to Federal Programs
 - Login ID: brady
 - Login Password: brady
 - J. Click on “PROGRAM” the school is applying for.
 - K. Select year report is being filed for (if applicable)
 - L. Complete filing/application data entry for “Program”
 - Print Completed Copy
 - M. Submit
 - N. Print Project Number and Status Cover Sheet
 - O. Create new file folder and file away.
 - P. Create reminder and place in tickler file for the next year application filing due date.

E-Grant Submissions
PDE Title 1 Staff & Student Participation Electronic Filing Process
(Due January 30th for the prior school year.)

1. Internet Electronic Filing
 - A. Access www.pde.statepa.us/charter_school/site/default.asp
 - B. Choose HOME tab
 - C. Click on E-Grants (Left side of page)
 - D. Click on PA Charter Schools (Left side of page)
 - E. In the upper left hand corner of displayed page, select login to E-Grants.
 - F. Login ID: brady Login password: brady
 - G. Select division of Federal Program
 - H. Click on Grant Applications
 - I. Login to Federal Programs
 - Login ID: brady
 - Login Password: brady
 - J. Click on “View Previous Years”
 - K. Select year report is being filed for
 - L. Click on Update Title 1 Staff and Students
 - M. Complete Student Participation Data Entry
 - Print Completed Copy
 - N. Complete Staff Participation Data Entry
 - Print Completed Copy
 - O. Submit
 - P. Print Project Number and Status Cover Sheet
 - Q. Create new file folder and file away.
 - R. Create reminder and place in tickler file for the next year filing due date.
2. Print a worksheet copy from the Title 1 Staff & Student Participation Report Electronic filing screen (Lines 13 & 14) and give to Federal Programs Coordinator to complete.
3. Once data is received, return to electronic filing screen and enter data.
4. Be sure to file no later than January 30th.

E-Grant Submissions
PDE Title III LEA ESL/Bilingual Electronic Filing Process
(Due March 31st for current school year.)

1. Internet Electronic Filing
 - A. Access www.pde.statepa.us/charter_school/site/default.asp
 - B. Choose HOME tab
 - C. Click on E-Grants (Left side of page)
 - D. Click on PA Charter Schools (Left side of page)
 - E. In the upper left hand corner of displayed page, select login to E-Grants.
 - Login ID: brady
 - Login password: brady
 - F. Select division of Federal Program
 - G. Click on Grant Applications
 - H. Login to Federal Programs
 - Login ID: brady
 - Login Password: brady
 - I. Click on “View Previous Years”
 - J. Select year report is being filed for
 - K. Click on Update Title III LEA/ESL/Bilingual Programs
 - L. Complete Individual Spreadsheets as directed
 1. Print Completed Copy
 - M. Submit
 - N. Prepare copy for Accounting – If filed by ESL Teacher
 - O. Print Project Number and Status Cover Sheet
 - P. Create new file folder and file away.
 - Q. Create reminder and place in tickler file for the next year filing due date
2. ESL Coordinator: Linda Spohn
3. Be sure to file no later than March 31st.

Food Services Daily Cash Handling

1. Print PowerLunch Deposit Report: Listing total Cash/Check deposits
2. Separate employee from who handled the cash/checks will count the drawer and then compare the totals to the PowerLunch report that was generated.
 - A. The Cash drawer should maintain a \$50.00 on hand balance so that amount should be deducted from the total amount that was counted.
 - B. Verify the amount of the deposit by comparing the report balance to the drawer balance.
 - C. If the total cash on hand and the report show a difference, then is amount needs to be notated on the PowerLunch report that was generated.
 - D. Once all amounts have been verified, then a deposit summary sheet needs to fill out accordingly. Deposit summary sheets can be located on the Intranet under shared documents located on the left hand side of the screen.
 - E. When all amounts have been verified and the deposit summary sheet has been completed: all the cash/checks that are to be placed into a zipped black bag and then they are to be taken to the main office to be forwarded to the business office for depositing into the bank.
3. Handling of change and breaking change to be placed into the cash register drawer:
 - A. The change that is located in the locked zip bag should always maintain a balance of \$50.00.
 - B. When the cash register is in need of additional changed: The cashier is to request from Food Service Coordinator to obtain change from the locked zip bag. The cash is then to be placed into the locked zip bag and the roll of change is then to be placed into the cash register.
 - C. The transaction all should be recorded into the log book to maintain all transactions that have taken place.
 - D. As the coin located in the locked bag begins to run low then the business office Terri Baiocco/Donna Archer are to be notified so that the change may be replaced.

Global Gateway/First Data

1. Online payment will batch automatically each day. An email will be sent from the host manager (Data Department) directly to Accounts Receivable.
2. When email is received the Accounts Receivable Associate will:
 - A. Login to First Data website with given login information.
 - B. Verify batch has been processed under the report tab at the top of the site.
 - C. Once the batch has been processed, then choose the transaction tab, enter the date range and choose breakdown of transactions. The processed transactions will display for the date range that has been chosen.
 - D. Once the breakdown of the transactions as been displayed, then choose the Download CSV in Excel and the report will be downloaded into excel. The report then is to be printed and entered into QuickBooks.
3. Entering online payments into QuickBooks:
4. Each transaction is to be entered into QuickBooks as a separate transaction. The transaction fee should be entered as a miscellaneous fee under account of 6999-Misc Income and then it should be classed as Miscellaneous Income – Bank Fees.
5. Once the deposits have entered into QuickBooks a copy of the report showing the transaction has been batched should be attached to each deposit before it is filed in the appropriate account file.

How to Format Billing Reports from PowerSchool

1. Log into PowerSchool using your log on ID
2. On the left side of the screen under “FUNCTIONS” click on “SPECIAL FUNCTIONS.”
3. On the next screen find “GROUP FUNCTIONS” and click on that.
4. On the next screen find “LIST STUDENTS” and click on that.

Student List - 6 students will be listed

Start Page > Special Functions > Group Functions > Student List - 6 students will be listed (Last Login: 5/11/2011 at 1:35 PM) Rudd, Simone

Functions

- Attendance
- Daily Bulletin
- Enrollment Summary
- Master Schedule
- PowerLunch
- Reports
- Special Functions
- Teacher Schedules

Setup

- Personalize
- School
- Staff
- System
- Dashboard
- Administrator
- PT Administrator
- ReportWorks

Student List - 6 students will be listed

Report Title (shown at top of page):

Col	Field Name	Column Title
1.	Fields Last_Name	Last Name
2.	Fields First_Name	First Name
3.	Fields DOB	Birth Date
4.	Fields Grade_Level	Grade
5.	Fields Mailing_Street	Address
6.	Fields Mailing_City	City
7.	Fields Mailing_State	State
8.	Fields Mailing_Zip	Zip Code
9.	Fields PA_SpecialEd	Special Education
10.	Fields	

Padding In Each Cell (in points)

Rows In Between Breaks

Other Options Gridlines Export

Optional: Sort Field Name Direction

5. On this screen you can choose the field header names that you want to use. This is done by clicking on the word “FIELDS” which will open a dialogue box in which you can search for the name you want to use and then click on that name. This step should be repeated until you get the headings that are needed for your report. Please see the above screen shot of the headings to be used for the School District Billing Report.
6. See Procedures for “School District Billing Reports” to run this report for the individual school districts.

Internal Control Best Practice: Cash

1. Background
 - A. AGCS transacts thousands of dollars in over-the-counter food sales every year. To ensure that you protect, accurately process, and properly report your daily cash sales, follow the internal control best practices of separating duties, securing cash assets, and reconciling cash.
 - B. Definition: AGCS defines cash as currency, coins, checks, money orders, and credit card transactions.
2. Separation of Duties
 - A. One of the most important steps your department can take to protect cash — and you — is to separate cash handling duties among different people. With proper separation of duties, no single person has control over the entire cash process.
 - B. Best practice is to have different people:
 - Receive and deposit cash
 - Record cash payments (Food Services – Power Lunch)
 - Reconcile cash receipts to daily cash sales report.
 - C. Potential consequences if duties are not separated:
 - Concealed errors or irregularities going unchecked
 - Lost or stolen cash receipts
 - Inaccurate application of cash receipts to revenue account
3. Accountability, Authorization, and Approval
 - A. Cash accountability ensures that cash received is accounted for, properly documented and secured, and traceable to specific cash handlers.
 - When proper cash accountability exists, you can answer the four W's during a process:
 - Who has access to cash
 - Why they have access to cash
 - Where cash is at all times
 - What has occurred from the transaction's beginning to end

B. Best practices:

- Record cash receipts when received.
- Keep cash/funds secured.
- Don't share passwords.
- Give each cashier a separate cash drawer.
- Supervisors verify cash deposits.
- Supervisors approve all voided / refunded transactions.

C. Potential consequences if accountability does not exist:

- Lost or stolen cash receipts
- Inaccurate application of cash receipts to departmental accounts
- Improper use of school assets

4. Security of Assets

A. Be sure to keep all of your resources physically protected, including your cash handlers. Follow these practices to promote a safe work environment when working with cash.

- Best practices:
 - Conduct the proper background checks on prospective cash handlers.
 - Restrict access of cash to as few people as possible.
 - Lock cash in a secure location like a safe or locked storage facility.
 - Provide combinations, passwords only to authorized personnel.
 - Change combinations, passwords annually, or when someone leaves.
 - Minimize the amount of funds held overnight.
 - Use a record keeping system when taking funds from one location to another.
 - Count cash in a non-public area not easily visible to others.
- Potential consequences if cash is not secured:
 - Unsafe work environment
 - Lost or stolen cash receipts
 - Loss of liability coverage with University insurance carriers

5. Review and Reconciliation

A. Your reconciliation activities confirm that you've recorded transactions correctly. Perform daily reconciliations of cash sales to provide good checks and balances.

- Best practices:

- Compare receipts to deposit records.
- Record cash receipts when received.
- Count and balance cash receipts daily.

- Potential consequences if reconciliation activities are not performed:

- Errors, discrepancies, or irregularities not detected
- Lost or stolen cash receipts
- Inaccurate application of cash receipts to departmental revenue accounts

Monthly Billing Procedure

1. Generate Monthly Billing report from PowerSchool
 - A. Choose Stored Searches (Middle of Screen) then choose each District and run search. In the next screen choose List Students. All fields are automatically selected for the report (you can change or add to the report within this screen). Choose submit located at the bottom of screen. Once the report opens then choose print at the top right of the screen.
 - Run monthly query report for Recon- Oxford Monthly
 - Run monthly student enrollment query report for District Monthly

This will create a report for all Districts that require billing. Oxford will be a separate report out of VSIMS. (see VSIMS Uni-Pay Procedure)..

2. For each School District, cross reference prior month billing report with newly generated report and notate any new or withdrawn students on Monthly Billing Cover Sheet and fill in all pertinent data.
 - A. List findings in the following categories:
 - Newly Enrolled- Special Education
 - Newly Enrolled – Regular Education
 - Regular Education Students entering Special Education
 - Special Education Students released from Special Education
 - Withdrawn Students
3. Verify all supporting documentation is in the Monthly Billing Supporting Documentation file. Any missing documentation must be obtained from the enrollment office or Special Education Director at State Road/ Kemblesville for Special Education:
 - A. New Enrollment forms for all Newly Enrolled students (this includes new to District even if not new to AGCS)
 - B. Current IEP for all Newly Enrolled Special Education Students
 - C. New IEP for any Regular Education Students entering Special Education
 - D. Withdrawal form for all withdrawn students
 - E. All forms must be submitted to districts within 15 days of change.
4. Create a report from VSIMS and compare the Powerschool report to VSIMS to verify they match each other.
5. Create Invoice for each school district based on the number of Regular and Special Education students on the Monthly Billing report. The due date to be entered is the 5th of the upcoming month.

6. Combine invoice, billing report, monthly billing cover sheet, supporting documents as noted above, and all updated IEPs for current Special Education students that have outdated IEPs. Please note on all district to indicate on the invoice in Quickbooks the student that have withdrawn to where the student's new school of attendance will be.
7. Credits that are due to the district from withdrawn or transferred to other districts should be credited on the monthly invoice up until the October invoice. October invoice and all invoices going forward will not show any credits unless requested by the school district. The outstanding credits will be captured on the reconciliation reports at the end of the school year.
8. Make one copy of entire packet and file in the A/R School District Monthly Billings file according to District (most recent to the front).
9. Make additional copy of all supporting documents and place in Student status filing folders according to District for addition into Student status binder.
10. Prepare billing packet and forward packet to the main office for metering and mailing.
11. Once all school districts have been finalized and the total number of student for regular education and special education have been determined then 2012-2013 Enrollment Revenue Projected versus Actual spreadsheet should be updated according. Spreadsheet can be located under the public Business office file; AGCS Finance Committee file; AGCS SD Membership Days Revenue Worksheet.

Monthly UNI-Pay Billing Procedure

1. Generate Monthly Billing report from PowerSchool:
 - A. Choose Stored Searches (Middle of Screen) then choose the District and run search. In the next screen choose List Students. All fields are automatically selected for the report (you can change or add to the report within this screen). Choose submit located at the bottom of screen. Once the report opens then choose print at the top right of the screen.
2. Print report
3. Cross reference prior month billing report (see file named OASD Uni-Pay MM/DD/YYYY Submission under Oxford School District payment) with newly generated report and notate any new students. See enrollment/Nina Raineri/Nancy Michel for a report that shows any students that have withdrawn and possibly moved from the district.
 - A. Update any new students within VSIMS and once all updates have been completed; re run report and verify that the new students are now showing on the report.
 - B. Check the previous report for any students whose IEPs have expired as new ones will be required.
 - C. Update student withdrawals by providing the LAST DAY EDUCATED.
 - D. For students that have been moved into or out of Special Education, update their statuses by providing either LAST DAY EDUCATED or IEP information. For example, if a student was Regular Education and then went to Special Education, you will have to record the last day educated as Regular Education and the record the first day educated as Special Education along with providing a copy of the IEP.
4. Verify all supporting documentation has been collected for any new students, any expired IEPs or new IEPs. Any missing documentation must be obtained from the enrollment office or from the Special Education Department. All documents are to be sent to the district and not to the PDE.
 - A. New Enrollment forms for all Newly Enrolled students (this includes new to District even if not new to AGCS)
 - B. Current IEP for all Newly Enrolled Special Education Students
 - C. New IEP for any Regular Education Students entering Special Education
 - D. New IEP for any Special Education students whose current IEP expired.
5. While updates are being made to the invoice, begin to collect any enrollment forms or IEPs that may be needed. It is **IMPERATIVE** that all enrollment forms contain the following information:

- A. Student name, address (NO P.O. Boxes), birth date, age and district of residence
 - B. Mother/Father/Guardian name and complete address
 - C. Signature of Parent/Guardian
 - D. Verification of Date of Birth and Proof of Residency (these must be checked)
 - E. Signature of Charter School Representative
6. Please verify the following information for each student:
- A. Make sure that the address on the invoice and the address of the enrollment form match.
 - B. Make sure that the address on the IEP and the enrollment form match what is on the invoice.
 - C. Make sure that the name on the invoice and the name on the enrollment form Match.
 - D. Make sure that birth dates are correct on the invoice.
7. All enrollment forms must be in alphabetical order
8. All IEPs must be behind the enrollment form
9. IEPs and Enrollment forms must be in a separate stack from the invoice
10. Include a copy of the current school year calendar with the invoice
11. When everything is in order, make a copy for our records and one more copy for the district. Invoices being sent to the PDE will not include update form. Only VSIMS invoice is to be submitted to the PDE.
12. Complete a FedEx mailing label and place all documents in the appropriate mailer for Oxford School District. Attach mailing label on front of package. Make sure that package is sent for **next day delivery**. The PDE is to receive electronic email on or near the 25th of the month to RA-CSFunding@pa.gov.
13. Invoice is to be sent out to the district 30 days prior to PDE submission. Any changes between now and submission to PDE should be submitted directly to the district as they occur.

PDE 363 Student Allotment Procedure

1. A PDE 363 will be received from each school district by the end of August 31 of that school year. However, if a PDE363 form has not been received from the district the Child Accounting department should be contact for a copy of the form.
2. The PDE363 guidelines that the districts should be following will be located in the PDE363 file folder with each districts form that has been received.
2. As the PDE363 forms have been received the information should be inputted into QuickBooks in order to allocate the district student allotment rates properly.
 - A. The PDE363 rate is calculated by taking the bottom line number and then dividing this number 12. The number that is generated will indicate the rate that the district will be paying. The calculation should be done for both regular education and special education.
 - B. The tape that shows how the numbers were equated then should be attached to the original PDE363 form.
3. Once the student allotment rate has been calculated then this number should be entered into QuickBooks as follows:
 - A. On the home page of QuickBooks in the general account:
 - Choose Lists
 - Item Lists
 - Then choose the specific school district that needs to be updated
 - Edit Item: Change the rate for both regular education and special education. (ex. 860 to 870.11)
 - B. As QuickBooks has been updated then a check mark and the date is to be placed on the PDE363 form that the district that was updated.
 - C. The AGCS SD Membership Days Revenue Worksheets should be updated accordingly as each districts PDE363 is updated. The location of the spreadsheet is under the public directory under Business Office; AGCS Finance Committee; AGCS SD Membership Days Revenue

Petty Cash Box Monthly Reconciliation

1. This reconciliation should be processed on the last business day of each month.
2. Obtain the Petty Cash Box from Office Manager.
3. Count and tally all money in the box. This amount will be used as the Cash-on-Hand amount.
4. Remove all receipts and any supporting documentation for pay-outs from the box.
5. Lock the cash box and return the cash box and key to the Office Manager.
6. Access the Petty Cash Box reconciliation by clicking on the following:
 - A. Business Office
 - B. Accountant Tools
 - C. Petty Cash Box
 - D. Click on the current year to find the most recent reconciliations
7. Open the previous month's spreadsheet and "Save As" the current date.
 - A. Once it has been saved as a new spreadsheet, delete all of the previous month's numbers.
 - B. Change all dates on the spreadsheet to reflect the current date.
8. Record the Cash-on-Hand amount in the designated spot on the "Summary" sheet.
9. Record all receipt/pay-out information on the "Detail" sheet. This includes:
 - A. Payment date
 - B. Requester
 - C. Description of expense
 - D. Amount
 - E. Account the expense belongs in
10. Print out copy of the "Detail" sheet and transfer information to the "Summary" sheet.
11. After entering and verifying all information, print out a copy of both sheets.
 - A. Staple all receipts and pay-out documentation to the reconciliation reports.

- B. Forward to the Business Manager for approval.
12. After receiving the approved forms from the Business Manager, make a copy and give to Accounts Payable to use the copy as your invoice to enter the Petty Cash Box reimbursement into QuickBooks as a bill to be paid.
 - A. The vendor is “Petty Cash – Cash on Hand”.
 - B. The date should be used as the invoice number (ex. 05/01/08 Petty Cash).
 - C. Enter all expenses into the appropriate account and class, if applicable.
 13. After entered into QuickBooks, file with Open Invoices – Waiting on Cash Disbursements.
 14. After the check is processed with the next check run and signed, distribute to Office Manager.
 15. The original reconciliation reports with supporting documentation are to be filed, by month, in the Pendaflex file labeled “Petty Cash Box”.

Petty Cash Checking Account Monthly Reconciliation

1. This reconciliation should be processed on the last business day of each month.
2. Gather all Petty Cash checks that have been processed for the month.
3. Open the Petty Cash checking reconciliation which can be found by clicking on the following:
 - A. Business Office
 - B. Accountant Tools
 - C. Petty Cash Checking
 - D. Click on the current year to find the most recent reconciliations
4. Open the previous month's spreadsheet and "Save As" the current date.
 - A. Once it has been saved as a new spreadsheet, delete all of the previous month's numbers.
 - B. Change all dates on the spreadsheet to reflect the current date.
5. On the "Detail" sheet enter the check information for each individual check. This includes:
 - A. Check date
 - B. Requester
 - C. Description of expenses
 - D. Amount
 - E. Check number
 - F. Account the expense belongs in

**Be sure all information you enter for the checks is totaled and carried down to the bottom section.
6. Record any transfers that were made into the Petty Cash Checking Account during the time period being reconciled. Transfers can be found by looking at the Petty Cash account in QuickBooks.
7. Print out a copy of the "Detail" sheet and then enter the information into the "Summary" sheet.
 - A. Obtain the current Petty Cash Checking balance and the month's beginning Petty Cash checking balance from QuickBooks

8. After entering and verifying all information, print out a copy of the Summary and Detail sheet.
 - A. Staple all check stubs and back-up documentation to the reconciliation reports.
 - B. Submit to the business Manager for approval.
9. Once approved, transfer the necessary amount from General checking to Petty Cash checking.
 - A. Make a copy of the reconciliation reports to staple to the transfer report as back-up.
10. The original reconciliation reports and supporting documentation are to be filed in the Pendaflex file labeled "Petty Cash checking Account".

School District Billing Reports from PowerSchool

1. Log into PowerSchool using your logon ID
2. On the main screen, click on “View Field List” and select “DistrictOfResidence.” This will appear in the “Search Students” window. Next type the equal sign and then the number associated with the district whose student you want (i.e.DistrictOfResidence=124158503). Click the search icon. A list should appear of the students in that district.
3. On the next screen, you will select “List students” in the drop down menu at the bottom of the screen.
4. The next screen should be the screen that lists the fields that will be included in the report (see procedure for setting up the report). Simply click submit.
5. When the report appears in the next screen, highlight the information, right mouse click and select “copy,” go to excel and paste into excel on row 8 column 1.
6. Next you will need to format the report to look like previous reports. This can be done by opening the previous month’s report and modifying the current with the same headings and other information as the previous month’s report. Make sure that the dates are the current month’s dates.
7. Print the report and then create the Billing Cover Sheet and then the School District Invoice.
8. Collection Calls
 - A. Districts payments are to be received to AGCS by the 15th of the month.
 - B. If the payments have not been received we are to reach out the district through a phone call as to when they expect payment to be disbursed.
 - C. Contacts for the School Districts can be located in QuickBooks under the Customer Center.

School District Refunds

1. Before issuing a refund, please verify the cash disbursements that have been received are correct.
2. If the credit was not requested by the school district to be applied to current invoice then a check request must be submitted.
3. Check request form must be filled out and then submitted to business manager for approval. Once the check request has been approved then it is to be forwarded to Accounts Payable to have a check issued in the amount of the credit that is due back to the district.
4. The check is to be mailed out to the district with a detailed breakdown of why the credit is being issued back to the district.

Staff Deposit Procedure

1. An AGCS Deposit Summary form is to be completed for **each** deposit, **by the individual submitting the funds for deposit**.
2. There are two types of accounts - General Funds & Student Activities – and there is a separate deposit book for each type of deposit.
3. After determining the type of Deposit- Activities Account or General Funds Account:
 - A. On the deposit sheet, fill in the date and applicable amounts of currency & coinage.
 - B. Notate the checks for deposit, as appropriate.
 - C. Notate the organization or Activity the Deposit was received from on the Deposit slip.
4. The deposit summary form and cash to be deposited must be delivered to the Accounting Office for all State Road Campus employees. For all Kemblesville Campus employees, the deposit summary form and cash must be delivered the Main Office. The employee is responsible for *signing in* their deposit and having office personnel verified the deposit has been received on the Kemblesville Campus Deposit Log. From there the deposit will be locked in the campus safe until the next day mail delivery.
5. The Deposits will be stored in a zippered pouch, in the safe in the Kemblesville Main Office or State Road Business Office, until they are processed and taken to the bank.

Student Activities – Money to Deposit

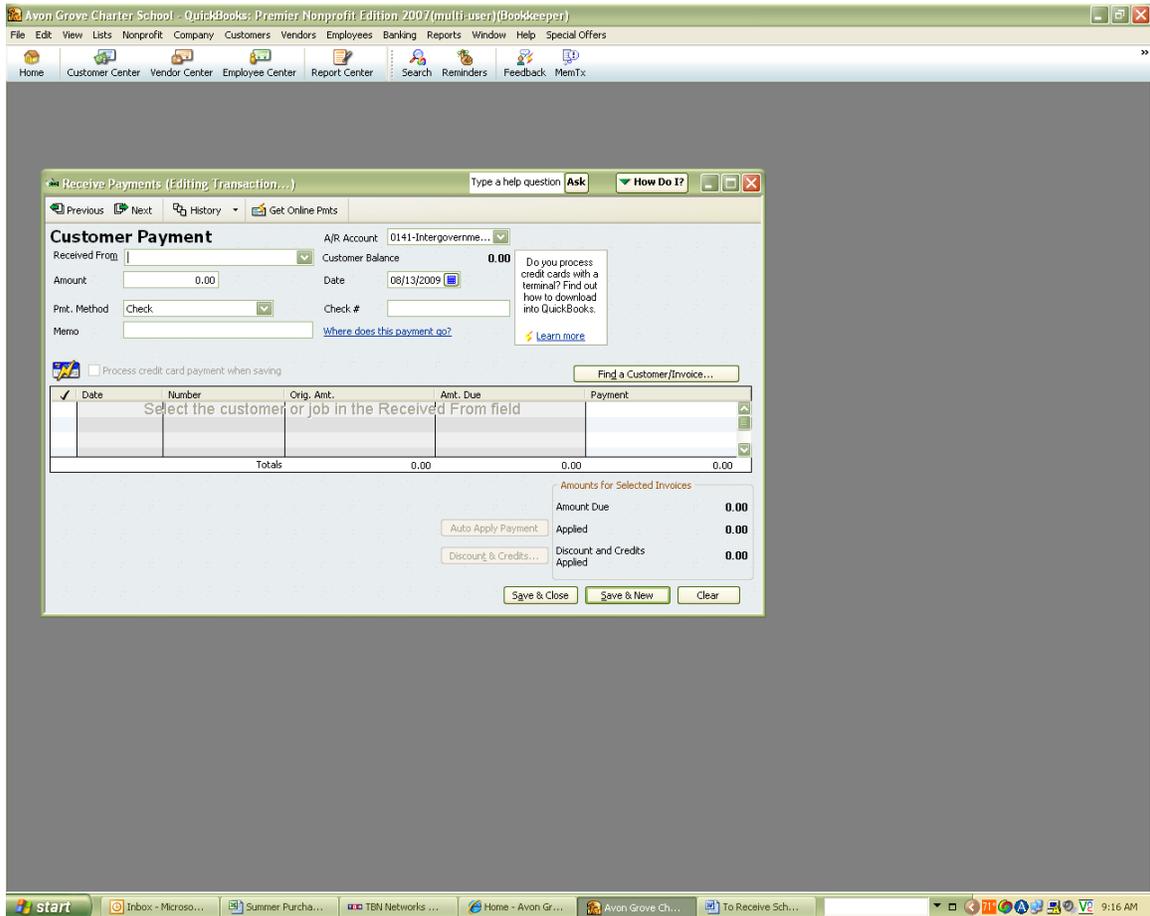
1. Due to the increase in Student Activity Events and Fundraisers, all Student Activity Deposits (Cash & Checks Received) from the various AGCS Student Activities must be delivered to the Accounting Office with a Deposit Summary Worksheet.
 - A. Forms are available in the Main Office or the Accounting Office for your convenience.
 - B. Activity advisors/teachers may complete their own worksheet as long as the following information is included:
 - Date
 - Student Activity
 - Event/Fundraiser Description
 - Amount of Deposit
 - Advisor/Teacher's Name.
2. If a vendor check is required, please complete a Check Request Form and submit to Accounting with proper approval signatures.
 - A. Forms are available in the Main Office or outside the Accounting Office.
 - B. Please allow one week for checks to be issued.
3. This is just another step to help ensure the activity funds are deposited into the proper account, to expedite the requested payments for the various student activity vendors, and to better track the student activity account balances.
4. A sample Deposit Summary Worksheet form is attached. Should there be any questions, please do not hesitate to stop by the accounting office.

To Enter Payroll into QuickBooks

1. Open QuickBooks
2. At the very top of the page click on LISTS and then MEMORIZED Transactions and then ADP Bi-Weekly Payroll (use ADP1st Payroll for first pay period and ADP 2nd Payroll for second pay period).
3. Enter amount from spreadsheet that was created. NOTE: Supplemental salary information must be added after each class; i.e. 3200 = student activities, 1100 = regular instructional, 1200 = Special Education. There are codes for each class also. To add these you must insert lines (crlt + insert) then click on the down arrow to find the account and then the class.
4. Complete all entries for the debits. For the credits, use the Statistical Summary Recap page to find the Total Taxes Debited, ADP Direct Deposit, and ADP check. You will also need to check the garnishments (these are pre-established).
5. Once you have completed all entries, you should balance on the bottom – you know debits must equal credits. If there is a difference, **YOU MUST FIND THE DIFFERENCE.**

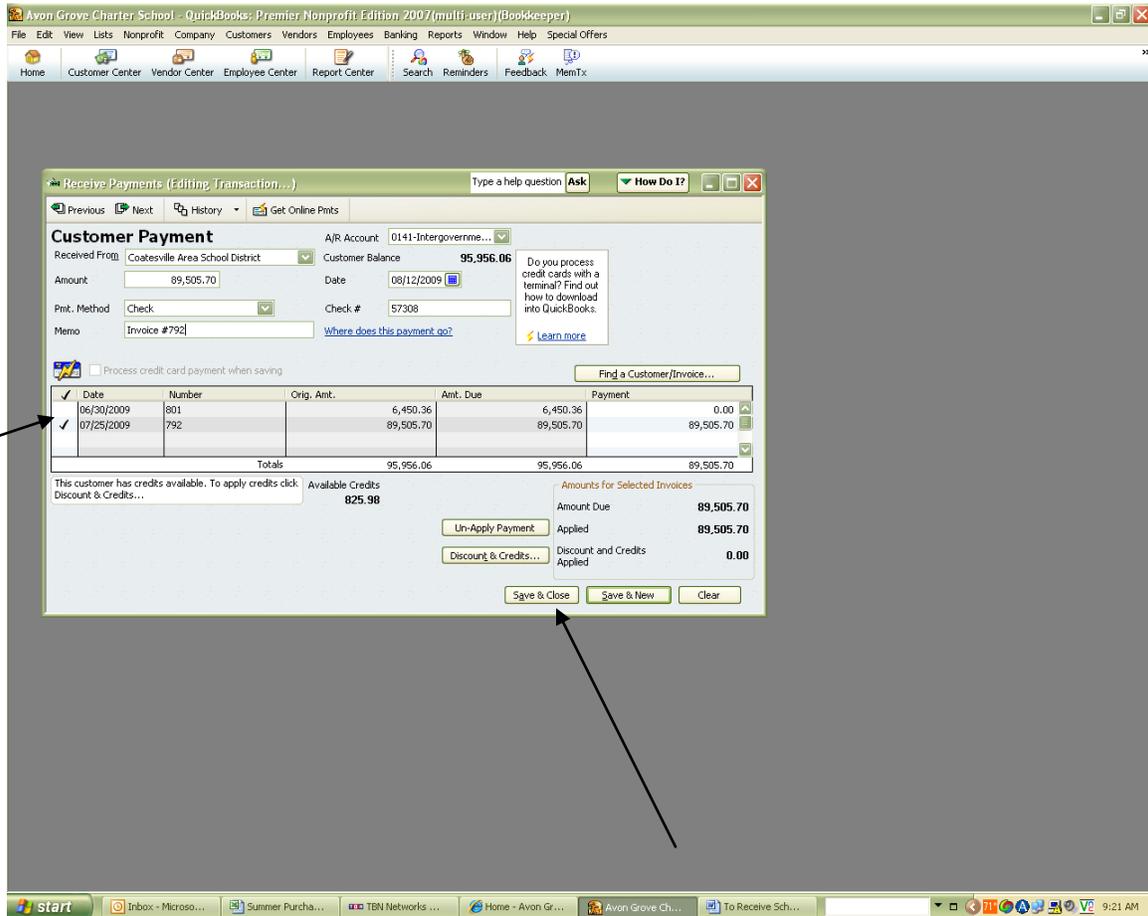
To Record School District Checks

1. Log into QuickBooks
2. Click on Customer
Click on Receive Payment



3. A/R Account → Intergovernmental
4. Received From → Click the down arrow to select the School District; Press tab
5. Amount → Enter dollar amount of check; Press tab
6. Date → should be date of deposit (take from deposit ticket); press tab
7. Pmt Method → how did they pay? Check or cash
8. Check # → enter the check number from the check
9. Memo → enter the invoice number that the school is paying

- In the window below, click on the invoice that pertains to the payment (it should automatically appear).



- Then click on SAVE & CLOSE
- NEXT STEP → Make the Deposit
- Click on Banking
- Click on Make a deposit
- A window will appear that contains the information for the payment received. Check the payment and click OK.
- Make sure the funds are going to the GENERAL FUND
- Click PRINT
- Click SAVE & CLOSE

Year End Student Billing Reconciliation Procedure

1. Roll Over Students in VSIMS to the New School Year. This step must be completed before generating the reconciliation reports.
 - A. Log into VSIMS and choose the year end tab located at the top of the screen. Once you have entered into the Year End screen, then choose School Rollover. This will promote the current students that are already entered into the VSIMS system.
2. Once the roll-over has been completed. Then all checks that have been received from the districts from the monthly billing should be verified that all payments have been captured in VSIMS system before printing the reports.
3. The payments that have been received also will need to be captured on the Reconciliation Summary Worksheet located:
 - A. Under the business office folder located on the public directory. Then choose a new folder for the current year's reconciliation will need to be created as School District Reconciliation (YR).
 - B. Open a previous year school district worksheet and then save it under the new school year.
 - C. The spreadsheet should be updated accordingly for each district.
4. Once the reconciliation reports have been printed in VSIMS then all districts should be verified for the total number of student membership days. This can also be verified with the individual who handles generating reports in Powerschool to make sure the students days correspond with each other before submitting to districts.
5. Once all information corresponds with one another then the pull report in QuickBooks to verify that the regular and special education numbers corresponds. If the numbers do not correspond then a journal entry will be need to be completed to tie out the numbers to match.
 - A. QuickBooks: choose reports, accountant & taxes, transaction detail by account. Once the report generates then modify the report to be able to show each district separately.
 - Choose Modify report, Total by class and then choose filter tab to filter by class and also by district (under the account drop down box).
6. After all the above steps have been completed then an invoice should be generated in QuickBooks to show the total amount that is due to AGCS. If there is a credit due back to the district then a check request should be submitted. Once the check is received then the check should be sent to the district along with reconciliation package.

7. After the reports have been printed and journal entries have been completed, verify that all numbers match each other before sending out the districts. Once all have been completed the district should receive:
 - A. VSIMS Breakdown/Summary
 - B. QB Invoice that will show the total amount due to AGCS
 - C. School Calendar for that school year
 - D. Copy of the district PDE363
 - E. Copy of all new enrollment/IEP forms
 - If student was registered and in school on the last day of the school year, those forms do not need to be sent to the districts.
 - F. If districts are due a credit/refund then check should also be included

8. When all the districts have been finalized, the School District Summary excel worksheet should be completed to show the revenue that will be received for the end of year reconciliations. The excel worksheet can be located: Under the business office folder, school district reconciliation for the previous year will need to be saved into the current year folder.

AGCS Staff

After Hours or Weekend Director/Supervisor Access to AGCS Building or Modular Units

1. Administration/Directors/ Supervisors needing to enter the AGCS Facility after hours or during the weekend need to request access to the building from the principal. A written request will be required and signed by Dr. Brady. It is within the Principal's discretion to determine what constitutes an emergency. If prior approval is not received, no employee is allowed to enter the building after hours or on weekends.
2. Once request has been signed, check the master calendar to see if another event is occurring at the school at the same time.
 - A. If there is an event, please try to arrange your schedule to enter the building at the same time. Security being the main concern here, please notify Tony Durante whenever anyone is entering the school after hours or on the weekend.
 - B. If there is not an event planned, please see Tony Durante, Director of Facilities Management for obtaining access to the building.
3. If access is given and no security personnel are required, the employee's director or supervisor must accompany the employee while they are in the AGCS facility. If the immediate supervisor is not available and the situation is deemed an emergency, then, the employee will be given a key and the security system password to enter the building. Please remember; do not prop any of the doors open or allow any outsiders into the building.
4. When an employee signs out the key, they are acknowledging their agreement with this policy.
5. Stay in your designated area.
6. When your event or work is completed; be sure to activate the alarm and lock the door you entered.
7. Return key (if given one) to Tony Durante the next school day. If key is not returned or lost, there will be a \$10.00 replacement cost.
8. Once the key has been returned, your written request will be filed away.
9. If a key was not required, your written request will be filed away on the next open school day.

Please note:

1. Staff members entering the building are prohibited from allowing parents, students, family members, friends or even other staff members in the building without notification or previously approved documentation. If a staff member allows a person to enter the building without the required approval, then he/she absorbs full responsibility of such person and their actions.
2. In the event there is damage or an injury, the employee who has entered the building is required report the incident to the Principal immediately.

All-Staff E-mail Approval Policy

Global communications are recognized as an important medium for facilitating communication within the Avon Grove Charter School Community. A global communication (also known as an “All Staff e-mail”) is a message that is sent to many recipients. However, the potential misuse of e-mail is also recognized. Therefore, this document is meant to provide guidance for the appropriate use of All Staff e-mail, and to explain when it is necessary to obtain approval to send All Staff e-mail.

1. Policy Statement:

A. Distribution of All Staff e-mail messages requires:

- Identification of the “target” audience for the message.
- Arranging distribution with the appropriate sender/s.
- Approval of the message (as discussed below).

GENERAL GUIDELINES

2. Local Authorization:

- A. Academic departments are authorized to send classroom related messages (field trips, class indoor activity, classroom supplies requested...) to their students, faculty, or staff. Administrative approval is **not** necessary.

3. Official Avon Grove Charter School Announcements

- A. Certain administrative departments that need to make periodic announcements to members of the Avon Grove Charter School are granted authority to send All Staff e-mail via the electronic e-mail system for sending messages on matters of AGCS business. The following Departments are able to send All Staff e-mail as shown. These Departments are granted this authority through appropriate discussions and review with the CORE Leadership Team.

- **To students:** Head of School, Principals, Business Manager, Human Resources Director, Assistant Principal, Dean of Students and Directors.
- **To all staff:** Head of School, Principals, Business Manager, Human Resources Director, Assistant Principal, Dean of Students and Directors.
- **To faculty:** Head of School, Principals, Business Manager, Human Resources Director, Assistant Principal, Dean of Students and Directors.

4. Emergency

- A. In an AGCS community-wide emergency, approval may be **bypassed**. As is detailed in AGCS Emergency Response Plan, communications is guided by the established emergency procedures guide.

5. When Approval Is Needed:

- A. * When in doubt, teachers should get approval before sending any group email.

- B. The approval process and specific guidelines:
E-mail messages to send to multiple faculty, students and/or staff wide must be approved, unless they are covered by the guidelines below (see "When Approval is Not Needed" section). The initiator is responsible for the content of all e-mails sent. Therefore, the initiator should obtain approval prior to sending the e-mail.
- C. Process: Who to Contact for Approval
- *(Employee to be identified)* May be contacted to initiate the approval process, or the contacts listed below may be contacted directly.
 - **Approval for E-mail to Students:** Head of School, Principals, Business Manager, Human Resources Director, Assistant Principal, Dean of Students and Directors.
 - **Approval for E-mail to Faculty:** Head of School, Principals, Business Manager, Human Resources Director, Assistant Principal, Dean of Students Directors.
 - **Approval for E-mail to Staff:** Head of School, Principals, Business Manager, Human Resources Director, Assistant Principal, Dean of Students and Directors.
 - The staff e-mails will be forwarded to proper departmental supervisor.
 - Once the e-mail has been approved for distribution, it will be approved and formally returned to the staff member initiating the request.
 - The initiator will forward the approved e-mail to the IT department for distribution to "All Staff."
- D. Guidelines for approval of E-mail to faculty
- Administration is responsible for screening requests to send e-mail to all faculty members. E-mail to faculty should be used primarily for announcements by the administration regarding matters of AGCS policy, changes in procedures, etc.
- E. Guidelines for approval of E-mail to staff
- Only AGCS employees (but not contributed service or adjunct faculty) may request that an e-mail be sent to staff. Access to e-mail is made available for AGCS purposes on a school-wide or department-wide basis, as the purpose requires. Electronic mail addresses are not made available to persons or organizations outside of the Avon Grove Charter School.
 - Selected notices and announcements of broad interest, usefulness, or need among staff are acceptable uses of e-mail. Such notices and announcements include, among others, those for:
 - Emergency notices.
 - Expected traffic and parking interruptions resulting from site construction.
 - Services having general school use such as travel and transportation.
 - Special events conducted by the School.
 - Other announcements or news reports affecting the Departments or the School.

- F. Departments/staff members obtaining approvals will forward their e-mails to the IT Department for electronic e-mailing to all staff. All announcements/submissions must be in the form of electronic files. All staff e-mails will be electronically sent within twenty four hours of receipt.
- G. Replying to All Staff e-mails
- An All Staff e-mail should not be “replied” to. Instead, the recipient should send a new, individual email to the sender of the All Staff e-mail.
6. When Is Approval Not Needed:
- A. Emergency
- In an AGCS community-wide emergency, approval may be **bypassed**. As is detailed in AGCS Emergency Response Plan, communications is guided by the established emergency procedures guide.
- B. Local Authority
- If a teacher wishes to send an email to their entire class, the teacher must get approval from the department head.
 - Academic departments are authorized to send classroom related messages to their students, faculty, or staff, and approval is **not** necessary. Such notices include:
 - Field Trip reminder
 - Testing notices
7. Official Avon Grove Charter School Announcements
- A. Certain administrative departments that need to make periodic announcements to members of the Avon Grove Charter School are granted authority to send All Staff e-mail via the electronic e-mail system for sending messages on matters of AGCS business. The following Departments are able to send All Staff e-mail as shown. These Departments are granted this authority through appropriate discussions and review with the CORE Leadership Team.
- **To students:** Head of School, Principals, Business Manager, Human Resources Director, Assistant Principal, Dean of Students and Directors.
 - **To all staff:** Head of School, Principals, Business Manager, Human Resources Director, Assistant Principal, Dean of Students and Directors.
 - **To faculty:** Head of School, Principals, Business Manager, Human Resources Director, Assistant Principal, Dean of Students and Directors.

Electronic Signature Procedure

1. Policy Authorization: The issuance of an electronic signature by an approved AGCS employee to a public agency and the acceptance of an electronic signature from a public agency are permitted. An electronic signature will have the full force and effect of a manual signature only if the electronic signature satisfies the following requirements:
 - A. The electronic signature is unique to the person using it. The electronic signature identifies the individual signing the document by his/her name and title;
 - B. The electronic signature is capable of verification. The identity of the individual signing with an electronic signature is capable of being validated through the use of an audit trail;
 - C. The electronic signature and the document to which it is affixed cannot be altered once the electronic signature has been affixed; and
 - D. The electronic signature conforms to all other provisions of this policy.
2. Procedure
 - A. All requests for an **AGCS Employee** electronic signature must be approved by the Head of School, Human Resources Director or Business Manager.
 - B. Requests are only made by Divisional Principals or Directors.
 - List of appropriate designee by division:
 - K – 2 Principal
 - 3 - 5- Principal
 - Upper School Principal
 - Director of Special Education
 - C. Once an employee has been approved to create an electronic signature, the principal or director must submit a request to the Business Office to help expedite the electronic signature.
 - D. As requests are received, the business office will schedule a time to meet with the employee approved to create an electronic signature.
 - E. The business office designee will meet with each employee to review the policy and Electronic Verification and Agreement Statement Form”. The employee will be required to sign the form before the signature can be created.
 - F. Once the form has been reviewed and the employee is in agreement with the school policy and verification and agreement statement, the employee will

provide a PIN number and signed the form as required. The PIN number is to be kept confidential and cannot be shared.

- G. Once a PIN is provided and the statement is signed, the employee is permitted to electronically sign documents as required for their position.
- H. The original Electronic Signature Verification and Agreement Statement will be kept on file at the business office. A copy will be provided to the employee for their records.
- I. Each time the employee electronically signs a document, they will be required to include their PIN number under their name.
- J. Should a vendor or service provider request for an “Electronic Signature Verification” be received, please forward the request to the business office for handling.
- K. The Business Office will provide a certified copy of the “Electronic Signature Verification and Agreement Statement” to the vendor and/or requestor or schedule a time when the original document can be reviewed.
- L. All vendor or service provider requests will be kept on file for our records.

Field Trip Procedure

In an effort to ensure the smooth and coherent operation of field trips, AGCS has created the procedure detailed below. All faculty and staff must follow the steps of this procedure. AGCS reserves the right to deny any staff member's approval of field trips at any time.

1. Steps to Planning a Field Trip:
 - A. Obtain field trip form from Adrienne Malchione or main office.
 - B. Submit the completed form to Adrienne Malchione (incomplete forms will be returned unapproved).
 - C. Please be certain to calculate bus cost by total number of students.
 - D. Please submit a copy, of the memo that you will be sending home to parents, to Adrienne Malchione and the main office.
 - E. Submit Chaperone list to Lori Predmore (Main Office)
 - F. Request check/payment for field trip with at least two week's notice to Accounts Payable Department.
 - G. Maintain student payment worksheet, update student payments and turn all money received into Accounting Office as soon as it is received.
 - H. All field trip forms must be submitted at least four weeks in advance
 - I. All trips must return by or at 1:15 pm for after 3:00 pm to avoid dismissal times
 - J. Please limit your chaperones
 - K. Adrienne Malchione will notify the nursing office, cafeteria manager, master calendar coordinator, main office and school billing representative of the planning trip.
 - L. Cancellation:
 - In the event that the teaching staff determine that they will be canceling a field trip, the teaching team should notify their grade level Director who is obligated to notify Adrienne Malchione in writing immediately. (please be aware that late cancellations may result in lost hot lunch opportunities for students and bus deposits).
 - M. Staff members participating in a field trip must complete a PTO form to be approved by their Director. You must be employed within the grade level hosting the trip if you plan on going under school business, please note that this must be approved.

Field Trip Form (Sample)

Lead Teacher: _____ Cell Number: _____

Grade: _____

Location(s): _____

Desired date of trip: _____

Alternate date for trip: _____

Time leaving school: _____

Time arriving back to school: _____

Number of students attending: _____

Number of adults attending: _____ (number should include teachers)

Preferred mode of transportation: School Bus or Coach Bus

Principal's Signature: _____

ALL FIELDS MUST BE FILLED OUT OR FORM WILL BE RETURNED

Please attach a class list if you are mixing classes

Please give Adrienne Malchione a copy of your field trip memo that will be sent home to parents

Only your grade level director may cancel this trip

OFFICE USE ONLY

Transportation Costs: \$ _____

Number of buses for trip: _____

Routing: Original- Adrienne Malchione
Copy- Cafeteria Manager
Copy- Nursing Office
Copy- Teacher
Copy- Principal
Copy- Lori Predmore (Office Manager)
Copy- Accounts Payable
Copy- Tracey McAllister (Reading Assist)
Copy- Attendance

Staff Reimbursement Form

1. Use the Employee Reimbursement Request Form to help expedite the processing of your reimbursement.
 - A. This form will be used to reimburse you for items that you have paid out of your pocket.
 - B. The Employee Reimbursement Request Form can be found in the Main Office at each Campus, Accounting Office and on the IntraNet.
2. The items listed below can be paid for by submitting this Employee Reimbursement Request Form:
 - A. Conference, Mileage or Travel Expenses
 - B. Tuition (must be pre-approved by Human Resources)
 - C. Any other items purchased out of pocket, such as classroom supplies.
3. In order to process these reimbursements more efficiently, the following instructions should be noted:
 - A. Complete the form as required. Include request date, payee name, department, dollar amount requested and explanation of expenses.
 - B. Include all original receipts as supporting documentation. Tuition reimbursement requests must include your grade report for the class, your payment receipt for the class and a copy of the Pre-Approval form that was approved by your supervisor and Human Resources prior to starting the course.
 - C. Sign the Employee Reimbursement Request form.
 - D. Obtain appropriate approval signatures (employee's Supervisor/Academic Director)
 - E. Submit the Employee Reimbursement Request form and supporting documentation to the Accounting Office Mailbox for check processing.
4. Employee Reimbursement Request forms should be submitted to the Accounting Office Mailbox for pick up and processing. Check runs are done on the 3rd Tuesday of each month.
5. **Kemblesville Campus** – Your department administrative assistant will be responsible for submitting your request to the State Road Accounting mailbox for pick up in the next mail run. Once the check is processed and the required signatures are obtained, the check will be sent to Kemblesville to the staff member's mailbox.

Registration and Payment for CCIU Courses, Conferences & Workshops

1. Teacher identifies Course/Conference/Workshop they would like to attend and obtains approval from Departmental Supervisor.
2. Teacher registers on-line for Course/Conference/Workshop, selecting the course and dates attending.
3. Once all Courses/Conference/Workshop(s) have been selected, go to “Check Out/Payment Options”.
 - A. Check the “Send a Check” option. Course/Conference/Workshop Confirmation Form will appear.
4. Print out Confirmation Documentation.
 - A. Teacher Name, Course/Conference/Workshop(s) registered for, Dates to attend Total Amount due and Confirmation Number
5. Present to the Accounting Office for Check Processing.
 - A. Complete Check Request Form and attach Confirmation Form to it.
 - B. Obtain proper signature approvals.
6. The Accounting office will issue a check.
 - A. If time allows, mail the check payment and confirmation form directly to the vendor. (Accounts Payable Checks are issued every two weeks)
 - B. If the teacher needs to bring the check and register at the door, the check and confirmation form will be returned to them per their request. CCUI will be (must be) notified that a check payment will be made at the door.
 - C. If time does not allow, bring Course/Conference/Workshop registration information to the accounting office and a billing arrangement will be made directly with the vendor’s billing department. Once Billing Arrangements have been made, a copy will be sent to the teacher attending the course.

School Policy #502 ~ Professional Development & Tuition Reimbursement

1. The Board recognizes the importance of maintaining, developing and extending the skills of all employees. The Board encourages all employees to engage in programs and activities that will lead to their professional growth, expansion of skills, and increased job competence. Programs and activities may include in-service education, conferences, workshops and graduate study.
 - A. Programs and activities for professional growth shall serve the following purposes:
 - To improve the skills of professional employees in their work with children, youth, and adults
 - To increase the ability of employees in their field of specialization
 - To develop sensitivity to other human beings, their needs, aspirations, and abilities in relation to cultural, religious, socioeconomic and other differences
 - To assist employees in the implementation of innovative curricula and instructional practices
 - To encourage new employees to examine new trends in education.
 - To promote evaluation of current practices
 - To facilitate the involvement of parents as partners of teachers in the education of their children
 - To increase competence in skill areas
 - B. The School's Induction Plan has been established to assist new teachers in making the transition from student to teacher and to support them in enhancing their skills consistent with the mission and operating procedures of the School.
2. Tuition Reimbursement Program

This program is available to full-time employees to assist them in meeting tuition expenses while attending an accredited college, university or graduate program. To be eligible for this program the employee:

 - A. Must obtain prior written approval from their supervisor for coursework
 - B. Must begin coursework after date of hire; coursework started prior to hire is not eligible for reimbursement.
 - C. Must be enrolled in a certification or degree program that is appropriate to present employment (Prerequisite coursework is not eligible for tuition reimbursement)
 - D. Must have been employed full-time by the School on a continuous basis for at least six (6) months prior to actually receiving reimbursement for coursework
 - E. Must receive a grade of a "B" or its equivalent or better
 - F. Must remain in full-time employment for not less than six (6) continuous months following completion of the course

- G. All monies paid as tuition reimbursement to the employee within six months of the employee's termination of employment must be forfeited and repaid to the School. The Board may waive this requirement if extenuating circumstances prevail.
3. The employee is responsible for travel, fees, books and other materials associated with the coursework. The employee will be reimbursed for tuition after proof of payment and copy of the letter grade is provided; this must be provided to the School within sixty (60) days of the completion of coursework. The maximum amount available for tuition reimbursement to each eligible employee will be determined annually by the Board. All Tuition reimbursements will be allocated and reimbursed according to the school's fiscal year. The school's fiscal year begins on July 1, each year and ends the following June 30th. The Board approved maximum reimbursement cost for all courses completed within this time period will be eligible for reimbursement if all previously stated criteria is met.

Signing Out of Office Equipment

1. Any piece of equipment on loan from the Main Office will require all staff members to formally sign the item out.
 - A. All equipment must be signed out by the Office Manager or Assistant to the Principal.
 - B. Once the piece of equipment has been sign out, the staff member is responsible for making sure the equipment is not lost, damaged or stolen.
 - C. The staff member is also responsible for returning the loaned equipment to the Main Office once the project and or task has concluded
2. The following items require to be signed out:
 - A. Thee Hole Punch
 - B. Paper Cutter
 - C. Kitchen Supplies from the Main Office Kitchenette
3. The sign out form will be on the side of the filing cabinet in front of Lori's desk in the Main Office.

Staff Intercom Announcement Procedure

1. Use the announcement form located in Main office.
 - A. This form is used for any information that needs to go out to the student body, such as:
 - Congratulations on awards
 - After school activities
 - Cancellations
 - B. The form should be filled out completely with all the information needed.
 - C. The completed form should be given to the Main Office Staff by 3:00 pm the day before you would like it to be announced.

Travel Policy

1. The Avon Grove Charter School travel policy is designed to inform and guide staff in the purchase of travel, and the payment and/or reimbursement of travel expenses when on official school business.
 - A. The policy is based on the following principles:
 - Staff should not be out of pocket as a result of officially representing the school, neither should they receive or recover more than is reasonable or incurred;
 - Staff are provided with appropriate levels of safety, convenience and comfort at minimum cost to the school;
 - Procedures should be simple to understand and administer.
 - B. Avon Grove Charter School Travel Allowances
 - Per Diem Allowance
 - Actual Expenses
 - Convention Registration Fees
 - Additional Travel Allowances.
2. Allowable Travel Expenses:
 - A. When traveling on official school business, reimbursement of **reasonable**, actual expenses will be allowed, with proper documentation and original receipts accompanying each claimed expense.
 - B. The Principal, Business Manager or Department Head shall pre-approve all travel.
 - C. For travel that requires an overnight stay, the lodging will be booked by the Business Office, and the actual lodging expense will be directly billed to the school. The School will not reimburse teachers for alcoholic beverages to ensure that all teachers know what they can and cannot be reimbursed for.

Lodging, at all times, must be booked in an economical and reasonable fashion, taking into consideration the proximity of hotel accommodations to the location of the school business, and availability of suitable lodging. Whenever possible, shared accommodations will be reserved, as well as any other cost effective measures determined necessary by the Business Manager or Principal.

When checking out of the hotel, a personal credit card may be required to pay for the stay. Should this be the case, the staff member will be reimbursed promptly.
 - D. With proper documentation, meals will be reimbursed up to the amount allowed under the current per diem rates for the primary destination. For travel within Chester County, the 2013 (Effective October 1, 2012) per diem rate is Lodging - \$95.00 and Meals, Incidentals and Entertainment – \$51.00 total per day. **The school will not reimburse employees for alcoholic beverages.**

- E. In the event that travel arrangements are not made through the School, an employee shall be entitled to reimbursement up to the amount allowed under the current per diem rate for the primary destination. Per diem rates can be found at: <http://www.gsa.gov/Portal/gsa/ep/home.do?tabId=0>
3. Allowable expenses that will be reimbursed with proper documentation include the following
- A. Taxi fare
 - B. Meals
 - C. Telephone charges for school related business
 - D. Lodging
 - E. Parking
 - F. Tips and gratuities not to exceed 15%
 - G. Laundry expense for trips exceeding 5 days
 - H. Incidentals
 - I. Tolls
4. The following items are not reimbursable
- A. Charges incurred due to staff's failure to cancel accommodations.
 - B. Excess baggage, except that which is necessary to conduct school business.
 - C. Fines for traffic and/or parking violations
 - D. Requests for any car rental expenses must be approved in advance by the Business Manager or CEO. Each request will be evaluated according to necessity and economic feasibility, and may be authorized when it is in the best interests of the school to do so. When authorized, car rental expenses may be directly billed to the school.
 - E. It shall be the responsibility of the staff member traveling to cancel reserved accommodations, should these accommodations no longer be required, the staff member is solely responsible for canceling the reservations within the time limits specified by the hotel. The School will not authorize for payment or reimburse any charges incurred as a result of failure to cancel the above mentioned reservations.

5. Conference Registration Fees

- A. Actual registration fees charged for a conference will be paid for by the school. All fees the school will be issuing payment for, must be submitted to the Accounting Office two weeks prior to the conference fee due date. The school may be billed directly for these fees. (Also, meals, lodging, entertainment or similar costs will be reimbursed to the employee as long as the costs do not exceeded the per diem allowances)

6. Additional Travel allowance

- A. In addition to the per diem allowances outlined there shall be allowed a travel allowance at the following rate should these expenses be deemed necessary:
- B. The common carrier airfare, the cost of a charter, if essential, or other similar fares as deemed necessary. No reimbursement shall be allowed for more than the lowest tourist class fare for the most direct route unless:
- Tourist Class accommodations are not available
 - Waiting for such accommodations would cause a delay harmful to the School
- C. Any unused airline ticket, or any portion thereof, must be surrendered to the school upon completion of travel.
- D. All Staff who travel on official school business and incur travel expenses are responsible for complying with this policy.

7. Travel Reimbursement

- A. Staff requesting travel allowance reimbursement or travel expense reimbursement must complete an Avon Grove Charter School Employee Reimbursement Form and follow the appropriate steps.

Steps include:

- Complete AGCS Employee Reimbursement Form listing all expenses being requested for reimbursement or Travel Allowance being submitted for reimbursement within one week.
- Total all expenses and attach original receipts to reimbursement form.
- Include the documentation showing the purpose of the submitted travel related expenses and the documentation supporting the original approval.
- Acquire supervisor or academic director approval.
- Submit Employee Reimbursement Form to the Accounting Office for verification and processing.
- Reimbursements will be issued on the next cash disbursement date.

8. Monthly Cash Disbursement Dates: Friday each week.

9. Travel Diaries:
- A. Travel diaries are mandatory for all travel periods greater than five nights. The diary may be any document providing it includes the following details for each business activity:
- the date the entry was made;
 - the place where the activity was undertaken;
 - date and approximate time when the activity commenced;
 - the duration of the activity; nature of activity;
 - costs associated with activity.
- B. Travel diaries can be ordered through the Main Office if required. Travel diaries must be submitted within two weeks of returning from the trip.
10. Standard Mileage Allowance Rate
- A. Effective January 1st, 2013, the standard mileage allowance, issued by The Internal Revenue Service, is **56.5 cents** per mile for the business use of personal automobiles. Use of a privately owned vehicle is reimbursed at the prevailing Internal Revenue Service mileage rate. These rates will be calculated in accordance with Avon Grove Charter School Travel Policy.
- B. When necessary and prudent, the Business Manager or CEO may, upon request, authorize one of the mileage reimbursements.
- C. Complete AGCS Employee Reimbursement Form listing mileage employee is requesting reimbursement for. The Form must be submitted no later than 2 weeks after the travel has occurred.)
- Total all Mileage Reimbursement being requested.
 - Include the documentation showing the purpose of the submitted travel reimbursement.
 - Acquire supervisor or academic director approval.
 - Submit Employee Reimbursement Form to the Accounting Office for verification and processing.
- D. Reimbursements will be issued on the next cash disbursement date.

Unscheduled Absences

1. In accordance with our school policy, all employees must provide to their supervisor a specific reason for their absence. “Unscheduled Absence” means any absence that was not approved in writing in advance of the employee’s absence. The Business Office is responsible for reporting the absence of a business office employee to Human Resources to ensure the correct number of employee work days are reported and compensated for payroll purposes.
 - A. All business office employees, who are not reporting to work, must contact the business manager as soon as they know they are unable to work.
 - B. All employees must call each day that they are absent from work unless prior arrangements have been made as to the date of your return.
 - C. The Business Manager will be required to e-mail Human Resources and the Human Resources Manager of the employee’s absence. The specific reason for the absence is not required. The absence can be explained as the employee is absent for illness or a family emergency.
 - D. The Business Office Manager will forward the e-mail remitted to the Human Resources department to the business office administrative assistant for handling. The absent business office employee will be cc on the e-mail to Human Resources.
 - E. The administrative assistant will update the department’s calendar to account for the employee’s absence.
 - F. A copy of the e-mail will be printed and filed in the “Business Office Employee PTO” file with any supporting documentation relating to the absence.
 - G. The business manager will address any Human Resources questions relating to PTO days available for any reported employee’s unplanned absence.

AGCS Student

Fund Raiser Guidelines for all AGCS Fundraisers

1. Steps to planning a successful Fundraiser:
 - A. Each student group needs to develop a fund-raising objective.
 - What is your student group raising the funds for?
 - How much money are you looking to raise?
 - B. What kind of fund-raisers does your group want to try?
 - C. Determine how you will go about your task.
 - When will the fund-raiser be?
 - How will this fund-raiser be communicated to the school?
 - Who will be participating in the fund-raiser?
 - Who will be working the fund-raiser?
 - Submit a request to the Administration listing the details of the proposed fundraiser to the Administration for approval.
 - D. Make sure all students involved have specific responsibilities.
 - E. Recruit volunteers (Parents and additional staff)
 - F. Make sure the fund-raising activity is approved by Administration. Be sure to check your state laws before committing to a raffle or casino night.
 - G. Verify Insurance coverage for all events. For all off-sight fundraising, a chaperone or parent is required. No student is allowed to fundraise outside of any business establishment without adult supervision.
 - *These persons should be cleared by the Administration to serve as a chaperone. Additionally, the Avon Grove Charter School must ensure that any person(s) acting as a chaperone has the proper clearances.*
 - H. Any performer brought in to perform a service is required to submit a certificate of insurance and background clearances to the Business Office prior to the event.
 - I. Be sure to keep accurate records of all funds received and receipts for all expenditures.
 - J. If a check is required for vendor payment, all requests must be submitted to Accounts Payable ten days prior to the event. The Fundraiser must reimburse the school all prepaid expenses within one week of the event.
 - K. Once the event or fundraiser is completed, all funds need to counted and submitted to the Accounts Receivable using a deposit summary sheet within one week of the events conclusion. The advisor is responsible for submitting the collected funds to the

Business Office (if the Main Office is holding fundraising money under lock & key. It is the fundraiser advisor's responsibility to pick up all funds/orders by fundraising due date and submit all cash/check to the Business Office).

- L. Be sure to thank all volunteers for their time.
- M. **All Student Council fundraisers must be student managed events. The students are responsible for deciding on the type of fundraiser, running and staffing the fundraiser and making the final decision regarding what the funds will be used for.**
 - *A provision should be included to explain what will happen to any remaining funds. This is especially true for senior class account which must be closed when the students graduate. Pursuant to the PDE Manual on Financial Accounting and Procedures, the money is vested in the School for "school related purposes" and cannot be used to fund class reunions.*

Fundraising Procedures and Definitions

1. All fundraising initiatives or events for student activities must be presented and approved in advance by the Academic Director and Principal.
2. Fundraising activities may only benefit a student activity and not an individual's personal gain.
 - A. Personal gain is defined as the sale of goods or services or the sponsorship of any fundraising activity on school property by any individual or group that is intended to improve the personal financial status of any person or group of persons involved in the sponsorship of the activity. Fundamental to this definition is the premise that funds raised by student activities are to be used to expand or enhance the activities of those organizations and not to financially subsidize an individual's personal interests or needs.
3. Permission for all fundraising activities is extended only to Avon Grove Charter School (AGCS) recognized student groups and is subject to the following regulations:
 - A. Fundraising is defined as the sale of products, the solicitation of money or contributions, the collection of dues or donations, the charge of admission, or any other means of collecting revenue.
4. The AGCS principal and academic director must approve all fundraising activities at least two (2) weeks in advance. Permission shall not be granted for products and services that conflict with the policies of AGCS. (Example: No candy is allowed be sold in the cafeteria)
5. Pre-established fees for facility use, equipment rental, and other direct costs must be paid in advance. Check requests for all required fees must be submitted to the Accounting Office two weeks prior to the vendor payment due date.
6. Funds raised must benefit a recognized student activity or a bona fide charitable organization. No funds may be used for personal gain as previously defined in this section. The AGCS reserves the right to review the financial records of student activities that have been allowed to raise funds on behalf of the school to determine if the funds are being used for the purpose for which they were raised.
7. Please make sure your forms include the person's name To whom they need to be returned. The Main Office will hold any money/forms that are turned in thru the attendance folders or dropped off to the office will be locked in a cabinet. It is the Advisor's responsibility to pick up the money/forms from the office daily.
8. The publicity for the activity must include the following information:
 - A. Name of the sponsoring student activity
 - B. Name of the student group benefiting from the activity
 - C. Intended use of funds collected at the activity

NOTE: Any documentation produced to promote the fundraiser must be approved by the group's academic director and principal. A copy of the approved document must be given to the Accounting Office and Office Manager.

9. All proceeds must be deposited into the student activity's cost center account administered through the AGCS Accounting Office. All deposits delivered to the Accounting Office must be in a sealed envelope and accompanied by an "AGCS Deposit Summary Slip Worksheet" within one week of the fundraisers conclusion.
10. Fundraiser Accounting Reports showing all funds received and cash disbursements going out are available upon request. Please allow three days for receipt of the requested report. Also note: These reports are not considered final until all expenses for the fundraiser have been paid out.
11. Please note the AGCS 501 (c) 3 Tax exempt non-profit organization. The school is not subject to paying sales and use tax. Tax exempt certificates are available in the accounting office available upon request.

DEFINITIONS:

Non-profit fundraising is not considered a tax donation it is considered to consist of innovative ideas and projects to raise money for student groups to support a cause. Money exchanges hands for a specific product or service such as bake sales, car washes, dinner coupons, Tupperware parties, etc.

Non-profit fundraising – tax exempt is defined as the donor expects a tax deduction if the donation exceeds the value of the product or service. An example would be a fund raiser in which the donor pays \$1000.00 for a product or service worth \$500.00. The donor would expect to use the difference, \$500.00, as a tax deduction.

Non-profit donation is the action of making a gift of money or services where the donor has the knowledge that nothing will be given in return. No tax deduction by the donor is expected.

Non-profit donation – tax exempt is defined as the action of making a gift of money or services in which the donor intends to use the donation as a tax deduction.

Grants are defined as funds obtained from governmental or private foundations for a specific purpose. These funds do not have to be repaid but must be used for the purposes specified within the grant. Generally for the purposes of AGCS the 501 (c) 3 status is expected to be used.

Sponsorships are defined as a person or organization that pays for or plans and carries out a project or activity in return for the limited advertising time during its course.

Student Council

1. Purpose:
The Board of Trustees acknowledges the importance of offering students the opportunity to participate in self-government within the establishment of their school
2. Student Responsibility:
Students shall have the right to organize, conduct meetings, elect officers and representatives and petition the Board of Trustees.
3. Board of Trustee Responsibility:
 - A. The Board of Trustees will recognize the Student Council as the official voice of the student body.
 - B. The Board of Trustees believes that the students should participate in the governing of school activities at levels appropriate to their ages and competencies.
 - C. Suggestions for the improvement of the school may be offered by any student, provided they are constructive in nature and contribute toward the realization of the educational goals of the school.
 - D. The Board of Trustees will approve qualified members of the faculty to serve as advisors the student council activities. One advisor will be appointed for the upper grades participating in Student Council.
1. Delegation of Responsibility:
 - A. The Principal and Academic Directors shall establish rules and regulations to implant this policy.
 - Invite the participation of all eligible students
 - Assure that all students have equal access to the student council and an equal opportunity to vote and hold office.
 - Require fiscal accountability and adherence to school policy for all financial aspects of student council activity.
 - B. The Principal and Academic Directors shall develop procedures to implement this policy which:
 - Provide for the submission, consideration and response to constructive student suggestions.
 - Designate the manner by which students shall be selected for participation in school matters.
 - Ensure the student participation is fairly representational of the whole student body.
 - All student council meeting held will be required to take minutes and make these minutes public.

Student Field Trip Requirements

1. In accordance with our school policy, all students must meet the following requirements in order to attend a school field trip or off site event.
 - A. All students must be in good academic standing.
 - Good Academic standing is defined as:
 - Student holds a C- or above average in every class or in meeting goal requirements as stated in their current IEP.
 - Class assignments must be current one week prior to the event.
 - Student’s teachers will be notified one day prior to the event, should any student become lax and miss any classroom assignments, they will not be allowed to attend the event.
 - B. For the purpose of attending the class field trip, all students must be compliant with AGCS field trip attendance policy.
 - AGCS field trip attendance policy is defined as:
 - No more than 8 unexcused student absences per class in a single trimester.
 - C. Students should be facing no pending disciplinary actions one week prior to event.
 - Pending Disciplinary actions is defined as:
 - Any students currently on a period of suspension or who have been referred to the Board for an expulsion hearing.
 - Students not attending the class field trip/ event for whatever reason are required to report to their designated school academic director and will then be directed where to go while their teacher(s) is attending class trip/ event.
2. Please be aware this policy will be enforced for your child and there will be no refunds issued for the pre-payment of these planned events. Prepaid reservations and transportation costs have already been paid and refunds will not be issued.

I have read, understand and agree with this policy.

Student
Name: _____ Signature: _____ Date: _____

Parent
Name: _____ Signature: _____ Date: _____

Attendance & Enrollment

Filing Student Enrollment Forms, IEPs, Transfers and Withdrawals by District

1. Enrollments
 - A. File enrollment form in binder for the district in which the student lives, using alphabetical tabs, in one of the following categories:
 - Regular Ed – Currently Enrolled
 - Special Ed – Currently Enrolled
 - Special Ed Enrollments should also have copy of the annual IEP, both current and past. If this is not present, track it down.
 - B. Example, a currently enrolled student at AGCS who lives in Oxford will be filed in the Oxford binder – Currently Enrolled, and either Regular Ed or Special Ed, whichever is applicable.
 - C. For Special Ed students, be sure all IEPs (past and current) remain with the enrollment form, including transfers and withdrawals.
2. Withdrawn
 - A. If a student enters Special Education
 - The enrollment form is removed from Regular Ed – Currently Enrolled, and filed in district binder under Withdrawals – Regular Ed
 - An IEP is obtained from Shannon Joyce. This is filed in district binder under Special Ed – Currently Enrolled with copy of current enrollment form.
 - Example: A student currently living in Avon Grove and enrolled in AGCS Regular Education is determined to have diagnosis that requires special education. This student’s enrollment form is removed from Avon Grove - Regular Ed- Currently Enrolled and filed in Avon Grove, Withdrawals – Regular Ed. The student is given an IEP which is filed under Avon Grove district binder under Special Ed – Currently Enrolled and the IEP must be filed and kept with the original enrollment form.
 - B. If a student is released from Special Ed,
 - The enrollment form and IEP are removed from Special Ed – Currently Enrolled, and filed in the district binder under Withdrawals – Special Ed.
 - A copy of the original enrollment form is filed in district binder under Regular Ed – Currently Enrolled.
 - Example: A student currently living in Pequea and enrolled in AGCS – Special Education is determined to no longer need services

that require special education. The original enrollment form and IEP for the student are filed in Pequea Withdrawals – Special Ed. A copy of the original enrollment form is placed in Pequea binder under Regular Education – Currently Enrolled.

- C. If a student withdraws from AGCS to attend another school.
- The enrollment form is removed from Regular Ed or Special Ed- Currently Enrolled, and filed in the same district binder under Withdrawals along with the Withdrawal form based on their current status (i.e. Special Ed or Regular Ed.)
3. Transfer From and To
- A. If a student’s family moves FROM one district to another school district, notate the name of the new school district on the top right corner of the original enrollment form and move the enrollment form to the Transfer FROM section of the same binder.
- Make notes in the top right corner of the enrollment form indicating the date of transfer and the new school district.
 - Example: if a student lives in Oxford and moves to Coatesville, move his enrollment form (and IEP, if applicable) in Oxford binder, to the Transferred FROM section.
- B. If a student’s family moves TO another district from their original district, notate the name of the original school district and the date in the top right corner of the copy of the original enrollment form and place the enrollment form (and IEP if applicable) in the Transfer TO section of the new district binder and place the NEW enrollment form (and IEP for Special Ed.) in the Currently Enrolled section of the same binder (Regular or Special Ed, as per criteria.)
- Example: if a student lives in Oxford and moves to Coatesville after having already completed section 3, A, 1).
 - Notate the date and name of the school district that the student transferred from in the top right corner of the copy of the enrollment form. Place the copy of the enrollment form in the Coatesville binder under Transfer TO
 - Place the NEW enrollment form in the section for Regular Ed or Special Ed – Currently Enrolled (with IEP for Special ED).

Please Note:

All activity for each student must be recorded in the student roster spreadsheet. All IEPs should be monitored to ensure they are current. All sections of the binder must be kept alphabetically. Any errors found in the SIRS reports must be reported to enrollment.

Lottery Selection Process

1. All students in the lottery are sorted by grade. Each student in a grade group is assigned a number, generally numbering by spreadsheet lines as printed. For example, if there are 100 students in the Kindergarten Lottery, the lottery lists are printed and each student is given a number 1 through 100. All staff and sibling children in the lottery are chosen immediately. The random selection continues with the remaining students.
2. Once the lists are completed and printed, we use a website called RANDOM.ORG to randomly select numbers for us. www.random.org
3. Once on the site, the “True Random Number Generator” on the right hand side of the homepage is the tool we use to populate numbers in random order.

RANDOM.ORG

Search RANDOM.ORG
Google™ Custom Search
True Random Number Service

What's this fuss about *true* randomness?

Perhaps you have wondered how predictable machines like computers can generate randomness. In reality, most random numbers used in computer programs are *pseudo-random*, which means they are generated in a predictable fashion using a mathematical formula. This is fine for many purposes, but it may not be random in the way you expect if you're used to dice rolls and lottery drawings.

RANDOM.ORG offers *true* random numbers to anyone on the Internet. The randomness comes from atmospheric noise, which for many purposes is better than the pseudo-random number algorithms typically used in computer programs. People use RANDOM.ORG for holding drawings, lotteries and sweepstakes, to drive games and gambling sites, for scientific applications and for art and music. The service has existed since 1998 and was built and is being operated by Mads Haahr of the School of Computer Science and Statistics at Trinity College, Dublin in Ireland.



4. The maximum number in the lottery for that grade level is entered, such as 100 in the Kindergarten example given above, and then click the “generate” button. A random number will appear in the Random Number Generator and be announced by the person on the Lottery team running the generator. The number is written down by the Lottery team member tracking the numbers, and the student name that was assigned that number is highlighted as an AGCS Lottery Selection by the team member with the spreadsheet who is tracking the names, identifying those with siblings also in the lottery for future selection.
5. The process continues over and over until we have reached the desired number of students selected.
6. For the Kindergarten group, a list will be compiled and a Parent Reach phone call will be made to that group, offering a spot to each student and instructing them to contact ELC to accept or decline and get instructions for the next step. For the older grades, a phone call will be made by the A&E office offering the spot.
7. In two weeks, the process will be repeated to fill any spots remaining open due to no contact or families who declined the spot.

Monthly Enrollment Status Report

1. Every month (Approximately the 28th of each month) contact the Enrollment Office and request the following printed reports:
 - A. Student enrollment by grade as of the last day of that month.
 - B. Student withdrawals by grade for the last day of that month.
 - Request reason for withdrawal.
 - C. Student expulsions by grade for the last day of that month.
 - D. Student additions by grade for the last day of that month.
 - E. Student Lottery Pool by grade as of the last day of that month.
2. Due back from Enrollment Office the 1st day of each month.
3. Create a new AGCS Monthly Enrollment Status Report for the month currently being reconciled.
 - A. Path: (Shortcut to Accounting/Business Office Documents/Forms/AGCS Monthly Enrollment Status Report – Prior month)
4. Open prior month's worksheet and save a new file as ACGS Monthly Enrollment Status Report – (The month and year currently being reconciled)
5. Pull Prior AGCS Monthly Enrollment Status Report and transfer the prior month's ending numbers to the current month's worksheet begin month column.
6. Complete Report as follows using the information provided by the enrollment office:
 - A. Enter student withdrawals by grade. (Please note reason if one is available)
 - B. Enter student expulsions by grade.
 - C. Enter student additions by grade
 - D. Enter month end figures from the previously requested enrollment (last day of the month) report. If the math does not work – contact the Enrollment Office for corrections or adjustments.
 - E. Student “spots available” will automatically calculate.
 - F. Enter Student Lottery Pool numbers by grade.
7. Review worksheet and print
8. Staple supporting documentation to report and file away in appropriate cabinet
9. E-mail Dr. Brady, Mr. Delfin, Enrollment Office, Bookkeeper and each member of the Board of Trustees the results.

Bank

Annual Audit Report Distribution

1. Contact Keith Drobos office and verify both audits are completed
SD Associates, P.C.
300 Yorktown Plaza
Elkins Park, PA 19027
Phone: 215-517-5600 ext. 106
Fax: 215-517-5610
2. Arrange for pick-up.
3. Audit Distribution:
 - A. **AGCS Audit and Management Letter:** PDF All Documents
 - E-mail to:
 - Dr. Brady, AGCS Board of Trustees, Treasurer, and Mike Whisman
 - Chester County Intermediate Unit - See prepared file folder and accompanying Cover letter.
 - B. **AGF Audit Management Letter:** PDF all documents
 - E-mail to:
 - AGF Board of Trustees, AGCS Board of Trustees, Dr. Brady & Mike Whisman.
4. Both Audits and accompanying documentation can be forwarded to the Bond Investors as requested.

Digital Assurance Certification Annual Report

Digital Assurance receives monthly reports from us regarding AGCS.

1. By February 1st each year, a cover letter is prepared, using the form letter to Diane O'Brien of Digital Assurance in the network file, as well as to Mike Whisman of CSC, and changing the month that is being referenced and listing the documents enclosed.
 - A. PDF file is created from all photo copies mentioned above, i.e.
 - B. Foundation Bank Statement (2 accounts)
 - C. Foundation check register
 - D. Trustee Bank Statements (5 accounts, double sided)
 - E. Due To/Due From document
6. The PDF file of items A through D are sent via email to Mike Whisman at CSC
 - A. A hard copy (original) placed in the mail. (If it is hand-delivered, make a note of same on the file copy.
 - B. A photo copy is kept in the appropriate file in the Business Manager's office.
7. The same file is sent to Diane O'Brien of Digital Assurance via PDF and electronic mail
8. Diane O'Brien at Digital Assurance uploads the file and when complete, she sends AGCS a certificate of completion.

Board of Trustees

Board Ombudsman Process

1. The primary elements of an Ombudsman are as follows:
 - A. IOA (International Ombudsman Association) Code of Ethics
 - **Independence**
The Ombudsman is independent in structure, function, and appearance to the highest degree possible within the organization.
 - **Neutrality and Impartiality**
The Ombudsman, as a designated neutral, remains unaligned and impartial. The Ombudsman does not engage in any situation which could create a conflict of interest.
 - **Confidentiality**
The Ombudsman holds all communications with those seeking assistance in strict confidence, and does not disclose confidential communications unless given permission to do so. The only exception to this privilege of confidentiality is where there appears to be imminent risk of serious harm.
 - **Informality**
The Ombudsman, as an informal resource, does not participate in any formal adjudicative or administrative procedure related to concerns brought to his/her attention. Ombudsman as defined by American Bar Association
2. “Ombuds receive complaints and questions from individuals concerning people within an entity or the functioning of an entity. They work for the resolution of particular issues and, where appropriate, make recommendations for the improvement of the general administration of the entities they serve. Ombuds protect: the legitimate interests and rights of individuals with respect to each other; individual rights against the excesses of public and private bureaucracies; and those who are affected by and those who work within these organizations.”
3. Main overall focus of Ombudsman at AGCS is to promote resolution of any concerns or complaints by administration, staff, members of school community, community members. Ombudsman does not seek to replace role of legal due process, nor to replace appropriate supervisory hierarchy established at AGCS. Refer to Issues and Complaints Policy adopted 2004.
 - A. Staff Member to Staff Member
 - Concerned staff member seeks resolution with complainant
 - B. Concerned staff member seeks resolution with complainant and concerned staff member’s direct Supervisor

- C. Concerned staff member, complainant, and Supervisor seek resolution with Director
 - D. Concerned staff member, complainant, Supervisor, and Director seek resolution with Principal
 - E. Above mentioned persons seek resolution with Ombudsman
4. All concerns must be in writing for levels 2-5. In the event that the concerned staff member has complaint against person in authority over them, they may proceed to next level of process. In the event that staff member is unsatisfied with result, that staff member may proceed to next level of process.
5. In the event that a concern reaches the Ombudsman, the resolution process will be as follows:
- A. Ombudsman brings concern to Board of Trustees for resolution
 - B. Ombudsman will communicate Board resolution to pertinent parties as appropriate in a timely manner
 - C. Resolution entered into Board of Trustees Record of Minutes
 - D. If specific action is required, that action will be performed via proper channels within applicable laws and AGCS policy.

Note: If concern is related to a Board Member or member of the Administration, the highest degree of confidentiality will be maintained so as to protect the concerned staff member, the complainant, and AGCS as an entity.

Budget and Approval Process

1. Initial Budget Committee Meeting: (On or about February 1st)
 - A. Attendees should be:
 - Principal
 - Business Manager
 - Representation from AGCS Board of Trustees
 - B. Review current year and discuss initial budget objectives for the next fiscal year:
 - Projected Revenue
 - Enrollment
 - Capital Expenditures
 - C. Review and make any changes to the Budget Estimates Worksheet
2. Initial Department Budget Estimates are then requested from each Academic Director and Department Supervisor.
 - A. Initial Department Budget Estimates are due on or about March 1st
 - B. Appointments are scheduled with each director to discuss the budget estimates worksheet.
3. Meetings are scheduled to discuss each Academic Director and Department Supervisor Initial Budget Requests.
 - A. These meetings should be scheduled on or about March 15th.
 - B. The main purpose of these meetings is to determine student needs and prioritize each request.
 - C. Based on the discussions, the director or supervisor may be asked to edit and/or adjust their budget requests.
4. Once all Initial Departmental Budget Estimate Meetings have taken place, the Business Manager prepares the first round draft of the next fiscal year's budget.
 - A. This first round draft should be complete the first week in April.
5. When the first draft is completed, the Principal, Business Manager and a Representative of the Board of Trustees will meet for discussion.
 - A. The first round cuts or additions are made at this time based on information gathered during the departmental meetings.
 - B. Based on the decisions made in the above mentioned meeting, the budget is adjusted accordingly and departmental budgets will then be printed for each director or supervisor.

6. The Academic Directors or Departmental Supervisors review the newly released proposed budget reports.
 - A. Additional requests are made as the directors/supervisors feel necessary.
 - B. Due Date for additional requests will be slated for the end of the third week in April.
7. The Business Manager will then finalize the proposed budget and prepare for the Board of Trustees Public Session Meeting Presentation.
8. The Proposed Budget is presented to the Board of Trustees at the regularly held monthly meeting and questions and concerns are addressed from Board Members, Faculty and Staff, Parents of our enrolled students and any other individual attending the public session meeting.
9. Once all questions, and concerns have been addressed and any changes have been identified, the Board of Trustees will make motion to approve the public posting of the new fiscal year budget.
 - A. This posting will include any changes discussed at that meeting.
 - B. The posting is in the Main Office of the AGCS and will remain posted for thirty days.
10. At the end of thirty days, the proposed budget is again presented to the Board of Trustees for a motion to approve this document as the final Budget for the next fiscal year.
 - A. This must happen before the last meeting in June.
11. Once approved, the newly approved budget is formatted and electronically filed with the Pennsylvania Department of Education.
 - A. Filing with Pennsylvania Department of Education must take place within 15 days of the Board of Trustees Approval, or July 31 of the new fiscal year.
12. The finalized Department Budgets are entered into the accounting software and distributed appropriately.

Fiscal Solvency Policy

1. Introduction
 - A. The Budgetary process at the Avon Grove Charter School is an integral part of carrying out the mission of the school.
 - B. The budget is prepared prior to the beginning of the fiscal year and is approved by the Board of Trustees in advance of its implementation.
2. Accountability
 - A. The school has a fiduciary responsibility to effectively manage and use its financial resources. The Board of Trustees and Administration are ultimately responsible for the fiscal solvency of the school.
 - B. The school is committed to effective resource management and accountability. Ongoing budget oversight is provided to ensure that resources and expenditures are occurring in general conformity with the approved budget. Throughout the fiscal year, the Accounting/Business Office, Principal, Directors and Department Managers shall monitor and oversee operating budgets ensuring that:
 - Year-to-date resources and expenditures are occurring in a manner consistent with the departmental budget.
 - Resource shortfalls and expenditure overages are identified and resolved.
 - Deficit spending at the department level does not occur.
3. Employee Hiring and Compensation
 - A. Salaries and benefits represent the largest expenditure for the academic entity. It is important to manage this expense effectively.
 - B. A staff list is provided to each department in their budget packet. The staff list is an effective tool used to provide each Academic Director and Administration with the necessary information required to make decisions on whether to recruit and /or refill a position vacancy.
4. Fiscal Year End Purchase Requisitions
 - A. Generally accepted accounting principles for the Not-for-Profit Organization require the school to record the expense at the time it was received or the service was rendered.
 - B. Expense items incurred prior to June 30th will be expensed to the current fiscal year and not held and expensed against the following fiscal year.
 - C. Outstanding purchase orders on which delivery is not received before June 30th will be expensed against the following fiscal year.

5. Capital Expenditures

- A. A capital expenditure is the purchase of furniture, equipment, vehicles, facilities, etc., with a price (or fair market value in the case of a gift) of \$ 5000 or more and a useful life of two or more years.
- B. Capital Expenditures over \$ 5000.00 or more required the approval of the Board of Trustees and are expensed to the departmental budget and charged to object codes
 - 700 – Computers
 - 710 – Furniture & Equipment

6. Budget Reallocations

- A. The Board of Trustees approves the budget for each Department based on the initial allocations submitted; therefore, it is imperative that adherence to these budget allocations be maintained.
- B. During the course of the academic year, adjustments to allocations may need to be made due to unforeseen circumstances and changes.
- C. All budget reallocations must be approved by the Board of Trustees.

7. Departmental Account Deficits

- A. Deficits in a school department budget account are not permitted.
- B. The budget is approved by the Board of Trustees and departments should not deviate from their budget.
- C. In all cases, Academic Directors and Department Managers are ultimately responsible for the financial management of their accounts and should take immediate action to prevent or correct any deficit problems.
- D. Certain circumstances may require a written explanation explaining a current deficit or the necessity of deficit for an unforeseen event or situation when the budget was created and approved.
- E. Any deficit or planned deficit due to unforeseen circumstances requires the approval of the Board of Trustees.

Monthly Board of Directors Minutes Process

1. Monthly Board meeting minutes will be taken by the Administrative Assistant assigned this monthly responsibility.
2. The minute taker will prepare the minutes and send them electronically to the Board of Trustees Secretary.
3. The minutes need to be transcribed and electronically submitted to the Board Secretary within three business days of the meeting.
4. The Board Secretary will format the minutes into a PDF file and circulate to all Board of Trustee members for the review and changes.
5. Once all changes/amendments are received, The Board Secretary will finalized minutes and forward a copy of the finalized minutes and any attachments (policies, resolutions....) electronically to school Principal and Business Manager.
6. The Business Manager's Office will print finalized meeting minutes and any attachments. The documents will then be prepared for the Board President and Board Secretary's signatures at the next Public Session Board meeting.
7. Once the minutes have been approved and a motion has passed, these documents will be signed by the Board president and Secretary and forwarded to the Business Office for handling.
8. When the Minutes have been approved and are ready for web-site submission, the Business Office Admin will electronically submit the approved Board Meeting Minutes to our web-site coordinator for posting to our website.
9. The Business Office Admin will then email the newly approved minutes along with a cover letter to the AGCS, AGF Board Members, CEO and Human Resource Manager for their reference.
 - A. The hard copy (originals) and the cover letter will then be filed in the fiscal year Minutes Binder; kept in the locked fireproof safe.
10. At the end of school year, bind all signed Board of Directors Minutes for fiscal year, labeling the newly bound book with Title and Fiscal Year the Minutes are for and store in fireproof safe.

Monthly Financial Statements ~ Board of Trustees Board Member Copies

1. The Accounting Department is required to complete the financial month-end closing of each month by the 15th of the following month.
2. Once the month-end procedures have been completed, the monthly financial reports are prepared, and the financial period completed and presented at the monthly public session of the Board of Trustee Meeting.
3. All reports are prepared using the QuickBooks Accounting Software
4. The Board member packets are prepared and distributed as follows:
 - A. Officer Copy:
 - Financial Reports Cover Sheet
 - Balance Sheet
 - Profit and Loss Budget versus Actual Report for the fiscal year.
(Compressed and Expanded)
 - Profit and Loss Budget versus Actual Report by month for the fiscal year.
(Compressed)
 - Profit and Loss Statement by month for the fiscal to month-end date.
 - Statement of Cash Flows as of month-end date.
 - Accounts Receivable as of month-end date.
 - Accounts Payable as of month-end date.
 - General Fund Check Register for the period being reported.
 - B. Member Copy:
 - Financial Reports Cover Sheet
 - Balance Sheet
 - Profit and Loss Budget versus Actual Report for the fiscal year.
(Compressed)
 - Profit and Loss Budget versus Actual Report by month for the fiscal year.
(Expanded)
 - Statement of Cash Flows as of month-end date.
 - Accounts Receivable as of month-end date.
 - Accounts Payable as of month-end date.
 - General Fund Check Register for the period being reported.

Process for Updating Board Policy Binders

1. Once school policies are reviewed and approved by the Board, the policies should be added to the policy binders, the Intranet, and the Internet. The following is the procedure for updating the policy binders. [Note: the original policies will go into the master binder. Copies of the originals will need to be made for the other 13 policy binders including the business office, Stacey Fuller, Kevin Brady, Tosha Bowers, and each board member.]
 - A. Go through the newly signed policies and check the order of placement for each one against the Policy Index list. [The index document file can be found by following this path: **computer, public, Business Office, Business Office Documents, from Dell PC Policies, AGCS 2010 Policies, AGCS Policies Review Index 10-11.**]
 - B. Meet with the Business Manager to go over the placement of the newly signed policies as well. Note the location of each policy on a sticky note and place the sticky note on the corresponding policy. For example, the Employee Confidentiality Policy is located in the Employees policies section 3, tab 1 of the binder so the sticky note would read **Employees 3.1**. Any policies not already listed on the policy index list are brand new policies and will need tab dividers as well as to be added to the index list. Write **New** on the sticky notes for these policies. For example, the Nut Food Allergy Policy is located in the Operations policies section 5 of the binder behind the newly added tab 15. The sticky note for this policy would read **Operations New 5.15**.
 - C. Pull 14 tab dividers for each of the brand new policies (if applicable). The tabs should line up according to placement of the policy in the binder relative to the proceeding tabs. Create labels with tab numbers for the tab dividers and then label each divider with the appropriate tab number.
 - D. Arrange the newly signed documents in index order. Bring up the index list on the computer as instructed in step #1. Update the information on the index list for each policy. Enter the **Approved** date on the far right column (the date the policy was signed). Enter the section and tab location, the policy name and the approval date for any brand new policy on the index list. Print out the updated index list.
 - E. Make a pdf copy of each of the newly signed policies and save the policy files to **AGCS 2010 Policies** public folder (refer to the file path in step #1).
 - F. Make 13 photocopies of each newly signed policy and 27 photocopies of the updated index list. Hole-punch all of the copies as well as the originals.
 - G. Assemble one complete set of copies (including 1 set of new tab dividers for the brand new policies, 2 sets of updated index lists, and 1 set of newly signed policies in index order) for placement in the business office policy binder. One of the updated index sets will replace the existing index set in the front of the binder. The other set will be divided up by policy section and replace the existing index at the beginning of each policy section in the binder. Go through the policy sections and insert each newly signed policy in its appropriate section

and tab. Remove any existing unsigned policies or placeholders before inserting each newly signed policy. For any brand new policies, add the appropriate tab divider along with the policy according to its section and tab placement. Create detailed instructions for updating the policy binders for Stacey, Kevin, Tosha, and the board members based on the process it took to update the business office policy binder. (Print out 12 copies of the instructions.)

- H. Update the master binder, as instructed in step #7, except do not remove any existing policies when adding the newly signed policies to the binder.
- I. Assemble the remaining copies into 12 complete sets (each including 1 copy of policy binder update instructions, 2 sets of index lists, 1 set of new tab dividers for the brand new policies, and 1 set of newly signed policies in index order). Insert each complete set into an envelope and label each envelope with the name of its recipient. (The envelopes for Tosha and Kevin can be placed in their respective mailbox. The other envelopes can be distributed at the following Board Meeting.)

Statements of Financial Interest Policy & Process

1. Statements of Financial Interests Policy and Procedure
 - A. Any public employee or public official of the commonwealth shall file a statement of financial interests with the governing authority of the political subdivision by which he is employed or within which he is appointed or elected no later than May 1 of each year that he holds such a position and of the year after he leaves such a position. Persons who are full-time or part-time solicitors for the public entities are required to file under this section.
2. Definitions
 - A. A “public official” is a person who is: (1) elected by the public; (2) elected or appointed by a governmental body; or (3) an appointed official in the executive, legislative or judicial branch of the Commonwealth or a political subdivision, such as a school district or charter school. Members of purely advisory boards lacking authority to expend public funds other than reimbursement for personal expense or to otherwise exercise the power of the State or a political subdivision are excluded from the definition.
 - B. In order to be a “public employee” subject to the Ethics Act and must file an annual State of Financial Interest, an individual must: (1) stand in an employer-employee relationship with the Commonwealth or a political subdivision, such as a school district or charter school and (2) have responsibility for taking or recommending official, non ministerial action with regard to contracting or procurement; administering or monitoring grants or subsidies; planning or zoning; inspecting, licensing, regulating, or auditing any person; or “any other activity where the official action has an economic impact on the interests of the entity.”
 - C. Status as a “public employee” subject to the Ethics Act and required to file an annual State of Financial Interest, is determined by an objective test. The objective test applies the statutory and regulatory definitions and criteria to the powers and duties of the position as established by objective sources, such as the job description, job classification specifications, and organizational chart. Thus, the objective test considers what an individual has the authority to do in a given position, rather than the variable functions that the individual may actually perform in that position.
 - D. Administrative employees of the Avon Grove Charter School including governing board members and candidates for election and/or appointment to the governing board, who hold positions that involve the making or participation in the making, of decisions that may foreseeably have a material effect on any financial interest, shall be “designated employees.” The “designated positions” are listed in “Exhibit A” attached to this policy and incorporated by reference herein.

3. Statements of Financial Interests: Filing
- A. Each designated Avon Grove Charter School employee, including governing board members and candidates for election and/or appointment to the governing board, shall file a Statement of Financial Interest (“Statement”) at the time and manner prescribed below, disclosing reportable investments, interests in real property, business positions, and income required to be reported under the category or categories to which the employee’s position is assigned in “Exhibit A.”
- B. An investment, interest in real property or income shall be reportable, if the business entity in which the investment is held, the interest in real property, the business position, or source of income may foreseeably be affected materially by a decision made or participated in by the designated employee by virtue of his or her position. The specific disclosure responsibilities assigned to each Avon Grove Charter School position are set forth in “Exhibit B.”
- C. Statements are submitted to the Avon Grove Charter School by April 30th of each year. All Statements shall be provided to each designated employee, including governing board members and candidates for election and/or appointment to the governing board by the Avon Grove Charter School. All completed Statements shall be kept on file in the Avon Grove Charter School Business Office and made available to the Pennsylvania Department of Education or Pennsylvania Ethics Commission upon request.

4. EXHIBIT A

- A. Designated Positions - Persons occupying the following Avon Grove Charter School positions are designated employees and must disclose financial interests in all categories defined in “Exhibit B” (i.e., categories 1, 2, and 3)
- Members of the Avon Grove Board of Trustees Board and their alternates (if applicable)
 - Nominated Candidates for Member of the Avon Grove Board of Trustees Board
 - Corporate Officers (e.g., CEO/Head of School, CFO/Business Financial Manager, etc.)
 - Academic Principals of The Avon Grove Charter School Charter School
 - Academic Headmasters or Directors of Avon Grove Charter School
- B. Persons occupying the following Avon Grove Charter School positions are designated employees and must disclose financial interests in all categories defined in “Exhibit B” (i.e., categories 1, 2, and 3)
- Purchasing Manager
 - Accounts Payable Manager

- Information Systems Administrator

5. EXHIBIT B

A. Disclosure Categories - Category 1 Reporting:

- Interest in real property which is located in whole or in part either (1) within the boundaries of the Avon Grove Charter School, or (2) within two miles of the boundaries of the Avon Grove Charter School, including any leasehold, beneficial or ownership interests or option to acquire such Interest in real property. (Interests in real property of an individual include a business entity's share of interest in real property of any business entity or trust in which the designated employee or his or her spouse owns, directly, indirectly, or beneficially, a 10% interest or greater.)
- Investments in or income from persons or business entities which are contractors or subcontractors which are or have been within the previous two-year period engaged in the performance of building construction or design within the Avon Grove School District.
- Investments in or income from persons or business entities engaged in the acquisition or disposal of real property within the jurisdiction. (Investment includes any financial interest in or security issued by a business entity, including but not limited to common stock, preferred stock, rights, warrants, options, debt instruments and any partnership interest or other ownership interests.) (Investments of any individual include a pro rata share of investments of any business entity or trust in which the designated employee or his or her spouse owns, directly, indirectly or beneficially, a ten percent interest or greater.) (Investment does not include a time or demand deposit in a financial institution, shares in a credit union, any insurance policy, or any bond or other debt instrument issued by any government or government agency.)

B. Category 2 Reporting:

- Investments in or income from business entities which manufacture or sell supplies, Books, machinery or equipment of the type utilized by the department for which the designated employee is the Avon Grove Charter

School Chief Executive Officer or Business Financial Manager. Investments include interests described in Category 1.

C. Category 3 Reporting

- Investments in or income from business entities which are contractors or sub-contractors engaged in the performance of work or services of the type utilized by the department for which the designated employee is the Avon Grove Charter School Chief Executive Officer or Business Financial Manager. Investments include the interests described in Category 1.

Statements of Financial Interest Request Procedure

1. Every year, on or about the first of February, a mailing is sent to the required Avon Grove Charter School Administration Staff (public employee) and all Avon Grove Charter School Board of Trustees (public official) requesting they complete a Statement of Financial Interest for the prior calendar year.
2. A Statement of Financial Interest is provided to each administrator and Board member.
3. Each identified AGCS administrator and Board member is asked to complete and return their Statement of Financial Interest Form to the Avon Grove Charter School Business Office no later than May 1st of that current calendar year.
4. The collections of the statements are monitored and reminder letters are sent on a bi-weekly basis until the completed document is received.
5. Once received into the Business Office, the Statement of Financial Interest Form for the identified public official or public employee is reviewed for accuracy and then recorded on the Statement of Financial Interest Tracking Worksheet created to monitor the receipt of the required annual forms.
6. Once reviewed and recorded, the Statement of Financial Interest is then filed into the Administrator and/ or Board Members Statement of Financial Interest File.
7. The Administrator and/ or Board Members Statement of Financial Interest File remains locked in the Avon Grove Charter School Business and made available to Pennsylvania Ethics Commission upon request.

Human Resources

Staff Hiring or Compensation Increases – Procedures

1. Positions or compensation changes will not be announced unless:
 - A. There is written approval from the Chief Executive Officer that a new position or compensation increase has been created and or permitted and a funding source approved.
 - B. For any new position; there is written evidence from the administrative supervisor that there will be an open position, such as a letter of resignation, retirement, or leave of absence and, when appropriate, the Board has approved a new AGCS staffing position.
 - C. For any new recommended compensation increases; there is written evidence from the administrative supervisor that the employee's position has changed and with it there are increased tasks and responsibilities.
 - D. The administrative supervisor of the department completes, signs, and submits to Human Resources a "Request Form" stating specific information about the new position or compensation increase.

2. Budget Maintenance and Monitoring – Approval for Additional Costs
 - A. The Chief Executive Officer has the overall responsibility for the fiscal year budget and will develop such procedures necessary to ensure that the budget remains within projected allotments for all areas of school operation.
 - B. The Chief Executive Officer, financial officer and administrative staff will work together to establish budget priorities for the school and will make the appropriate recommendations related to those priorities to the Board and budget committee.
 - C. The financial officer will deliver any new or revised budget recommendations and actual budget documents to the budget committee when the recommendation/requests and revised budgets have been completed and are ready for presentation.

Emergency Funding of Employee HSA Deductible Procedures

1. According to the HIPPA Privacy Rule, it is not in the best interest of Human Resources and/or Avon Grove Charter School (employer) to inquire in the medical background, financial hardship or current medical condition of an employee, as it relates to an advancement of funding HSA deductibles. Therefore, Human Resources will follow the procedures that were established in the 2009-2010 school term, whereas, an employee will generate an email to Human Resources (Barb Wood or Tosha Bowers) requesting an advancement of funds (quarterly or full amount) due to a hardship. Human Resources will approve any and all requests. Barb Wood will send an updated spreadsheet to Donna Archer for processing. The original employee email is filed within Human Resources.

Supplemental Employment Contract Procedure

1. A Supplemental Contract is work substantially different in scope from that originally specified in a job description. This generally applies to work that exceeds the limitations and expectations of your current position coupled with additional working hours. Avon Grove Charter School will provide its employees with payment for services rendered when the process is followed appropriately. This process ensures that all applicable deductions and taxes are processed and collected. This process is not for purchases through vendors or for individuals who require payment for a service. It is solely for employees of the Avon Grove Charter School.
2. To Issue a Supplemental Contract
Any Director initiating a supplemental contract should obtain the necessary verbal approval prior to beginning this process. Once approvals and terms have been discussed, you should proceed with the following steps;
 - A. Contact (email is preferable) Human Resources to create the contract; include activity title, start and end date, employee name, detailed description, rate and payment terms. The contract will be written and returned to the issuing Director.
 - B. Human Resource Director will meet with Dr. Brady for approval and his signature.
 - C. Directors should meet with the employee to review the contract. The employee should thoroughly understand the responsibilities and time line for the duties being contracted. They should also understand the method and terms of payment.
 - D. Directors should return the signed contract to Human Resources for signature. If for any reason, the employee does not complete the contract or the contract requires changes, please notify Human Resources as soon as possible. When all signatures have been collected and the document has been returned to Human Resources, a copy of the contract will be forwarded to the employee for their records.
3. Supplemental Contracts are good for one school term as contracts are not offered with an automatic renewal guarantee.
4. Payment of Supplemental Contract
 - A. Payment for all contracts will be made according to the contract end date. An email from the employee and Department Director should be sent to the Human Resources Director advising that contract has been satisfactorily completed and payment can be issued. Payroll is responsible for payment only and is not responsible for tracking the progress of the contract.
 - B. All payments will be issued in a separate check and processed during the next scheduled payroll period. There will be no cash payments made to satisfy supplemental contracts. No checks will be issued outside the standard payroll schedule.

Insurance

Builder's Risk Reporting Claim

1. When an accident loss occurs, contact Tracy Reed, Bramhall Hitcher directly at 302-995-2220
2. When a vandalism or theft loss occurs, determine the amount of loss before reporting an insurance claim.
 - A. Loss must exceed the deductible of \$5000.00 before a claim can be processed.
 - If loss is more than the above named deductible, determine the following information:
 - The date the loss occurred
 - The date of discovery
 - File a police report
 - Contact Tracy Reed, Account Manager directly for insurance claim at 302-995-2220.

Certificate of Insurance Procedure ~ Collecting, Electronically Storing & Monitoring

1. When Check Request and/or Invoices are submitted to Accounting for payment a determination will be made as to whether they are a Vendor requiring a Certificate of Insurance on file.
2. If a Vendor is identified as requiring a Certificate of Insurance - we will first check our records to verify we have on file their most current Certificate
 - A. If so, the Check Request and/ or Invoice will be paid
 - B. If not, the Check Request and/ or Invoice will be paid; and a separate letter will be mailed to the Vendor requesting a copy of their Certificate of Insurance
 - C. If after this attempt is made and a copy of their Certificate of Insurance is not in place when the next check request or invoice arrives, we will hold payment until such time a Certificate of Insurance is received.
3. When Certificates of Insurance are received from Vendors they are:
 - A. Recorded on a Master Spreadsheet including their name and effective dates
 - B. They are then saved via pdf. and filed electronically to the Business Office Risk Management File
 - C. And the hard copy is then placed in an accordion file
4. The Certificate of Insurance Policy effective dates dated between July 1st and June 30th of each year are also recorded under the Vendor note section within Quick Books for easy reference.
5. The Certificates of Insurance will be monitored monthly for current policy effective dates and updated upon renewal.

Contracted Vendors – Certificate of Insurance Process

1. Policy:
 - A. Required vendor insurance certificates shall be retained for those Agreements/Contracts entered into by the Avon Grove Charter School on behalf of the education unit or department For multi-department agreements/contracts, the responsibility for obtaining the insurance certificate retention is delegated to the ‘Lead’ academic unit or department.

2. Purpose:
 - A. To limit the Avon Grove Charter School’s exposure to litigation by ensuring the required contracted vendor insurance requirements are met.

3. Responsibilities:
 - A. Any AGCS staff member preparing an Agreement/Contract is responsible to contact and verify insurance requirements with the AGCS Business Office prior to entering into the Agreement / Contract. Also, the staff member is to clarify and communicate the school’s insurance requirements to the perspective vendor during the contract negotiations.

 - B. Once the Agreement/Contract is executed, the contracted vendors are required to comply with all terms and conditions contained therein.

 - C. The academic unit administrative assistant will request the contracted vendors submit copies of their required insurance certificates within 30 days of the contract start date or at the time the “Executed Agreement / Contract’ is mailed to the vendor.

 - D. The academic unit administrative assistant is responsible for submitting copies of the required insurance certificates to the Business Office where these documents will be kept in the vendor contract file.
 - The Business Office Administrative Assistant is responsible for processing and tracking insurance certificates.
 - The Business Office Administrative Assistant is responsible for keeping the annual vendor contracts excel spreadsheet current.
 - The Business Office Administrative Assistant is responsible for filing vendor insurance certificates in the Agreement/Contract files.

4. File Management:
 - A. When the original vendor certificate of Insurance is received into Business Office, the Business Office Administrative Assistant will check the annual vendor contract excel spreadsheet to determine if this contract was executed for that fiscal year as well as verify all information contained in the certificate is current and meets the school’s requirements.

- B. The Business Office Administrative Assistant will scan the insurance document and e-mail a copy of the certificate to the academic unit or department initiating the contracted work.
- C. If the insurance is in compliance with the terms of the Agreement/Contract, highlight (on a hard copy of the insurance document) the type of coverage that is in compliance and the expiration date of coverage, and notate which academic unit or department requisitioned the work.
- D. Contact the Business Manager if assistance or clarification is needed.
- E. If the insurance is not in compliance, follow-up with appropriate correspondence to the Contractor requesting the missing information will be required.
- F. If a certificate of insurance is received and no contract has been executed, the Business Office Administrative Assistant will verify there is no agreement/contract and follow the regular handling and filing protocols for the insurance document and required.
- G. The Business Office Administrative Assistant shall file the original Certificate of Insurance into an "Insurance Binder" in alphabetical order by the insured party's name (usually the Contractor's name). A copy of the insurance document shall be placed in the vendor contract file for auditing purposes.

Reliance Reconciliation

1. Reports Needed:
 - A. RSL Insite Premium Statement Draft
 - B. Census Report for the following plans:
 - VTL 179375 – Life Insurance
 - VIP 530230 – Short Term Disability
 - VIP 530231 – Long Term Disability
 - C. Payroll Report (Payroll Register section)

2. To Obtain the RSL Reports
 - A. Go to RSL website – www.rsli.com
 - B. Enter user id and password and then click login
 - C. Click on RSL Insite on right side of screen
 - D. Click on Premium Services
 - E. Click on Prior Statements
 - F. In the next screen look at the **Premium Date** and change it to the date needed. **Plan number** should be “ALL PLANS” then click on **PRINT REPORT** at bottom right hand side of screen.
 - G. A pop up window will come up. Click on “PRINT” in that window. Close when document has printed.
 - H. Once the above step is completed, click on **PRIOR ENROLLED CENSUS** in the middle of the page to the left.
 - I. At the top of the page in the PLAN NUMBER box, you will select each plan individually and then click on PRINT REPORT. Again, a pop up window will appear and you click on “PRINT” to print each report. Close the window when printing has completed. There are 3 reports that you will generate (VTL 179375, VIP 530230 and VIP 530231).
 - J. Once you have printed each Statement and Plan report, you can exit RSL.

3. To Update Spreadsheets
 - A. Use the spreadsheet that is located on the “P” drive -> Business Office -> Business Office -> Accountant Tools -> Reliance Standard Insurance -> 2008.
 - B. When you open the last spreadsheet created (look at dates) then you want to change the dates within. Change the month being reported and the pay period dates. To change the dates:

- Go to edit
 - Click on replace
 - In the dialogue box type the dates that you want to replace; i.e. Find what -> 12/2008 and replace with -> 1/2009
 - Continue this process until all dates reflect the month being reconciled.
- C. For the Cover Sheet you will also replace all dates. You will need to update the “check number” with the current check number and you will need to update the “amount” with the current amount.
- D. ***PLEASE DO NOT DELETE ANY AMOUNTS IN THE “MONTHLY PREMIUM,” or “PAYROLL WITHHOLDINGS” columns as there are formulas in these cells that will automatically calculate the totals for each plan.***
4. Entering Data into Spreadsheet:
- A. Clear all old data, being careful **NOT to delete any formulas (if you click on the cell and look at the formula bar, you will see if there is an existing formula).**
- B. In the “detail” sheet, verify the total premium due for each plan by using the RSL Insite “Prior Statement” reports that you printed. Enter these amounts in their respective areas in the “detail sheet.” **Note:** the amount for plan 179375 auto fills in the cover sheet, but you will need to enter the amounts for plans 530230 and 530231.
- 3 amounts for plan 179375
 - 1 amount for plan 530230
 - 1 amount for plan 530231
- C. Verify the Total premium due for each employee for each plan by comparing the total indicated for each plan on each of the reports to what is in the spreadsheet.
- D. Using the Payroll Register Report from the payroll, start at the beginning and identify each person that has a payroll deduction for Life Insurance (LIFEINS), Short Term Disability (STD) and Long Term Disability (LTD). Enter the amount deducted for each employee for that particular pay period. Continue this process until all amounts have been entered for each plan for each employee.
- E. On the cover page, VTL 179375 (Life Insurance), VIP 530230 (Short Term Disability) and VIP 530231 (Long term Disability) feed from the detail page of the spreadsheet. **DO NOT CHANGE any formulas in the cover page or the detail page.**
- F. Enter the Check date (should be same as payroll date), check number (can be found at the end of the Payroll Register report) and the check amount.
- G. Balance Due should be the difference between the monthly premium and the amount paid.

Information Technology

AGCS Instructional Website Request for Access (Unable to Over-ride Fort iGATE Web Filter Block) Procedure

1. The purpose of the procedure to provide AGCS faculty and support the ability to request access to web-sites that may be classified as unacceptable by the Web sense web-site filtering software purchases and implemented by the FCC as it relates to the Child Internet Protection Act.
2. Instructional Staff is requested to review possible Instructional web-sites one week prior to planned instructional date. If the instructional web-site is blocked by the Web sense filtering software and the employee is unable to utilize the over-ride feature to unblock the site, proceed as follows:
 - A. Search for other approved source for instructional content required for AGCS classes.
 - B. If no approved/school accessible web-site can be found, submit website link and all instructional details (date of intended student instruction, time, temporary access or permanent access, etc.) to their principal via email for their review and approval.
 - C. The principal will review website.
 - If the website is approved, the principal or their administrative assistant will submit the approved website, utilizing the ITAG ticketing software to the IT department for them to unblock and allow the new website source.
 - If the website is not approved, the principal will communicate the non-approval to the requestor.
 - D. The principal or administrative assistant is to submit the request to the IT department 24 hours prior to the instructional class event.
 - E. The IT department will modify the filtering software and notify requestor and principal once the website has been unblocked.

Procedure for iPad Application Purchase

1. Please follow the below steps “purchase” of applications for iPads.
 - A. Download form from Intranet > IT Help Center > Forms and Procedures > iPad Application Purchase and Procedures.
 - B. Submit completed form to respective Principal for review and approval.
 - C. Principal to review form. If approval is granted, the signed form will be forwarded to the Business Office Purchasing Department for handling.
 - D. Once the application has been purchased through the Volume Purchase Plan by the Business Office purchasing associate, a copy of the purchase request form will then be forwarded to the IT department. With this notification of the application purchase, the IT department will add the new application to the list and plan installation on the regularly monthly scheduled iPad upgrade and installation date.
 - E. Please note: All iPad application installations will be performed on a scheduled date each month. These dates will be posted on each department iPad calendar.

2. Procedure for iPad FREE Applications:
 - A. Please follow the below steps for installation of FREE applications to be installed on iPads. The steps are identical to the above purchased applications; however, requests do not need to be handled through the Business Office Purchasing Department.
 - Download form from Intranet > IT Help Center > Forms and Procedures > iPad Application Purchase and Procedures.
 - Submit completed form to respective Principal for review and approval.
 - If approval is granted, the Principal will forward the signed request form to the IT department. With this notification of the free application’s approval for installation, the IT department will add the new application to the list and plan installation on the regularly monthly scheduled iPad upgrade and installation date.
 - B. Please note: Please consider the FREE applications the same as a purchased application. It is not a recommended practice for staff members to overload the iPads with an abundance of applications at one time. The main reason being, if the applications are not in use, they will take up available space on the iPad that may be required for an application currently used for instruction.

AGCS Information Technology Scheduled Maintenance Protocols

1. Weekly Maintenance Schedule

- A. Information Technology performs weekly server maintenance to install security patches, perform upgrades and modifications, reboot systems and test fail-over capability. Brief disruptions to services may occur due to these maintenance procedures.
- B. The following schedule details planned start times and anticipated interruptions to specific services based on past experience and knowledge of maintenance activities to be performed. Because these procedures include operations designed to detect and correct problems during a period reserved for such activities, actual start times and service interruptions may differ from the schedule.
- C. This schedule is published a week prior to Weekly Maintenance, and is subject to change based on the latest release of security patches from Microsoft other vendors providing mission critical applications to AGCS.

2. Weekly Schedule:

Day:	IT Service Interruption Timeframe	
Tuesday Upgrades/Maintenance	6:00 pm to 10:00 pm	Data System
Tuesday Maintenance	6:00 pm to 10:00 pm	AGCS Sever
TBD One day per month download and updates	Regular School Day	IPAD Applications

AGCS User Password Security Policy

1. Purpose:
 - A. This policy establishes conditions for use of, and requirements for appropriate security for the Avon Grove Charter School. These requirements are necessary to help ensure personal security and protect business and academic interactions throughout our AGCS community.

2. Description:
 - A. The AGCS User Access account is a User ID and password combination that serves as the primary digital identity at AGCS. It works in tandem with the AGCS User Directory, which uses Lightweight Directory Access Protocol (LDAP), a standardized method for providing directory information, to provide the foundation for digital identity authentication (proving who one is) and authorization (what one has access to once authentication occurs).

 - B. The AGCS Access Account provides access to a wide range of AGCS Internet services and software applications located on our various AGCS servers.

 - C. The AGCS Access Account is managed by the AGCS Information Technology Department (IT)

3. Scope:
 - A. This policy applies to every person using an AGCS Access Account at any time or location. This includes faculty, support staff, AGCS students and continuing and distance education students when applicable.

4. AGCS IT System Access Requirements:
 - A. ITS systems require passwords for newly activated AGCS Access Accounts to be changed at first use. This ensures that only the person who has been assigned the account knows the password.

 - B. ITS systems force expiration of AGCS Access Account passwords every year. IT recommends changing passwords more frequently for higher security. The recommended expiration is every ninety days.

 - C. ITS systems retain a history of three passwords. This means that the last three passwords cannot be reused. When the password is changed, the account owner must create a password that is different from the last three passwords. IT strongly encourages account owners to avoid reusing old passwords and recommends passwords consist of a minimum of seven characters, one number and one capital letter.

5. Individual Responsibilities:
 - A. AGCS Access Account owners are expected to:
 - Comply with all AGCS computer and internet policies.
 - Create a password based on the guidelines approved by the AGCS Board of Directors.

- Change the password at least once a year, or more frequently as needed to maintain password security. Individuals are responsible for changing their password before it expires, to avoid disruption of access to AGCS technology services
- Safeguard the password. For example, individuals should not write down or store the password on paper or on a computer system where others might acquire it.
- Never share the password.
- Passwords are not to be shared with students.
- Reserve the AGCS Access Account User ID and password for AGCS systems and services only. Individuals should create a different username and password for personally owned computers.

AGCS Technology Equipment – Student Equipment Loan Agreement

1. Technology for AGCS Students - Equipment Loan Process
 - A. The Technology for Students Loan Process allows AGCS students to borrow computer or data equipment for school use for the purpose of enhancing instruction. The program is supported and managed by the AGCS Technology Department.
 - B. For AGCS computers taken home by AGCS students, AGCS is providing computer equipment for home use to be utilized for instructional purposes only. Due to student utilizing personal internet provider at home, AGCS is not liable for Internet usage of the student in the home.
 - C. There are two arrangements available for students to borrow computer or data equipment:
 - Students will be loaned AGCS technology Equipment as part of their regular instructional program.
 - The student's special education teacher and/or administrator can authorize the use of AGCS equipment for a student as required by the student's IEP or as directed by the school's CEO. Students with disabilities are eligible to borrow equipment from the AGCS technology department based on individual need and equipment availability, at the time. If the technology equipment required to meet the student's IEP is unavailable, the equipment will be purchased and delivered to the student as soon as possible.
2. Eligibility:
 - A. Under this process, computer or data equipment may be checked out by a student currently enrolled at AGCS with the required approvals in place at the time of the request. Students may not check out equipment to lend to someone else.
3. Advanced Requests:
 - A. AGCS teachers can arrange equipment reservations for his/her students. Technology equipment available based on a teacher's advanced request can be checked out only by students listed on the teacher request previously submitted to the AGCS Technology Department.
4. Availability:
 - A. Requests are granted based on the academic director and CEO's approval and only if the technology equipment is available for use.
5. Loan Duration:
 - A. Equipment loan durations are determined by the instructional academic director or based on equipment availability.
6. Liability:
 - A. Other than normal wear and tear, the student is responsible for returning all equipment in the same condition as it was received. Students will be held financially responsible for any lost, stolen, or damaged equipment. In the case of lost or damaged equipment, the student will notify their academic director as soon as possible. The student will be responsible to pay the replacement cost of

equipment not returned or returned equipment that is damaged beyond repair. Costs assessed against the student will be based on the fair market value of the equipment. In case of a theft of the equipment, the student is still responsible for the replacement cost.

7. User Files:
 - A. Student data and files stored on borrowed computer equipment are the responsibility of the student. Camera memory is erased when the equipment is checked back into the Technology Department.

8. Check out:
 - A. All equipment must be checked out from the AGCS Technology Department. An IT representative will provide the requesting teacher with the loaner equipment given the required approvals and student agreements have been signed and returned to the Technology Department.

9. Advanced Reservations
 - A. An AGCS teacher may reserve technology equipment for a specific assignment for their student in advance. This allows the technology Department the ability to plan for the equipment's availability on the requested day or for the period of time the student requires the use of the computer or data equipment. A teacher must submit requests through the Adagio ticketing system at least one week prior to the equipment check out date. To ensure equipment availability, the Teacher/Administrator must provide:
 - Student name
 - equipment needed
 - assignment dates and duration

10. Equipment Check-out
 - A. When checking out equipment:
 - All approvals have been received from the student's academic director and the AGCS' CEO prior to the release of any technology equipment to a student.
 - The student requiring the borrowed technology equipment must return the signed Technology for AGCS Students – Equipment Loan Agreement.
 - The student will sign the AGCS Technology Equipment Check-out Log, located in the Technology Department. By signing the AGCS Technology Equipment Check-out Log, the student is agreeing to all aspects of the User Agreement. A copy of the signed Technology for AGCS Students – Equipment Loan Agreement will be provided to the student at the time the technology equipment is checked out.
 - Upon completion of the equipment check-out, the student accepts responsibility for the equipment and all accessories.
 - The equipment must be returned at the conclusion of each school year. Failure to return borrowed equipment may result in a hold being placed on the student's account until the equipment is returned. The Technology for AGCS Students – Equipment Loan Agreement is made available through the Technology Department.

- B. **NOTE:** Unless a teacher has arranged for an advanced reservation, approved loaner equipment is available to students on a first come, first served basis based. Should the equipment be required for a student's IEP and not be available at the time of the request, the equipment will be ordered and delivered to the student as soon as possible.
11. Equipment Check-In
- A. When checking-in equipment, the student needs to bring all pieces, components and bags related to the equipment borrowed at the time of check in. When student has completed tasks it is the responsibility of the teacher and/or director to coordinate with the student immediate return of the equipment.
 - B. The Technology Department staff members will review the return to make sure all visible components is being returned and that the equipment is in working order.
 - C. The student will sign in the appropriate check in line in the AGCS Technology Equipment Check-out log book and will at that point be no longer responsible to the equipment now that it has been formally checked in.
12. Late Returns
- A. Students who do not return equipment, lose or damage the loaned AGCS technology equipment are required to replace the equipment in kind or submit a payment to AGCS for the equipment's fair market as indicated on the Technology for AGCS Students – Equipment Loan Agreement.

Data Back-Up and Tape Exchange

1. AGCS data is backed-up daily, rotating between four sets of back-up tapes.
 - A. One set is kept in IT area for back-up use daily.
 - B. Three sets are kept in safe deposit box at National Penn Bank.
 - C. The key to the deposit box held by the Business Manager.
2. The back-up tapes are exchanged each Monday.
 - A. The IT Coordinator brings the back-up tapes to the Business Office Manager or her designee each Monday at 1:00 PM.
 - B. The Business Office Manager, or her designee, takes the current tapes to the safe deposit box at the National Penn Bank and retrieves the alternate set of back-up tapes.
 - The four back-up tapes are labeled with a number 1 through 4 in order to identify which set is to be exchanged.
 - The IT Coordinator creates the schedule designating the rotation of the four sets of tapes.
 - C. The Business Office Manager, or her designee, immediately returns and delivers the alternate set of tapes to the IT Coordinator to use for the current week's back-up.
 - When the business office staff returns with the alternate set of tapes, call Melissa at her extension and confirm she is available to receive the tapes.
 - The tapes *must* be given to IT Coordinator *no later than 3:00 PM the same day*.
 - The IT Coordinator places the newly delivered set of tapes in place for the daily backup.
 - D. The process is repeated each Monday. In the event of school closing on Monday, the exchange will take place the next school business day.

Personal Equipment Procedures

1. All hardware not owned by AGCS must be certified by and installed by the IT department. To connect a personal computer to the network for Internet and/or printing, the procedures are as follows.
 - A. Deliver the personal computer to the IT department on Friday morning. All computer certifications will be done each Friday.
 - B. IT will audit the system and verify proper antivirus software is installed, computer is virus free and confirm if the system is compatible with the AGCS network.
 - C. If the system meets all requirements then limited access will be granted. Limited access consists of Internet access and printing. All other access will not be allowed.

Process for Posting Policies to the AGCS Website

1. Once school policies are reviewed and approved by the Board, the policies should be added to the policy binders, the Intranet, and the Internet. The following is the procedure for posting policies to the AGCS website (assuming pdf files have been created for the policies).
 - A. Go to www.agcharter.org/admin to make changes to the AGCS website.
 - B. Enter username and password to log on.
 - C. Guide the mouse pointer over the **Site Manager** tab located at the top right of the screen.
 - D. Select **File Manager** from the drop-down menu.
 - E. Make sure that the **board Policies** file folder in the middle of the page is selected. If not, follow this file folder path: **Public Files, Files board, Policies**.
 - F. Listed are all the board policy files that have been uploaded to finalsite. The three icons to the far right of each file (in order from left to right) provide the option to open the file, to locate where the file is linked on the website, and the option to delete the file.
 - G. Locate the red links at the top right of the page and click on + **upload files**.
 - H. Browse to the policy document(s) intended for upload and select **Open**.
 - I. Click on **Upload** to upload the document(s) to the website's file manager.
 - J. When all the necessary policy files have been uploaded, navigate from the Site Manager tab over to the **Unpublished** tab at the top right of the screen.
 - K. From the home page of the website, navigate to the **Policies** page by clicking on **School Board** from the left side bar and then clicking on **Policies** under **School Board** from the left side bar.
 - L. Click on the appropriate **e** icon that contains the policy links in the body of the page. The contents of the webpage can be edited from the box that pops up.
 - M. Note: the placement of the policies on the webpage is alphabetical by policy section. Type the name of the new policy/policies according to this placement.
 - N. Once the text of the policy name has been entered, select it by highlighting the text, and then right-click with the mouse. Select **Insert/edit link** from the menu that comes up.

- O. To link the text to the policy document file, click on the **browse** icon directly to the right of the **Link URL** field and select the file from the list of uploaded policy files in the **File Manager** window.
- P. Click **insert** to link the file.
- Q. Once all the necessary changes have been made to the Policies webpage, click the **save** icon (the floppy disk at the top left of the **Editor** window). The **Editor** window will then disappear.
- R. Click **save** (the gold icon on the bar with the **finalsite** tabs) from the top left of the **Unpublished** screen of the policies webpage. A **P** icon will appear in its place. Click on this icon only when ready to publish the changes to the internet. [Work is not viewable to the public until it is published.]
- S. Before publishing, make sure to check only the sites specifically worked on so as not to interfere with other's work and editing in progress. Click **Publish Selected**.

Process for Posting Policies to the Intranet

1. Once school policies are reviewed and approved by the Board, the policies should be added to the policy binders, the Intranet, and the Internet. The following is the procedure for posting policies to the AGCS Intranet site (assuming pdf files have been created for the policies).
 - A. Bring up the Avon Grove Charter School Intranet Site.
 - B. Click on the **Board of Trustees** tab.
 - C. Select **Policies** on the left side bar under shared **Documents**.
 - D. In the shared documents library, click on the file folder icon or the text of the corresponding policy section of the policy to be uploaded.
 - E. Once in the appropriate policy section, click on **Upload**.
 - F. Browse to the policy document intended for upload and select **Open**.
 - G. Click **OK** to upload the document.
2. Editing Documents and Folders in the Shared Documents Library
 - A. For renaming a document or folder already posted in the shared documents library, hover the mouse pointer over the selection and click on the drop-down arrow to the right.
 - B. Select **Edit Properties** from the menu.
 - C. Rename the document/folder from the **Name** field.
 - D. Click **OK** when finished.
3. Deleting Documents and Folders in the Shared Documents Library
 - A. For deleting a document or folder already posted in the shared documents library, hover the mouse pointer over the selection and click on the drop-down arrow to the right.
 - B. Select **Delete** from the menu.
 - C. Click **OK** to delete.

Use of Privately-Owned Computer – Request Approval for System Access Process

1. All requests for privately-owned computer access must be approved by someone who is in a supervisory role to the requestor.
2. Approvals may be given by Head of School, Human Resources Director, Business Manager, Divisional Principals and Directors. List of appropriate signatures by division:
 - A. K – 2 Principal
 - B. 3 - 5- Principal
 - C. Upper School Principal
 - E. Director of Special Education
 - F. Human Resources Director
 - G. Business Manager
3. Use the Use of Privately Owned Computer Request Approval for AGCS System Access Form to help expedite the processing of your request. (This form is available on the intranet located on the IT tab.)
4. In order to process these request forms more efficiently and timely, the following instructions should be noted:
 - A. Complete of the form as required. Include name, use location, request date, date the computer access is required and expected date access will be terminated.
 - B. Obtain appropriate approval signature.
 - C. Include any special instructions and the date that you need the equipment.
 - D. Submit request form and supporting documentation to your immediate supervisor or grade group grade group technology designee and the form will be forwarded to the IT department for processing.
5. State Road Campus Equipment Use Requests:
 - A. For all West Grove Main Campus employees, all requests for **privately-owned computer access** should be submitted to your grade group/department principal or director **at least 5 school/business days before computer access is needed**. Please direct all approved requests to your grade group principal/director or technology designee, he or she will forward your request to IT as required.
 - B. The grade group technology designee or IT department will notify the requestor directly with instructions on having their privately-owned computer added to the network.
 - Elementary School Technology Operational Designee
 - Middle School Technology Operational Designee

- High School Technology Operational Designee
- Special Education Technology Operational Designee

6. Kemblesville Campus Equipment Use Requests:

- A. For all Early Learning Center employees, all approved requests for **privately-owned computer access** should be submitted to the IT department **at least 5 school/business days before computer access is needed.**
- B. The IT department will contact the requestor directly after request form has been reviewed and provide instructions on having their privately-owned computer added to the network.
 - Early Learning Center Technology Operational Designee

Website Adding Files

1. Login in at: www.agcharter.org/admin
2. Navigate to the area you'd like to update.
3. From web **pages**, select academics **pages**, elementary school **pages**, then **K-2 Calendar (or K-2 Newsletter)** (select the **file** tab).
4. From there follow these directions from schoolworld:
 - A. **Attaching A File**
Attaching a File to a Webpage:
Files can be any type of attachment and cover a variety of formats. (Note: Do not upload executables). Files can be PowerPoint presentations (.ppt) , Adobe Acrobat files (.pdf), Video presentations (.avi), or Music files (.wav or .mid). It can be any type of information that you would like parents and students to find on your website – newsletters, worksheets, permission slips, handbooks, dress code, discipline procedures, classroom policies, song recordings, pictures of student artwork. Site contributors also have access to any file added to the district filing cabinet to reference on their webpage. Each user has the ability to add an unlimited number of files to each webpage they create.
5. To attach a file:
 - A. Click on the **Files** tab.
 - B. Under “**Upload New Files**”, click the “**Browse**” button on the right.
 - C. Locate the file and double click on it to attach it to your page.
 - D. Next to **Friendly File Name**, type in a recognizable name for the file. This will display instead of the technical file name (ex. elem_hdbk.pdf – could have a friendly name of Elementary School Handbook).
 - E. Type in a description of the file (optional).
 - F. Click **Save**.
 - G. **Important Note:** Need to add more than 1 file to a page? Use the pulldown at the bottom of the page to choose how many additional files you'd like to attach. To delete the file from the page, simply select the Delete checkbox under Current Uploaded Files and hit Update.
6. To reference a file on a page:
 - A. Files can be referenced on a page from the filing cabinet. When the file is updated in the filing cabinet, the system will also update it where ever it's referenced on a page.
 - B. Click on the **Referenced** link.
 - C. Click on the **category** link.

- D. Select the checkbox next to the file(s).
- E. Hit **Save**.
- F. To remove a referenced file from a page, click on the Referenced link, deselect the checkbox and hit Save.

Anything you post can be taken off quickly if needed. I post items, then save, and go directly to view site to double check presentation. You can use the “show page on site” button (select don’t show/save while working on something you don’t want posted yet.)

Miscellaneous

Background Clearances Procedure for Non-Employees

1. It is a requirement of Avon Grove Charter School that any Independent Contractor entering our schools and having direct contact with our students must provide the following clearances to us:
 - A. Pennsylvania Child Abuse History Clearance
 - B. Pennsylvania State Police Criminal Record Check
 - C. FBI Federal Criminal History Records.

This requirement includes maintenance, repair and construction contractors, assembly presenters and anyone else who will be in the building at the same time students are here.

2. It is the responsibility of the staff member who initiates service to notify the Independent Contractor of our clearance requirements. The timeframe for obtaining the three clearances can be up to six weeks, so sufficient planning must occur on our part. The full cost of the clearances is the responsibility of the Independent Contractor obtaining them, not the school.
3. Copies of the three clearances must be turned into the Accounting Office, prior to the person entering the Avon Grove Charter School premises. The Accounting Office will keep the clearances on file and monitor when they are due for renewal. The Accounting Office will make the notifications when a clearance needs renewed.
4. Copies of the three clearances and information on how to obtain each are available in the Accounts Payable/Payroll Office.
5. The cost of each is as follows:
 - A. Pennsylvania Child Abuse History Clearance \$10.00
 - B. Pennsylvania State Police Criminal Record Check \$10.00
 - C. FBI Federal Criminal History Records \$28.75

Cover Letters and PDF

1. Business Manager will have documents that need to be electronically sent to another party.
 - A. Administrative Assistant will create cover letter, describing above documents and save the cover letter or memo in appropriate file on the network.
 - B. Business Manager will sign or initial the cover page.
 - C. Administrative Assistant will take the cover page, along with the documents provided by the Business Manager, to the copy machine in the Technology Center and create a PDF file.
 - According to preference of the Business Manager, the PDF will be directed to her, or to the Administrative Assistant (Admin.).
 - If directed to the Admin., the Admin will save the PDF in the appropriate network folder, assigning the appropriate file name.
 - The Admin will then forward via email the PDF file (cover page and documents) to the receiving party.
 - When directed, the Admin will photocopy all of the above, mail the original to the receiving party, and file the copy in appropriate file.

Creating and Revising Procedures

1. Creating a New Procedure
 - A. Go to the network folder in Business Office titled PROCEDURES
 - B. Open document titled Template Procedure and follow guidelines for formatting (see Template Procedure.doc).
 - C. Save the Template Procedure with the title of the procedure that you created.
 - When not using the Template Procedure guidelines for formatting, create your procedure in your computer file and forward your procedure to the Administrative Assistant (Admin) for formatting.
 - D. Admin will format the procedure to be consistent with previous procedures and file in the network appropriately titled.
 - E. The Admin will follow the remainder of the steps in the procedure titled Template Procedure, including adjusting the Table of Contents.
2. Revising an Existing Procedure
 - A. When revising an existing procedure, go to the network folder in Business Office titled PROCEDURES.
 - B. Open the procedure that is being revised and make appropriate revisions.
 - C. Change the footer to reflect the revision date by viewing “header and footer”.
 - Switch to footer, type Revised and the date next to the creation date and close footer.
 - D. Save the file (using existing file name). Do not save as a new document.
 - F. Upon completion of the revision, forward to the Admin to review the formatting.
 - G. Admin will perform and formatting corrections to the procedure.
 - Admin will print the revised procedure.
 - Admin will file the revised procedure in the procedure binder and remove/dispose of previous procedure.

Frequently Asked Questions Answered

Provide this page as a handout at Welcome Back Week and Training Sessions to assist staff in obtaining information.

<i>Topic</i>	<i>Department</i>	<i>Helpful Checklist Hints</i>	<i>Sample Form</i>	<i>Policy/ Procedure</i>	<i>Contact Person</i>
Communications to Main Office: What's up?	Main Office				Lori State Road Sharon KES
Where's my Announcement?	Main Office		X		Adrienne State Road Sharon - KES
May I have some more supplies, please?	Main Office				Lori State Road Sharon KES
What's involved in planning a Field Trip?	Assistant to Principal		X	X	Adrienne State Road Deb - KES
What's a master calendar?	Community Services				Adrienne State Rd Deb KES
Can you fix my computer?	Technology				ITAG
Where's the party and why isn't it set up?	Facilities Management				Adrienne State Road ED KES
Incident Reports, What incident?	Human Resources				HR
Need Petty Cash?	Accounting		N/A - receive in Main Office	X	Heather B.O Lori St. Rd. Sharon KES
Staff/Faculty Reimbursements	Accounting			X	Heather
How do I get reimbursed for supplies?	Accounting		X	X	Heather
Tuition Reimbursements - What do I do?	Accounting		X	X	Heather
Need a Check?	Accounting		X	X	Heather
Need to deposit Money?	Accounting		X	X	Donna
I need to go here, What do I do?	Accounting		X	X	Donna
Can I buy this please?	Purchasing		X	X	Donna

Master Calendar Form State Road Campus

Event Title: _____ Staff Member: _____

Date: 1st Choice: _____ 2nd Choice: _____

Actual Start Time: _____ am /pm End: _____ am/pm Set-up Time: _____ Clean-up End: _____

Will parents be attending*? (Circle One) YES/NO If yes, approximately how many? _____

*Please remember due to parking constraints, if you are hosting an activity during the school day, you may not invite more than 2 Parents per classroom to attend.

Room Request: _____ Classroom(s) (list: _____) _____ Auditorium ** _____ Gym**
_____ Cafeteria _____ Dance Studio _____ Main Hall _____ Back Field _____ Café-gym

This Auditorium has a **capacity limit to assure the safety of the students **we must adhere to**. If you have more than 86 students in your grade group, you will have to break your activity/assembly into smaller groups. The GYM will be approved for use during the school day due to extreme necessity only.

Grade level of students: (Circle) 3 4 5 6 7 8 9 10 11 12 # of Students Involved: _____

Purpose of Event: _____

Set-up Needs (Check appropriate box): Microphone Podium Chairs in Audience Format
 _____ # of Tables (6 ft. or 4 ft.) Other (Please list in note section)

Special Notes:

Administrative Use Only

<p>Administrative Approval</p> <p>_____ K. Bishop (K-2 Principal)</p> <p>_____ J. Weaver (3-5 Principal)</p> <p>_____ K. Ham (6-8 Principal)</p> <p>_____ E. Delfin (9-12 Principal)</p> <p>_____ S. McElwain (Upper School Principal)</p> <p>_____ Goettel/Wentz (SE Director)</p> <p>_____ K. Brady (Head of School)</p> <hr/> <p>Final Approval</p> <p>_____ A. Malchione</p> <p>_____ T. Durante</p>
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<p>Office Use Only</p> <p>_____ Approved</p> <p>_____ Not Approved</p> <p>Reason:</p>

MASTER CALENDAR FORM

Please remember to....

- A. Submit request at least 2 weeks prior to the event
- B. Fill out form completely or it will be returned
- C. Please give me an alternate date in case your first choice is taken
- D. Submit changes with ample time to facilitate your request
 - Turn around time is approximately 1 week
 - I will obtain Mr. Durante's approvals if needed
 - I will furnish Mr. Cotter with a copy if technical set-up is needed
 - Copies of FLYERS/ANNOUNCEMENTS must be provided to MAIN OFFICE and Adrienne Malchione

Teleconferencing Process

1. Confirm date, time, number of attendees, and how they will access the conference.
2. Call AT&T Teleconference Specialist at 1-800-232-1234.
3. Provide your Folder ID to Operator: 264665572
4. Confirm School Name
5. Provide the following information
 - A. Date of Conference Call
 - B. Duration of Conference Call
 - C. Number of Attendees
 - D. Any International callers
 - E. Any Call-Outs (individuals that need to have AT&T call them for access)
6. Ask the Operator to provide you with detailed verbal and email confirmations. Once received, print for your records.
7. Notate Operators Name.
8. Send email invite to attendees as identified with Teleconferencing request
10. Provide the following information in email:
 - A. Date and time of conference
 - B. Access information:
 - Toll Free Dial in number (changes for each conference.)
 - Host Name
 - Participant Code
11. Please Note:
 - A. Any changes must be made at least 30 minutes prior to the scheduled start time.
 - B. The host must use the host access code to join the conference.
 - C. Please do not put your line on hold if your phone system has hold music
 - D. Speaker phones may cause noise during your meeting. Please mute your microphone.

- E. If assistance is needed during the conference, the host should press pound, zero then zero (# 0 0) to summon a specialist.
- F. If you take a break longer than 15 minutes, leave one line connected to the conference or the conference will terminate.

Template Procedure

1. Arial Narrow Font
 - A. 14 Font for Title
 - B. 12 Font for spaces and text
2. Use outline form beginning with numbering and 5 space indentation.
 - A. Use A. as the next outline with blank line between number and letter, and 5 space indentation.
 - Use number with parentheses for next delineation, but do not leave extra blank line between letter and number or following numbers.
 - If further delineation is needed use letter with parentheses, for example a).
3. Center main title and use all caps and bold.
4. Center title of procedure, using italics and lower case letters and bold.
5. Margins
 - A. Top: 1”
 - B. Bottom 1.3”
 - C. Left: 1”
 - D. Right 1”
6. Header/Footer
 - A. No header is used.
 - B. Use Custom Footer
 - Arial Narrow Font, size 8
 - Left Justified
 - Type name of directory, name of file folder, name of procedure on first line
 - Type date created and/or revised on second line
 - Right justified
 - Insert page number
7. Forward to Business Manager for review and approval.
8. Make recommended revisions, print and place in Business Office Procedures Binder
9. Revise the Table of Contents with name of new procedure on the next available section/number and print new Table of Contents for the Binder.

Volunteer Hours

1. Monthly volunteer sign-in sheets are kept at the State Road and Kemblesville Campuses.
2. On the first of each month, or the first working day after the 1st, the Administrative Assistant to the Business Manager will receive a copy of these volunteer sheets.
 - A. Volunteer sheets will be scanned by the office manager at each campus and emailed to the Administrative Assistant.
 - B. If Administrative Assistant does not receive the volunteer sheets, she will send an email to request that they be emailed to her.
3. Once received, Administrative Assistant will highlight the names of those who have volunteered the previous month at both campuses.
4. Volunteer information for each campus is entered onto an Excel spreadsheet. Document can be found under Business Office/AGCS General File/Volunteer Hours. Tab for each month of the fiscal year. Information added into columns for each campus:
 - A. The date they volunteered
 - B. Name of volunteer
 - C. Length of time they volunteered.
5. Volunteer hours are tabulated with a total of hours for that month.
6. Volunteer Hours file will be stored and available for tax return filing upon request of the school's auditor or CPA.

Purchasing

1099 Misc Forms: Annual Preparation ~ Annual Vendor Payment Review and Required 1099-Misc. Vendors Identified

1. 1099 Vendor Payment Review Procedure
 - A. Prepare the QuickBooks Memorized Report: *1099 Annual Transaction List by Vendor – Calendar Year* for review of all vendor payment activity for the calendar year being reported.
 - In QuickBooks - click and hold down on Reports in the upper right side of the QuickBooks software screen.
 - Move cursor to Memorized Reports
 - Select Memorized Reports List
 - Highlight under Accountant Report: 1099 Annual Transaction List by Vendor – Calendar year
 - Click on Display at the bottom of the screen
 - Verify Date selection to capture last calendar year
 - Print report
 - B. Review all Vendor Payment information and highlight (identify) all vendors who fit the following criteria:
 - Each Vendor who has been paid at least \$ 600.00 in the last calendar year for:
 - Rents
 - Services (including parts and materials)
 - Prizes and awards
 - Gross proceeds paid to an attorney
 - C. Once all 1099-Misc vendors have been identified, verify all required tax reporting information is accurate and up to date.
 - In QuickBooks - click and hold down on Reports in the upper right side of the QuickBooks software screen.
 - Move cursor to Memorized Reports
 - Select Memorized Reports List
 - Highlight under Accountant Report: 1099 Forms – Vendor Detail Report Edit List
 - Click on Display at the bottom of the screen
 - Verify Date selection to capture last calendar year
 - Verify 1099 Options: All Vendors and Only 1099 Accounts
 - Print report
 - Highlight all 1099-Misc vendors identified during the Vendor Payment Activity Review
 - Once all vendors have been highlighted, verify the following information:
 - Vendor Name
 - Vendor Tax Identification Number
 - Vendor Address
 - Total amount paid to Vendor in the last calendar year.

- D. Print the forms in Preliminary report mode.
 - E. Repeat steps 2 and 3 until finalized.
 - F. Print the actual 1099-MISC forms.
 - G. Electronic Filing (Optional – only valid for Version 5.4, 5.5 and 5.6 customers)
 - H. Reset and Clear the 1099 information.
2. Preparing 1099-MISC Form-Information Gathering Method
- A. Use YTD 1099 amount from Vendor Activity file.
 - Vendor Activity file
 - Amount put in the default 1099 box number field defined in Vendor File Maintenance.
 - Do not use if you have run checks for the New Year.
 - B. Scan Current/History payment Transactions.
 - Scans current and history transaction file (APTRAN/APTRANH) for payment and Void Check transaction types.
 - Default 1099 box number field defined in Vendor File Maintenance.
 - C. Scan Line Item History File for 1099 information on payments.
 - Calculates the amounts per box based on the box numbers in the Line Item History File using a Prorated Method.
 - Valid only if you have had the ‘Keep Line Item History’ option in application Setup selected for the entire calendar year.
3. Adjust 1099-MISC Form
- A. View the details of the QB 1099-Misc Report that was created when you ran the “Prepare 1099 MISC Form”.
 - B. You can recall a specific Vendor’s record to adjust, or enter a new record for a specific vendor.
 - C. Modifies 1099 vendor amount only; changes do not update any other data files, such as the vendor or vendor activity files.
4. Print 1099-MISC Form
- A. Print the 1099-MISC forms in trial method (do NOT select ‘Print in Final Mode’) to be sure all of the information is correct.
 - Select Print 1099 Background image to help ensure accuracy.
 - Double check payer information
 - B. Load 1099 forms and select ‘Print in Final Mode’.

- C. Generate the Electronic File (optional)
- Enter calendar year
 - File IRSTAX.001 created in the QuickBooks Memorized Reports Folder.
- D. Select the 'Print in Final Mode' and 'Reset all YTD 1099 Amounts'.
- Updating the files in a separate step allows you to easily recover from an unexpected interruption such as a printer jam.
 - 'Print in Final Mode' removes the vendor records from the AP 1099 file and places them in an AP 1099 History file. There is no listing or report to read the history file.
 - Reset 'All YTD 1099 Amounts', will reset the 1099 amounts in the vendor activity file for all vendors, even if you choose a range of vendors.

1099-Misc Forms – Reporting Requirements

1. Update: Beginning in 2012, taxpayers will be required to report payments made to corporations and payments made in exchange for merchandise. We will not, however, be required to report payments made via credit or debit card.
2. If you make payments in excess of \$600 to a person or a business over the course of a year, you must file Form 1099 to report those payments. One copy of the form is sent to the IRS, and another copy is sent to the person to whom you made the payments.
 - A. Exceptions:
 - Payments made to corporations are generally not required to be reported via Form 1099.
 - Payments in exchange for merchandise are not required to be reported via Form 1099.
 - Payments made to tax-exempt organizations and payments made to a government (state, city, or Federal) are not required to be reported via Form 1099.
3. 1099s must be filed by January 31 of the following year. For example, payments made during 2010 would be reported by January 31, 2011.
4. Of course, it's perfectly acceptable to file a Form 1099 even if payments made were less than \$600. (In order to simplify their processes, many businesses simply send 1099s to everybody to whom they made payments, regardless of amount.)
5. Payments to Employees
 - A. Wage payments made to employees are not reported on Form 1099. They are reported on Form W-2.
 - B. As such, if you receive a 1099 at the end of the year reporting your income from your job, you know that you're being classified as an independent contractor (as opposed to being classified as an employee) for the work that you're doing.

Credit Card Policy and Process

1. Credit Card Policy:
 - A. The AGCS credit card accounts have been established to handle emergency expenditures that do not allow for the processing of a check disbursement or purchase order.
 - B. All credit card transactions shall be in accordance and compliance with all applicable AGCS purchasing and procurement guidelines, policies and procedures. All transactions shall be under the direct authority of the CAO/Principal or Business Manager and will require prior approval before the process is initiated.
2. Credit Card Approval Procedure:
 - A. The use of the credit card shall be limited to those transactions that require emergency or urgent processing that cannot wait for normal requisition protocols, urgent travel (airfare, lodging, ground transportation), and transactions with suppliers that do not accept purchase orders.
 - B. The requestor will review order with academic director and receive initial approval. Once prior approval is received, the requestor shall prepare and submit the purchase requisition or purchase order form per standard purchasing order process to the CEO/Principal for final approval. The CEO/Principal's Office will forward to the Business Office.
 - C. Upon the receipt of the purchase requisition or purchase order, the purchasing associate will verify approval for the order. If an approval has not been obtained, the purchase requisition or purchase order will be returned to the requestor for them to acquire approval.
 - D. Upon the receipt of an approved purchase requisition or purchase order, the purchasing department will execute the order via credit card.
3. Credit Card Transaction Processing:
 - A. Once approval has been granted, the requestor shall provide to the Purchasing Department in writing the supplier information, (Name, address, telephone, fax number), Items being ordered, included all ordering information, (product number), quantities required, delivery date required, delivery location, department placing the order and cost of order.
 - B. The Purchasing Department shall execute the order with the supplier, confirming the price, delivery charges, delivery dates and location, quantities, etc.
 - C. The Purchasing Department will then process the order and will forward any receipts and a copy of the purchase order to Accounts Payable for payment processing and reconciliation of the credit card account.

- D. The purchasing associate will forward a copy of the purchase order and a copy of the original approved requisition, original receipts and any supporting documentation to the supervisor of the requestor for their records.
4. Accounts Payable Credit Card Transaction Data Entry:
- A. The purchasing associate will forward a copy of all purchase order credit card transactions. Documentation to be provided is the original approved requisition, original receipts and any supporting documentation collected during the process.
 - B. The Accounts Payable Department will be responsible for tracking and reconciling the monthly credit card statement.
 - C. The Accounts Payable Associate will enter all charges for the month for the total amount purchased using the credit card and manually reconcile the receipts to the statement. The detail lines can be entered as splits so the general ledger remains accurate.
 - D. Enter one charge for each transaction for the total amount purchased and charge it to the correct general ledger and class account.
 - E. Enter the detail transactions individually when the statement arrives and any transactions without a receipt are noted as such and require administration approval before the transactions can be entered into the system for payment processing.
 - F. Entering the charges as they occur will eliminate the need to do it when the statement comes each month, plus recording the transactions throughout the month will result in more accurate interim financial information. In many situations, for a variety of reasons, this is not practical for some instances.
 - G. Once the credit card transaction is entered, the receipt will be filed in the credit card receipt file folder awaiting the monthly credit card statement.
5. Credit Card Bill Reconciliation:
- A. When the credit card bill is received from the bank the following steps must be taken before the bill is entered into QuickBooks for payment. We must confirm that we have all necessary back-up documentation for each approved transaction and attach it to the invoice. The invoice is date stamped with the date received and the Approval stamp. Photocopy the invoice and forward the copy to Dr. Brady for his approval.
 - B. When the approved invoice is returned, staple it to the front of the original invoice and supporting documents.
 - C. Each transaction needs to be entered into QuickBooks by using the following tabs, Banking and then Enter Credit Card Charges. The invoice date for each transaction not in the credit card receipt file is the closing date of the credit card statement. Enter and class each charge on the bill that has not already been

entered. After all charges have been entered the Ending Balance should be consistent with the balance listed on the credit card bill.

- D. Choose the Banking option and then Reconcile Credit Card. Select the credit card number that you are working with, enter the statement date and the ending balance from the credit card bill and then Continue.
- E. Verify all charges and payments for the card within the time period being reconciled by clicking on them. When finish click on, Reconcile Now. When prompted, choose to print both reconciliation reports. Staple both reconciliation reports to the front of the approved invoice copy, original invoice and supporting documentation.
- F. For payment of the credit card statement, when prompted choose to enter as a Bill Now. The vendor name and dollar amount will automatically be transferred to an Invoice. The invoice date will be the statement date of the credit card bill. The invoice number will be the 16-digit credit card number.
- G. After saving the invoice, stamp as Entered and file in the Open Invoices – Waiting on Cash Disbursements file. A check will be issued through the Cash Disbursement payment module of QuickBooks ten days before the due date.

Processing Credit Memos

1. A Purchase Order that had items returned should be placed in the Completed Purchase Order file.
2. The Purchase Order should have the return receipts attached to it.
3. The Purchase Order should also have proof that the company received the returned goods. The proof could be an email from the company or the tracking information that shows it was delivered and received.
4. When the invoice is received that contains that initial charges, it should be matched with the Purchase Order and retained in the Pending Purchase Order Credit file.
5. When the credit memo is received, a copy of the Purchase Order, along with the return receipts and the proof of receipt, should be made so that it can be put with the credit memo. The original invoice should be attached to the original Purchase Order package.
6. The entire package is then given to Accounts Payable.

Purchase Order Process

1. Employees request authorization to order from their Principal, Manager, or Supervisor.
2. The Principal, Manager, or Supervisor's Administrative Assistant creates and verifies the written request from their staff member/teacher in MS Excel using the two purchase order templates: One for State Road (White) and One for Kemblesville (Pale Yellow). Please include all of the following information:
 - A. Vendor Name
 - B. Address
 - C. Phone Number
 - D. Fax Number
 - E. Item/Catalog number (ISBN number)
 - F. Item description
 - G. Quantity
 - H. Unit (ex. Each, Dozen, etc)
 - I. Price per item. The system will calculate the amount per line and total items including 10% for shipping fees.
 - J. Teacher's Name and their Room Number
 - K. Shopping cart or order form.
 - L. Any special instructions, *i.e.* rush order, request for PO to be expedited, special event date.
3. The completed purchase order, upon approval by the Principal, should be emailed to Assistant to Head of School, copying Purchasing Associate at purchasing@agcharter.org. Head of School will review and approve.
4. Upon approval by Head of School, the original email with completed purchase order, along with the shopping cart is emailed to Business Manager for budget review.
5. Purchase Order with Head of School's approval signature will be both emailed and forwarded by inter-office mail to Purchasing Associate.
6. Business Manager will then forward the email, with her approval to Purchasing Associate, where a Purchase Order number will be assigned.

7. Purchasing Associate will assign Purchase Order number and have Business Manager or Accounting Supervisor use Head of School signature stamp on original.
8. The order is placed with the vendor.
9. Purchasing Associate will email .pdf of the PO with confirmation receipt to the Administrative Assistant of said department and place same electronic copy into the designated folder: P:\BusinessOffice\Business Office Documents from Dell PC\Purchasing Department\2013-2014 Purchasing\Purchase Orders - Final Approval with all purchase orders for that fiscal year.
10. The Administrative Assistant for K-2, 3-5, 6-8 and 9-12 should then print a copy of the final Purchase Order and place it into an accordion file folder which will be used to receive the order.
11. The Accounting area will then place the original Purchase order Head of School's signature, along with the fax confirmation page, into an accordion file. Once the order has been received (see receiving process) the Purchase Order will be placed into a file to await payment (see invoice payment process).

Receiving Purchase Orders

1. The purpose of this procedure is to facilitate the receipt of AGCS purchase orders. Receiving documentation is required in order for payment of PO invoice to be issued. Please note, invoices for purchase orders are usually mailed around the time the order is shipped. Purchase orders should be received within 24 hours of arrival.
2. All orders placed via the Purchase Order process will be received as follows:
 - A. For the Main Campus, all purchase orders issued for this campus will be electronically submitted to each grade level/area assistant and held in a file folder until orders are delivered to the campus. For the Kemblesville Campus, all purchase orders issued for this campus will be electronically submitted to the Kemblesville Office Manager and held in a file folder until orders are delivered to this campus.
 - B. For the Main Campus, when orders are received, the Main Office will notify the grade level assistant(s) that there are deliveries to be checked in. For orders received in the Main Office for grades 3 – 5, the 3 – 5 admin is to be notified, for grades 6 – 8, the 6 – 8 admin is to be notified, for grades 9 – 12, the 9 – 12 admin is to be notified, for Special Education (Pupil Services), the Pupil Services admin is to be notified. For all other departmental PO's, the PO requisitioner is to be notified. For the Kemblesville campus, all deliveries will be checked in and verified by the Kemblesville Office Manager.
 - C. Each order will be processed separately. Proceed to open one box at a time for processing.
 - D. Retrieve any packing slip and locate the corresponding Purchase Order. If there is no packing slip included in package continue with process using Purchase Order alone.
 - E. Verify contents of package against both the packing slip and the Purchase Order using the product names and product codes.
 - Indicate on each line item of the packing slip and purchase order, each item that is received.
 - Notate the date received, the quantity of each item received, and initial.
 - F. Fill in a Receiving Notification form based upon the information on the Purchase Order and packing slip. If there was no packing slip, still complete a Receiving Notification form, but please check 'No' on the line for 'Packing Slip Included'.
 - Please include the following information on the Receiving Notification form:
 - Date Received
 - Vendor name
 - Purchase order number
 - Number of boxes or envelopes received
 - Packing slip included with the order, check yes or no

- Full or partial delivery circled (Indicate any missing/incorrect items from order)
 - Name of person who placed the order
 - Location where the order will be delivered
 - Your name as the person receiving the order
 - Director/Supervisor name and corresponding grade level or department (person who approved PO to be submitted)
- G. Make copies of the Receiving Notification form and the packing slip in congruence with the number of packages received so that the packages can be labeled for delivery to the proper location. For the Main Campus, each grade level assistant should then forward the original Receiving Notification and the original packing slip to the Accounting Office making sure that they retain a copy for their records. For the Kemblesville campus the Office Manager should then forward the original Receiving Notification and the original packing slip to the Accounting Office.
- H. Tape the copies of the Receiving Notification and packing slip to the top of the box (es) associated with each Purchase Order. Facilities' personnel are free to deliver all orders to the proper location once they have been properly checked in.
- I. Send an email to the requester as indicated on Purchase Order informing them that their order has been received and will be delivered to them. If the order is incomplete, please indicate this in the email to the requester.
- J. For the Main Campus and the Kemblesville Campus, return any open Purchase Orders to the purchase order file, awaiting open orders to be delivered.

Purchase Order Returns

1. The purpose of this procedure is to facilitate the return of any AGCS purchase that is defective or ordered in error. Every vendor has their own returns policy. When creating purchase orders, the requisitioner may want to consider the vendor's return policy in the event part or all of an order may need to be returned. Some vendors do not permit returns, some do not credit shipping and handling costs, some charge restocking fees, and most require returns to be processed within a set amount of time from when the order is placed or shipped.
2. Once item(s) from a Purchase Order have been identified for return, the requisitioner of the PO or the grade level/area assistant who received the order must email the Purchasing Associate within two weeks of receiving the order of the intent to return. The following information should be included in this intent to return:
 - A. Reason for return (damaged item, incorrect item, defective item, item not ordered, etc.)
 - B. Condition of item (is it unused/unopened/still in its original wrapping?)
 - C. Item information (item #, description, quantity, PO#)
 - D. Return packaging (will the original packaging or some other packaging be used for the return?)
3. The Purchasing Associate will then contact the vendor to obtain the necessary information for preparing the return to ensure proper credit will be received. Depending on the vendor's return policy, they may or may not provide a return authorization code. Depending on the reason for return, the vendor will either provide an address to which the package should be returned (at school's expense) or they will provide a return shipping label (at vendor's expense).
4. The Purchasing Associate will prepare the return for shipment and will notify the person who originally requested the return when it has been shipped.
5. Some form of return documentation with a copy of the Purchase Order will be provided to A/P indicating that a credit will be received.
6. Purchasing will contact the vendor in a few days to ensure that the return was received or track packages to obtain proof of delivery.

Purchase Order Shortages

1. After receiving and verifying the contents of an order, if a shortage is determined, examine the packing slip to see if the shortage is due to the item being backordered. If yes, make a note on the Purchase Order and on the packing slip. If no, notate that the item is missing.
2. Proceed with completing the receiving form, making copies of the packing slip and attaching copies of the receiving form and the packing slip to the box.
3. In the case of missing items, contact the vendor to let them know that items were missing from the order. At this point, the vendor will provide restitution for the missing items according to their process.
4. For backordered items obtain an expected future shipping date.
5. When emailing the requestor about the receipt of the box, inform them that items were either backordered or missing. For backordered items, if the vendor provides a date of expected delivery, provide that information to the requestor. For missing items, let them know how the vendor will handle the missing items.
6. When the missing items are delivered, you will follow the steps outlined in “Receiving Purchase Orders.”
7. If you continue to receive partial orders, follow the “Receiving Purchase Orders” process until the order is complete.
8. When the invoice is received, make a copy of the original Purchase Order and attach to it the invoice and the original packing slip for the missing items that were delivered. Provide this information to Accounts Payable so that the invoice can be paid.

Purchase Order Specifications

1. Purchasing, an AGCS department reporting to the Business Office, has developed a checklist of the basic purchase order requirements that state all requests must be submitted in written form. This checklist serves to assist department supervisors and directors when they are developing the product/service orders with their vendors.
2. Terms and Conditions
 - A. The AGCS requires that the Vendors accept the standard school Terms and Conditions. The preferred practice is to include the AGCS Terms and Conditions as an addendum to the vendor contract or service agreement.
 - B. If the Vendor has objections, Purchasing will review them, and consult with the Business Manager if necessary, to come to a mutual and reasonable agreement.
3. Insurance
 - A. If the Vendor is to come on-site to perform work (not just to make a delivery), the Vendor must meet minimum liability insurance requirements throughout the project. A vendor certificate of insurance is required.
4. FOB Destination and Freight Terms
 - A. Ownership/title of goods should pass at the AGCS, not the Vendor's (i.e., FOB destination, not FOB origin).
 - B. All freight charges should be prepaid by the Vendor and added to the invoice as a separate line item.
 - C. If the Vendor has objections, Purchasing will review them, and consult with the Business Manager if necessary, to come to a mutual and reasonable agreement.
5. Payment Terms
 - A. Payment terms of Net 30 days, as well as additional payment discounts should they be applicable.
 - B. Advance deposit payments should not exceed 50% of the total cost, with a final payment withheld until after delivery/completion to ensure complete satisfaction.
6. Performance
 - A. Product/service performance specifications should detail exactly what is required to be done/delivered, as well as the time frame for the completion/delivery. Complete descriptions of the AGCS and Vendor responsibilities are essential.
7. Vendor Changes
 - A. The Vendor must give immediate written notice of design and/or specification

changes pertaining to the products covered by this order.

- B. The AGCS may cancel the order with no obligation should the proposed design or specification changes make the product unfit for use as deemed by the Buyer.
8. Cancellation/Return
- A. The AGCS may cancel/return the order with no obligation should the order/item(s) not meet with AGCS's reasonable satisfaction standards.
9. Tax Exemption
- A. The AGCS is exempt from Pennsylvania Sales Tax. Our Exemption Permit Number is _____.
10. Valid Quote
- A. Check to see if the quote has a valid date and there is ample time to allow for complete order processing.
 - B. Reference all quote numbers/dates/persons.
11. Other
- A. Some orders may require additional approvals or justification from other departments in order to be processed.
 - B. Please allow plenty of time for processing.
12. Approvals
- A. Every order must have prior approval before any Purchase Order will be issued and released for order fulfillment.

Special Education

Medical Access Student Billing Checklist

1. Student MEDICAL ACCESS Eligibility
 - A. Student must have an ID Number
 - B. Student must be enrolled in the MEDICAL ASSISTANCE PROGRAM
2. SBAP Parental Notification Letter
 - A. A parental notification letter must be sent for SBAP
3. Parents or guardians must be notified of the intent to bill Medical Assistance.
4. Student Medical Authorization (RX)
 - A. Services must be considered medically necessary and must be documented on a Medical Practitioner Authorization Form or a Prescription.
 - B. Authorization Form or a Prescription.
 - C. Medical Service provider must be MA approved
5. Is the Student enrolled in special education?
6. Billable services are included in the student IEP, including frequency and duration.
7. Service providers must meet SBAP licensure and/or certification requirements

Student Data

Procedure for Submitting Child Accounting Collection to PIMS

As of: September 21, 2012

1. Review the PIMS manual on school calendar, and student calendar fact template. This collection is due at the end of the summer 8/30 with a final due date of 9/30. Verify new dates each year.

2. **Student Calendar**
Create a master student calendar spreadsheet, based upon the number of days, ½ days, and cancelled days, per school calendar. This can be found in powerschool under set up/school/calendarsystem. Days can be verified against the master calendar on the AGCS website. ELC and AGCS are given separate calendar ID's (AGCS K-2, AGCS 3-12), to assign to each calendar fact record. Once data is complete, save file as a .tab extension and submit to PIMS via the PA Portal.
 - A. Simple 2 lined spreadsheet. 2-3 Hours to complete.

3. **Student Calendar FACT**
Per student, verify the number of school days for the year, and the entry/exit dates of students. (This process is maintained by accuracy in enrollment throughout the year.) Data and billing receive new/withdrawn student forms via email so powerschool records can be double-checked before the end of year process.

4. Create a master excel file for all working documents. Into this spreadsheet place the following data on separate sheets within the file.
 - A. Summary from VSIMS. <https://www.vsim.org/> Run the Days Enrolled Reconciliation. Obtain login from billing department. This will show student enrollment records, including students who move between districts. Cut and paste into spreadsheet.
 - B. ADA/ADM by student in powerschool. This report captures total days, grade, district and attendance.
 - C. Obtain the attendance report from the Technical College, to verify attendance/enrollment.
 - D. Blank page using Student Calendar Fact Template Headers.

5. Compare VSIMS and Powerschool enrollment days by student. If any records do not match (same total days enrolled per student), review with A/E, and billing. Using a copy of the ADA report, add additional line entry for any student that has moved between districts during the year. Correct the enrolled days dependent upon how long the student resided in the district. (Vsim contains this; Powerschool does not.) Give each line a matching calendar ID, based upon the grade level of the enrollment. (See School Calendar Template).

- A. *Note Powerschool pulls this information from the transfer screen, held in the student template, and the reenrollments table. Errors have been generated with multiple enrollment records, so these must be reviewed closely and corrected.
- 6. Begin to create a “ready to submit” sheet by cutting and pasting correct records into the blank template. Calculate “days present” but subtracting powerschool absences from the total days enrolled.
- 7. Verify attendance, spot check multiple records by doing individual student searches in powerschool and comparing attendance. Attendance is also reviewed at the year-end prior to rollover by the attendance and enrollment office. PDE has advised that if a student has 2 entries (moved between districts), deduct the absences from one line, no need to differentiate.
- 8. Calculate the percentage of time enrolled for the Technical College Students. Verify with guidance, the range is often 50-55%. See the PIMS manual for calculating a weighted percentage for students with two enrollment lines.
- 9. Verify homebound minutes for any homebound students, by validating teacher hours spent tutoring student.
- 10. Once all records are validated and completed, copy and paste the “ready to submit” tab into a new spreadsheet. Reformat into PIMS acceptable fields, and save as PIMS_Student_Calendar_FACT_date/timestamp.tab Most common is the tab delineated file, csv is also acceptable.
- 11. Submit to PIMS. Run Validation Reports as suggested via PDE emails and webinar. Once data is validated, run the Child Accounting ACS, obtain signatures and submit to the PDE.
- 12. Multiple spreadsheets and validations: Estimate 4-6 days to complete.
- 13. For 2012-2013, we are reviewing PowerSchool set up so these templates can be pulled directly from the database.

Avon Grove Charter School
Financial Statements
And
Independent Auditor's Report
Year Ended June 30, 2013



November 14, 2013

The Bank of New York Trust, N.A.
Attn: Global Corporate Trust
1600 Market Street, Suite 1500
Philadelphia, PA 19103

RE: Avon Grove Charter School

In accordance with Section 710(d) of the Loan and Trust Agreement, we hereby certify as the auditors of the above named organization, that nothing, in the course of auditing the financial statements, has come to our attention to lead us to believe that any Event of Default or any event which with the giving of notice or passage of time, or both, would constitute an Event of Default, exists hereunder.

SD Associates P.C.

SD Associates, P.C.



November 14, 2013

Chester County Industrial Development Authority
Attn: Chairman
737 Constitution Drive
Exton, PA 19341

RE: Avon Grove Charter School

In accordance with Section 710(d) of the Loan and Trust Agreement, we hereby certify as the auditors of the above named organization, that nothing, in the course of auditing the financial statements, has come to our attention to lead us to believe that any Event of Default or any event which with the giving of notice or passage of time, or both, would constitute an Event of Default, exists hereunder.

A handwritten signature in cursive script that reads 'SD Associates P.C.'.

SD Associates, P.C.

**OFFICER'S CERTIFICATE
OF AVON GROVE CHARTER SCHOOL**

TO: The Bank of New York Trust, N.A.
1735 Market Street, 6th Floor
AIM No.: 193-0650
Philadelphia, PA 19103
Attn: Global Corporate Trust

Chester County Industrial
Development Authority
737 Constitution Drive
Exton, PA 19341
Attn: Chairman

The undersigned, as President of Avon Grove Charter School (the "School"), in connection with that certain Loan and Trust Agreement dated December 15, 2007 by and between Chester County Industrial Development Authority, Avon Grove Foundation¹ and The Bank of New York Trust Company, N.A., Trustee (the "Agreement"), hereby makes the following certification on behalf of the School:

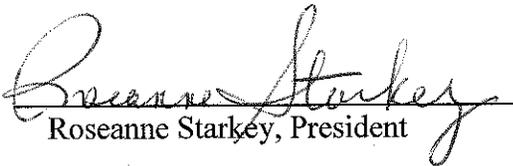
1. A review of the activities of the School during the Fiscal Year ending June 30, 2013, and of the performance of the School has been made under my supervision; and
2. As the President of the School, I am familiar with the provisions of the Loan and Trust Agreement and the Tax Certificate and to the best of my knowledge, based on such review and familiarity:
 - a. the School has fulfilled all of its obligations thereunder throughout the Fiscal Year ending June 30, 2013; and
 - b. there have been no defaults under the Loan and Trust Agreement or the Tax Certificate for the Fiscal Year ending June 30, 2013.

Any capitalized terms not defined in this Officer's Certificate shall have the meanings assigned to them in the Loan and Trust Agreement

¹ Effective June 30, 2010 Avon Grove Foundation merged into the Avon Grove Charter School under a statutory merger in which Avon Grove Charter School became the surviving entity. All of the assets of Avon Grove Foundation have been merged into the Avon Grove Charter School. As a result of the statutory merger, the lease between Avon Grove Foundation and Avon Grove Charter School ceased to exist and Avon Grove Charter School now holds record title to the land and buildings that were the subject of the lease prior to the merger.

IN WITNESS WHEREOF, this Officer's Certificate has been executed and delivered this
13th day of November, 2013:

AVON GROVE CHARTER SCHOOL

By: 
Roseanne Starkey, President

Attachment (Annual Audit)

**Avon Grove Charter School
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Year Ended June 30, 2013**

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Independent Auditor's Report

To the Board of Trustees
Avon Grove Charter School
West Grove, Pennsylvania

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of Avon Grove Charter School (the School), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of Avon Grove Charter School as of June 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

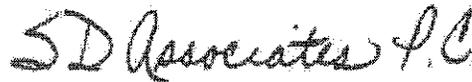
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Avon Grove 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 29, 2013, on our consideration of Avon Grove Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Avon Grove Charter School's internal control over financial reporting and compliance.



Certified Public Accountants
Elkins Park, Pennsylvania

October 29, 2013

Avon Grove Charter School

Management's Discussion and Analysis

June 30, 2013

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

Financial Highlights

- Total revenues increased by approximately \$1,000,000 due mainly to an increase in the student population and increased rates.
- At the close of the current fiscal year, the School reports an ending general fund balance of \$3,759,953. This balance was the result of a \$822,068 surplus for the year ended June 30, 2013.
- The School's unrestricted cash balance at June 30, 2013 was \$2,062,583, representing an increase of \$882,999 from June 30, 2012.

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, supplementary information and single audit 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 position* presents information on all of the School's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the components (assets and deferred outflows of resources, less liabilities and deferred inflows of resources) reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School is improving or deteriorating.

The *statement of activities* presents information showing how the School's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The government-wide financial statements report on the function of the School that is principally supported by subsidies from school districts whose constituents attend the School.

In the statement of net assets and the statement of activities, the School is divided into two kinds of activities:

Governmental activities - Most of the School's basic services are reported here.

Business-type activities - The School offers lunch to the students.

Avon Grove Charter School
Management's Discussion and Analysis
June 30, 2013

Overview of the Financial Statements (Continued)

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's two kinds of funds, governmental and proprietary, use different accounting approaches.

Most of the School's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. 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.

When the School charges students for services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the School's enterprise fund (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds.

The School is the fiduciary for its students' activities funds. The School's fiduciary assets and liabilities are reported in a separate Statement of Fiduciary Net Position. We exclude these assets and liabilities from the School's other financial statements because the School cannot use these assets to finance its operations. The School is responsible for ensuring that the assets reported in this fund are used for their intended purposes.

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.

Supplementary Information

The governmental fund budgetary comparison schedule is presented for purposes of additional analysis.

Government-Wide Financial Analysis

Management has adopted Governmental Accounting Standards Board (GASB) Statement 34 which requires a comparative analysis of current and prior periods.

**Avon Grove Charter School
Management's Discussion and Analysis
June 30, 2013**

Government-Wide Financial Analysis (Continued)

	<u>2013</u>	<u>2012</u>
Assets		
Current and other assets	\$ 5,739,987	\$ 4,784,443
Capital and long-term assets, net	<u>18,029,123</u>	<u>18,346,812</u>
	<u>23,769,110</u>	<u>23,131,255</u>
Liabilities		
Current liabilities	2,261,414	2,146,525
Long-term debt and liabilities	<u>19,409,712</u>	<u>19,715,917</u>
	<u>21,671,126</u>	<u>21,862,442</u>
Net Position	<u>\$ 2,097,984</u>	<u>\$ 1,268,813</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the School, assets exceeded liabilities by \$2,097,984 as of June 30, 2013, an increase of \$829,171 from June 30, 2012.

The School's revenues are predominately local school district's funds based on the student enrollment. For the year ended June 30, 2013, the School's total revenues of \$18,570,483 exceeded expenditures of \$17,741,312 by \$829,171, an increase of \$455,848 as compared to the preceding year.

	<u>2013</u>	<u>2012</u>
Revenues		
Program revenues		
Local educational agency assistance	\$ 16,914,827	\$ 16,153,047
State sources	658,811	369,210
Federal sources	494,958	612,795
Food service	355,476	209,382
General revenues		
Other sources	<u>146,411</u>	<u>224,264</u>
Total revenues	<u>18,570,483</u>	<u>17,568,698</u>
Expenditures		
Instruction	10,612,154	10,259,674
Support services	4,561,402	4,445,039
Noninstructional services	462,974	455,683
Depreciation and amortization	855,142	766,659
Interest expense	<u>1,249,640</u>	<u>1,268,320</u>
Total expenditures	<u>17,741,312</u>	<u>17,195,375</u>
Change in net position	829,171	373,323
Net position, beginning	1,268,813	895,490
Net position, ending	<u>\$ 2,097,984</u>	<u>\$ 1,268,813</u>

Avon Grove Charter School
Management's Discussion and Analysis
June 30, 2013

Governmental Fund

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

The School's governmental fund (the General Fund) reported an ending fund balance of \$3,759,953.

Budget Variations

The actual revenues represent an increase from budgeted revenues of \$139,157 due mainly to an increase in school district revenue of \$392,847, net of a decrease in federal sources of \$237,856.

Actual expenditures decreased \$586,902 from the budget due to increases (decreases) as follows:

Instructional services	\$ 37,621
Support services	(329,022)
Noninstructional services	(6,896)
Capital outlay	195,461
Debt service	(484,066)
	<u>\$ (586,902)</u>

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2013, the School's investment in capital assets for its governmental activities totaled \$17,532,207 (net of accumulated depreciation). This investment in capital assets includes leasehold improvements, classroom and office furniture, and computer equipment.

Major capital assets purchases during the year included the following:

- Capital expenditures of \$385,022 for furniture and equipment.
- Capital expenditures of \$146,436 for leasehold improvements

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

Long-Term Debt

The School has bonds payable of \$19,795,000 as of June 30, 2013. Additional information on the School's long-term debt can be found in Note 7 of this report.

Avon Grove Charter School Management's Discussion and Analysis June 30, 2013

Economic Factors and Next Year's Budgets and Rates

The fiscal and operational stability of our Commonwealth's charter schools is directly linked to the State of Pennsylvania's Budget and shifting political realities. This issue manifests itself most clearly in the way that the state determines each charter school's per-pupil allotment which is calculated by student's school district of residence and form PDE-363. The PDE 363 uses a "state-determined" formula which calculates per pupil allotments based on school district expenditures minus a long list of "permitted deductions". These deductions currently leave Pennsylvania's charter schools with an estimated average of 75% of the funding available to our state's traditional public schools, and year after year, the number of deductions extended to the districts have grown. A host of anti-charter legislation currently making its way through the Pennsylvania House and Senate threatens to whittle-away at charter school funding at an increasingly aggressive pace and further expand the number of deductions district are permitted to access. Further manipulation of the mechanism through which the state funds charter schools could necessitate charter school program reductions, hinder program maintenance, and/or prohibit the program development required to meet the commonwealth's increasingly high expectations for student learning.

Though the charter school concept is widely recognized as a viable and indeed necessary educational model, the issue concerning how charter schools are funded will likely remain controversial in the foreseeable future. In Pennsylvania, very well-funded special interest groups have lobbied persistently to progressively impoverish charter schools. Nevertheless, the demand for this educational choice and the quality of services provided by charter schools continues to improve. However, there will eventually be a "breaking point" for Pennsylvania's charter school movement. Fortunately, there are many passionate and deeply committed individuals in our movement very actively fighting-back against the special interests.

The School's student population has been relatively stable and the total student enrollment continues to increase slightly. This trend is due to larger numbers of students, originating from our neighboring school districts entering our lottery pool each year. For the 2013-2014 academic, student enrollment will increase to 1640 students, which is the maximum capacity for our main campus located in West Grove and our Early Learning Center set in Landenberg, PA. The additional funds generated from our increased enrollment will offset the costs of additional instructional and support services.

Celebrating its 10th successful year in service to our community, the Avon Grove Charter School has demonstrated effective and efficient operations, resourceful management, solid student enrollment with sound demand trends, and a strong academic performance despite legislative funding reductions over the last several years. Despite the decreases in per pupil funding and the state subsidies eliminations and proposed eliminations for Pennsylvania Charter Schools in July 2011, the School is expecting to demonstrate a positive financial outcome for the 2013-2014 fiscal year.

Future Events that will Financially Impact the School

Except as listed in the above economic factors, there are no known additional future events that will financially impact the school.

**Avon Grove Charter School
Management's Discussion and Analysis
June 30, 2013**

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 Business Office, Avon Grove Charter School, 1 Commerce Boulevard, West Grove, PA 19390.

Avon Grove Charter School
Statement of Net Position
June 30, 2013

	Governmental Activities	Business-Type Activities	Totals
Assets			
Current assets			
Cash and cash equivalents	\$ 2,028,085	\$ 34,498	\$ 2,062,583
Restricted cash	2,068,499	-	2,068,499
Local educational agencies receivable	964,889	-	964,889
Subsidies receivable	415,151	-	415,151
Other receivables	23,629	4,122	27,751
Prepaid expenses	24,863	-	24,863
Other current assets	176,251	-	176,251
Total current assets	5,701,367	38,620	5,739,987
Property and equipment, net	17,532,207	-	17,532,207
Deferred expenses	496,916	-	496,916
	<u>23,730,490</u>	<u>38,620</u>	<u>23,769,110</u>
Liabilities			
Current liabilities			
Bonds payable, current portion	320,000	-	320,000
Accounts payable	78,858	-	78,858
Accrued expenses	1,862,556	-	1,862,556
Total current liabilities	2,261,414	-	2,261,414
Bonds payable, net of original issue discount	19,328,112	-	19,328,112
Compensated absences	81,600	-	81,600
	<u>21,671,126</u>	<u>-</u>	<u>21,671,126</u>
Net Position			
Invested in capital assets, net of related debt	(9,754)	-	(9,754)
Restricted	2,068,499	-	2,068,499
Unrestricted	619	38,620	39,239
Total net position	<u>\$ 2,059,364</u>	<u>\$ 38,620</u>	<u>\$ 2,097,984</u>

See accompanying notes to financial statements.

Avon Grove Charter School
Statement of Activities
Year Ended June 30, 2013

Functions	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Totals
Governmental Activities						
Instruction	\$ 10,612,154	\$ 11,827,357	\$ 960,628	\$ 2,175,831	\$ -	\$ 2,175,831
Support services	4,561,402	5,087,470	183,125	709,193	-	709,193
Noninstructional services	109,142	80,803	10,016	(18,323)	-	(18,323)
Depreciation and amortization	855,142	-	-	(855,142)	-	(855,142)
Interest expense	1,249,640	-	-	(1,249,640)	-	(1,249,640)
Total governmental activities	17,387,480	16,995,630	1,153,769	761,919	-	761,919
Business-Type Activities						
Food service	353,832	240,764	114,712	-	1,644	1,644
	\$ 17,741,312	\$ 17,236,394	\$ 1,268,481	761,919	1,644	763,563
General Revenues						
Other revenues				65,608	-	65,608
Transfers				(36,943)	36,943	-
Change in net position				790,584	38,587	829,171
Net Position - Beginning of Year				1,268,780	33	1,268,813
Net Position - End of Year				\$ 2,059,364	\$ 38,620	\$ 2,097,984

See accompanying notes to financial statements

**Avon Grove Charter School
Balance Sheet-Governmental Funds
June 30, 2013**

	General Fund
Assets	
Cash and cash equivalents	\$ 2,028,085
Restricted cash	2,068,499
Local educational agencies receivable	964,889
Subsidies receivable	415,151
Other receivables	23,629
Prepaid expenses	24,863
Other current assets	<u>176,251</u>
Total assets	<u>\$ 5,701,367</u>
Liabilities	
Accounts payable	\$ 78,858
Accrued expenses	<u>1,862,556</u>
Total liabilities	<u>1,941,414</u>
Fund Balances	
Nonspendable	201,114
Committed	600,000
Restricted	2,068,499
Unassigned	<u>890,340</u>
Total fund balances	<u>3,759,953</u>
	<u>\$ 5,701,367</u>

See accompanying notes to financial statements.

Avon Grove Charter School
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
June 30, 2013

Total Fund Balance for Governmental Funds	\$ 3,759,953
--	---------------------

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

Buildings and improvements	19,809,971	
Books	1,035,242	
Furniture and equipment	1,155,275	
Accumulated depreciation and amortization	<u>(4,468,281)</u>	
		17,532,207

Deferred expenses are not financial resources and therefore are not reported in the funds. These assets consist of:

Deferred financing costs related to bond issuance	479,434
Expenses related to merger with Avon Grove Foundation	17,482

Long-term liabilities that pertain to governmental funds 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 position. Long-term liabilities at year end consist of:

Compensated absences	(81,600)
Bonds payable, net of original issue discount	<u>(19,648,112)</u>

Total Net Position of Governmental Activities	\$ <u>2,059,364</u>
--	----------------------------

See accompanying notes to financial statements.

Avon Grove Charter School
Statement of Revenues, Expenditures, and Changes in Fund Balance-
Governmental Funds
Year Ended June 30, 2013

	General Fund
Revenues	
Local education agency assistance	\$ 16,914,827
Federal sources	494,958
State sources	658,811
Other sources	146,411
Total revenues	18,215,007
Expenditures	
Instruction	10,604,354
Support services	4,561,402
Noninstructional services	109,142
Capital outlay	531,458
Debt service	1,549,640
Total expenditures	17,355,996
Revenues in Excess of Expenditures	859,011
Other Financing Uses	
Interfund transfers out	(36,943)
Excess of Revenues Over Expenditures and Other Financing Uses	822,068
Fund Balance - Beginning of Year	2,937,885
Fund Balance - End of Year	\$ 3,759,953

See accompanying notes to financial statements.

Avon Grove Charter School
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities
Year Ended June 30, 2013

Net Change in Fund Balances - Total Governmental Funds	\$ 822,068
--	------------

Capital outlays and deferred charges are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense. This is the amount by which capital outlays and deferred charges exceeds depreciation in the current period.

Capital outlays	531,458	
Depreciation and amortization expense	(849,147)	
Amortization of original issue discount	<u>(5,995)</u>	
		(323,684)

The governmental funds report note proceeds as financing sources, while repayment of note principal is reported as an expenditure. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. The net effect of these differences in the treatment of notes payable is as follows:

Principal payments on long-term debt		300,000
--------------------------------------	--	---------

In the statement of activities, compensated absences (paid time off) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used. This amount represents the change in the compensated absences liability from the prior year.

		<u>(7,800)</u>
Change in Net Position of Governmental Activities		\$ <u>790,584</u>

See accompanying notes to financial statements.

Avon Grove Charter School
Statement of Net Position
Proprietary Fund
June 30, 2013

	Enterprise Fund
	Food Service Fund
Assets	
Current assets	
Cash	\$ 34,498
Accounts receivable	4,122
Total current assets	38,620
Liabilities	
Current liabilities	
Accounts payable and accrued expenses	-
Total current liabilities	-
Net Position	
Unrestricted	\$ 38,620

See accompanying notes to financial statements.

Avon Grove Charter School
Statement of Revenues, Expenditures, and Changes in Net Position
Proprietary Fund
Year Ended June 30, 2013

	Enterprise Fund
	Food Service Fund
Operating Income	\$ 240,764
Operating Expenses	
Food	147,840
Salaries and benefits	155,235
Supplies	36,110
Professional services	14,647
	353,832
Operating loss	(113,068)
Nonoperating Revenues	
Federal and state grants	114,712
Income before interfund transfers	1,644
Interfund transfers in	36,943
Change in Net Position	38,587
Net Position - Beginning of Year	33
Net Position - End of Year	\$ 38,620

See accompanying notes to financial statements.

Avon Grove Charter School
Statement of Cash Flows
Proprietary Fund
Year Ended June 30, 2013

	Enterprise Fund
	Food Service Fund
Cash Flows From Operating Activities	
Cash received from students	\$ 240,764
Payments to suppliers	(210,965)
Payments to employees	(155,235)
Net cash used in operating activities	(125,436)
Cash Flows From Noncapital Financing Activities	
Cash received from federal and state grants	122,991
Transfer from other fund	36,943
Net cash provided by noncapital financing activities	159,934
Net increase in cash and cash equivalents	34,498
Cash and cash equivalents, beginning of year	-
Cash and cash equivalents, end of year	\$ 34,498
Reconciliation of Operating Loss to Net Cash Used In Operating Activities	
Operating loss	\$ (113,068)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Changes in operating assets and liabilities:	
Accounts payable and accrued expenses	(12,368)
Net cash used in operating activities	\$ (125,436)

See accompanying notes to financial statements.

Avon Grove Charter School
Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2013

	Agency Fund
Assets	
Cash and cash equivalents	\$ 23,339
Liabilities	
Other current liabilities	23,339
Net Position	\$ 0

See accompanying notes to financial statements.

Avon Grove Charter School
Notes to Financial Statements
June 30, 2013

Note 1 Background and Summary of Significant Accounting Policies

Avon Grove Charter School (the School) is a charter school located in West Grove, Pennsylvania. The School was established and operates under the provisions enacted by the General Assembly of the Commonwealth of Pennsylvania in 1997 and is operating under a charter school contract expiring April 11, 2017.

On June 30, 2010, the Avon Grove Foundation (the Foundation) merged into and became a part of the School by reason of a statutory merger entered into by the respective Boards of the Foundation and the School and filed with the Pennsylvania Department of the State Corporation Bureau.

Government-Wide and Fund Financial Statements

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

The fund financial statements (governmental 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

Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of the related cash flows. Grants and similar items are recognized as soon as all eligibility requirements imposed by 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 recognized as soon as they are measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School considers revenues to be available if they are collected within 90 days of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The funds utilized by the School and brief descriptions of their accounting purposes are as follows:

Governmental Fund - The fund listed below is the fund through which most governmental functions are furnished.

Avon Grove Charter School
Notes to Financial Statements
June 30, 2013

Note 1 Background and Summary of Significant Accounting Policies (Continued)

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

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

Proprietary Fund - The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary fund of the School:

Enterprise funds are required to be used to account for operations for which a fee is charged to external users for goods or services, and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

Fiduciary Funds

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the School in a trustee capacity or as an agent for individuals. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the School's own programs. The School does not maintain any Trust Funds, but maintains Agency Funds for the Activity Funds of student clubs, classes and organizations.

Amounts reported as program revenues include a per-student subsidy from local school districts as well as federal and state grants. Internally dedicated resources are reported as general revenues rather than as program revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

Method of Accounting

The School has adopted the provision of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board "*Basic Financial Statements – and Managements' 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 position and a statement of activities. It requires the classification of net position into three components – invested in capital assets, net of related debt; restricted; and unrestricted. These calculations are defined as follows:

Avon Grove Charter School
Notes to Financial Statements
June 30, 2013

Note 1 Background and Summary of Significant Accounting Policies (Continued)

Method of Accounting (Continued)

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

Restricted -- This component of net position consists of constraints placed on 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.

Unrestricted net position -- This component of net position typically includes unrestricted liquid assets.

When both restricted and unrestricted resources are available for use, it is the School's policy to use restricted resources first, then unrestricted resources as they are needed for the included program.

Fund Balances - Governmental Funds

The School elected to implement GASB No. 54, *Fund Balance Reporting and Governmental Type Definition* during the year ended June 30, 2011. In the fund financial statements, governmental funds report the following classifications of fund balance:

Nonspendable - includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. The School classified prepaid expenses and security deposits as being nonspendable as these items are not expected to be converted to cash.

Restricted - included amounts restricted by external sources, such as creditors or grantors, or by constitutional provision or enabling legislation.

Committed - includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Trustees. The School committed \$600,000 for future expenditures associated with facility expansion for instructional program development.

Avon Grove Charter School
Notes to Financial Statements
June 30, 2013

Note 1 Background and Summary of Significant Accounting Policies (Continued)

Fund Balances - Governmental Funds (Continued)

Assigned - includes amounts that the School intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance.

Unassigned - includes all amounts that are not included in other spendable classifications.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the School considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the School considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board of Trustees has provided otherwise in its commitment or assignment actions.

Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. An annual budget is adopted for the General Fund.

The Budgetary Comparison Schedule should present both the original and the final appropriated budgets for the reporting period. The School only has a general fund budget; therefore, the original budget filed and accepted by the Pennsylvania Department of Education is the final budget as well.

Use of Estimates

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

Transfers

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to move unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Avon Grove Charter School
Notes to Financial Statements
June 30, 2013

Note 1 Background and Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the School's cash and cash equivalents is considered to be cash on hand and demand deposits.

Capital Assets

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. All capital assets are capitalized at cost and updated for additions and retirements during the year. The School does not possess any infrastructure. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. The School's capitalization level is \$2,500. All assets purchased with debt proceeds are capitalized regardless of cost. Capital assets of the School are depreciated using the straight-line method over the useful lives of the assets; leasehold improvements (20-39 years), furniture and fixtures (5 years) and equipment (5 years).

Deferred Expenses

The Foundation issued bonds in December 2007. Costs incurred in connection with the bond issuances amounted to \$587,062. The costs are deferred and amortized on a straight-line basis over the life of the debt (30 years).

The School incurred legal fees in connection with the June 30, 2011 merger with the Foundation. The costs are being amortized on a straight-line basis over 5 years.

Advertising Costs

All costs associated with advertising and promotions are recorded as expenditures in the year incurred.

Income Tax Status

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code. The School adopted the provisions of FASB ASC 740-10, *Accounting for Uncertainty in Income Taxes*. Management evaluated the School's tax positions and concluded that the School had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. The School files a Return of Organizations Exempt from Income Tax annually. The School's returns for 2010, 2011, and 2012 are subject to examination by the IRS, generally for three years after they were filed.

Avon Grove Charter School
Notes to Financial Statements
June 30, 2013

Note 2 Cash

The School's cash and cash equivalents balance at June 30, 2013, was \$2,062,583. The actual amount of cash on deposit in the School's bank accounts at June 30, 2012 was \$1,075,468. The entire amount held at the bank was insured by the Federal Deposit Insurance Corporation (FDIC).

Custodial Credit Risk-Deposits

Custodial credit risk is the risk that in the event of a bank failure, the School's uninsured deposits may not be returned. The School does not have a policy for custodial credit risk.

Note 3 Receivables

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

Note 4 Capital Assets

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

	Balance, 7/1/12	Additions	Deletions	Balance, 6/30/13
Buildings and improvements	\$ 19,377,140	\$ 146,436	\$ -	\$ 19,523,576
Books	1,035,242	-	-	1,035,242
Furniture and equipment	1,056,650	385,022	-	1,441,672
	21,469,032	531,458	-	22,000,490
Less: accumulated depreciation and amortization	3,656,186	812,097	-	4,468,283
	\$ 17,812,846	\$ (280,639)	\$ -	\$ 17,532,207

Depreciation and amortization expense was \$812,097 for the year ended June 30, 2013.

Note 5 Deferred Expenses

Deferred charges consist of the following as of June 30, 2013:

Bond issuance costs	\$ 587,062
Legal fees	87,409
	674,471
Less: accumulated amortization	177,555
	\$ 496,916

Avon Grove Charter School
Notes to Financial Statements
June 30, 2013

Note 5 Deferred Expenses (Continued)

Amortization expense was \$37,050 for the year ended June 30, 2013.

Note 6 Line of Credit

The School maintains a \$1,000,000 line of credit agreement (line) with PNC Bank for working capital, which accrues interest at 1% over prime. As of June 30, 2013, the entire amount was available to be drawn upon.

Changes in short-term debt are as follows:

Balance, July 1, 2012	\$	-
Borrowings		-
Repayments of principal		-
Balance, June 30, 2013	\$	-

Note 7 Bonds Payable

In December 2007, the Foundation (which merged into the School effective June 30, 2010) issued Series 2007A Bonds totaling \$20,695,000 and Series 2007B (subordinated) Bonds totaling \$205,000. The bonds were issued for the purpose of providing funds to refinance existing indebtedness, paying for costs of issuing and insuring the bonds and to finance the acquisition and renovation of property in Chester County, PA.

The annual principal amounts and sinking fund requirements on the Series 2007A and Series 2007B Bonds will be paid December 15 each year beginning December 15, 2009 and the interest on the bonds will be payable on June 15 and December 15 at rates ranging from 5.65% to 7.58%. The Series 2007A Bonds are senior in right, payment and security to the Series 2007B (subordinated) Bonds. The School granted a security interest in its revenues to the Trustee as security for the obligations, is required to maintain a debt service coverage ratio of 1.1 to 1.0, and have at least 5% of operating expenses (not including debt service or depreciation and amortization) as of the end of the previous fiscal year in unrestricted cash balances.

At June 30, 2013, bonds payable consists of the following:

Bonds payable	\$ 19,795,000	
Less: Unamortized original issue discount		(146,888)
		\$ 19,648,112

Original issue discount is shown as a reduction of the carrying amount of the bonds payable; this contra asset, which amounted to \$179,862, is being amortized on a straight-line basis as a component of interest expense over the life of the bonds (30 years). Amortization expense was \$5,995 for the year ending June 30, 2013.

Avon Grove Charter School
Notes to Financial Statements
June 30, 2013

Note 7 Bonds Payable (Continued)

The following is a schedule of required bond principal and interest payments as of June 30, 2013:

Year Ending June 30,	Principal	Interest	Total
2014	\$ 320,000	\$ 1,232,831	\$ 1,552,831
2015	335,000	1,214,328	1,549,328
2016	355,000	1,194,835	1,549,835
2017	375,000	1,174,213	1,549,213
2018-2022	2,265,000	5,492,175	7,757,175
2023-2027	3,090,000	4,662,906	7,752,906
2028-2032	4,225,000	3,521,884	7,746,884
2033-2037	5,815,000	1,934,972	7,749,972
2038	3,015,000	-	3,015,000
	\$ 19,795,000	\$ 20,428,144	\$ 40,223,144

Changes in long-term debt are as follows:

	Bonds Payable	Compensated Absences	Total
Balance, July 1, 2012	\$20,095,000	\$ 73,800	\$ 20,168,800
Additions	-	7,800	7,800
Reductions	(300,000)	-	(300,000)
Balance, June 30, 2013	\$ 19,795,000	\$ 81,600	\$ 19,876,600

Note 8 Restricted Assets

In accordance with the terms of the issued bonds, the School has established funds that are segregated for specific use and for security of the bondholders and are maintained by an independent trustee. These funds are presented as "restricted cash" in the accompanying statement of net assets and governmental fund balance sheet.

Note 9 Interfund Transfers

Operating transfers in/out to other funds consists of the following:

Avon Grove Charter School
Notes to Financial Statements
June 30, 2013

Note 9 Interfund Transfers (Continued)

	Transfer In	Transfer Out
General fund	\$ -	\$ 36,943
Food service fund	36,943	-
	\$ 36,943	\$ 36,943

Note 10 Funding

The School receives funding from local public school districts on a monthly basis based on enrollment. The rate of funding per student is determined on an annual basis.

Note 11 Commitments

Operating Leases

The School leases various modular buildings under operating lease agreements expiring through August 2018. The School leases office equipment under operating leases expiring through June 2018. Rent expense was \$221,265 for the year ended June 30, 2013.

The School leases office equipment under various operating leases expiring through June 2018.

Special Education Outplacement

The School has agreed to fund the special education outplacement of multiple special education students pursuant to legal settlement agreements resulting from claims that the School failed to provide the proper education required.

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

Year Ending June 30,	Buildings & Office Space	Office Equipment	Special Education	Total
2014	\$ 316,575	\$ 60,828	\$ 37,000	\$ 414,403
2015	267,137	60,828	-	327,965
2016	200,309	36,958	-	237,267
2017	122,409	18,246	-	140,655
2018	122,409	10,098	-	132,507
Thereafter	16,144	-	-	16,144
	\$ 1,044,982	\$ 186,958	\$ 37,000	\$ 1,268,940

Avon Grove Charter School
Notes to Financial Statements
June 30, 2013

Note 12 Retirement Plan

The School contributes to the Public School Employees' Retirement System (the System), a cost-sharing multiple-employer defined benefit pension plan administered by the Pennsylvania Public School Employees' Retirement System, which provides retirement and disability benefits, legislatively mandated ad hoc cost-of-living adjustments, and health care insurance premium assistance to qualifying annuitants. The Public School Employees' Retirement Code (Act No. 96 of October 2, 1975, as amended) (24 PA.C.S. 8101-8535) assigns the authority to establish and amend benefit provisions to the System. The System issues a *Comprehensive Annual Financial Report (CAFR)* that includes financial statements and required supplementary information for the plan. A copy of the report may be obtained by writing to the Office of Financial Management, Public School Employees' Retirement System, PO Box 125, Harrisburg, PA 17108-0125. The *CAFR* is also available on the Publications page of the PSERS website.

The contribution policy is established in the Public School Employees' Retirement Code and requires contributions by active members, employers, and the Commonwealth. The rate of contribution for employees ranges from 5.25% - 10.30% depending upon classification and elections of employees. The School's contribution is 12.36%. 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 were \$1,029,287, \$740,974 and \$451,444 for the years ended June 30, 2013, 2012 and 2011, respectively, which equals 100% of the contractually required contribution as set by State statutes.

Note 13 Grants

The School participates in numerous state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the School has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2013 may be impaired. In the opinion of the School, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Note 14 Risk Management

The School is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School carries commercial insurance for such risks. There has been no significant reduction in insurance coverage of the School's policies.

Avon Grove Charter School
Notes to Financial Statements
June 30, 2013

Note 15 **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 of the financial position of the School.

Supplementary Information

**Avon Grove Charter School
Governmental Fund Budgetary Comparison Schedule
Year Ended June 30, 2013**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Budget</u>
	<u>Original</u>	<u>Final</u>	<u>Revenues/ Expenditures</u>	
Revenues				
Local educational agency assistance	\$ 16,799,432	\$ 16,521,980	\$ 16,914,827	\$ 392,847
Federal sources	678,061	732,814	494,958	(237,856)
State sources	567,390	581,745	658,811	77,066
Other sources	275,920	239,311	146,411	(92,900)
Total revenues	<u>18,320,803</u>	<u>18,075,850</u>	<u>18,215,007</u>	<u>139,157</u>
Expenditures				
Instruction	10,559,899	10,566,733	10,604,354	(37,621)
Support service	4,925,174	4,890,424	4,561,402	329,022
Noninstructional services	60,467	116,038	109,142	6,896
Capital outlay	266,777	335,997	531,458	(195,461)
Debt service	2,305,721	2,033,706	1,549,640	484,066
Total expenditures	<u>18,118,038</u>	<u>17,942,898</u>	<u>17,355,996</u>	<u>586,902</u>
Revenues in Excess of Expenditures	<u>202,765</u>	<u>132,952</u>	<u>859,011</u>	<u>726,059</u>
Other Financing Sources (Uses)				
Interfund transfers	(18,500)	2,457	(36,943)	(39,400)
Excess of Revenues Over Expenditures and Other Financing Sources (Uses)	184,265	135,409	822,068	686,659
Fund Balance, Beginning	<u>2,937,885</u>	<u>2,937,885</u>	<u>2,937,885</u>	
Fund Balance, Ending	<u>\$ 3,122,150</u>	<u>\$ 3,073,294</u>	<u>\$ 3,759,953</u>	<u>\$ 686,659</u>

See accompanying notes to financial statements.

Other Reports Required By Government Auditing Standards

**Independent Auditor's Report on Internal Control
Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

To the Board of Trustees
Avon Grove Charter School
West Grove, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of Avon Grove Charter School (the School) as of and for the year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the School's basic financial statements and have issued our report thereon, dated October 29, 2013.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

SD Associates P.C.

Certified Public Accountants
Elkins Park, Pennsylvania

October 29, 2013

Single Audit Requirements

Avon Grove Charter School
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Federal Grantor/ Pass-Through Grantor	Federal CFDA Number	Pass- Through Grantor's Number	Grant Period	Program or Award	Accrued (Deferred) Revenue 6/30/2012	Total Received for the Year	Revenue Recognized	Federal Expenditures	Accrued (Deferred) Revenue 6/30/2013
U.S. Department of Education									
Pass-Through PA Department of Education									
Title I - Improving Basic Programs	84.010	013-131033	7/1/12-9/30/13	\$ 177,358	\$	\$ 153,483	\$ 177,358	\$ 177,358	\$ 23,875
Title II - Improving Teacher Quality	84.367	020-131033	7/1/12-9/30/13	12,822	9,413	12,822	12,822	12,822	3,409
Medical Assistance-Access	93.777	N/A	7/1/12-6/30/13	10,261	10,261	10,261	10,261	10,261	-
Pass-Through Chester County Intermediate Unit									
Title III - Language Instruction	84.365	N/A	7/1/11-6/30/12	5,414	4,926	5,414	488	488	-
Title III - Language Instruction	84.365	N/A	7/1/12-6/30/13	7,233	-	-	7,233	7,233	7,233
Individuals with Disabilities Education Act Part B	84.027	N/A	7/1/11-6/30/12	183,809	24,539	26,072	1,533	1,533	-
Individuals with Disabilities Education Act Part B	84.027	N/A	7/1/12-6/30/13	226,475	-	172,336	226,475	226,475	54,139
Total U.S. Department of Education						376,979	436,170	436,170	88,656
U.S. Department of Agriculture									
Pass-Through PA Department of Education									
National School Lunch Program	10.555	N/A	7/1/12-6/30/13	105,200	-	101,078	104,866	104,866	3,788
Total U.S. Department of Agriculture						101,078	104,866	104,866	3,788
Total Federal Awards					\$	\$ 478,057	\$ 541,036	\$ 541,036	\$ 92,444

See notes to schedule of expenditures of federal awards.

Avon Grove Charter School
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

Note 1 Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Avon Grove Charter School (the School) and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the balance sheet, revenues, expenditures, or changes in fund balances of governmental funds of the School.

Note 2 Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State and Local Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) Pass-through entity identifying numbers are presented where available

**Independent Auditor's Report on Compliance for
Each Major Program and on Internal Control Over
Compliance Required by OMB Circular A-133**

To the Board of Trustees
Avon Grove Charter School
West Grove, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited Avon Grove Charter School's (the School) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2013. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the School's compliance.

Opinion on Each major Federal Program

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

SD Associates P.C.

Certified Public Accountants
Elkins Park, Pennsylvania

October 29, 2013

**Avon Grove Charter School
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013**

A. Summary of Audit Results

1. The Independent Auditor's Report expresses an unqualified opinion on the basic financial statements of Avon Grove Charter School.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control over Financial Reporting.
3. No instances of noncompliance material to the financial statements of Avon Grove Charter School which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies relating to the audit of major federal award programs is reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The independent auditors' report on compliance for the major federal award programs for Avon Grove Charter School expresses an unqualified opinion.
6. There were no audit findings, which were required to be reported in accordance with Section 501(a) of OMB Circular A-133.
7. The programs tested as major programs were IDEA, CFDA #84.027, and National School Lunch Program, CFDA #10.555.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Avon Grove Charter School did not qualify as a low-risk auditee.

B. Findings-Financial Statement Audit

There were no findings relating to the financial statements which are required to be reported in accordance with *Generally Accepted Governmental Auditing Standards (GAGAS)*.

C. Findings and Questioned Costs-Major Federal Award Programs Audit

There were no findings and questioned costs for federal awards, which would include audit findings as defined in OMB Circular A-133.



pennsylvania
DEPARTMENT OF EDUCATION

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

September 27, 2011

copy

Kevin Brady
CEO
Avon Grove CS
110 E State St
West Grove, PA 19390

Re: 2010 - 2011 Amended Consolidated Application - Project RA- 999-11-1033A
Amount: \$171,087.00

List individual project #'s and allocations here:

Project#	013-11-1033A	020-11-1033A	077-11-1033A
Amount:	\$146,068.00	\$20,019.00	\$5,000.00
CFDA #:	84.010	84.281	84.010
PR/Amount #:			

Dear Kevin Brady:

Your 2010-2011 Federal Programs Consolidated Amendment Application has been approved. Funds may be obligated under the Consolidated Rider effective August 26, 2010. Funds must be obligated by September 30, 2011.

It is important that you review your Consolidated program and this approval letter with all staff members involved in the program including the District Business Manager. All parties should be aware of assurances signed by you, as school administrator, in the program application. The program described in your application should be carefully followed unless you have written authorization from the Pennsylvania Department of Education to deviate from it.

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

Sincerely,

Renee Palakovic

Renee A. Palakovic
Chief

CC: Federal Program Coordinator
2010 - 2011 Project File

RIDER KK - Rider for programs covered by the "No Child Left Behind Act of 2001". (The Elementary and Secondary Education Act of 1965, as amended, 20 U.S.C. §8801 et seq.)

Original/Amendment Amendment
(circle whichever is applicable)

(All blanks marked with "x" to be completed by Grant Recipient)

Master Agreement (AUN) Number: x 124150003

Federal Identification Number: x 233028004

CFDA Number: various

Project Number: RA-999-11-1033-A

This Rider is submitted by x Avon Grove CS (hereafter Grantee) and it applies to the project year commencing on August 26, 2010 and ending on September 30, 2011 Programs included in this rider are:

- Title I, Improving Basic Programs
- Title I, Delinquent
- Title I, Acad. Achievement
- Title II, Improving Teacher Quality
- Title II, Improving Teacher Quality

Pursuant to this Rider, Grantee will receive funds in the amount of \$171,087.00. These funds will be expended in accordance with the above-noted Master Agreement, to which this Rider is appended, and with the terms set forth in this Rider, including the Program Budget Summary and Grantee's Program Narrative, which Program Narrative is attached hereto and incorporated herein by reference as Appendix I.

This Rider is hereby agreed to by:

Authorized Representative for the Grant Recipient:

Kevin Brady - CEO
Name and Title -- Typed

[Signature]
Signature

8/2/11
Date

For the Commonwealth Department of Education:

M. Mowbray 8/17/11
Signature -- Reviewer Date

Renee Palatovic 8-19-11
Signature -- Bur. Dir/ Div. Chief Date

[Signature] 8/29/11
Signature -- Chief Counsel Date

Approved for fiscal propriety and availability of funds:
[Signature] 9/22/11
Comptroller Date

MR 9/22/11

Program Name	Program Code	Original/Last Amendment	Amendment	Diff +/-
<input checked="" type="checkbox"/> Title I, Improving Basic Programs	013 - 11 - 1033 -A	\$ 137,174	146,068	+ 8,894
		<u>Orig/Last Amend</u>	<u>Amendment</u>	<u>Diff +/-</u>
001-016-753-2010-7-3340-17515-631		\$ 107,780	107,780	0
7007510000-1633340000-K11270751511-6600300				
001-016-753-2011-7-3340-17515-631		\$ 29,394	38,288	+ 8,894
7007511000-1633340000-K11270751511-6600300				

Program Name	Program Code	Original/Last Amendment	Amendment	Diff +/-
<input checked="" type="checkbox"/> Title II, Improving Teacher Quality	020 - 11 - 1033 -A	\$ 17,778	20,019	+ 2,241
		<u>Orig/Last Amend</u>	<u>Amendment</u>	<u>Diff +/-</u>
001-016-787-2010-7-3340-18707-631		\$ 13,968	13,968	0
7008710000-1633340000-K11320870711-6600300				
001-016-787-2011-7-3340-18707-631		\$ 3,810	6,051	+ 2,241
7008711000-1633340000-K11320870711-6600300				

Program Name	Program Code	Original/Last Amendment	Amendment	Diff +/-
<input checked="" type="checkbox"/> Title I, Academic Achievement	077 - 11 - 1033 -A	\$ 0	5,000	+ 5,000
		<u>Orig/Last Amend</u>	<u>Amendment</u>	<u>Diff +/-</u>
001-016-753-2010-7-3340-07516-631		\$ 0	0	0
7007510000-1633340000-K10270751611-6600300				
001-016-753-2011-7-3340-07516-631		\$ 0	5,000	+ 5,000
7007511000-1633340000-K10270751611-6600300				

Program Name	Program Code	Original/Last Amendment	Amendment	Diff +/-
<input type="checkbox"/> Title I, Delinquent				
		<u>Orig/Last Amend</u>	<u>Amendment</u>	<u>Diff +/-</u>
001-016-753-2010-7-3340-17518-631		\$		
7007510000-1633340000-K11270751811-6600300				
001-016-753-2011-7-3340-17518-631		\$		
7007511000-1633340000-K11270751811-6600300				

Program Name	Program Code	Original/Last Amendment	Amendment	Diff +/-
<input type="checkbox"/> Title II, Educational Technology				
		<u>Orig/Last Amend</u>	<u>Amendment</u>	<u>Diff +/-</u>
001-016-916-2010-7-3340-19601-631		\$		
7009610000-1633340000-K11300960111-6600300				
001-016-916-2011-7-3340-19601-631		\$		
7009611000-1633340000-K11300960111-6600300				

Terms and Conditions for Title I, Part A, Improving Basic Programs Operated by LEAs

1. The Grant Recipient will inform eligible schools and parents of schoolwide program authority and the ability of such schools to consolidate funds from Federal, State, and local sources.
2. The Grant Recipient may use funds, in combination with other Federal, State and local funds, in order to upgrade the entire educational program in a school, if:
 - a. The school serves an eligible school attendance area in which not less than 40% of the children are from low income families; or
 - b. Not less than 40% of the children enrolled in the school are from such families.
3. The Grant Recipient will provide technical assistance and support to all schoolwide programs.
4. The Grant Recipient will work in consultation with schools as the schools develop their school improvement plans and assist schools as the schools implement such plans or undertake activities so that each school can make adequate yearly progress toward meeting the State student academic achievement standards.
5. The Grant Recipient will fulfill their school improvement responsibilities as set forth in Title I, Part A.
6. The Grant Recipient will provide services to eligible children attending private elementary schools and secondary schools in accordance with the law and will conduct timely and meaningful consultation with private school officials regarding Title I, Part A services.
7. The Grant Recipient will take into account the experience of model programs for the educationally disadvantaged, and the findings of relevant scientifically based research indicating that services may be most effective if focused on students in the earliest grades at schools that receive Title I, Part A funds.
8. If the Grant Recipient uses Title I, Part A funds to provide early childhood development services to low income children below the age of compulsory school attendance, they must ensure that such services comply with the performance standards established under the Head Start Act.
9. The Grant Recipient will work in consultation with schools as the schools develop and implement their plans or activities.
10. The Grant Recipient will comply with the requirements of Title I, Part A regarding the qualifications of teachers and paraprofessionals and professional development.
11. The Grant Recipient will inform eligible schools of the local educational agency's authority to obtain waivers on the school's behalf under Title IX and under the Education and Flexibility Partnership Act of 1999.
12. The Grant Recipient will coordinate and collaborate, to the extent feasible and necessary as determined by the local educational agency, with the State educational agency and other agencies providing services to children, youth and families with respect to a school in school improvement, corrective action, or restructuring under section 1116 if such a school requests assistance from the local educational agency in addressing major factors that have significantly affected student achievement in the school.
13. The Grant Recipient will ensure, through incentives for voluntary transfers, the provision of professional development, recruitment programs or other effective strategies, that low-income students and minority students are not taught at higher rates than other students by unqualified, out-of-field, or inexperienced teachers.
14. The Grant Recipient will use the results of the academic assessments required under section 111(b)(3), and other measure or indicators available to the agency, to review annually the progress of each school served by the agency and receiving funds under this part to determine whether all of the school are making the progress necessary to ensure that all students will meet the State's proficient level of achievement on the State academic assessments described in section 1111(b)(3) within 12 years from the baseline year described in section 1111(b)(2)(E)(ii).

15. The Grant Recipient will ensure that the results from the academic assessments required under section 1111(b)(3) will be provided to parents and teachers as soon as is practicably possible after the test is taken, in an understandable and uniform format and, to the extent practicable, provided in a language that the parents are understand.
16. The Grant Recipient will ensure that migratory children and formerly migratory children who are eligible to receive services under Title I, Part A are selected to receive services on the same basis as other children.
17. The Grant Recipient will assist each school served by the agency and assisted under Title I, Part A in developing or identifying examples of high-quality, effective curricula consistent with section 1111(b)(8)(D).
18. The Grant Recipient will assist each school served by the agency and assisted under Title I, Part A in developing or identifying examples of high-quality, effective curricula consistent with section 1111(b)(8)(D).
19. The Grant Recipient agrees to participate, if selected, in the State National Assessment of Educational Progress in 4th and 8th grade reading and mathematics carried out under section 411(b)(2) of the National Education Statistics Act of 1994.
20. The Grant Recipient certifies that the school district has no policy that prevents or otherwise denies the participation in constitutionally protected prayer in public elementary and secondary schools as set forth in the February 7, 2003, USDE guidance.
21. The Grant Recipient agrees to reserve such funds as are necessary under this part to provide services comparable to those provided to children in schools funded under this part to serve homeless children who do not attend participating schools, including providing educationally related support services to children in shelters and other locations where children may live.

Terms and Conditions for Title I, Part D, Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent or At-Risk

1. The Grantee will evaluate the program, disaggregating data on participation by gender, race, ethnicity, and age, not less than once every 3 years, to determine the program's impact on the ability of participants to:
 - a. Maintain and improve educational achievement;
 - b. Accrue school credits that meet State requirements for grade promotion and secondary school graduation;
 - c. Make the transition to a regular program or other educational program operated by a local educational agency;
 - d. Complete secondary school (or secondary school equivalency requirements) and obtain employment after leaving the correctional facility or institution for neglected or delinquent children and youth; and,
 - e. As appropriate, participate in postsecondary education and job training programs.
2. The Grantee, when conducting evaluations, shall use multiple and appropriate measures of student progress.
3. The Grantee shall submit evaluation results to the Pennsylvania Department of Education and use the results to plan and improve subsequent programs for participating children and youth.

Terms and Conditions for Title II, Part A, Improving Teacher Quality

1. The Grant Recipient will target funds to schools within the jurisdiction of the local educational agency that have:
 - a. The lowest proportion of highly qualified teachers;
 - b. Have the largest average class size; or,
 - c. Are identified for School Improvement under section 1116(b).
2. The Grant Recipient will comply with section 9501 (regarding the participation by private school children and teachers).
- 3.

The Grant Recipient will conduct an assessment of local needs for professional development and hiring, as identified by the local educational agency and school staff.

4. The Grant Recipient will ensure that the needs assessment is conducted with the involvement of teachers, including teachers participating in programs under part A of Title I, and shall take into account the activities that need to be conducted in order to give teachers the means, including subject matter knowledge and teaching skills, and to give principals the instructional leadership skills to help teachers, to provide students with the opportunity to meet challenging State and local student academic achievement standards.
5. The Grant Recipient shall ensure that all program activities are based on the review of scientifically based research that provides evidence that they will improve student academic achievement.
6. The Grant Recipient shall use funds received to supplement, and not supplant, non-Federal funds that would otherwise be used for activities.

Terms and Conditions for Title II, Part D, Educational Technology Grants

1. The Grantee shall use the funds made available under section Section 2411(C) for—
 - a. Establishing or expanding initiatives, particularly initiatives involving public-private partnerships, designed to increase access to technology for students and teachers, with special emphasis on the access of high-need schools to technology;
 - b. Adapting or expanding existing and new applications of technology to enable teachers to increase student academic achievement, including technology literacy;
 - c. Acquiring proven and effective courses and curricula that include integrated technology and are designed to help students meet challenging State academic content and student academic achievement standards;
 - d. Utilizing technology to develop or expand efforts to connect schools and teachers with parents and students to promote meaningful parental involvement, to foster increased communication about curricula, assignments, and assessments between students, parents, and teachers, and to assist parents to understand the technology being applied in their child's education, so that parents are able to reinforce at home the instruction their child receives at school;
 - e. Preparing one or teachers in elementary schools and secondary schools as technology leaders who are provided with the means to serve as experts and train other teachers in the effective use of technology, and providing bonus payments to the technology leaders;
 - f. Acquiring, adapting, expanding, implementing, repairing, and maintaining existing and new applications of technology to support the school reform effort and to improve student academic achievement, including technology literacy;

- g. Acquiring connectivity linkages, resources, and services (including the acquisition of hardware and software and other electronically delivered learning materials) for use by teachers, students, academic counselors, and school library media personnel in the classroom, in academic and college counseling centers, or in school library media centers, in order to improve student academic achievement;
 - h. Using technology to collect, manage, and analyze data to inform and enhance teaching and school improvement efforts;
 - i. Implementing performance measurement systems to determine the effectiveness of education technology programs funded under this subpart, particularly in determining the extent to which activities funded under this subpart are effective in integrating technology into curricula and instruction, increasing the ability of teachers to teach, and enabling students to meet challenging State academic content and student academic achievement standards; and,
 - j. Developing, enhancing, or implementing information technology courses.
2. The Grantee has on file with the Pennsylvania Department of Education, an updated, approved technology plan which meets the requirements of Section 2414 of the No Child Left Behind Act of 2001.
 3. The Grantee may not use funds to purchase computers to access the Internet, or to pay for the direct costs associated with accessing the Internet, unless school, school board, local educational agency, or other authority with responsibility has ensured that the LEA is in compliance with the Children's Information Protection Act of 2000 (P.L. 105-554).
 4. The Grantee will set aside not less than 25% of the funds received for intensive, sustained professional development in the area of technology for all appropriate audiences.
 5. The Grantee will determine nonpublic allocations and services, if applicable, on an equitable per-pupil basis, unless otherwise agreed upon by the nonpublic school representatives.

Terms and Conditions for Title V, Part A, Innovative Programs

1. The Grant Recipient will ensure that the programs and projects funded are designed to carry out the innovative assistance programs described in Section 5131.
2. The Grant Recipient will comply with provisions of Section 5142 concerning the participation of children enrolled in private nonprofit schools.
3. The Grant Recipient will retain program records and provide such information to the State educational agency as may be reasonably required for fiscal audit and program evaluation.
4. The Grant Recipient will evaluate programs administered with Title V funds annually. This evaluation will be submitted to the State educational agency and will include:
 - a. How information collected will affect the program in subsequent years;
 - b. How funds affected student academic achievement;
 - c. Data on the use of funds;
 - d. Information regarding the types of services provided;
 - e. Types of students served;

The Grant Recipient shall have complete discretion in determining how funds will be divided among programs described in Section 5131.

6. The Grant Recipient will ensure that funds be used to supplement, and not supplant, any other Federal, State, or local education funds.

Terms and Conditions for Consolidated Local Application

1. The Grantee will encourage greater cross-program coordination, planning and service delivery and enhanced integration of programs covered by the consolidated local application. The Program Narrative appended hereto provides for coordination and integration among the several programs consolidated hereunder. Both planning and service delivery are coordinated so as to improve teaching and learning.
2. Grantee has adopted and will use proper methods of administering the consolidated program hereunder, including—
 - a. The enforcement of any obligations imposed by law on agencies, institutions, organizations, and other recipients responsible for carrying out each program; and
 - b. The correction of deficiencies in program operations that are identified through audits, monitoring or evaluation;
3. Grantee will cooperate fully with the evaluators during any state or Federal evaluation of any program consolidated hereunder.
4. Grantee will ensure that the control of funds provided under each such program and title to property acquired with program funds will be in a public agency or in a nonprofit private agency, institution, organization, or Indian tribe, if the law authorizing the programs provides for assistance to those entities.
5. Grantee will use such fiscal control and fund accounting procedures as will ensure proper disbursement of, and accounting for, Federal funds paid to the applicant under each such program.
6. Grantee will submit reports to the State Educational Agency (which shall make the reports available to the Governor) and the Secretary as the State Educational Agency and Secretary may require to enable the State Educational Agency and the Secretary to perform their duties under each such program.
7. Grantee will maintain such records, provide such information and afford such access to the records as the State Educational Agency (after consultation with the Governor) or the Secretary may reasonably require to carry out the State Educational Agency's or the Secretary's duties.
8. Grantee, in developing its consolidated plan, afforded a reasonable opportunity for public comment on the plan and considered such comment in finalizing the plan.
9. Grantee will administer each consolidated program hereunder in accordance with all statutes and regulations applicable to that program, unless the requirement of any statute or regulation has been waived by the Department of Education. In addition, Grantee will administer its programs consistent with its consolidated plan.
10. Notwithstanding any waiver of Federal and state requirements given to Grantee pursuant to the Education Flexibility Partnership Act of 1999 (20 U.S.C. §5891b), Grantee shall comply with each of the following in implementing its programs hereunder:
 - a. Maintenance of effort;
 - b. Comparability of services;

- c. Equitable participation of students and professional staff in private schools;
- d. Parental participation and involvement;
- e. Serving eligible school attendance areas in rank order under Section 1113(a)(3) of the Elementary and Secondary Education Act of 1965;
- f. Selection of school attendance areas or schools under Title I Section 1113(a) and (b) unless a waiver was granted and authorized under 20 U.S.C. § 5891b (c)(1)(G).
- g. Use of Federal funds to supplement, not supplant, non-Federal funds; and
- h. Applicable civil rights requirements.

Terms and Conditions for Carryover

1. Grantee is authorized to expend, for the costs of the programs provided under this Rider, any approved carryover funds from the program year immediately preceding the term of this Rider, provided that Grantee has obtained approval from the Department of Education and that said funds are obligated prior to the termination date of this Rider. Any carryover funds not so obligated must be returned to the Department of Education within 30 days of the termination of this Rider for return to the Federal government.

Right to Know Law Clause (8-K-1580)

- a. Grantee or Subgrantee understands that this Grant Agreement and records related to or arising out of the Grant Agreement are subject to requests made pursuant to the Pennsylvania Right-to-Know Law, 65 P.S. §§ 67.101-3104, ("RTKL"). For the purpose of these provisions, the term "the Commonwealth" shall refer to the granting Commonwealth agency.
- b. If the Commonwealth needs the Grantee's or Subgrantee's assistance in any matter arising out of the RTKL related to this Grant Agreement, it shall notify the Grantee or Subgrantee using the legal contact information provided in the Grant Agreement. The Grantee or Subgrantee, at any time, may designate a different contact for such purpose upon reasonable prior written notice to the Commonwealth.
- c. Upon written notification from the Commonwealth that it requires Grantee's or Subgrantee's assistance in responding to a request under the RTKL for information related to this Grant Agreement that may be in Grantee's or Subgrantee's possession, constituting, or alleged to constitute, a public record in accordance with the RTKL ("Requested Information"), Grantee or Subgrantee shall:
 - (1) Provide the Commonwealth, within ten (10) calendar days after receipt of written notification, access to, and copies of, any document or information in Grantee's or Subgrantee's possession arising out of this Grant Agreement that the Commonwealth reasonably believes is Requested Information and may be a public record under the RTKL; and
 - (2) Provide such other assistance as the Commonwealth may reasonably request, in order to comply with the RTKL with respect to this Grant Agreement.
- d. If Grantee or Subgrantee considers the Requested Information to include a request for a Trade Secret or Confidential Proprietary Information, as those terms are defined by the RTKL, or other information that Grantee or Subgrantee considers exempt from production under the RTKL, Grantee or Subgrantee must notify the Commonwealth and provide, within seven (7) calendar days of receiving the written notification, a written statement signed by a representative of Grantee or Subgrantee explaining why the requested material is exempt from public disclosure under the RTKL.
- e. The Commonwealth will rely upon the written statement from Grantee or Subgrantee in denying a RTKL request for the Requested Information unless the Commonwealth determines that the Requested Information is clearly not protected from disclosure under the RTKL. Should the Commonwealth determine that the Requested Information is clearly not exempt from disclosure, Grantee or Subgrantee shall provide the Requested Information within five (5) business days of receipt of written notification of the Commonwealth's determination.
- f. If Grantee or Subgrantee fails to provide the Requested Information within the time period required by these provisions, Grantee or Subgrantee shall indemnify and hold the Commonwealth harmless for any damages, penalties, costs, detriment or harm that the Commonwealth may incur as a result of Grantee's or Subgrantee's failure, including any statutory damages assessed against the Commonwealth.
- g. The Commonwealth will reimburse Grantee or Subgrantee for any costs associated with complying with these provisions only to the extent allowed under the fee schedule established by the office of Open Records or as otherwise provided by the RTKL if the fee schedule is inapplicable.
- h. Grantee or Subgrantee may file a legal challenge to any Commonwealth decision to release a record to the public with the Office of Open Records, or in the Pennsylvania Courts, however, Grantee or Subgrantee shall indemnify the Commonwealth for any legal expenses incurred by the Commonwealth as a result of such a challenge and shall hold the Commonwealth harmless for any damages, penalties, costs, detriment or harm that the Commonwealth may incur as a result of Grantee's or Subgrantee's failure, including any statutory damages assessed against the Commonwealth, regardless of the outcome of such legal challenge. As between the parties, Grantee or Subgrantee agrees to waive all rights or remedies that may be available to it as a result of the Commonwealth's disclosure of Requested Information pursuant to the RTKL.
- i. The Grantee's or Subgrantee's duties relating to the RTKL are continuing duties that survive the expiration of this Grant Agreement and shall continue as long as the Grantee or Subgrantee has Requested Information in its possession.

One budget must be completed for each program included in the Consolidated Plan. Only one may be checked for each budget.

- Title I, Improving Basic Programs Title I, Delinquent Prog Proj#: 013-11-1033-A
 Title I, Academic Achievement Title II, Improving Teacher Quality
 Title II, Educational Technology

ENTITY NAME: Avon Grove CS

Original Revision

Refer to fiscal guidelines and grants manual for explanation of budget categories. ALL AMOUNTS MUST BE ROUNDED TO THE NEAREST DOLLAR. AN ACCOMPANYING DETAILED BUDGET MAY BE REQUIRED.

Function	Description of Functions	100 Salaries	200 Benefits	300 Professional Technical Services	400 Purchased Property Services	500 Other Services Property	600 Supplies	700 Property	Total
1000	Instruction	113,224.00	14,292.00	0.00	0.00	0.00	18,552.00	0.00	\$146,068.00
2100	Pupil Personnel Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2200	Staff Support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2300	Administrative Support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2400	Health support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2500	Business Support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2600	Operation and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2700	Student Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2800	Central Support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2900	Other Support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
3100	Food Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
3300	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Column Totals		\$113,224.00	\$14,292.00	\$0.00	\$0.00	\$0.00	\$18,552.00	\$0.00	\$146,068.00
Approved Indirect Cost/Operational Rate: 0 (CF 5000; OBJ 900)									\$0.00
Pass Through Funds (If Applicable) (CF 2990; OBJ 899)									\$0.00
									\$146,068.00

Local Matching Funds - (Not applicable to all programs.)

Object Code:	100	200	300	400	500	600	700	900	Total
Local Match									

PDE-000 (6/09)

Increased by \$8,894

- Title I, Improving Basic Programs
- Title I, Academic Achievement
- Title II, Educational Technology

- Title I, Delinquent
- Title II, Improving Teacher Quality

Prog Proj#: 013-11-1033-A

ENTITY NAME: Avon Grove CS

Original Revision

Section A: EQUIPMENT BREAKDOWN - Items budgeted in the 700 series object code must be broken down by individual item. Amounts indicated below represent program dollars only; however, if another funding source is sharing equipment costs, please indicate the percentage to be charged to this program. Items that do not meet the equipment criteria should not be included in this section. (If additional space is required for equipment, attach copies of this page.)

Item	Unit cost	No. To Be Purchased	Total Cost	Where Equipment Will be Located When Utilized
TOTALS				

Section B: CARRYOVER OF 2009-10 FUNDS

Will all 2009-10 Funds be obligated by September 30, 2010?

Yes No

If no, enter the total amount & percentage of funds remaining on October 1, 2010

\$0.00 0.00 %

Program Name	Program Code	Original/Last Amendment	Amendment	Diff +/-
Title I, Improving Basic Programs	013-11-1033-A	\$ 137,174	146,068	+8,894
		<u>Orig/Last Amend</u>	<u>Amendment</u>	<u>Diff +/-</u>
001-016-753-2010-7-3340-17515-631		\$ 107,780	107,780	0
7007510000-1633340000-K11270751511-6600300				
001-016-753-2011-7-3340-17515-631		\$ 29,394	38,288	+8,894
7007511000-1633340000-K11270751511-6600300				

One budget must be completed for each program included in the Consolidated Plan. Only one may be checked for each budget.

- Title I, Improving Basic Programs Title I, Delinquent Prog Proj#: 020-11-1033-A
 Title I, Academic Achievement Title II, Improving Teacher Quality
 Title II, Educational Technology

ENTITY NAME: Avon Grove CS

Original Revision

Refer to fiscal guidelines and grants manual for explanation of budget categories. ALL AMOUNTS MUST BE ROUNDED TO THE NEAREST DOLLAR. AN ACCOMPANYING DETAILED BUDGET MAY BE REQUIRED.

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1000	Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2100	Pupil Personnel Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2200	Staff Support Services	0.00	0.00	0.00	0.00	0.00	20,019.00	0.00	\$20,019.00
2300	Administrative Support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2400	Health support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2500	Business Support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2600	Operation and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2700	Student Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2800	Central Support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2900	Other Support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
3100	Food Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
3300	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Column Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,019.00	\$0.00	\$20,019.00

Approved Indirect Cost/Operational Rate: 0 (CF 5000; OBJ 900)	\$0.00
Pass Through Funds (If Applicable) (CF 2990; OBJ 899)	\$0.00
	\$20,019.00

Local Matching Funds - (Not applicable to all programs.)

Object Code:	100	200	300	400	500	600	700	900	Total
Local Match									

PDE-000 (6/09)

Increased by \$2,241.00

- Title I, Improving Basic Programs
- Title I, Academic Achievement
- Title II, Educational Technology

- Title I, Delinquent
- Title II, Improving Teacher Quality

Prog Proj#: 020-11-1033-A

ENTITY NAME: Avon Grove CS

Original

Revision

Section A: EQUIPMENT BREAKDOWN - Items budgeted in the 700 series object code must be broken down by individual item. Amounts indicated below represent program dollars only; however, if another funding source is sharing equipment costs, please indicate the percentage to be charged to this program. Items that do not meet the equipment criteria should not be included in this section. (If additional space is required for equipment, attach copies of this page.)

Item	Unit cost	No. To Be Purchased	Total Cost	Where Equipment Will be Located When Utilized
TOTALS				

Section B: CARRYOVER OF 2009-10 FUNDS

Will all 2009-10 Funds be obligated by September 30, 2010?

 Yes

 No

If no, enter the total amount & percentage of funds remaining on October 1, 2010

\$0.00

0.00 %

Program Name	Program Code	Original/Last Amendment	Amendment	Diff +/-
Title II, Improving Teacher Quality	020-11-1033-A	\$17,778	20,019	+2,241
		<u>Orig/Last Amend</u>	<u>Amendment</u>	<u>Diff +/-</u>
001-016-787-2010-7-3340-18707-631		\$13,968	13,968	0
7008710000-1633340000-K11320870711-6600300				
		<u>Orig/Last Amend</u>	<u>Amendment</u>	<u>Diff +/-</u>
001-016-787-2011-7-3340-18707-631		\$3,810	6,051	+2,241
7008711000-1633340000-K11320870711-6600300				

One budget must be completed for each program included in the Consolidated Plan. Only one may be checked for each budget.

- Title I, Improving Basic Programs
- Title I, Academic Achievement
- Title II, Educational Technology

- Title I, Delinquent
- Title II, Improving Teacher Quality

Prog Proj#: 077-11-1033-A

ENTITY NAME: Avon Grove CS

Original Revision

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Function	Description of Functions	100 Salaries	200 Benefits	300 Professional Technical Services	400 Purchased Property Services	500 Other Services Property	600 Supplies	700 Property	Total
1000	Instruction	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	\$5,000.00
2100	Pupil Personnel Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2200	Staff Support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2300	Administrative Support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2400	Health support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2500	Business Support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2600	Operation and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2700	Student Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2800	Central Support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
2900	Other Support Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
3100	Food Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
3300	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Column Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
Approved Indirect Cost/Operational Rate: 0 (CF 5000; OBJ 900)									\$0.00
Pass Through Funds (if Applicable) (CF 2990; OBJ 899)									\$0.00
									\$5,000.00

Local Matching Funds - (Not applicable to all programs.)

Object Code:	100	200	300	400	500	600	700	900	Total
Local Match									

PDE-000 (6/09)

Increased by \$5,000.00

- Title I, Improving Basic Programs
- Title I, Academic Achievement
- Title II, Educational Technology

- Title I, Delinquent
- Title II, Improving Teacher Quality

Prog Proj#: 077-11-1033-A

ENTITY NAME: Avon Grove CS

Original

Revision

Section A: EQUIPMENT BREAKDOWN - Items budgeted in the 700 series object code must be broken down by individual item. Amounts indicated below represent program dollars only; however, if another funding source is sharing equipment costs, please indicate the percentage to be charged to this program. Items that do not meet the equipment criteria should not be included in this section. (If additional space is required for equipment, attach copies of this page.)

Item	Unit cost	No. To Be Purchased	Total Cost	Where Equipment Will be Located When Utilized
TOTALS				

Section B: CARRYOVER OF 2009-10 FUNDS

Will all 2009-10 Funds be obligated by September 30, 2010?

Yes

No

If no, enter the total amount & percentage of funds remaining on October 1, 2010

\$0.00

0.00 %

Program Name	Program Code	Original/Last Amendment	Amendment	Diff +/-
Title I, Academic Achievement	077-11-1033-A	\$ <u>0</u>	<u>5,000</u>	<u>+5,000</u>
001-016-753-2010-7-3340-07516-631		\$ <u>0</u>	<u>0</u>	<u>0</u>
001-016-753-2011-7-3340-07516-631		\$ <u>0</u>	<u>5,000</u>	<u>+5,000</u>
7007510000-1633340000-K10270751611-6600300				
7007511000-1633340000-K10270751611-6600300				



AVON GROVE CHARTER SCHOOL

**110 East State Road
West Grove, PA 19390
484-667-5000 (voice)
610-869-5892 (fax)**

August 9, 2011

PA Dept of Education
Division of Federal Programs
7th Floor
333 Market Street
Harrisburg, PA 17126

To whom it may concern,

Enclosed please find our signed revised Title 1 Application for the 2010-2011 academic year.

If there is anything further you need, please do not hesitate to contact me.

Regards,


Donna L. Archer
Business Manager

DLA
Enclosure

Consolidated Application Narrative
Avon Grove CS

1.1 Needs Assessment

This LEA has conducted a local needs assessment focusing on the areas of Professional Development and Hiring. The needs assessment is kept on file in the District and will be made available for review by monitors, if requested.

1.2 Results of Needs Assessment

The results of the needs assessment indicate the following teacher needs

- | | |
|--|---|
| <input checked="" type="checkbox"/> Professional Development | <input checked="" type="checkbox"/> Instructional Resources |
| <input checked="" type="checkbox"/> Curriculum Development | <input type="checkbox"/> Communication with Home |

The results of the needs assessment indicate the following student needs

- | | |
|---|--|
| <input type="checkbox"/> Reduce Class Size | <input checked="" type="checkbox"/> Instructional Resources |
| <input checked="" type="checkbox"/> Supplemental Instructional Time | <input type="checkbox"/> Communication with Home |
| <input type="checkbox"/> Access to Technology | <input checked="" type="checkbox"/> Achievement of Standards |

2.1 Alignment with State Standards

A Curriculum committee was formed to align curriculum with state standards and oversee implementation of federal programming. This committee is led by the vice principal and includes parent representatives, teachers and community representatives.

2.2 Types of Programs Offered

The LEA will offer the following types of programs with available grant funds:

Title I, Improving Basic Programs

- In Class
- Extended Day (before/after school)
- Summer Programs
- Tutoring

Title I, Improving Basic Programs

N/A

Title II, Improving Teacher Quality

- Professional Development - Teachers
- Retaining Highly Qualified Teachers
- Recruiting New Highly Qualified Teachers

2.3 Program Description

The Title 1 program works with identified Title I students in cooperation with the student's classroom teacher. Some services are provided as pull out. Other services are provided to identified Title I students as supplemental support in the regular classroom. Tutoring and summer school taught by certified teachers for identified Title I students will also be provided. Title II funds will be used to provide training to non-HQT and to provide professional development for all teachers, administrators and staff.

4.1 Evaluation/Assessment

4.1.1 The LEA will use the following high-quality assessments, in addition to the PSSA, to determine the success of children served under Title I in meeting State standards; to provide information to teachers, parents and students on the progress being made toward meeting the State student academic standards; to assist in diagnosis, teaching and learning in the classroom in ways that best enable low-achieving children served under Title I to meet State academic standards and do well in the local curriculum; and to identify effectively students who may be at risk for reading failure or who are having difficulty reading.

Local Assessments (please specify)

- Selected Response; includes multiple choice, true/false and matching
- Constructed Response; includes short answer and essay
- Performance Assessments; demonstration of knowledge and skill

Commercial Tests

State Mandated Tests (PSSA)

4.1.2 The LEA will identify students who may be at-risk for reading failure or who are having difficulty reading through the use of the following indicators from the above-referenced assessments:

Students will be selected for services based on performance on the following assessments: PSSA (grades 3,5,6), Tera Nova (all grades), and local assessment. Local assessment includes: selected response, constructed response, open-ended questions, both oral and written presentations, portfolio assessments and performance assessments. Students will be recommended for services by their teacher based on the aforementioned assessments. Parents may also request services.

Assurances:

- LEA will continue with building level local performance assessments because of its importance in driving instruction.
- Any data collected from the local performance assessments will be considered as a local indicator for AYP when applicable.

4.2 Targeted Assisted Buildings

The LEA uses the following criteria to select students in Title I Targeted Assisted Buildings:

Pre K – Grade 2 Programs:

Teacher Recommendation
Parent Recommendation
Developmentally Appropriate Assessments

Grade 3 – 12 Programs:

Students Performing Below Proficient
Report Card Grades
Anecdotal Records
Teacher Recommendations

5.1 Highly Qualified Teacher Information

Percentage of highly qualified teachers as of 2008-2009: 0.00 %

1.) Please indicate the percentage of core academic teachers meeting the Highly Qualified Teacher requirements as of the end of the 2009-10 school year: 0.00 %

(If the percentage of highly qualified teachers as of 2009-10 is 100%, you do not need to complete questions #2, 3, and 4.)

2.) Provide a clear and detailed explanation as to why the district did not meet the HQT.

Due to the rural extreme of Chester County it is difficult to find applicants willing to commute to the school. In addition, the lower HQT rates have mainly related to the necessity of "sharing" staff across different disciplines. This was necessary when our overall upper school numbers were lower. It is less of a problem now that we have "filled out."

3.) Identify subgroups of teachers particularly challenged to meet the HQT requirements.

Foreign Languages

Art

4.) Identify specific actions that have been or are being taken by the district to meet the HQT requirements:

Require Non-Highly Qualified Teachers to demonstrate subject matter competency by:

Completing subject area Praxis Exam

Completing graduate program of study in the applicable content area

NBPTS Content Area Certification

Other Methods to Meet Highly Qualified Requirements:

Reassignment to appropriate teaching assignment

Equity Plan:

Does the district ensure the equitable distribution of experienced and HQT teachers within the district's schools? Yes

Describe the strategies employed by your LEA and identified in your equity plan to address equitable distribution of teachers to ensure that poor and minority students are not taught at higher rates than other students by non highly qualified teachers.

The Avon Grove Charter School serves students from a very wide variety of backgrounds. AGCS is located in a rural/suburban region which is relatively affluent and in which the overall percentage of minority students is low. Total minority enrollment rates hover between 10-12% of the school's overall population. The AGCS Title I program is a targeted program. Services are concentrated in grades K-1. All instructional staff (100%) at the K-1 level currently have HQT status. Therefore, any class provided to any student at the K-1 level will be staffed equitably by a HQT. Non-highly qualified teachers are distributed equitably in the other grades, disciplines and schools.

Describe the strategies employed by your LEA and identified in your equity plan to address equitable distribution of teachers to ensure that poor and minority students are not taught at higher rates than other students by inexperienced teachers.

Administrators conduct an analysis of teacher's experience level/certifications and the socio-economic level of the students taught. This analysis leads to equitable distribution of inexperienced teachers as administrators make changes to teacher schedules before the start of the year as necessary and appropriate.

Describe how the LEA will know whether or not the strategies employed to address the equitable distribution of teachers are effective.

AGCS maintains 100% HQT staff in the K-1 division, in which our Title I program is concentrated. School wide, the increase in students has made it possible for teachers to increasingly remain within their respective areas of certification. Over the course of the schools eight year history, it was initially necessary to split teachers (especially specialist teachers) between divisions and across disciplines. This is becoming less and less the case. Additionally, administrators analyze the results of the annual survey and make adjustments as necessary and appropriate.

Demonstrate how they will use their federal funds to meet the HQT requirements.

AGCS will continue to provide opportunities for teachers to take advantage of critical professional development, act 48, and reimbursed university-level work geared toward helping all teachers achieve HQT status.

Explain how that planned use of federal funds is tied to increasing student achievement.

Students school wide showed an almost universal increase in overall performance and local and state assessments. The increased funding for early interventions and supports through the school's Title I and RTI programs have certainly been instrumental in making this possible. They have also helped to strengthen the skills of students during the critical, foundational years.

Highly Qualified Teachers Assurances:

- The principal of each building will provide an attestation of compliance with the requirements for highly qualified teachers and paraprofessionals.

5.2 Paraprofessional Qualifications

The LEA has evaluated the qualifications of paraprofessionals teaching in programs supported by Title I funds.

- 1. Total number of paraprofessionals, excluding exemptions, teaching in programs supported by Title I funds (include full and part time): 0
- 1a. Of the number of paraprofessionals reported above, the number meeting the definition of "highly qualified": 0

EXEMPTIONS:

- 1. Number of paraprofessionals working in programs supported by Title I funds as a translator for ESL/ESOL/LEP: 0
- 2. Number of paraprofessionals working in programs supported by Title I funds whose duties consist solely of conducting parent involvement activities: 0
- A local assessment which can demonstrate a paraprofessional's knowledge of and the ability to assist in instructing reading, writing, and mathematics or reading readiness, writing readiness or mathematics readiness, as appropriate.

5.3 Professional Development Activities

The LEA will offer professional development activities in the following areas to meet the needs of teachers and principals.

Targeted Audience:

- Teachers
- Paraprofessionals

Core Subject Areas:

- Reading/Language Arts
- English
- Math
- Science
- Social Studies/History

Types of Activities:

- Conferences
- Workshops

Topics:

- Multi-Intelligence
- Parent Training
- Parent Involvement
- Researched-Based Effective Practices
- Technology Integration
- Technology Use

5.4 Description of Professional Development Activities

We train our teachers and Instructional Aides for one week in the summer on Best Teaching practices. This training includes: differentiated learning; meeting multiple learning styles/intelligences; creating personalized learning plans for each child; discovery learning; hands-on learning, technology integration across the curriculum parent communication and increasing parent involvement.

6.1 Parent Involvement

The LEA has developed, consistent with the requirements of No Child Left Behind and incorporated herein by reference, a written parent involvement policy.

The LEA assures that:

- LEA Parent Involvement Policy- The LEA has developed jointly with, agreed upon with, and will distribute to, parents of Title I children, a written parent involvement policy consistent with Section 1118 of Title I.
- Reservation of Funds - LEA will reserve not less than 1% of the Title I allocation (if total is greater than \$500,000) for the purposes of carrying out Title I parent involvement activities in accordance with Section 1118.
- School Parent Involvement Policy - Each school served with Title I funds shall jointly develop with, and distribute to, parents of Title I children a written parental involvement policy which meets the requirements of Section 1118.
- Policy Involvement - Each school under Title I will
 - convene an annual meeting for Title I parents to inform parents of their participation in Title I, the Title I parent involvement requirements and their rights to be involved:
 - Offer a flexible number of meetings:

- Involve parents in an organized, ongoing and timely way, in the planning, review and improvement of programs under Title I.
- Provide Title I parents timely information about Title I programs; a description of the curriculum in use at the school, the forms of assessments used to measure student progress and the proficiency levels students are expected to meet' and, if requested by parents, opportunities for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children, and respond to any suggestions as soon as practicably possible; and
- If the schoolwide program plan (if applicable) is not satisfactory to the parents of Title I children, submit any parent comments on the plan when the school makes the plan available to the LEA

Shared Responsibility for High Student Academic Achievement - Each school served under Title I will jointly develop with parents of all Title I students a school-parent compact that outlines how parents, the entire school staff, and students will share the responsibility for improved student academic achievement and the means by which the school and parents will build and develop a partnership to help children achieve the State's academic standards.

Building Capacity for Involvement - Each school and the LEA shall conduct the following activities to ensure the effective involvement of parents and to support a partnership among the school involved, parents and the community to improve student academic achievement:

- Provide assistance to Title I parents, as appropriate, in understanding such topics as the State's academic achievement standards, state and local academic assessments, Title I requirements, and how to monitor a child's progress and work with educators to improve the achievement of their children,
- Provide material and training to help parents to work with their children to improve their children's achievement, such as literacy training and using technology, as appropriate, to foster parental involvement;
- Educate teachers, pupil services personnel, principals and other staff, with the assistance of parents, in the value and utility of contributions of parents and in how to reach out to, communicate with and work with parents as equal partners, implement and coordinate parent programs, and build ties between parents and the school;
- To the extent feasible and appropriate, coordinate and integrate parent involvement programs and activities with Head Start, Reading First, Early Reading First, Even Start, the Home Instruction Programs for Preschool Youngsters, such as parent resource centers, that encourage and support parents in more fully participating in the education of their children;
- Ensure that information related to school and parent programs, meetings, and other activities is sent to the parents of participating children in a format and, to the extent practicable, in a language the parents can understand.

Each school and the LEA may also conduct the following activities, as appropriate, to ensure the effective involvement of parents and to support a partnership among the school involved, parents and the community to improve student academic achievement:

- Involve parents in the development of training for teachers, principals and other educators to improve the effectiveness of such training;
- Provide necessary literacy training from Title I if the LEA has exhausted all other reasonably available sources of funding for such training;
- Pay reasonable and necessary expenses associated with local parental involvement activities, including transportation and child-care costs, to enable parents to participate in school-related meetings and training sessions;
- Train parents to enhance the involvement of other parents;
- Arrange school meetings at a variety of times, or conduct in-home conferences between teachers or other educators, who work directly with Title I children, with parents who are unable to attend such conferences at school;
- Adopt and implement model approaches to improving parent involvement;
- Establish a district-wide parent advisory council to provide advice on matters related to parental involvement in programs supported under Title I;

- Develop appropriate roles for community-based organizations and businesses in parent involvement activities;
- The LEA shall provide such other reasonable support for parental involvement activities under Title I as parents may request.

Teacher Qualifications - The LEA will notify parents of each student attending a Title I school of their right to request information regarding the professional qualifications of their student's classroom teachers.

Parent Right-to-Know- The LEA will provide timely notification to parent's of students attending any Title I school when the child has been taught for more than four (4) consecutive weeks by a teacher who is not highly qualified.

6.2 Parent Involvement Activities

The LEA will conduct the following types of Title I Parent Involvement activities to meet the requirements agreed to above.

- Parent Training (to train other parents)
- Parent Workshops
- Open House
- Title I Meetings
- Parent Conferences
- Home/School Communications
- Participation in Staff Development

6.3 Description of Parent Involvement Strategy

The LEA will conduct the following types of Title I Parent Involvement activities to meet the requirements agreed to above.

School will provide open houses and regular Title I meetings.

7.1 Collaboration/Coordination of Services

All programs under the No Child Left Behind require that activities be coordinated with outside organizations. Please indicate below which outside organizations exist within your LEA. (If agency does not exist within LEA or does not provide services to children attending the LEA, mark 'NA'.)

	YES	NO	N/A
PROGRAMS			
Head Start	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Even Start	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Reading First	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Early Reading First	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Preschool Programs	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Vocational Programs	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
School to Work Programs	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Local Early Childhood Programs	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
SERVICES			
LEP Students	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Students with Disabilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

7.2 Activities

The following activities will be conducted with the above agencies to ensure coordination is taking place:

- Developing and implementing a systemic procedure for receiving records regarding children served, transferred with parental consent from early childhood development programs.
- Establishing channels of communication between school staff and their counterparts (including teachers, social workers, and health staff) in such Head Start or other entities carrying out early childhood development programs.
- Conduct meetings, involving parents, kindergarten or elementary school teachers, and Head Start teachers, or if appropriate, teachers from other early childhood development programs, to discuss the development and other needs of individual children.

7.3 Collaboration with LEA Staff and Others

Teachers, paraprofessionals, principals and parents have collaborated in the planning of activities and the preparation of this application through the following methods:

	Teachers	Paraprofessionals	Principals	Parents
Meetings	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Surveys	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
PTO/PTA/ Parent Councils	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Citizen Advisory Councils	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Focus Groups	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

We are a school of choice. We make every effort to make sure when parents choose us, it is an informed choice. The principal and vice principal provide tours and meet with every prospective parent. Teachers and administration contact former schools and former teachers of a newly enrolled student to ensure smooth transfer and consistency in educational services.

7.4 PLAN FOR PROVIDING HOMELESS SERVICES TO TITLE I STUDENTS

NCLB requires that LEAs receiving Title I must include in its application a description of how Title I is coordinated with the McKinney-Vento Homeless Assistance Act. All homeless students are eligible for Title I services, regardless if they attend a Title I school or a non-Title I school. Funds must also be set aside from the Title I allocation to:

- provide Title I services to homeless students in non-Title I schools; and/or
- provide additional support services to homeless children in both Title I and non-Title I schools.

1. How are homeless students (as defined by NCLB) identified in your school district?

The school's guidance department is in direct contact with the students and their families, and they would gather information regarding the homeless status of students.

2. How is the information about new or existing homeless students communicated to the Title I Coordinator?

Verbally

3. Did the LEA set aside Title I funds to provide services to homeless students?

No

If no, please explain what funding will be used to provide services to homeless students:

This is a charter school. As such, we are not required to set aside any funds because the school will provide any needed services to homeless students using state and local funds.

What types of services are provided to homeless students from Title I funds:

8.1 Technology

Children's Information Protection Act (CIPA) Certification:

The LEA may not use funds to purchase computers to access the Internet, or to pay for the direct costs associated with accessing the Internet, unless school, school board, local educational agency, or other authority with responsibility has ensured that the LEA is in compliance with the Children's Information Protection Act of 2000 (P.L. 105-554).

The LEA certifies that every "applicable school" has complied with the CIPA requirements in subpart 4 of Part D of Title II of the NCLB Act.

8.1.2 The LEA will use program funds to improve student academic achievement, including technology literacy, in the following ways:

LEA assures that all activities and services provided under Title II, Part D are in accordance with the State Approved Technology Plan on file with the PA Department of Education.