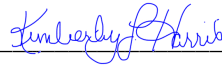


Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2019

Name of School ACT ACADEMY CYBER CHARTER SCHOOL

Address of School 7301 GERMANTOWN AVENUE, PHILADELPHIA, PA 19119

CEO Signature 

REVENUES

6000		REVENUE FROM LOCAL SOURCES	
6500		EARNINGS ON INVESTMENTS	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	\$24
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
6600		FOOD SERVICE REVENUE	
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
6700		REVENUES FROM STUDENT ACTIVITIES	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	
6800		REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH	
	6810	Revenue from Local Governmental Units	
	6820	Revenue from Intermediary Sources - Commonwealth Funds	
	6830	Revenues from Intermediary Sources - Federal Funds	
	6890	Other Revenues from Intermediary Sources	
6900		OTHER REVENUE FROM LOCAL SOURCES	

6910		Rentals	
6920		Contributions & Donations from Private Sources / Capital Contributions	
6930		Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
6940		Tuition from Patrons	
	6941	Regular Day School Tuition	
	6942	Summer School Tuition	
	6943	Adult Education Tuition	
	6944	Receipts From Other LEAs in Pennsylvania - Education	\$1,411,873
	6945	Receipts from Out-of-State LEAs	\$23,539
	6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
	6947	Receipts from Members of Intermediate Units for Education by	
	6948	Receipts from Members of Intermediate Units for Direct Contributions	
	6949	Other Tuition from Patrons	
6950		Unassigned	
6960		Services Provide Other Local Governmental Units / LEAs	
	6961	Transportation Services Provided Other Pennsylvania LEAs	
	6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
6970		Services Provided Other Funds	
6980		Revenue from Community Service Activities	
6990		Refunds and Other Miscellaneous Revenue	
	6991	Refunds of a Prior Year Expenditure	
	6999	Other Revenues Not Specified Above	\$4,761
7000		REVENUE FROM STATE SOURCES	
7100		BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
	7150	Unassigned	
	7160	Tuition for Orphans and Children Placed in Private Homes	
	7180	Staff and Program Development	
7200		REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS	
	7210	Homebound Instruction	
	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	
	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	

	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
	7330	Health Services (Medical, Dental, Nurse, Act 25)	
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	
7400		VOCATIONAL TRAINING OF THE UNEMPLOYED	
7500		STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	\$8,307
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	
7600		REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS	
7800		REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	
	7990	Other Technology Grants	
8000		REVENUE FROM FEDERAL SOURCES	
8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	
	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	
	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	


8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	\$203,352
	8520	Vocational Education	
	8530	Child Nutrition Program	
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	21st Century	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	
8800		MEDICAL ASSISTANCE REIMBURSEMENTS	
9000		OTHER FINANCING SOURCES	
9100		SALE OF BONDS	
	9110	Bond Issue Proceeds (Gross)	
	9120	Proceeds from Refunding of Bonds	
9200		PROCEEDS FROM EXTENDED TERM FINANCING	
9300		INTERFUND TRANSFERS	
	9310	General Fund Transfers	
	9320	Special Revenue Fund Transfers	
	9330	Capital Projects Funds Transfers	
	9340	Debt Service Fund Transfers	
	9350	Enterprise Fund Transfers	
	9360	Internal Service Fund Transfers	
	9370	Trust and Agency Fund	

	9380	Activity Fund Transfers	
	9390	Permanent Fund Transfers	
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS	
9500		Unassigned	
9600		Unassigned	
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS	
	9710	Transfers from Component Units	
	9720	Transfers from Primary Governments	
9800		INTRAFUND TRANSFERS IN	
	9810	General Fund Intrafund Transfers	
	9820	Special Revenue Intrafund Transfers	
	9840	Debt Service Intrafund Transfers	
	9850	Enterprise Intrafund Transfers	
	9860	Internal Service Intrafund Transfers	
	9870	Trust and Agency Intrafund Transfers	
	9880	Activity Interfund Transfers	
TOTAL REVENUES			\$1,651,856

Preliminary Statement of Revenues, Expenditures & Fund Balances
Include ALL Funds
as of June 30, 2019

Name of School ACT ACADEMY CYBER CHARTER SCHOOL

Address of School 7301 GERMANTOWN AVENUE, PHILADELPHIA, PA 19119

CEO Signature 

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

EXPENDITURES

1000	INSTRUCTION	
1100	REGULAR PROGRAMS - ELEMENTARY / SECONDARY	\$439,908
1200	SPECIAL PROGRAMS - ELEMENTARY / SECONDARY	\$73,313
1300	VOCATIONAL EDUCATION	
1400	OTHER INSTRUCTIONAL PROGRAMS - ELEMENTARY / SECONDARY	\$1,771
1600	ADULT EDUCATION PROGRAMS	
1700	HIGHER EDUCATION PROGRAMS	
1800	PRE-KINDERGARTEN	
2000	SUPPORT SERVICES	
2100	SUPPORT SERVICES - PUPIL PERSONNEL	
2110	Supervision of Pupil Personnel Services	
2120	Guidance Services	\$169,158
2130	Attendance Services	
2140	Psychological Services	
2150	Speech Pathology and Audiology Services	
2160	Social Work Services	
2170	Student Accounting Services	
2190	Other Pupil Personnel Services	
2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF	
2210	Supervision of Educational Media Services	
2220	Technology Support Services	
2230	Educational Television Services	

	2240	Computer-Assisted Instruction Support Services	
	2250	School Library Services	
	2260	Instruction and Curriculum Development Services	
	2270	Instructional Staff Professional Development Services	\$4,446
	2280	Nonpublic Support Services	
2300		SUPPORT SERVICES - ADMINISTRATION	
	2310	Board Services	
	2320	Board Treasurer Services	
	2340	Staff Relations and Negotiations Services	
	2350	Legal Services	\$54,119
	2360	Office of the Superintendent (Executive Director) Services	\$161,378
	2370	Community Relations Services	
	2380	Office of the Principal Services	\$496,756
	2390	Other Administration Services	
2400		SUPPORT SERVICES - PUPIL HEALTH	\$11,456
2500		SUPPORT SERVICES - BUSINESS	
	2510	Fiscal Services	\$116,721
	2520	Purchasing Services	
	2530	Warehousing and Distributing Services	
	2540	Printing, Publishing and Duplicating Services	
	2590	Other Support Services - Business	
2600		OPERATION AND MAINTENANCE OF PLANT SERVICES	
	2610	Supervision of Operation and Maintenance of Plant Services	
	2620	Operation of Buildings Services	\$76,512
	2630	Care and Upkeep of Grounds Services	
	2640	Care and Upkeep of Equipment Services	
	2650	Vehicle Operations and Maintenance Services (Other than Student Transportation Vehicles)	
	2660	Security Services	
	2690	Other Operation and Maintenance of Plant Services	
2700		STUDENT TRANSPORTATION SERVICES	
	2710	Supervision of Student Transportation Services	
	2720	Vehicle Operation Services	
	2730	Monitoring Services	
	2740	Vehicle Servicing and Maintenance Services	
	2750	Nonpublic Transportation	
	2790	Other Student Transportation Services	
2800		SUPPORT SERVICES - CENTRAL	
	2810	Planning, Research, Development and Evaluation Services	

	2820	Information Services	
	2830	Staff Services	
	2840	Data Processing Services	
	2850	State and Federal Agency Liaison Services	
	2860	Management Services	
	2890	Other Support Services Central	
2900		OTHER SUPPORT SERVICES - CENTRAL	
	2990	Pass-Thru Funds	
3000		OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100		FOOD SERVICES	
3200		STUDENT ACTIVITIES	
	3210	School Sponsored Student Activities	\$1,237
	3250	School Sponsored Athletics	
3300		COMMUNITY SERVICES	
	3310	Community Recreation	
	3320	Civic Services	
	3330	Public Library Services	
	3340	Custody and Child Care	
	3350	Welfare Activities	
	3390	Other Community Services	
3400		SCHOLARSHIPS AND AWARDS	
4000		FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES	
4100		SITE ACQUISITION SERVICES - ORIGINAL AND ADDITIONAL	
4200		EXISTING SITE IMPROVEMENT SERVICES	
4300		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT - ORIGINAL AND ADDITIONAL	
4400		ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS - IMPROVEMENTS	
4500		BUILDING ACQUISITION AND CONSTRUCTION SERVICES - ORIGINAL AND ADDITIONAL	
4600		EXISTING BUILDING IMPROVEMENT SERVICES	
5000		OTHER EXPENDITURES AND FINANCING USES	

5100	DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES	
5200	FUND TRANSFERS	
5300	TRANSFERS INVOLVING COMPONENT UNITS	
5400	INTRAFUND TRANSFERS OUT	
5800	SUSPENSE ACCOUNT	
5900	BUDGETARY RESERVE	
TOTAL EXPENDITURES		\$1,606,775

BALANCE AS OF JULY 1, 2018	\$142,635
TOTAL REVENUES MINUS TOTAL EXPENDITURES = CURRENT FUND	<u>\$45,081</u>
BALANCE AS OF JUNE 30, 2019	<u>\$187,716</u>

ACT 2018 Report FINAL.pdf

Financial Statements
and
Supplemental Information
For the Year Ended June 30, 2018

This document is available upon request.

Contact the Division of Charter Schools
RA-CharterSchools@pa.gov

or

(717) 787-9744

**ACCOUNTING
POLICIES AND PROCEDURES
MANUAL**

Internal Financial Controls

August 2016

Table of Contents

I.	Introduction.....	3
II.	Division of Responsibilities.....	4
	Board of Directors.....	4
	Chief Executive Officer (School Leader).....	4
	Outside Business Manager (Foundations, Inc.).....	4
	Bookkeeper (School Personnel).....	5
III.	Chart of Accounts and General Ledger.....	6
IV.	Cash Receipts.....	7
IV.	Inter-Account Bank Transfers.....	8
V.	Cash Disbursements & Expense Allocations.....	9
VI.	Credit Card Policy and Charges.....	11
VII.	Accruals.....	12
IX.	Bank Account Reconciliations.....	13
X.	Petty Cash Fund.....	14
XI.	Property and Equipment.....	15
XII.	Personnel Records.....	16
XIII.	Payroll Processing.....	17
XIV.	End of Month and Fiscal Year-End Close.....	18
XV.	Financial Reports.....	19
XVI.	Fidelity Insurance Coverage.....	20
XVII.	Fiscal Policy Statements.....	21

I. Introduction

The purpose of this manual is to describe all accounting policies and procedures currently in use at the Nonprofit Organization and to ensure that the financial statements conform to generally accepted accounting principles; assets are safeguarded; guidelines of grantors and donors are complied with; and finances are managed with accuracy, efficiency, and transparency.

All Organization's staff with a role in the management of fiscal and accounting operations are expected to comply with the policies and procedures in this manual.

These policies will be reviewed annually and revised as needed by the staff and approved by the CAO (Chief Administrative Officer/School Leader) and the Finance Committee of the Board of Trustees.

II. Division of Responsibilities

The following is a list of personnel who have fiscal and accounting responsibilities:

Board of Trustees

1. Reviews and approves the annual budget
2. Reviews annual and periodic financial statements and information
3. Reviews CAO (School Leader)'s performance annually and establishes the salary
4. Two members of the board will be appointed by the board to be authorized signers on the bank accounts
5. Reviews and approves all contracts over \$5,000
6. Reviews and approves all non-budgeted expenditures over \$2,500
7. Reviews and advises staff on internal controls and accounting policies and procedures
8. Determines whether the organization should have an audit and, if so, chooses and contracts with the auditor

Chief Administrative Officer (School Leader)

1. Reviews and approves all financial reports including cash flow projections
2. Sees that an appropriate budget is developed annually
3. Reviews and signs all issued checks and/or approves check signing procedures
4. Reviews and approves all contracts under \$5,000
5. Reviews and approves all grant submissions
6. Approves inter-account bank transfers
7. Is on-site signatory for all bank accounts
8. Opens all bank statements, reviews for any irregularities, and reviews completed monthly bank reconciliations
9. Oversees the adherence to all internal controls
10. Approves all program expenditures
11. Monitors program budgets
12. Monitors grant reporting and appropriate release of temporarily restricted funds

Outside Business Manager (Foundations, Inc.)

1. Reviews all payrolls and is responsible for all personnel files
2. Reviews and manages cash flow
3. Reviews and approves all reimbursements and fund requests
4. Processes all inter-account bank transfers
5. Assists CAO (School Leader) with the development of annual and program budgets
6. Reviews all incoming and outgoing invoices
7. Monitors and manages all expenses to ensure most effective use of assets
8. Oversees expense allocations
9. Monitors and makes recommendations for asset retirement and replacement

10. Reviews, revises, and maintains internal accounting controls and procedures Reviews all financial reports
11. Overall responsibility for data entry into accounting system and integrity of accounting system data
12. Processes invoices and prepares checks for signature
13. Processes payroll
14. Maintains general ledger
15. Manages Accounts Receivable
16. Prepares monthly and year-end financial reports
17. Reconciles all bank accounts

Bookkeeper (School Personnel)

1. Manage all petty cash funds
2. Receives and opens all incoming accounting department mail except bank statements
3. Initiates donor thank you letter acknowledgements
4. Makes bank deposits
5. Mails vendor checks

III. Chart of Accounts and General Ledger

Organization has designated a Chart of Accounts specific to its operational needs and the needs of its financial statements as required by the Pennsylvania Department of Education. The Chart of Accounts is structured so that financial statements can be shown by natural classification (expense type) as well as by functional classification. The Outside Business Manager is responsible for maintaining the Chart of Accounts and revising as necessary.

The general ledger is automated and maintained using the accounting software of the Outside Business Manager. All input and balancing is the responsibility of the Outside Business Manager with final approval by the School's CAO (School Leader).

The Outside Business Manager should review the general ledger on a periodic basis for any unusual transactions.

IV. Cash Receipts

Cash receipts generally arise from:

1. Contracts and Grants
2. Student Funding
3. Direct donor contributions
4. Fundraising activities

The principal steps in the cash receipts process are:

The Receptionist receives incoming mail and forwards it unopened to the Administrative Assistant. The Administrative Assistant opens, date stamps, and distributes the mail. The Administrative Assistant enters all checks into a log, stamps all checks "for deposit only," and makes two (2) copies of each check. The checks are kept in a locked cabinet until handed to the Bookkeeper for processing and deposit.

Weekly (or more often if necessary), the Bookkeeper the deposit and takes it to the bank for deposit. A copy of the deposit slip is attached to the deposit. The deposits are put in a file to attach to the bank statement. The deposit log book is returned to the Administrative Assistant.

All cash received will be counted, verified, and signed off by Bookkeeper and another available staff member. The cash will immediately be posted using the appropriate allocation. A receipt will be given to the paying party and a copy kept for internal purposes. The cash will be kept in a locked, secure location and deposited within 24 business hours.

V. Inter-Account Bank Transfers

The Outside Business Manager monitors the balances in the bank accounts to determine when there is a shortage or excess in the checking account. The Outside Business Manager recommends to the CAO (School Leader) when a transfer should be made to maximize the potential for earning interest. The Outside Business Manager is directed in writing when to make a transfer and in what amount.

VI. Cash Disbursements & Expense Allocations

Cash disbursements are generally made for:

1. Payments to vendors for goods and services
2. Payroll
3. Taxes/license fees
4. Staff training and development
5. Memberships and subscriptions
6. Meeting expenses
7. Employee reimbursements

Checks are processed weekly. Invoices submitted to the Outside Business Manager by Wednesday will be processed and paid by Wednesday of the following week. Checks can be prepared manually within one day, but this should be limited to emergency situations

Requests for cash disbursements are submitted to Accounting in three ways:

1. Original invoice
2. Purchase request (submitted on approved form)
3. Employee expense report or reimbursement request

All invoices must have the account code written on them and approved by the Program Manager prior to being submitted to accounting

Every employee reimbursement or purchase request must be documented on the approved form with travel authorization, receipts, nature of business, program allocation, and funding source (if applicable) before approving for reimbursement as follows:

Lodging -an itemized receipt from the hotel detailing all charges, the person(s) for whom the lodging was provided, and the specific business purpose

Meals and Entertainment -a receipt must be provided showing the cost of food, beverage, and gratuities, including the names of every person for whom food or beverage was provided, and the specific business purpose

Other Expenditures -a receipt from the vendor detailing all goods or services purchased (including the class of service for transportation) and the specific business purpose

The Outside Business Manager reviews all requests for payment and:

1. Verifies expenditure and amount
2. Approves for payment if in accordance with budget
3. Provides or verifies appropriate allocation information
4. Provides date of payment taking into account cash flow projections

5. Submits to the CAO (School Leader)/Board for approval
6. Immediately enters them into the Accounts Payable module
7. Prints checks according to allocation and payment date provided by the Outside Business Manager
8. Submits checks, with attached backup documentation, to CAO (School Leader) for approval and signature. All checks require a second signature from the Outside Business Manager; Stamps invoice "paid"
9. Mails checks and appropriate backup documentation
10. Files all backup documentation in the appropriate file
11. Runs an accounts payable aging at the middle and end of each month and submits to the CAO (School Leader) to assure timely payment of all invoices

Expense Allocations

Most non-salary expenses that benefit more than one cost center (administration, fundraising, and program) are spread across centers using a shared cost method. Under this method, the number of full-time equivalents (FTEs) within a department are divided by the total number of FTEs at the organization to determine the percentage of shared costs they should bear. This is done on a monthly basis by the Outside Business Manager.

VII. Credit Card Policy and Charges

All staff members who are authorized to carry an organization credit card will be held personally responsible in the event that any charge is deemed personal or unauthorized. Unauthorized use of the credit card includes: personal expenditures of any kind; expenditures which have not been properly authorized; meals, entertainment, gifts, or other expenditures which are prohibited by budgets, laws, and regulations, and the entities from which the School receives funds.

The receipts for all credit card charges will be given to the Outside Business Manager within two (2) weeks of the purchase along with proper documentation. The Outside Business Manager will verify all credit card charges with the monthly statements. A record of all charges will be given to the Bookkeeper with applicable allocation information for posting. A copy of all charges will be attached to the monthly credit card statement when submitted to the CAO (School Leader) for approval and signing.

The CAO (School Leader)'s credit card usage will be provided to the Board Chair and the Board Treasurer.

VIII. Accruals

To ensure a timely close of the General Ledger, The School may book accrual entries. Some accruals will be made as recurring entries.

IX. Bank Account Reconciliations

1. All bank statements are given unopened to the CAO (School Leader). The CAO (School Leader) reviews the statements for unusual balances and/or transactions.
2. The CAO (School Leader) gives the statements to the Outside Business Manager for timely reconciliation as follows: a comparison of dates and amounts of deposits as shown in the accounting system and on the statement, a comparison of inter-account transfers, an investigation of any rejected items, a comparison of cleared checks with the accounting record including amount, payee, and sequential check numbers.
3. The Outside Business Manager will verify that voided checks, if returned, are appropriately defaced and filed.
4. The Outside Business Manager will investigate any checks that are outstanding over six months.
5. The Outside Business Manager will attach the completed bank reconciliation to the applicable bank statement, along with all documentation.
6. The reconciliation report will be reviewed, approved, dated, and initialed by the CAO (School Leader).

X. Petty Cash Fund

Petty cash funds are maintained by the organization. The funds are to be used for miscellaneous or unexpected purchases and the same approval procedures apply as mentioned in the cash disbursement section.

1. The petty cash fund will not exceed \$10,000.
2. The Bookkeeper oversees the petty cash fund.
3. All disbursements made from petty cash are acknowledged in writing by the receiving party.
4. All money returned to the petty cash fund is counted and verified by the Bookkeeper and another staff member. Receipts for items purchased with petty cash must be included with the return and should include appropriate account allocations as well as supervisor approval.
5. The Outside Business Manager and the Bookkeeper together will periodically count the cash in the petty cash fund.
6. No checks will be cashed by the petty cash fund.

XI. Property and Equipment

Property and equipment includes items such as:

1. Office furniture and equipment
2. Computer hardware
3. Computer software
4. Leasehold improvements

It is the organization's policy to capitalize all items which have a unit cost greater than two thousand five hundred dollars (\$2,500). Items purchased with a value or cost less than two thousand five hundred dollars (\$2,500) will be expensed in the period purchased.

The depreciation period for capitalized assets is as follows:

Computer Hardware 36 months Office Equipment 60 months Office Furniture 60 months
Computer Software 36 months Leasehold improvements Length of lease

1. A Fixed Asset Log is maintained by the Outside Business Manager including date of purchase, asset description, purchase/donation information, cost/fair market value, donor/funding source, identification number, life of asset.
2. The Log will be reviewed by the Outside Business Manager.
3. Annually, a physical inspection and inventory will be taken of all fixed assets and reconciled to the general ledger balances.
4. The Outside Business Manager shall be informed in writing of any change in status or condition of any property or equipment.
5. Depreciation is recorded at least annually. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Any impaired assets discovered during the inventory will be written down to their actual value.

XII. Personnel Records

1. All personnel files contain the following documents: an application and/or resume, date of employment, position and pay rate, authorization of payroll deductions, W-4 withholding authorization, termination data where applicable, a signed confidentiality agreement, a signed acknowledgement of receipt of Employee Handbook, an emergency contact form, and other forms as deemed appropriate by the Outside Business Manager.
2. All employees will fill out an I-9 form and submit the allowable forms of identification to the Outside Business Manager.
3. The completed I-9 forms will be kept in a secure location separate from the personnel files.
4. All employees must have a child abuse clearance certificate on file.
5. All employees must have a criminal background (Pre 2008 hiring date) or an FBI background check (Post 2008) on file.
6. All teachers must provide a copy of their teacher's certificate.
7. All personnel files are to be kept in a secure, locked file cabinet and accessed only by authorized personnel.

XIII. Payroll Processing

1. Timesheets are to be prepared by all staff on the approved form and submitted on the Tuesday prior to the pay check week. If the reporting date for the weeks falls on a holiday, the timesheets are to be submitted the day prior to the weekend or holiday. Exceptions to the submittal date may occur and will be communicated accordingly.
2. Timesheets are to be kept on a daily basis and completed in ink -unless prepared electronically.
3. Any corrections to time sheets are to be made by making a single line through the error and writing in the correction. Correction fluid and/or tape are not allowable.
4. Timesheets are to be signed and dated by the employee and the employee's supervisor for submission to the Outside Business Manager.
5. Any changes to the standing information of the payroll register from the prior period including addition of new employees, deletion of employees, or changes in base pay rate must be accompanied by an Employment Information Form and signed by the CAO (School Leader) before the change can be made.
6. The Bookkeeper will process payroll in a timely manner and record vacation time, holiday hours, sick time, and any other information deemed necessary to properly reflect time worked.
7. Manual Paychecks will be distributed by the Outside Business Manager on the Thursday or Friday of the pay week. If the pay date falls on a weekend or holiday the paychecks will be distributed the day before.
8. If the employee requests that his/her check be turned over to a third party, the request must be made in writing prior to distribution.
9. Employees may choose direct deposit to a designated bank account. Their paycheck is deposited directly into the designated account on the payroll date. The employee will receive a verification stub.
10. The Outside Business Manager will review payroll expenditures and allocations monthly.
11. All quarterly federal and state payroll reports will be prepared and filed appropriately.
12. All W-2 statements are issued to employees prior to January 31st of the following year for the prior calendar year.
13. All monthly and quarterly reports and payments will be submitted to PSERS according to the guideline posted on the PSERS website. Please refer to Attachment #1 – Public School Employees' Retirement System - Employer's Reference Manual – Chapter 12

XIV. End of Month and Fiscal Year-End Close

1. The Outside Business Manager will review and sign off on all month and year-end journal entries. They will be printed and filed for audit trail purposes.
2. At the end of each month and fiscal year end, the Outside Business Manager will review all balance sheet accounts including verification of the following balances: cash accounts match the bank reconciliations, fixed assets accounts reflect all purchases, write-downs and retirements, accounts receivable and payable accounts match outstanding amounts due and owed.
3. The income and expense accounts review will include reconciliation to amounts received and expended and verification that payroll expenses match the payroll reports including federal and state payroll tax filings.
4. Once the final monthly and fiscal year-end financial statements are run, reviewed, and approved by the Outside Business Manager and CAO (School Leader), no more entries or adjustments will be made into that month or year's ledgers.
5. At the end of the fiscal year, the Outside Business Manager or outside CPA will prepare the annual Return for Organization Exempt from Income Tax (IRS Form 990). The return will be presented to the CAO (School Leader), the Board Finance Committee, and the Board Chair for their review and approval. The Outside Business Manager will then file the return with the Internal Revenue Service by the annual deadline.
6. All other appropriate government filings including those required by the state tax board and attorney general's office will be completed and filed with the appropriate agency.

XV. Financial Reports

The Outside Business Manager will prepare the monthly and annual financial reports for distribution to the CAO (School Leader) and Board of Trustees. The reports will include: balance sheet, statement of income and expenses, budget versus actual report for each program which has an established budget, a budget versus actual report for the organization, accounts receivable aging, accounts payable register and aging, cash flow projection, and any other requested reports.

Periodic and annual financial reports will be submitted to the Finance Committee and Board of Trustees for review and approval.

Any employee who handles cash (either its receipt or disbursement) or who holds a position of financial trust must have fidelity bond insurance coverage. The adequacy of such coverage shall be subject to board review with the School's insurance agent on an annual basis at a minimum.

Annually, an Independent Auditors conduct an audit in accordance with auditing standards generally accepted in the USA and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. An Independent Auditor's Report of the Financial Statements for the current Fiscal Year is issued after completion of the Audit to the Board of Trustees.

XVI. Fidelity Insurance Coverage

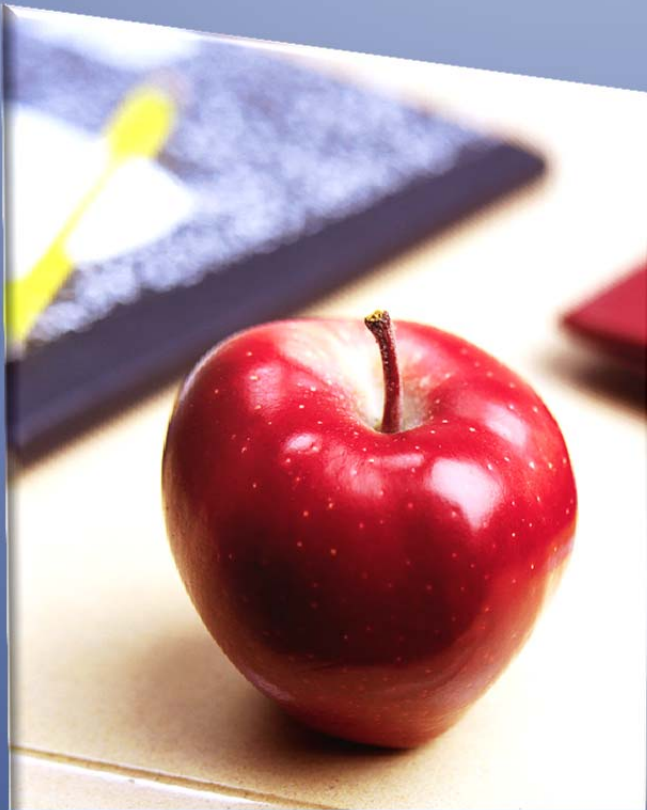
Any employee who handles cash (either its receipt or disbursement) or who holds a position of financial trust must have fidelity bond insurance coverage. The adequacy of such coverage shall be subject to board review with the School's insurance agent on an annual basis at a minimum.

XVII. Fiscal Policy Statements

1. All cash accounts (except petty cash) owned by the School will be held in financial institutions which are insured by the FDIC. No bank account will carry a balance over the FDIC insured amount.
2. All capital expenditures which exceed two thousand five hundred dollars (\$2,500) will be capitalized.
3. Employee or public personal checks will not be cashed through the petty cash fund.
4. Salary advances will be made under extreme emergencies only. The amount will be limited to 1 bi-weekly paycheck and repayment terms will be no longer than the remaining of the school year (June 30th).
5. No travel cash advances will be made except under special conditions and pre-approved by the CAO (School Leader).
6. Reimbursements will be paid upon complete expense reporting and approval using the official School's form. Reimbursements to the CAO (School Leader) will be authorized by the Board Chair.
7. Any donated item with a value exceeding \$500 will be recorded and a letter acknowledging the donation will be sent to the donor within two weeks of the receipt of the donation.
8. The CAO (School Leader) and one designated Board and the Outside Business Manager are the signatories on School's bank accounts. All disbursements require a second signature by the Outside Business Manager. Checks over \$2,500 require approval from the Board of Trustees if not budgeted.
9. Bank statements will be reconciled monthly. All bank statements will be given unopened to the CAO (School Leader) for review.
10. Correction fluid and/or tape will never be used in any accounting documents.
11. Accounting and personnel records will be kept in locked file cabinets in the finance office and only parties with financial and/or HR responsibility will have access to the keys.

Attachment #1

Public School Employees' Retirement System Employer's Reference Manual – Chapter 12



Employer's Reference Manual – Chapter 12

Public School Employees' Retirement System

5 N. 5th Street
Harrisburg PA 17101-1905
Phone 1.866.353.1844
Fax 717.772.3860
Email ContactESC@state.pa.us
www.psers.state.pa.us

TABLE OF CONTENTS

CHAPTER 12 PAYMENTS – REMITTING TO PSERS.....	1
DUE DATES	2
MEMBER (EMPLOYEE) CONTRIBUTIONS.....	3
MEMBER (EMPLOYEE) PURCHASE OF SERVICE (POS) INSTALLMENTS	4
EMPLOYER CONTRIBUTIONS	4
PAYMENT DESIGNATION METHODS	5
EMPLOYER SHARE INCOME AID RATIO & REIMBURSEMENTS – ACT 29 OF 1994.....	5
ADMINISTERING ACT 29 SUBSIDIES.....	6
INCOME AID RATIO.....	6
SUBSIDY DISTRIBUTION	6
NON-SCHOOL ENTITIES	7
TIPS TO MAINTAIN A BALANCED EMPLOYER STATEMENT OF ACCOUNT.....	7
WHEN YOUR <i>EMPLOYER STATEMENT OF ACCOUNT</i> SHOWS A DIFFERENT DUE AMOUNT THAN WHAT YOU REMITTED	8
IF THE TOTAL AMOUNT REMITTED IS LOWER THAN THE CHARGE	8
IF THE TOTAL AMOUNT REMITTED EXCEEDS THE CHARGE.....	8
METHOD OF REMITTANCE.....	9
<i>Payment by Automated Clearing House (ACH)</i>	9
<i>Internet Method</i>	9
<i>ACH Assistance</i>	9
<i>Payment by Check for Employer Lump Sums</i>	9
IF PAYMENTS ARE NOT RECEIVED BY PSERS	9
<i>School Districts</i>	9
<i>Charter Schools</i>	9

Chapter 12

Payments – Remitting to PSERS

There are three types of payments you, as an employer, must make to PSERS during each fiscal year:

- **Member (Employee) Contributions:** pick-up contributions withheld from your school employee's salary/wages
- **Member (Employee) Purchase of Service (POS) Installments:** contributions deducted from your school employee's payroll check to satisfy a debt established by PSERS to purchase service, eliminate the effects of a frozen present value, or correct a rate discrepancy
- **Employer Contributions including Purchase of Service Payments:** contributions remitted by the employer to help fund the member's retirement benefits. Employer Contributions are made up of two parts:
 - Employer Share – this represents the standard actuarial rate to ensure benefits can be paid to the member
 - Employer Premium Assistance – this represents the contributions to fund the healthcare premium offset

Note: See Chapter 15: *Purchase of Service – Employer Responsibilities* for more information about Employer Purchase of Service.

You must remit all payments to PSERS by the due dates described below using ACH with the exception of Employer Lump Sum POS (i.e., *Employer Statement of Amount Due* or the *Employer Statement of Amount Due for Qualified WNC Service value*; hereafter referred to as *Statement of Amount Due*).

Use the Internet remittance method described under *Methods of Remittance*. Details about each type of payment and the interest charges that may apply to delinquent payments are provided later in this chapter.

PSERS will calculate the amount due using the Employer and Member Contribution Rates based on the fiscal year the member earned the funds regardless of the process used to notify PSERS of the administrative error (i.e., a Work History Adjustment or a purchase of service application).

Example 1: Member earned and was paid \$2,000 in Fiscal Year 2004; employer did not report the wages until Fiscal Year 2006. The member and the employer would be charged the contribution rate in effect in Fiscal Year 2004.

Example 2: Member was paid a contract settlement in Fiscal Year 2006 for wages that were earned in Fiscal Year 2004. The employer reported the wages upon contract settlement. The member and the employer would be charged the contribution rate in effect in Fiscal Year 2004.

Due Dates

The Due Dates for the remittance of contributions are set by the Retirement Code. PSERS realizes that a Due Date set by the Code could fall on a weekend or holiday (i.e., PSERS, school, or bank). If a Due Date falls on a weekend or holiday, you must initiate a transaction at least two business days in advance of the due date (the system will not accept weekends and bank holidays as receipt of payment date).

Example: If the Due Date is Saturday, October 10, then you must initiate payment by Thursday, October 8 so that PSERS has the funds on Friday, October 9 (the last business day before the Due Date).

Member (Employee) Contributions: Remit no later than 10 days after the close of the month for which deductions were withheld. Example: For Contributions withheld from payroll in the month of March, remit contributions no later than April 10.

Member (Employee) Purchase of Service (POS) Installments: Remit no later than 10 days after the close of the month for which deductions were withheld. Example: POS Installments were deducted from a school employee's paycheck in the month of September. Remit payment no later than October 10.

Employer Contributions:

- **Standard Share** – Payments for actual billings are due quarterly. Payment must be received at PSERS five business days after the Commonwealth pays their retirement contribution subsidies.
- **Employer Purchase of Service** – Payments are due no later than 90 days from the creation date of the *Employer Statement of Amount Due*. Payment should be remitted:
 - by check made payable to PSERS and mailed to 5 N 5th Street, Harrisburg, PA 17101-1905
 - with a copy of the *Statement of Amount Due*, which identifies the debt to be satisfied.

Quarter	Employer Contribution Due Date
3 rd (July-September)	5 business days after the December Subsidy Payment
4 th (October- December)	5 business days after the March Subsidy Payment
1 st (January-March)	5 business days after the June Subsidy Payment
2 nd (April-June)	5 business days after the September Subsidy Payment

Note: For the specific date the Commonwealth pays the retirement contribution subsidies, see the *Employerpedia (Employer Resources)* on the PSERS Website.

Member (Employee) Contributions

These are your employees' portion of their retirement contributions. PSERS will calculate the amount due each month from the salaries you report in your monthly Work Reports and Work Report Adjustments based on each employee's contribution rate.

In most cases, the charges PSERS calculates and the amount of contributions you will have withheld from your employees' paychecks will match. If your withholdings do not match the amount that PSERS calculates is due, you must review your report for the discrepancy. The charges for each school employee are itemized on the report. The discrepancy may be caused by rounding, addition error, incorrect withholdings (retirement-covered compensation multiplied by Member Contribution Rate) or a rate error.

- If the discrepancy is caused by rounding or an addition error, correct the value before approving your report.
- If the discrepancy is caused by incorrect withholdings, you may correct the problem by deducting or refunding the difference in the next payroll cycle and report the money on the next monthly Work Report.
- If the discrepancy is caused by a rate error, contact your ESC representative immediately to determine if your rate or PSERS' rate is correct. Once the correct rate is determined, if applicable, you can rectify the difference.

PSERS will charge your account with the calculated amount, not your reported value. It is important to ensure differences are corrected early in the process.

You must remit Member (Employee) Contributions to PSERS as follows:

- Member (Employee) Contributions are **due at PSERS by the 10th of each month for the previous month.**
- PSERS applies your payment of Member (Employee) Contributions based on your payment designation outlined below in the Payment Designation Method section.
- Member (Employee) Contribution receivables include:
 - Monthly Member (Employee) Contributions amount calculated by PSERS using the reported member's salary/wages (Work Report / Work Report Adjustment fields: Base, URCC, OT, and SUP) from your month's Work Report and in any Work Report Adjustments released during the month multiplied by the Member Contribution Rate.
 - Employer Purchase of Service Debts, as reported in the *Statement of Amount Due* sent to you to satisfy an employee's purchase of qualifying full-time, part-time, approved leave of absence, or USERRA leave where the employer is in possession of the Member (Employee) Contributions. These situations are rare and usually discussed in advance of the transaction.

- If payments are not received by the due date, PSERS may charge delinquent interest at a rate of 6 percent per annum on any remaining due amount.

Member (Employee) Purchase of Service (POS) Installments

At any given time, some of your employees may be purchasing service credit through payroll deductions. In this case, you must include these deductions in your monthly Work Reports, and you must remit these installment payments to PSERS as follows:

- Member Purchase of Service (POS) Installment payments are [due at PSERS by the 10th of each month for the previous month](#).
- All Member POS Installment payments will be applied based on your payment designation outlined below in the Payment Designation Method section.
- Member POS Installment receivables include. The value of each month's Member POS Installment amount, as reported in that month's Work Report and in any Work Report Adjustments approved during the month.
- If payments are not received by the due date, PSERS may charge delinquent interest at a rate of 6 percent per annum on any remaining due amount.

Employer Contributions

You must pay your (the employer) share of retirement contributions on a quarterly basis. The amount due is based on the total salaries (fields: Base, URCC, OT, and SUP) you reported for that quarter in your monthly Work Reports and Work Report Adjustments released during the quarter.

PSERS will post the *Employer Statements of Account* on the web the first of each month so you can see the amount due for each quarter as that quarter progresses and after it has ended. See Chapter 14: *How PSERS Responds to Work Reports and Payments* for details on this statement.

- You must pay your Employer Contributions to PSERS by the due dates described earlier in this chapter.
- All Employer Contribution payments you make will be applied based on your payment designation outlined below in the Payment Designation Method section.
- Employer contribution receivables include the PSERS total reported within a quarter for all salary/wages reported (fields: Base, URCC, OT, and SUP) and multiplies the sum by the Employer Contribution Rate for the fiscal year and posts the Employer Contributions due amount to your account.
- If payments are not received by the due date, PSERS may charge delinquent interest at a rate of 6 percent per annum on any remaining due amount.

Payment Designation Methods

- You may designate payments to be applied in one of three ways:
 - Payments can be applied to a specific Transaction Number
 - within Fund/Unit
 - enter Payment Amount
 - select Transaction Type,
 - enter Trans# or Work Report MMYYYY
 - Payments can be applied to a specific Transaction Type paying the oldest due amount with the Transaction Type. [If you choose this method of payment, it will only apply the remittance to this Transaction Type.](#) Example: If you have multiple Transaction Types of Work Report and Work History Adjustment, and you select “Work Report” as the Transaction Type, the payment will only be applied to the open receivable where the Transaction Type is equal to Work Report.
 - within Fund/Unit
 - enter Payment Amount
 - select Transaction Type,
 - enter 0 (zero) in the Trans# or Work Report MMYYYY
 - Payments can be applied at a Fund level paying the oldest due amount within the Fund. [This option will pay multiple Transaction Types with one payment.](#) Example: If you have multiple Transaction Types of Work Report and Work History Adjustment, and you select “Oldest Open Receivables(s)” as the Transaction Type, the payment will be applied to the open receivable until all moneys referenced in this Payment Transactions are applied regardless of the Transaction Type.
 - within Fund/Unit
 - enter Payment Amount
 - select “Oldest Open Receivable(s)” in the Transaction Type,
 - enter 0 (zero) in the Trans# or Work Report MMYYYY

[Note: Payments for Employer Lump Sum \(i.e., Statement of Amount Due\) must be remitted by check, made payable to PSERS, and mailed to 5 N 5th Street, Harrisburg, PA 17101-1905.](#)

Employer Share Income Aid Ratio & Reimbursements – Act 29 of 1994

With the passage of Act 29, all PSERS employers that are designated as school entities (i.e., public school districts, intermediate units, vocational – technical institutes, and charter schools) are subject to the following:

- The school entity is billed for 100% of the Employer Contribution due amount.
- The Commonwealth reimburses the school entity (except Charter Schools) for 50% of the Employer Contributions due amount for their **EXISTING** employees.
- The Commonwealth reimburses the school entity (except Charter Schools) for the Employer Contributions multiplied by the employer’s income/aid ratio (or 50%, whichever is greater) for their NEW employees. All Aid Ratios are calculated by the Department of Education.
- With the Passage of the 2014-15 Commonwealth Budget, legislation was passed that eliminates the Retirement Subsidy Reimbursement to all Charter Schools. The sponsoring school reimburses the Charter School through their regular per student rate.
- **The date used to determine “new” and “existing” employees is the initial date of PSERS membership.** This can be found on your approved work reports.
 - Existing – Initial PSERS Membership date is earlier than 07/01/1994
 - New – Initial PSERS Membership date is equal to or later than 07/01/1994

Administering Act 29 Subsidies

The Pennsylvania Department of Education is responsible for administering subsidies. Please contact the Department of Education regarding all subsidy inquiries.

Income Aid Ratio

All questions related to the income aid ratio formula should be directed to:

Benjamin Hanft
 Department of Education
 Division of Subsidy Data & Administration
 717.787.5423

Subsidy Distribution

Questions pertaining to retirement subsidy distributions and their payment should be directed to:

Evan Doyle
 Comptroller's Operations Office
 717.425.6568

Questions pertaining to PSERS member salaries used in subsidy distributions should be directed to:

Dominic G. Pugliese, Supervisor
Employer Accounting Unit, General Accounting Division
Office of Financial Management
Public School Employees' Retirement System
717.720.4630 or Via email at dpugliese@pa.gov

Non-School Entities

This change in billing and reimbursement of the employer's share of retirement contributions does not affect non-school entities (e.g., State System of Higher Education). Non-School Entities and the Commonwealth will continue to be billed for 50% of the Employer Contributions.

Tips To Maintain a Balanced Employer Statement of Account

- *Always check the amount you remit against your monthly Employer Statement of Account, Work Reports, and Work Report Adjustment charges.* An Employer Statement of Account is available on the web the first of each month so you can see any discrepancies between the amount you remitted to PSERS and the amount that was due. For details on this statement, see Chapter 14: *How PSERS Responds to Work Reports and Payments* for more details.
- *Correct your employees' contribution rates promptly if you are notified of a mismatch.* If your withholdings do not match the PSERS calculated due amount, you will see a message (exception) displayed when you upload your monthly Work Report Records itemized for each employee. The discrepancy may be caused by rounding, addition error, incorrect withholdings (retirement covered compensation multiplied by Member Contribution Rate) or a rate error.
 - If the discrepancy is caused by rounding or an addition error, correct the value before approving your report.
 - If the discrepancy is caused by incorrect withholdings, you may correct the problem by deducting or refunding the difference in the next payroll cycle and report the difference on the next monthly Work Report.
 - If the discrepancy is caused by a rate error, contact your ESC representative immediately to determine if your rate or PSERS' rate is correct. Once the correct rate is determined, you can rectify the difference.
 - If you receive this message and the discrepancy is caused by an incorrect member contribution rate, correct the contribution rate in your accounting software after determining the correct rate.
 - You will need to work directly with the employee to collect or refund the extra contributions.

- Submit your monthly Work Reports before the 10th of the month. This allows you to check the total amount of your Member (Employee) Contributions and Member Purchase of Service Installments before you remit any payments to PSERS.

When Your *Employer Statement of Account* Shows a Different Due Amount Than What You Remitted

It is your responsibility to reconcile differences. Compare all contributions posted by PSERS and displayed on the monthly *Employer Statement of Account* to the contributions actually withheld from your employees' paychecks. Review your Work Report or Work Report Adjustment Details and compare the *Mem Savings* and *CONTR* columns , this will help in reconciling the differences.

If the Total Amount Remitted is Lower Than the Charge

This indicates you have under-withheld contributions from one or more employees. [You are responsible for collecting those contributions from the employee\(s\).](#)

- [If the employee wants to pay the difference by a personal check](#), the employee's personal check should be made payable to you, the employer.
- [If the employee wants to pay the difference by payroll deductions](#), remit the difference immediately to avoid delinquency interest charges and report the difference as you collect the money. As long as you are reporting the difference, you will receive the Member Contribution Rate does not Match Exception Message.

Note: You should include the extra amount with your next Member (Employee) Contributions payment to PSERS, or sooner, to avoid interest charges.

If the Total Amount Remitted Exceeds the Charge

Examine your records to determine if contributions were withheld from employees at too high a rate. You should return to the employee(s) any excess contributions withheld. The credit amount can be deducted from your next payment amount due.

If your withholdings were correct, you may have under-reported salaries and contributions in your monthly Work Reports. In this case, submit a Work Report Adjustment to correct the error(s).

Method of Remittance

Payment by Automated Clearing House (ACH)

ACH is PSERS only method of payment where funds from your (the employer's) bank account are transferred directly to PSERS through the Federal Reserve System. Complete an *Authorization Agreement for Restricted (ACH) Debits* (PSRS-610) form to be issued a password and user name. If you change banks or account numbers, please complete a new *Authorization Agreement for Restricted (ACH) Debits* (PSRS-610) form and keep your old account open until the first transfer is approved from your new account.

Internet Method

To make a payment via the Internet Method, you must log on to PNC Bank's Cash Concentration website. This web address is included with the instructions that are sent along with your authorization to use the ACH method. For detailed instructions on the usage of the PNC Cash Con system, see PSERS Employer Web site Employerpedia page.

ACH Assistance

For information about submitting payments via ACH, contact the PSERS Employer Accounting Section. The telephone numbers are available on the Employer Web site under the PNC Cash Con presentation link.

Payment by Check for Employer Lump Sums

You must include a copy of the *Statement of Amount Due* with the check. The copy is needed by PSERS to process the payment and apply the payment to the correct open receivable. Mail the check to:

Public School Employees' Retirement System
5 N 5th Street
Harrisburg, PA 17101-1905

If Payments Are Not Received by PSERS

School Districts

Unpaid contributions and subsequent interest charges may be recovered from your Basic Education Subsidy and/or Retirement Subsidy distribution(s) from the Department of Education.

Charter Schools

Unpaid contributions and subsequent interest charges may be recovered from your Basic Education Subsidy distribution from the Department of Education.



pennsylvania
DEPARTMENT OF EDUCATION

September 29, 2017

Dr. Kimberly Harris
CEO
ACT Academy Cyber CS
2111 Eastburn Avenue
Philadelphia, PA 19138

Dear Dr. Harris:

I thank you and your staff for participating in the Federal Programs Consolidated Review for the 2016-17 school year. We have received your corrective action plan. You are now in complete compliance with current statute, regulations and guidance released by the United States Department of Education.

You can print off a copy of your completed Monitoring Instrument at <http://www.federalmonitor.com/pa> using the same username and password that you received in your monitoring notification letter sent to you in December/January.

If you have any questions, please feel free to contact your regional coordinator at 717.783.2193. Thank you for your cooperation.

Sincerely,

Susan McCrone
Chief
Division of Federal Programs

cc: 2016-17 Project File



Executive Summary BSE Compliance Monitoring Review of the ACT Academy Cyber CS

PART I SUMMARY OF FINDINGS

A. Review Process

Prior to the Bureau's monitoring the week of February 23, 2015, the ACT Academy Cyber CS was formally notified of the dates the onsite review would be conducted. Notice and invitation to comment was also provided to the Local Task Force on Right-to-Education. The charter school was informed of its responsibility to compile various reports, written policies, and procedures to document compliance with requirements.

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

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

B. General Findings

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

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

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

C. Overall Findings

1. FACILITATED SELF ASSESSMENT (FSA)

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

FSA	In Compliance	Out of Compliance
Assistive Technology and Services; Hearing Aids	2	0
Positive Behavior Support Policy	1	0
Child Find (Annual Public Notice and General Dissemination Materials)	1	0
Confidentiality	1	0
Dispute Resolution (Due process hearing decision implementation)	0	0
Exclusions: Suspensions and Expulsions (Procedural Requirements)	0	0
Independent Education Evaluation	1	0
Least Restrictive Environment (LRE)	1	0
Provision of Extended School Year Services	1	0
Provision of Related Service Including Psychological Counseling	1	0
Parent Training	0	1
Public School Enrollment	0	0
Surrogate Parents (Students Requiring)	1	0
Personnel Training	0	1
Intensive Interagency Approach	0	0
Summary of Academic Achievement and Functional Performance/Procedural Safeguard Requirements for Graduation	0	1
Disproportionate Representation that is the Result of Inappropriate Identification	1	0

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

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

2. FILE REVIEW (Student case studies)

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

The status of compliance of the ACT Academy Cyber CS is as follows:

Sections of the FILE REVIEW	In Compliance	Out of Compliance	NA
Essential Student Documents Are Present and Were Prepared Within Timelines	65	18	77
Evaluation/Reevaluation: Process and Content	198	25	577
Individualized Education Program: Process and Content	413	116	271
Procedural Safeguards: Process and Content	103	13	4
TOTALS	779	172	929

3. TEACHER AND PARENT INTERVIEWS

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

	# Yes Responses	# No Responses	# of Other Responses
Program Implementation: General Ed Teacher Interviews	164	57	118
Program Implementation: Special Ed Teacher Interviews	0	0	0
Program Implementation: Parent Interviews	72	16	60
TOTALS	236	73	178

4. STUDENT INTERVIEWS

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

5. CLASSROOM OBSERVATIONS

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

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

6. EDUCATIONAL BENEFIT REVIEW

	In Compliance	Out of Compliance
Educational Benefit Review		X

PART II CORRECTIVE ACTION PROCESS

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

Division of Federal Programs
Consolidated Program Review

2017-2018 School Year

ACT Academy Cyber CS
7301 Germantown Avenue, Philadelphia, PA 19119

LEA Level Monitoring

	<u>Name</u>	<u>Phone Number</u>	Check if Interviewed
Superintendent:	Dr. Kimberly Harris	267-297-1668	<input checked="" type="checkbox"/>
Business Manager:	Craig Butler	888-977-5437	<input type="checkbox"/>
Title I Coordinator:	Dr. Kimberly Harris	267-297-1668	<input checked="" type="checkbox"/>
Title II Part A Coordinator:	Dr. Kimberly Harris	267-297-1668	<input checked="" type="checkbox"/>
Title III Coordinator:			<input type="checkbox"/>
Title IV Part A Coordinator:	Dr. Kimberly Harris	267-297-1668	<input type="checkbox"/>
Ed-Flex Waiver Review Coordinator:	Dr. Kimberly Harris	267-297-1668	<input type="checkbox"/>
Title VI-B REAP Coordinator:	Dr. Kimberly Harris	267-297-1668	<input type="checkbox"/>

Program(s) Reviewed:

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

Program Reviewer(s): Adem Oksuz

Program Review Date: 03/29/2018

Title I

Component I: Appropriately State Certified

The Local Education Agency (LEA) will ensure that all teachers and paraprofessionals working in a program supported with Title I and Title II funds meet applicable State certification and licensure requirements.

Section 1112(c)(6)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. Teachers and paraprofessionals working in a Title I and Title II program are appropriately state certified.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> List of staff working in the Title I and Title II program and their certifications <input type="checkbox"/> Samples of valid level 1 or 2 certificates with appropriate content areas aligned with class schedules. <input type="checkbox"/> Emergency permits unacceptable except for charter schools 25% rule <input type="checkbox"/> Report generated by the LEA data system on staff qualifications		
If you have additional comments to make about this section, enter them here:						

Component II: Equity Plan

The Local Education Agency (LEA) will describe how low-income and minority children enrolled in Title I schools are not served at disproportionate rates by ineffective, out-of-field, or inexperienced teachers.

Section 1111(g)(1)(B)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. The LEA has developed an Equity plan that assures, through the implementation of various strategies, poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers in Title I schools.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Equity Plan <input type="checkbox"/> Documentation of annual review of Equity Plan <input type="checkbox"/> Teachers are reassigned, if applicable <input type="checkbox"/> Changes to union contract are made, if applicable <input type="checkbox"/> Sample class schedules with applicable staff and student percentages 		
<p>If you have additional comments to make about this section, enter them here:</p>						

Component III: Foster Care

The Local Education Agency (LEA) must develop and implement clear written procedures for how transportation will be provided, arranged, and funded for the duration of the time in foster care.

Section 1111(g)(1)(E)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA developed transportation procedures for students in foster care.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Written transportation procedures		District Comments
						3/7/2018 9:33:11 PM CEO Kimberly Harris ACT Academy is a cyber school and cannot require students to come to campus. Therefore, transportation is not mandatory.
						Monitor Comments
						3/29/2018 9:39:38 AM Monitor Adem Oksuz LEA thinks that transportation plan for students in foster care is not required because ACT Academy is a cyber school and does not require students to come to campus. Therefore, transportation plan should not be mandatory.
						Monitor Comments
						6/15/2018 11:49:43 AM State Monitor J. Erin Derr Upon further review, Cyber Charter Schools are not required to have transportation plans.
<p>If you have additional comments to make about this section, enter them here:</p>						

Component IV: Parent and Family Engagement

The LEA may receive funds under this part only if such agency conducts outreach to all parents and family members and implements programs, activities, and procedures for the involvement of parents and family members in programs. Such programs, activities, and procedures shall be planned and implemented with meaningful consultation with parents of Title I students.

Section 1116(a)(1-3)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
---------------------	------------	----------------	------------	---	----------------------------	-----------------

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. LEA has a written Parent and Family Engagement policy and evidence that it is reviewed and updated annually. Required Components:</p> <ul style="list-style-type: none"> states how the LEA involves parents in the joint development of the Title I Plan (Title I Application) states how the LEA provides the coordination, technical assistance, and other support necessary to assist and build the capacity of all participating schools within the LEA in planning and implementing effective parent involvement and described in Section 1118(e) parent and family involvement activities to improve student academic achievement and school performance states how the LEA coordinates and integrates parent and family engagement strategies under this part with parent and family engagement strategies, with other relevant Federal, State, and local laws and programs states how the LEA conducts with parents an annual evaluation of the content and effectiveness of the parent and family engagement policy in improving the academic quality of all school served under this part, including identifying <ul style="list-style-type: none"> - barriers to greater participation in activities, - the needs of parents and family members to assist with the learning of their children, including engaging with school personnel and teachers - Strategies to support successful school and family interactions use the findings of the evaluation to design evidence based strategies for more effective parental involvement, and how to revise, if necessary, the parent and family engagement policies involve parents in the activities of the Title I schools 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> LEA Parent and Family Engagement policy, parent meeting agenda and sign in sheet and evidence of distribution, examples - website posting, handbook, mailing, etc.		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>2. Each LEA shall reserve at least one percent of its Title I allocation to assist schools to carry out the activities in this section, unless the LEA receives less than \$500,000 in Title I funds. (This can be marked N/A in the LEA receives less than \$500,000 in Title I funds.)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Consolidated Application, Reservation of Funds</p>		<table border="1"> <thead> <tr> <th data-bbox="1612 128 1999 180">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1612 180 1999 423"> <p>3/28/2018 6:57:40 PM School Support Kerry Lambert ACT Academy receives less than \$500,000 in Title I funds.</p> </td> </tr> <tr> <th data-bbox="1612 423 1999 475">Monitor Comments</th> </tr> <tr> <td data-bbox="1612 475 1999 686"> <p>3/29/2018 9:44:08 AM Monitor Adem Oksuz ACT Academy receives less than \$500,000 in Title I funds.</p> </td> </tr> </tbody> </table>	District Comments	<p>3/28/2018 6:57:40 PM School Support Kerry Lambert ACT Academy receives less than \$500,000 in Title I funds.</p>	Monitor Comments	<p>3/29/2018 9:44:08 AM Monitor Adem Oksuz ACT Academy receives less than \$500,000 in Title I funds.</p>
District Comments										
<p>3/28/2018 6:57:40 PM School Support Kerry Lambert ACT Academy receives less than \$500,000 in Title I funds.</p>										
Monitor Comments										
<p>3/29/2018 9:44:08 AM Monitor Adem Oksuz ACT Academy receives less than \$500,000 in Title I funds.</p>										
<p>3. Parents and family members of Title I students shall be involved in the decisions regarding how funds reserved are allotted for parental involvement activities. (This can be marked N/A if the LEA did not reserve funds for Parent and Family Engagement)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Agendas and sign in sheets demonstrating parents were included in the decision on how to use the set aside</p>		<table border="1"> <thead> <tr> <th data-bbox="1612 696 1999 748">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1612 748 1999 992"> <p>3/28/2018 6:57:46 PM School Support Kerry Lambert ACT Academy receives less than \$500,000 in Title I funds.</p> </td> </tr> <tr> <th data-bbox="1612 992 1999 1044">Monitor Comments</th> </tr> <tr> <td data-bbox="1612 1044 1999 1286"> <p>3/29/2018 9:46:16 AM Monitor Adem Oksuz This can be marked N/A if the LEA did not reserve funds for Parent and Family Engagement</p> </td> </tr> </tbody> </table>	District Comments	<p>3/28/2018 6:57:46 PM School Support Kerry Lambert ACT Academy receives less than \$500,000 in Title I funds.</p>	Monitor Comments	<p>3/29/2018 9:46:16 AM Monitor Adem Oksuz This can be marked N/A if the LEA did not reserve funds for Parent and Family Engagement</p>
District Comments										
<p>3/28/2018 6:57:46 PM School Support Kerry Lambert ACT Academy receives less than \$500,000 in Title I funds.</p>										
Monitor Comments										
<p>3/29/2018 9:46:16 AM Monitor Adem Oksuz This can be marked N/A if the LEA did not reserve funds for Parent and Family Engagement</p>										

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>4. If the LEA receives \$500,000 or more in Title I funds, the set aside funds shall be used to carry out activities and strategies consistent with LEA parent and Family Engagement Policy, including at least one of the following;</p> <ul style="list-style-type: none"> - Supporting schools and nonprofit organizations in providing professional development for LEA and school personnel regarding parent and family engagement strategies - Supporting programs that reach parents and family members at home, in the community, and at school - Disseminating information on best practices focused on parent and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents and family members - Collaborating, or providing subgrants to schools to enable such schools to collaborate with community-based or other organizations or employers with a record of success in improving and increasing parent and family engagement - Engaging in any other activities and strategies that the LEA determines are appropriate and consistent with the Parent and Family Engagement (This can be marked N/A if the LEA received less than \$500,000 in Title I funds.) 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> LEA Parent and Family Engagement policy, parent meeting agenda and sign in sheet		<div style="border: 1px solid black; padding: 5px;"> <p style="text-align: center;">District Comments</p> <p>3/7/2018 9:39:05 PM CEO Kimberly Harris The LEA does not received \$500,000 or more in Title I funds.</p> </div> <div style="border: 1px solid black; padding: 5px;"> <p style="text-align: center;">Monitor Comments</p> <p>3/29/2018 9:47:57 AM Monitor Adem Oksuz The LEA does not received \$500,000 or more in Title I funds.</p> </div>
<p>5. LEA must conduct an annual evaluation of the content and effectiveness of the parent and family engagement policy use the findings of the evaluation to design evidence-based strategies for more effective parental involvement, and to revise, if necessary, the parent and family engagement policies.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Agendas and sign in sheets from meeting with parents to discuss the evaluation <input checked="" type="checkbox"/> Surveys and collated results to demonstrate evaluation process		
<p>If you have additional comments to make about this section, enter them here:</p>						

Component V: Schoolwide Programs

A local educational agency may consolidate and use funds under this part, together with other Federal, State, and local funds, in order to upgrade the entire educational program of a school that serves an eligible school attendance area in which not less than 40 percent of the children are from low-income families, or not less than 40 percent of the children enrolled in the school are from such families.

Section 1114

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA is consolidating funds (state, local, and federal) in the Schoolwide program. (If not applicable, mark N/A)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Financial reports		District Comments
						3/7/2018 9:39:57 PM CEO Kimberly Harris The LEA is NOT consolidating funds in the Schoolwide program.
						Monitor Comments
						3/29/2018 9:50:08 AM Monitor Adem Oksuz The LEA is NOT consolidating funds in the Schoolwide program.
If you have additional comments to make about this section, enter them here:						

Component VI: Nonpublic Schools

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

ESEA sections 1117 and 8501, 8503
 UGG Sec. 200.313 and 200.320

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. LEA has procedures for provision of services to eligible children attending nonpublic school officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Consolidated application, Performance Goals section listing nonpublic student's measurable goals and detailing the services provided to nonpublic students.		
2. Consultation has occurred between LEA and nonpublic officials.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copies of letters, e-mails, consultation forms, meeting sign-in sheets between LEA and nonpublic officials <input type="checkbox"/> Consolidated application Nonpublic Involvement section showing record of contacts between LEA and nonpublic schools		
3. The results of agreement following consultation have been transmitted to the SEAs equitable services ombudsman.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Affirmation of Consultation <input type="checkbox"/> eGrants affirmation upload <input type="checkbox"/> LEA documentation that consultation has, or attempts at such consultation have, taken place (see Additional Evidence required ONLY if the nonpublic official fails to sign the affirmation).	<input type="checkbox"/> Return Receipt mail card <input type="checkbox"/> Certified Letter postage receipt	
4. LEA regularly monitors the provision of Title I services to nonpublic students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Nonpublic school visitation documentation by LEA		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
5. LEA is evaluating the Title I program serving nonpublic school students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Evaluation data <input type="checkbox"/> Needs assessment survey form and collated results <input type="checkbox"/> Assessment data		
6. Nonpublic school students are receiving equitable services as discussed during consultation and Parent & Family Engagement if allocation is \$500,000 and over.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Non-Public Organizations Summary and Non-Public Institutions sections of eGrants <input type="checkbox"/> Announcements/sign-in sheets for Parent & Family Engagement opportunities for nonpublic teachers and parents if required		
7. LEA has budgets that document appropriate set-asides.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Title I budget / Budget Summary section of eGrants		
8. LEAs are properly monitoring the distribution and use of equipment and supplies purchased for the purposes of providing equitable services to eligible private school students.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Inventory list of items purchased with Title I A nonpublic funds <input type="checkbox"/> Documentation that a physical inventory is conducted annually at the end of the school year		
9. LEA has third-party contracts (per Uniform Grants Guidance / Procurement procedures) that include the proportionate share of Title I funds determined by eGrants.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of third-party contracts that include a breakdown of instructional costs, amount of services to be delivered, and administrative costs for nonpublic schools		
10. LEA has Title I complaint procedures available for nonpublic schools	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Copy of complaint procedure and verification of distribution to nonpublic schools		
If you have additional comments to make about this section, enter them here:						

Component VII: General Fiscal Requirements/Uniform Grants Guidance (UGG)

Fiscal monitoring is different than program monitoring: Fiscal monitoring will include a review of a subgrantees financial operations, which may include a review of internal controls for program funds in accordance with state and federal requirements, an examination of principles, laws and regulations, and a determination of whether costs are reasonable and necessary to achieve program objectives. This activity involves an assessment of financial statements, records, and procedures. It is similar to an audit, but has a lesser degree of detail and depth and, usually, a higher degree of frequency.

Fiscal monitoring includes, but is not limited to:

- Reviewing a random sample (usually 3-5 per program) of invoices or bills for expenditures charged to the program to determine if appropriate units of measure are reported and that costs (units x rate) are correct and that costs align with grant objectives and were approved in the application for funds.
- Comparing budgets or budget limits to actual costs to determine if the LEAs expenditures are likely to be more or less than budgeted
- Obtaining documentation that services billed or items purchased were actually delivered according to the contract
- Comparing invoices with supporting documentation to determine that costs were allowable, necessary, and allocable.

An expenditure is allowable if it is an approved use of funds under the statute or regulations governing a program and meet the intent of the program.

An expenditure is necessary if it is part of an approved application for funding.

An expenditure is allocable to the extent that the expenditure is used to meet the intent of the grant program (costs are pro-rated across grants if used to meet several grant program objectives).

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. Audits</p> <p>The SEA ensures that the State and the LEAs are audited annually, if required, and that all corrective actions identified through this process are fully implemented</p> <p>Uniform Grants Guidance Section 200.501</p>	<p>1. Copies of single audit reports (2 most recent), corrective action plans and approval documents for the LEA</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Two most recent audit reports (federal programs only)</p> <p><input type="checkbox"/> LEA response to findings</p> <p><input type="checkbox"/> PDE follow-up review of findings</p> <p><input type="checkbox"/> Independent auditor report shows that LEA has completed all corrective actions</p>		

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
2. Equipment and Related Property UGG Sec. 200.313	1. LEA maintains Inventory records, purchase orders and receipts for equipment (over \$1500) purchased and Computing Devices and Special Purpose Equipment (\$300 - \$1499)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Inventory list of items purchased with Title I A and D, Title II, Title III, and Title IV		<table border="1"> <thead> <tr> <th data-bbox="1663 131 2005 180">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1663 180 2005 496"> 3/7/2018 9:44:10 PM CEO Kimberly Harris The LEA does not use Title funds to purchase equipment and/or computing devices and Special Purpose equipment. </td> </tr> <tr> <th data-bbox="1663 496 2005 545">Monitor Comments</th> </tr> <tr> <td data-bbox="1663 545 2005 862"> 3/29/2018 9:53:01 AM Monitor Adem Oksuz The LEA does not use Title funds to purchase equipment and/or computing devices and Special Purpose equipment. </td> </tr> </tbody> </table>	District Comments	3/7/2018 9:44:10 PM CEO Kimberly Harris The LEA does not use Title funds to purchase equipment and/or computing devices and Special Purpose equipment.	Monitor Comments	3/29/2018 9:53:01 AM Monitor Adem Oksuz The LEA does not use Title funds to purchase equipment and/or computing devices and Special Purpose equipment.
District Comments											
3/7/2018 9:44:10 PM CEO Kimberly Harris The LEA does not use Title funds to purchase equipment and/or computing devices and Special Purpose equipment.											
Monitor Comments											
3/29/2018 9:53:01 AM Monitor Adem Oksuz The LEA does not use Title funds to purchase equipment and/or computing devices and Special Purpose equipment.											

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	2. LEA conducts a physical inventory of all items every two years	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Documentation that physical inventory was conducted within the last two years		<p style="text-align: center;">District Comments</p> <p>3/26/2018 10:19:56 AM CEO Kimberly Harris The LEA does not use Title funds to purchase equipment and/or computing devices and Special Purpose equipment.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/29/2018 9:54:54 AM Monitor Adem Oksuz The LEA keeps physical inventory for their equipment but they don't have anything purchased using federal funds.</p>
3. Obligating Funds UGG Sec. 200.309	1. LEA began obligating funds on or after the programs approved date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation that program funds were not spent prior to program approval date		
4. Record Retention UGG Sec. 200.333	1. Federal program records are maintained for a period of 7 years (current year plus 6 prior)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Documentation that records are maintained for a period of seven years		
5. Performance Goal Reporting Verification UGG 200.328	1. LEA has submitted the Performance Goal Output Report for Title I, Title ID, and/or Title III Immigrant and EL, where applicable.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application, Performance Goal Output Report in Title I, Title ID, and/or Title III Immigrant and EL.		

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	2. Backup documentation exists for the performance goal report that aligns with the data indicated in the goals that would be used to determine success.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Data reports/summaries		

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>6. Conflict of Interest UGG Sec 200.112</p>	<p>1. Conflict of Interest Requirement - the non-federal entity must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with the applicable Federal awarding agency policy, which includes:</p> <p>Standards of Conduct - (covering conflicts of interest when governing the actions of its employees engaged in the selection award and administration of contracts)</p> <p>Organizational Conflicts- (relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization)</p> <p>Disciplinary Actions- (actions taken against an individual who violates the standards of conduct)</p> <p>Mandatory Disclosure- (potential conflict disclosed in writing)</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Board Approved policy,</p> <p><input type="checkbox"/> self-disclosure form,</p> <p><input type="checkbox"/> resolution form or other evidence of how it was resolved (waived, or disciplinary actions taken)</p>		

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>7. Allowability of Costs UGG Sec 200.43</p>	<p>1. Allowability of Costs Requirement Expenditures must be aligned with approved budgeted items and when determining how the District expends its funds the procedures must include the following cost principles:</p> <p>Necessary, reasonable and allocable</p> <p>Conform with federal law and grant terms</p> <p>Consistent with state and local policies</p> <p>Adequately documented</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input type="checkbox"/> Review program expenditures</p> <p><input checked="" type="checkbox"/> Review Allowability of Costs Procedures to check for internal controls relating to bulleted items.</p>		

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>8. Procurement UGG Sec 200.300</p>	<p>1. Procurement the LEA maintains purchasing procedures</p> <p>Micro-purchases (purchase up to \$3,500)</p> <p>Small Purchase (between \$3,500-\$150,000)</p> <p>Sealed Bids (purchases over \$150,000 with formal advertising)</p> <p>Competitive Proposals (more than one source submitting a proposal)</p> <p>Non-competitive Proposals i.e. Sole Source (Solicitation of a proposal from only one source)</p> <p>Note: if opting to take procurement extension mark N/A, and answer question 9.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Procurement procedures exist and include the specific procedures to be followed internally for the five procurement levels</p> <p><input type="checkbox"/> Evidence that procurement procedures were followed for 3-5 tested random expenditures.</p>		

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments		
9. Procurement extension EDGAR 80.36	1. Procurement the LEA must still maintain procurement procedures using more restrict thresholds: Any expenditure under \$100,000 price or rate quotes obtained by adequate number of qualified sources Bids obtained for costs over \$100,000 Note: if opting not to take procurement extension mark N/A, and answer question 8.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Procurement procedures exist and include the specific procedures to be followed internally for the five procurement levels and documentation that LEA is taking the Procurement extension		<table border="1"> <thead> <tr> <th data-bbox="1663 131 2001 180">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1663 180 2001 423"> 3/26/2018 10:19:07 AM CEO Kimberly Harris The UGG contains procurement procedures that ACT Academy adheres to. </td> </tr> </tbody> </table>	District Comments	3/26/2018 10:19:07 AM CEO Kimberly Harris The UGG contains procurement procedures that ACT Academy adheres to.
District Comments									
3/26/2018 10:19:07 AM CEO Kimberly Harris The UGG contains procurement procedures that ACT Academy adheres to.									

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>10. Cash Management UGG Sec 200.305</p>	<p>1. Cash Management the District must maintain written procedures to implement the following cash management requirements:</p> <p>Reimbursements explain what happens if the District is initially charging federal grant expenditures to nonfederal funds</p> <p>Advances explain what happens if the District receives advance payments of federal grant funds</p> <p>Interest explain how the District will manage interest earned on federal grant awards</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Procedures are available that address the three components</p> <p><input type="checkbox"/> Evidence that LEA returned interest earned in excess of \$500 to federal government, if applicable</p>		

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>11. Travel Reimbursement</p> <p>UGG Sec 200.474</p>	<p>1. Travel the District must have written travel policies for travel costs to be allowable</p> <p>Types of travel (single day, overnight or out-of-state)</p> <p>What expenses may be reimbursed (food, lodging, transportation, airfare)</p> <p>What type of documentation is needed for reimbursement (pre-approval travel form, receipts, post travel form)</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Board approved policies available for review</p> <p><input type="checkbox"/> Samples of travel requests reviewed followed policy</p> <p><input type="checkbox"/> Prior written approval was obtained by PDE for out of state travel</p>		

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>12. Prior Written Approval for Various Expenditures</p>	<p>1. LEA must obtain prior written approval for the following expenditures:</p> <p>Salaries of Administrative Staff (Clerical and Federal Program Coordinators) (200.413(c))</p> <p>Out of State Travel for workshops/conferences (200.474)</p> <p>Entertainment Costs (200.438)</p> <p>Equipment (200.439)</p> <p>Student Activity Costs</p> <p>Memberships, subscriptions, and Professional Activities (200.454)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Items were included in approved consolidated application budgets and/or narratives</p> <p><input type="checkbox"/> Emails or other correspondence with regional coordinator requesting and receiving approval for expenditures.</p>		<table border="1"> <thead> <tr> <th data-bbox="1661 131 2005 180">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1661 180 2005 423"> <p>3/7/2018 9:49:19 PM CEO Kimberly Harris No expenditures were spent on the items listed needing prior written approval.</p> </td> </tr> <tr> <th data-bbox="1661 423 2005 472">Monitor Comments</th> </tr> <tr> <td data-bbox="1661 472 2005 716"> <p>3/29/2018 10:10:06 AM Monitor Adem Oksuz No expenditures were spent on the items listed needing prior written approval.</p> </td> </tr> </tbody> </table>	District Comments	<p>3/7/2018 9:49:19 PM CEO Kimberly Harris No expenditures were spent on the items listed needing prior written approval.</p>	Monitor Comments	<p>3/29/2018 10:10:06 AM Monitor Adem Oksuz No expenditures were spent on the items listed needing prior written approval.</p>
District Comments											
<p>3/7/2018 9:49:19 PM CEO Kimberly Harris No expenditures were spent on the items listed needing prior written approval.</p>											
Monitor Comments											
<p>3/29/2018 10:10:06 AM Monitor Adem Oksuz No expenditures were spent on the items listed needing prior written approval.</p>											
<p>13. Carryover</p> <p>The LEA complies with the carryover provisions of Title I.</p> <p>Sec. 1127 ESEA</p>	<p>1. LEAs with Title I allocations greater than \$50,000 per year have not carried over more than 15% of their allocation from one year to next unless the SEA has waived the limitation (allowable once every 3-year cycle if the SEA believes the request is reasonable and necessary)</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p><input checked="" type="checkbox"/> Consolidated Application Carryover section</p> <p><input type="checkbox"/> Waiver request and Carryover Waiver Approval Letter</p>						

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>14. Rank Order</p> <p>The LEA ensures that it complies with the requirements of Title I when allocating funds to eligible school attendance areas or schools in rank order of poverty based on the number of children from low-income families who reside in an eligible school attendance area.</p> <p>Sec. 1007 ESEA, amends Sec. 1113 ESEA</p>	<p>1. The LEA is serving all buildings over 75% low-income, regardless of grade span, in rank order. Buildings below 75% can be served in rank order in two manners, either still in rank order regardless of grade span, or by rank order within grade span"</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Consolidated Application, Selection of Schools</p>		<p style="text-align: center;">District Comments</p> <p>3/7/2018 9:55:46 PM CEO Kimberly Harris There is only one school in the LEA and is being fully served.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/29/2018 10:10:19 AM Monitor Adem Oksuz There is only one school in the LEA and is being fully served.</p>
	<p>2. Buildings above 75% low-income must be served and can only not be served after written approval has been established by PDE. The same analysis should occur for buildings below 75% regardless of grade span when that ranking methodology is chosen, and when the ranking by grade span methodology is chosen then this analysis should occur within any established grade span.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Consolidated Application, Selection of Schools</p>		<p style="text-align: center;">District Comments</p> <p>3/7/2018 9:55:51 PM CEO Kimberly Harris There is only one school in the LEA and is being fully served.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/29/2018 10:10:31 AM Monitor Adem Oksuz There is only one school in the LEA and is being fully served.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	3. High schools (grades 9-12) may be served out of rank order at the discretion of the LEA. In this case, any High School that is over 50% low-income shall be treated and ranked as if it is at the 75% low-income level. In this manner a High School would have to be served in rank order regardless of grade span as it would be considered to be at the 75% level.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated Application, Selection of Schools		<table border="1"> <tr> <td data-bbox="1663 131 2001 175">District Comments</td> </tr> <tr> <td data-bbox="1663 183 2001 386">3/7/2018 9:55:58 PM CEO Kimberly Harris There is only one school in the LEA and is being fully served.</td> </tr> <tr> <td data-bbox="1663 394 2001 438">Monitor Comments</td> </tr> <tr> <td data-bbox="1663 446 2001 646">3/29/2018 10:10:50 AM Monitor Adem Oksuz There is only one school in the LEA and is being fully served.</td> </tr> </table>	District Comments	3/7/2018 9:55:58 PM CEO Kimberly Harris There is only one school in the LEA and is being fully served.	Monitor Comments	3/29/2018 10:10:50 AM Monitor Adem Oksuz There is only one school in the LEA and is being fully served.
District Comments											
3/7/2018 9:55:58 PM CEO Kimberly Harris There is only one school in the LEA and is being fully served.											
Monitor Comments											
3/29/2018 10:10:50 AM Monitor Adem Oksuz There is only one school in the LEA and is being fully served.											
	4. Allocations to each eligible school remain in rank order per the method established during the Consolidated Application submission and as analyzed in the bullets above, however variance in per pupil expenditure may vary and may only be in an anticipated format as this analysis is occurring mid-year	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> The Title I budget, including specific salary and benefits for personnel and supply orders for actual and anticipated expenditures, must be used for this analysis		<table border="1"> <tr> <td data-bbox="1663 664 2001 708">District Comments</td> </tr> <tr> <td data-bbox="1663 716 2001 919">3/7/2018 9:56:08 PM CEO Kimberly Harris There is only one school in the LEA and is being fully served.</td> </tr> <tr> <td data-bbox="1663 927 2001 971">Monitor Comments</td> </tr> <tr> <td data-bbox="1663 979 2001 1179">3/29/2018 10:15:52 AM Monitor Adem Oksuz There is only one school in the LEA and is being fully served.</td> </tr> </table>	District Comments	3/7/2018 9:56:08 PM CEO Kimberly Harris There is only one school in the LEA and is being fully served.	Monitor Comments	3/29/2018 10:15:52 AM Monitor Adem Oksuz There is only one school in the LEA and is being fully served.
District Comments											
3/7/2018 9:56:08 PM CEO Kimberly Harris There is only one school in the LEA and is being fully served.											
Monitor Comments											
3/29/2018 10:15:52 AM Monitor Adem Oksuz There is only one school in the LEA and is being fully served.											

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	5. Pre-kindergarten children are excluded from the poverty count of any school	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> PIMS Report on Economically Disadvantaged		<table border="1"> <tr> <td data-bbox="1661 131 2003 175">District Comments</td> </tr> <tr> <td data-bbox="1661 175 2003 391">3/7/2018 9:56:44 PM CEO Kimberly Harris We don't have any PreK children within our demographic.</td> </tr> <tr> <td data-bbox="1661 391 2003 435">Monitor Comments</td> </tr> <tr> <td data-bbox="1661 435 2003 651">3/29/2018 10:11:04 AM Monitor Adem Oksuz We don't have any PreK children within our demographic.</td> </tr> </table>	District Comments	3/7/2018 9:56:44 PM CEO Kimberly Harris We don't have any PreK children within our demographic.	Monitor Comments	3/29/2018 10:11:04 AM Monitor Adem Oksuz We don't have any PreK children within our demographic.
District Comments											
3/7/2018 9:56:44 PM CEO Kimberly Harris We don't have any PreK children within our demographic.											
Monitor Comments											
3/29/2018 10:11:04 AM Monitor Adem Oksuz We don't have any PreK children within our demographic.											
<p>15. Supplement/Supplant</p> <p>The LEA ensures that Title funds are used only to supplement or increase non-Federal sources used for the education of participating students and not to supplant funds from non-Federal sources.</p> <p>Sec. 1012 of ESSA amending Sec. 1118 of ESEA</p>	1. LEA approved budget and records of expenditures of Title funds at the district level match.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title I A and D, Title II and Title III, and Title IV budgets <input type="checkbox"/> LEA budget <input type="checkbox"/> Statement of Expenditures for Title I A and D, Title II, Title III, and Title IV <input type="checkbox"/> Documentation of LEA methodology for allocating state and local funds to buildings.						

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	2. For Schoolwide Programs Funds should add to (supplement) and not replace (supplant) state and local funds in the building.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Statement of federal, state and local allocations for past two years <input type="checkbox"/> Federal expenditures match Schoolwide Plan activities <input checked="" type="checkbox"/> MOE letter <input type="checkbox"/> Documentation of LEA methodology for allocating state and local funds to buildings.						
	3. For Targeted Assistance Programs Funds should add to (supplement) and not replace (supplant) state and local funds in the building.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Federal expenditures match Consolidated Application <input type="checkbox"/> Documentation of LEA methodology for allocating state and local funds to buildings. <input type="checkbox"/> Evidence of intent of Title I being met through availability of services to students at-risk of failing.		<table border="1"> <tr> <td>District Comments</td> </tr> <tr> <td>3/26/2018 10:25:43 AM CEO Kimberly Harris Targeted Assistance Programs do not apply to ACT Academy.</td> </tr> <tr> <td>Monitor Comments</td> </tr> <tr> <td>3/29/2018 10:11:32 AM Monitor Adem Oksuz The LEA Operates as a school wide school.</td> </tr> </table>	District Comments	3/26/2018 10:25:43 AM CEO Kimberly Harris Targeted Assistance Programs do not apply to ACT Academy.	Monitor Comments	3/29/2018 10:11:32 AM Monitor Adem Oksuz The LEA Operates as a school wide school.
District Comments											
3/26/2018 10:25:43 AM CEO Kimberly Harris Targeted Assistance Programs do not apply to ACT Academy.											
Monitor Comments											
3/29/2018 10:11:32 AM Monitor Adem Oksuz The LEA Operates as a school wide school.											
16. Comparability The LEA complies with the comparability provisions of Title I. Sec 1120A(c)	1. Title I Comparability Report comparing Title I schools to non-Title I schools reported to SEA annually in Pennsylvania and submitted by November 15	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Detailed Data Sheet and Assurance page <input type="checkbox"/> Support data housed at the LEA (individual school lists with staff names attached to the positions counted and excluded) <input checked="" type="checkbox"/> Assurance page for those LEAs that are exempt						

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
17. Maintenance of Effort (MOE)	1. LEAs combined fiscal effort per student on the aggregate expenditures of the LEA from the preceding year must not be less than 90% of the second preceding year	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Maintenance of Effort Letter indicating compliance/non-compliance						
18. Compliance to Reservations The LEA complies with requirements regarding the reservation of funds. Sec. 1113 ESEA, 42 U.S.C 11432 Sec. 9103	1. The LEA has reserved funds for Homeless students at both Title I served and non-Title I served buildings. This is a district-level reservation.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application Reservation of Funds page <input type="checkbox"/> Consolidated Application Title I budget <input type="checkbox"/> Statement of expenditures for homeless		<table border="1"> <thead> <tr> <th data-bbox="1661 367 2003 418">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1661 418 2003 662"> 3/29/2018 10:12:03 AM Monitor Adem Oksuz LEA DOES NOT reserve funds for homeless from Title I and II. </td> </tr> </tbody> </table>	Monitor Comments	3/29/2018 10:12:03 AM Monitor Adem Oksuz LEA DOES NOT reserve funds for homeless from Title I and II.		
Monitor Comments											
3/29/2018 10:12:03 AM Monitor Adem Oksuz LEA DOES NOT reserve funds for homeless from Title I and II.											
	2. LEA reserved appropriate funds for Neglected Institution served.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application Reservation of Funds page <input type="checkbox"/> Consolidated Application Title I budget <input type="checkbox"/> Statement of expenditures for Neglected Institution		<table border="1"> <thead> <tr> <th data-bbox="1661 769 2003 821">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1661 821 2003 1032"> 3/26/2018 10:24:40 AM CEO Kimberly Harris Neglected Institutions does not apply to ACT Academy. </td> </tr> <tr> <th data-bbox="1661 1032 2003 1084">Monitor Comments</th> </tr> <tr> <td data-bbox="1661 1084 2003 1256"> 3/29/2018 10:12:35 AM Monitor Adem Oksuz The LEA does not serve Neglected Institutions. </td> </tr> </tbody> </table>	District Comments	3/26/2018 10:24:40 AM CEO Kimberly Harris Neglected Institutions does not apply to ACT Academy.	Monitor Comments	3/29/2018 10:12:35 AM Monitor Adem Oksuz The LEA does not serve Neglected Institutions.
District Comments											
3/26/2018 10:24:40 AM CEO Kimberly Harris Neglected Institutions does not apply to ACT Academy.											
Monitor Comments											
3/29/2018 10:12:35 AM Monitor Adem Oksuz The LEA does not serve Neglected Institutions.											

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	3. The LEA has reserved funds for Foster students at both Title I served and non-Title I served buildings. This is a district-level reservation. (If not used, select NA)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application Reservation of Funds page <input type="checkbox"/> Consolidated Application Title I budget <input type="checkbox"/> Statement of expenditures for Foster						
	4. If LEA has indicated the use of the Salary and Fringe Benefit set-aside on the Reservation of Funds worksheet, does documentation exist to show how the calculation was derived and shows how the set-aside amount was allocated back to the appropriate Title I school? (If not used, select NA)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application Reservation of Funds <input type="checkbox"/> Spreadsheet demonstrating calculations		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #cccccc;">District Comments</th> </tr> <tr> <td>3/26/2018 10:35:39 AM CEO Kimberly Harris ACT Academy does not set aside funds for salaries and fringe benefits.</td> </tr> <tr> <th style="background-color: #cccccc;">Monitor Comments</th> </tr> <tr> <td>3/29/2018 10:14:06 AM Monitor Adem Oksuz ACT Academy does not set aside funds for salaries and fringe benefits.</td> </tr> </table>	District Comments	3/26/2018 10:35:39 AM CEO Kimberly Harris ACT Academy does not set aside funds for salaries and fringe benefits.	Monitor Comments	3/29/2018 10:14:06 AM Monitor Adem Oksuz ACT Academy does not set aside funds for salaries and fringe benefits.
District Comments											
3/26/2018 10:35:39 AM CEO Kimberly Harris ACT Academy does not set aside funds for salaries and fringe benefits.											
Monitor Comments											
3/29/2018 10:14:06 AM Monitor Adem Oksuz ACT Academy does not set aside funds for salaries and fringe benefits.											

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	<p>5. The LEA may reserve funds at the LEA-level for Priority and Focus schools and associated requirements. The LEA does NOT need to reserve 20% for Priority and Focus schools (only applies to those LEAs that set aside 20%, all others mark N/A)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input checked="" type="checkbox"/> Consolidated Application Reservation of Funds page</p> <p><input type="checkbox"/> Statement of expenditures for interventions</p>		<p style="text-align: center;">District Comments</p> <p>3/26/2018 10:14:50 AM CEO Kimberly Harris ACT Academy provides a School-Wide program for grades 9-12.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/29/2018 10:14:20 AM Monitor Adem Oksuz ACT Academy provides a School-Wide program for grades 9-12.</p>
	<p>6. LEAs receiving more than \$500,000 in Title I funds have reserved a minimum of 1% of the allocation for parent and family engagement and have distributed a minimum of 90% of those funds to the school level. A LEA may reserve more than 1% of the allocation. The 90% building-level allocation rule is only applicable against the original 1%, not any percentage above</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input checked="" type="checkbox"/> Consolidated Application, Reservation of Funds</p> <p><input type="checkbox"/> Procedure for allocation of at least 90% of Parent and Family Engagement funds to the school level must be demonstrated and applicable expenditures provided as evidence of compliance</p>		<p style="text-align: center;">District Comments</p> <p>3/26/2018 10:22:34 AM CEO Kimberly Harris ACT Academy does not receive in excess of \$500,000.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/29/2018 10:16:08 AM Monitor Adem Oksuz ACT Academy does not receive in excess of \$500,000.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>19. Title I, Part D Subpart 2: Sec. 1424</p>	<p>1. LEA spends Title I, Part D funds on allowable, supplemental, and educational activities at the selected delinquent institution(s)</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input type="checkbox"/> Statement of expenditures for delinquent</p>		<p style="text-align: center;">District Comments</p> <p>3/26/2018 10:17:05 AM CEO Kimberly Harris ACT Academy is only approved for Title I, Part A - Improving Basic Programs funding.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/29/2018 10:15:38 AM Monitor Adem Oksuz ACT does not participate in Title I D program.</p>
<p>20. Community Eligibility Provision (CEP) 7 CFR 245.9(f)(7)(iii)</p>	<p>1. Did your LEA have schools that participated in the Community Eligibility Provision (CEP) during the 16-17 SY? This is asked for 17-18 monitoring because data from the previous year is used for the current year Selection of Schools and Nonpublic Equitable Share data</p> <p>Note: If your LEA has schools that have adopted CEP for the first time during the 17-18 SY this answer is no.</p> <p>Note: If a no answer the remaining questions can be marked N/A.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p><input checked="" type="checkbox"/> Consolidated Application Selection of Schools</p>		<p style="text-align: center;">District Comments</p> <p>3/26/2018 10:21:49 AM CEO Kimberly Harris ACT Academy does not participate in the CEP.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/29/2018 10:14:31 AM Monitor Adem Oksuz ACT Academy does not participate in the CEP.</p>

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
	2. Were all buildings in 16-17 CEP or were some CEP and others non-CEP? If all schools CEP, select MET. If not, select N/A, then discuss per bullet 3 how data was made uniform.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application Selection of Schools		<table border="1"> <tr> <td data-bbox="1661 131 2001 180">District Comments</td> </tr> <tr> <td data-bbox="1661 180 2001 354">3/26/2018 10:21:36 AM CEO Kimberly Harris ACT Academy does not participate in the CEP.</td> </tr> <tr> <td data-bbox="1661 354 2001 402">Monitor Comments</td> </tr> <tr> <td data-bbox="1661 402 2001 576">3/29/2018 10:15:03 AM Monitor Adem Oksuz ACT Academy does not participate in the CEP.</td> </tr> </table>	District Comments	3/26/2018 10:21:36 AM CEO Kimberly Harris ACT Academy does not participate in the CEP.	Monitor Comments	3/29/2018 10:15:03 AM Monitor Adem Oksuz ACT Academy does not participate in the CEP.
District Comments											
3/26/2018 10:21:36 AM CEO Kimberly Harris ACT Academy does not participate in the CEP.											
Monitor Comments											
3/29/2018 10:15:03 AM Monitor Adem Oksuz ACT Academy does not participate in the CEP.											
	3. LEA has a data source/process that was used to ensure that CEP building low-income data was uniform with other non-CEP buildings and/or was equitable in regard to nonpublic schools	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application Selection of Schools <input type="checkbox"/> The 1.6 multiplier was applied against CEP data from participating schools to make it uniform with traditional Free and Reduced Lunch data at non-CEP schools. <input type="checkbox"/> Raw CEP/Direct Certification (DC) data was utilized at all schools in a uniform manner without a multiplier and regardless of whether or not a school was CEP participating or not. <input type="checkbox"/> A survey that looked like the old Free and Reduced lunch survey but which made clear that it was not a requirement of the food subsidy program was sent to participating CEP schools. Non-CEP schools would use the traditional free and reduced forms.		<table border="1"> <tr> <td data-bbox="1661 594 2001 643">District Comments</td> </tr> <tr> <td data-bbox="1661 643 2001 816">3/26/2018 10:22:54 AM CEO Kimberly Harris ACT Academy does not participate in the CEP.</td> </tr> <tr> <td data-bbox="1661 816 2001 865">Monitor Comments</td> </tr> <tr> <td data-bbox="1661 865 2001 1039">3/29/2018 10:14:46 AM Monitor Adem Oksuz ACT Academy does not participate in the CEP.</td> </tr> </table>	District Comments	3/26/2018 10:22:54 AM CEO Kimberly Harris ACT Academy does not participate in the CEP.	Monitor Comments	3/29/2018 10:14:46 AM Monitor Adem Oksuz ACT Academy does not participate in the CEP.
District Comments											
3/26/2018 10:22:54 AM CEO Kimberly Harris ACT Academy does not participate in the CEP.											
Monitor Comments											
3/29/2018 10:14:46 AM Monitor Adem Oksuz ACT Academy does not participate in the CEP.											

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
21. Transferability Sec 5103(b)	1. Up to 100% of Title II and IV funds can be transferred. Funds can be transferred into Title I and Title III but not out of either subprogram. Title IIA and IV can transfer between programs.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Expenditures aligned to transferred into subprogram <input checked="" type="checkbox"/> Consolidated Application, Transferability page		<table border="1"> <tr> <td data-bbox="1663 131 2005 180">District Comments</td> </tr> <tr> <td data-bbox="1663 180 2005 354">3/26/2018 10:10:36 AM CEO Kimberly Harris Transferability does not apply to ACT Academy.</td> </tr> <tr> <td data-bbox="1663 354 2005 402">Monitor Comments</td> </tr> <tr> <td data-bbox="1663 402 2005 613">3/29/2018 10:13:50 AM Monitor Adem Oksuz The LEA does not transfer funds from Title II and IV.</td> </tr> </table>	District Comments	3/26/2018 10:10:36 AM CEO Kimberly Harris Transferability does not apply to ACT Academy.	Monitor Comments	3/29/2018 10:13:50 AM Monitor Adem Oksuz The LEA does not transfer funds from Title II and IV.
District Comments											
3/26/2018 10:10:36 AM CEO Kimberly Harris Transferability does not apply to ACT Academy.											
Monitor Comments											
3/29/2018 10:13:50 AM Monitor Adem Oksuz The LEA does not transfer funds from Title II and IV.											
	2. Evidence of Non-public school consultation to discuss transferred amounts	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Agendas/sign in sheets <input type="checkbox"/> Emails <input type="checkbox"/> Other documentation to reflect consultation occurred		<table border="1"> <tr> <td data-bbox="1663 630 2005 678">District Comments</td> </tr> <tr> <td data-bbox="1663 678 2005 852">3/26/2018 10:23:41 AM CEO Kimberly Harris Transferability does not apply to ACT Academy.</td> </tr> <tr> <td data-bbox="1663 852 2005 901">Monitor Comments</td> </tr> <tr> <td data-bbox="1663 901 2005 1110">3/29/2018 10:09:43 AM Monitor Adem Oksuz LEA is a public cyber charter school serving students in High School.</td> </tr> </table>	District Comments	3/26/2018 10:23:41 AM CEO Kimberly Harris Transferability does not apply to ACT Academy.	Monitor Comments	3/29/2018 10:09:43 AM Monitor Adem Oksuz LEA is a public cyber charter school serving students in High School.
District Comments											
3/26/2018 10:23:41 AM CEO Kimberly Harris Transferability does not apply to ACT Academy.											
Monitor Comments											
3/29/2018 10:09:43 AM Monitor Adem Oksuz LEA is a public cyber charter school serving students in High School.											
If you have additional comments to make about this section, enter them here:											

Component VIII: Supplement not Supplant

Sect. 1118(b)(2)

Description	Requirements	Response				Comments
		1	2	3		
Methodology to Allocate State and Local Funds	1. Federal funds must be used to supplement and in no case supplant state and local resources. LEAs must show methodology used to allocate State and local funds is the same as it would be in the absence of Title I funds. This is an LEA decision, and PDE does not prescribe methods. Please explain your methodology used at the LEA level to allocate funds equitable to schools despite Title I status.	Title I funds are used to supplement our teaching staff to effectively provide reading and math instruction.				

Comments

The LEA doesn't have transportation plan for foster children because it doesn't require students to come to their location since it is a cyber school.

Title II Part A

Component I: Title IIA Requirements

The purpose of this title is to provide grants to State educational agencies and subgrants to local educational agencies to (1) increase student achievement consistent with the challenging State academic standards; (2) improve the quality and effectiveness of teachers, principals, and other school leaders; (3) increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and (4) provide low-income and minority students greater access to effective teachers, principals, and other school leaders.

Sec. 2001

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA provides evidence that Title II activities are data driven and that if data indicates a need in higher poverty schools, priority is given to these school(s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Evidence of a needs assessment with data indicating large class sizes or justification for the types of professional development activities offered.		
2. The LEA provides evidence of stakeholder engagement in the development of Title II activities e.g. parents, community members, schools staff	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Meeting notices, agenda, sign-in sheets, invitations		
3. All expenditures are supplemental in nature and do not supplant, or replace, activities the LEA is required to provide under state or local law, including board approved policy. Detailed list of ESSA-authorized activities: Teacher/principal evaluation. Recruitment and retention. Class size reduction. PD tech integration, data usage, parent engagement, IEP, ELL, early learning, selecting and implementing assessments.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Expenditure printouts indicating detailed Title II activities		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
<p>Identify trauma, mental illness, and intervention.</p> <p>Safety, drug and alcohol abuse, chronic absenteeism.</p> <p>Gifted learning.</p> <p>Library programs.</p> <p>Sex abuse.</p> <p>STEM.</p> <p>Improved staff working conditions (feedback).</p> <p>Career/tech ed integration and work-based learning to prepare for workforce or post-secondary transition</p> <p>Other uses that at meet the intent of Title IIA</p>										
<p>4. The LEA utilizes appropriately state certified teachers to reduce class size.</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<ul style="list-style-type: none"> <input type="checkbox"/> Class-size reduction teacher rosters <input type="checkbox"/> List of CSR staff and their certifications <input type="checkbox"/> Copies of CSR teacher certificates (blackout social security numbers) 		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; background-color: #cccccc;">District Comments</td> </tr> <tr> <td>3/26/2018 9:41:53 AM CEO Kimberly Harris No class size reduction has occurred or is needed.</td> </tr> <tr> <td style="text-align: center; background-color: #cccccc;">Monitor Comments</td> </tr> <tr> <td>3/29/2018 10:17:48 AM Monitor Adem Oksuz No class size reduction has occurred or is needed.</td> </tr> </table>	District Comments	3/26/2018 9:41:53 AM CEO Kimberly Harris No class size reduction has occurred or is needed.	Monitor Comments	3/29/2018 10:17:48 AM Monitor Adem Oksuz No class size reduction has occurred or is needed.
District Comments										
3/26/2018 9:41:53 AM CEO Kimberly Harris No class size reduction has occurred or is needed.										
Monitor Comments										
3/29/2018 10:17:48 AM Monitor Adem Oksuz No class size reduction has occurred or is needed.										

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
3. LEA has submitted the Performance Goal Output Report for Title II.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated Application, Performance Goal Output Report in Title II.		
4. Backup documentation exists for the performance goal report that aligns with the data indicated in the goals that would be used to determine success.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Data reports/summaries		
If you have additional comments to make about this section, enter them here:						

Title IV, Part A

Component I. Title IV, Part A Student Support and Academic Enrichment Grants

The Student Support and Academic Enrichment (SSAE) program is intended to: 1) provide all students with access to a well-rounded education, 2) improve school conditions for student learning, and 3) improve the use of technology in order to improve the academic achievement and digital literacy of all students. (ESEA section 4101)

Sec. 4101

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. The LEA involves stakeholders (parents, school staff, and community members) in the planning of the Title IV application and activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Meeting notices, agenda, sign-in sheets						
2. If the LEA distributed funds to schools, it targeted schools that have the greatest needs; have the highest percentages or numbers of children low-income; are identified for priority and focus; or are identified as persistently dangerous.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Focus/Priority school status <input type="checkbox"/> Consolidated application Selection of Schools ranking page		<table border="1"> <thead> <tr> <th>District Comments</th> </tr> </thead> <tbody> <tr> <td>3/27/2018 11:22:02 PM CEO Kimberly Harris LEA and SEA are one in the same so no distribution occurred.</td> </tr> <tr> <th>Monitor Comments</th> </tr> <tr> <td>3/29/2018 10:23:14 AM Monitor Adem Oksuz The LEA is a cyber charter school serving in one location as an entity.</td> </tr> </tbody> </table>	District Comments	3/27/2018 11:22:02 PM CEO Kimberly Harris LEA and SEA are one in the same so no distribution occurred.	Monitor Comments	3/29/2018 10:23:14 AM Monitor Adem Oksuz The LEA is a cyber charter school serving in one location as an entity.
District Comments										
3/27/2018 11:22:02 PM CEO Kimberly Harris LEA and SEA are one in the same so no distribution occurred.										
Monitor Comments										
3/29/2018 10:23:14 AM Monitor Adem Oksuz The LEA is a cyber charter school serving in one location as an entity.										
3. LEA completed a performance goal for each area where funds are spent under Title IV.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated application Title IV Performance Goal Section						
4. The LEA continued to consult with stakeholders to improve the activities it conducts and coordinates implementation with other related activities conducted in the community	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Meeting notices, agenda, sign-in sheets, meeting minutes						

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
5. LEA has only budgeted for 15% of the amount budgeted in Effective Use of Technology for technology infrastructure (devices, equipment, and software applications to address readiness shortfalls, blended learning technology software and platforms, the purchase of digital instructional resources, initial professional development activities, and one-time information technology purchases).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Consolidated application showing funds in the Effective Use of Technology expenditure section						
6. If the LEA has received more than \$30,000 in Title IV funds, a needs assessment was completed (and will be completed once every 3 years).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Needs Assessment with date		<table border="1"> <thead> <tr> <th data-bbox="1614 396 2003 448">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1614 448 2003 656">3/27/2018 11:23:16 PM CEO Kimberly Harris LEA did not receive more than \$30,00 in Title IV funds.</td> </tr> <tr> <th data-bbox="1614 656 2003 708">Monitor Comments</th> </tr> <tr> <td data-bbox="1614 708 2003 915">3/29/2018 10:25:32 AM Monitor Adem Oksuz LEA did not receive more than \$30,00 in Title IV funds</td> </tr> </tbody> </table>	District Comments	3/27/2018 11:23:16 PM CEO Kimberly Harris LEA did not receive more than \$30,00 in Title IV funds.	Monitor Comments	3/29/2018 10:25:32 AM Monitor Adem Oksuz LEA did not receive more than \$30,00 in Title IV funds
District Comments										
3/27/2018 11:23:16 PM CEO Kimberly Harris LEA did not receive more than \$30,00 in Title IV funds.										
Monitor Comments										
3/29/2018 10:25:32 AM Monitor Adem Oksuz LEA did not receive more than \$30,00 in Title IV funds										
7. If the LEA has received more than \$30,000 in Title IV funds, 20% has been budgeted for Well-Rounded Educational activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated application well-rounded narrative completed. <input type="checkbox"/> Consolidated application showing funds in the Well-Rounded expenditure section		<table border="1"> <thead> <tr> <th data-bbox="1614 928 2003 980">District Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1614 980 2003 1188">3/27/2018 11:23:23 PM CEO Kimberly Harris LEA did not receive more than \$30,00 in Title IV funds.</td> </tr> <tr> <th data-bbox="1614 1188 2003 1240">Monitor Comments</th> </tr> <tr> <td data-bbox="1614 1240 2003 1448">3/29/2018 10:25:42 AM Monitor Adem Oksuz LEA did not receive more than \$30,00 in Title IV funds</td> </tr> </tbody> </table>	District Comments	3/27/2018 11:23:23 PM CEO Kimberly Harris LEA did not receive more than \$30,00 in Title IV funds.	Monitor Comments	3/29/2018 10:25:42 AM Monitor Adem Oksuz LEA did not receive more than \$30,00 in Title IV funds
District Comments										
3/27/2018 11:23:23 PM CEO Kimberly Harris LEA did not receive more than \$30,00 in Title IV funds.										
Monitor Comments										
3/29/2018 10:25:42 AM Monitor Adem Oksuz LEA did not receive more than \$30,00 in Title IV funds										

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
8. If the LEA has received more than \$30,000 in Title IV funds, 20% has been budgeted for Safe and Healthy activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated application safe and healthy narrative completed. <input type="checkbox"/> Consolidated application showing funds in the Safe and Healthy expenditure section		District Comments 3/27/2018 11:23:31 PM CEO Kimberly Harris LEA did not receive more than \$30,00 in Title IV funds. Monitor Comments 3/29/2018 10:25:49 AM Monitor Adem Oksuz LEA did not receive more than \$30,00 in Title IV funds
9. If the LEA has received more than \$30,000 in Title IV funds, some funds are budgeted for Effective Use of Technology activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Consolidated application Effective Use of Technology narrative completed. <input type="checkbox"/> Consolidated application showing funds in the Effective Use of Technology expenditure section		District Comments 3/27/2018 11:23:36 PM CEO Kimberly Harris LEA did not receive more than \$30,00 in Title IV funds. Monitor Comments 3/29/2018 10:25:57 AM Monitor Adem Oksuz LEA did not receive more than \$30,00 in Title IV funds
10. All expenditures are supplemental in nature and do not supplant, or replace, activities the LEA is required to provide under state or local law, including board approved policy.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Expenditure printouts indicating detailed Title IV activities		

Comments

The LEA confirmed. that the Title IV funds will be used to training teachers on effective use of technology.

Ed-Flex Waiver Review

Ed-Flex Waiver Review

A Local Educational Agency (LEA) that receives funds under a program authorized under this Act and desires a waiver of any statutory or regulatory requirement of this Act shall submit a request containing the information described in subsection (b)(1) to the appropriate State educational agency. The State educational agency determines if the waiver is appropriate.

SEC. 8401

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA has evidence of which Federal Program(s) and Federal Requirement(s) are to be waived, including the expected results of waiving each requirement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Section 1 Waiver Application		
2. The LEA has evidence of how it will continue to provide assistance to the same populations served by program for which waivers were requested.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Section 3 Waiver Application		
3. The LEA has evidence of how the waiver will improve the instructional program and academic performance of students and how non-public students will be affected.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Section 3 Waiver Application		
4. The LEA has evidence of the education improvement goals, including methods that will be used to assess student progress toward the goals, and how the LEA will be able to determine the impact of any school that benefits from an approved waiver.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Section 3 Waiver Application		
5. The LEA has evidence of how it provided notice and information to the public regarding the waiver request.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Section 5 Waiver Application		
6. If an application was submitted for an extension of an approved waiver, the LEA has evidence of effectiveness of the waiver, how the waiver improved student performance and how the waiver extension was in the public interest.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Waiver Performance Report		
7. The LEA has evidence of services provided, schools served with waiver and school years approved with waiver.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Approval Letter from PDE <input type="checkbox"/> eGrants Budget and Selection of Schools		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
If you have additional comments to make about this section, enter them here:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

Title VI-B REAP

Title VI-B REAP

It is the purpose of this part to address the unique needs of rural school districts that frequently (1) lack the personnel and resources needed to compete effectively for Federal competitive grants; and (2) receive formula grant allocations in amounts too small to be effective in meeting their intended purposes.

Sec. 5201

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The LEA ensures that it complies with the requirements of Title VI-B when allocating funds for REAP-Flex	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Statement of Allocations and Expenditures	Applicable Funding for REAP-Flex: Title II-A Uses of Applicable Funding <input type="checkbox"/> Title I-A <input type="checkbox"/> Title II-A <input type="checkbox"/> Title III	
2. The LEA ensures that it complies with the requirements of Title VI-B when allocating funds for Rural and Low Income Schools	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Statement of Allocations and Expenditures	Uses of Funds: <input type="checkbox"/> Teacher Recruitment and Retention <input type="checkbox"/> Teacher Professional Development <input type="checkbox"/> Educational Technology <input type="checkbox"/> Parent and Family Engagement Activities <input type="checkbox"/> Title I-A <input type="checkbox"/> Title III	

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>If you have additional comments to make about this section, enter them here:</p>						

Personnel Interviews

Building	Date	Staff Member Interviewed	Staff Member Position
ACT Academy Cyber Charter School	3/29/2018	Kerry Stouffer	School Support Services
ACT Academy Cyber Charter School	3/29/2018	Kimberly Harris	CEO
ACT Academy Cyber Charter School	3/29/2018	Leaz Metelus	Principal
ACT Academy Cyber Charter School	3/29/2018	Lillian Carrol	Parent
ACT Academy Cyber Charter School	3/29/2018	Stephani Mitchell	Leadership Liaison

**Division of Federal Program
Consolidated Program Review
2017-2018 School Year
ACT Academy Cyber CS**

ACT Academy Cyber Charter High School

SCHOOL Level Monitoring

	Name	Check if Interviewed
Principal:	<u>Leaz Metelus</u>	<input checked="" type="checkbox"/>
Parent:	<u>Mrs.Lillian Caroll</u>	<input checked="" type="checkbox"/>
Parent:	_____	<input type="checkbox"/>
Parent:	_____	<input type="checkbox"/>
Parent:	_____	<input type="checkbox"/>
Parent:	_____	<input type="checkbox"/>

Program Reviewers: Adem Oksuz Visit Date: 3/29/2018

Title I: School Level

Component I: Appropriately State Certified

The Local Education Agency (LEA) and the Title I School has professional standards for paraprofessionals working in a program supported with Title I and Title II funds.

Sec. 1112(c)(6)
Sec. 1112(e)(1)(A)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. All instructional paraprofessionals working in a Title I and Title II program are appropriately certified.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> List of paraprofessionals & their qualifications: HS Diploma plus 2 years of college (48 credits), AA Degree or local assessment		<p style="text-align: center;">District Comments</p> <p>3/27/2018 9:17:34 PM CEO Kimberly Harris We don't have any paraprofessionals employed.</p> <p style="text-align: center;">Monitor Comments</p> <p>3/29/2018 10:33:01 AM Monitor Adem Oksuz LEA doesn't have any paraprofessionals employed.</p>
2. Parents (in Title I schools only) are notified annually that they may request information regarding the professional qualifications of their child's teacher(s), and of paraprofessionals who provide instructional services to their children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of Right-to-Know Teacher Qualifications letter and evidence of distribution date		
3. Parents (in Title I schools only) are notified if their child is assigned to or being taught for four or more consecutive weeks by a teacher who is not appropriately state certified. (This cannot be marked N/A.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/> Copy of Right-to-Know Four Consecutive Week letter <input type="checkbox"/> Evidence of distribution date, if applicable		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>If you have additional comments to make about this section, enter them here:</p>						

Component II: Transition Plan

The Title I School will support, coordinate, and integrate Title I services with early childhood education programs at the local educational agency or individual school level, including plans for the transition of participants in such programs to local elementary school programs. The Title I School will implement strategies to facilitate effective transitions for students from middle grades to high school and from high school to postsecondary education.

Sec. 1112(b)(8)
 Sec. 1112(b)(10)
 Sec. 1114

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
4. The School implements strategies to facilitate effective transitions for students.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Transition Plan		

Component III: Parent and Family Engagement

The Local Education Agency (LEA) may receive funds under this part only if such agency conducts outreach to all parents and family members and implements programs, activities, and procedures for the involvement of parents and family members in programs. Such programs, activities, and procedures shall be planned and implemented with meaningful consultation with parents of Title I students.

- Sec. 1116(b)(1-4)
- Sec. 1116(c)(1-5)
- Sec. 1116(d)(1-2)
- Sec. 1116(e)(1-5)

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. 1. Schools receiving Title I funds shall jointly develop with, and distribute to, Title I parents and family members a written parent and family engagement policy. Parents shall be notified of the policy in an understandable and uniform format and to the extent practicable in a language the parents can understand. The policy shall be made available to the local community and updated periodically to meet the changing needs of parents and the school. Required components:</p> <ul style="list-style-type: none"> • Convene an annual meeting at a convenient time, to which all Title I parents shall be invited and encouraged to attend, to inform parents of their schools Title I program and to explain the requirements of Title I and the right of parents to be involved. • Offer a flexible number of meetings, such as meetings in the morning or evening, and may provide, with Title I funds, transportation, child care, or home visits, as such services relate to parental involvement • Involve parents, in an organized ongoing, and timely way, in the planning, review, and improvement of the Title I program, including the planning, review, and improvement of the school parent and family engagement policy and the joint development of the schoolwide program plan, if applicable, except that is a school has a process in place in process for involving parents in the joint planning and design of the schools programs, the school may use the process, if such process included an adequate representation of Title I. • Provide Title I parents 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> School Parent and Family Engagement policy, Parent meeting agenda & sign-in sheets, and method of distribution		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<ul style="list-style-type: none"> ○ Timely information about Title I programs ○ A description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the achievement levels of the challenging State academic standards ○ 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. • If the schoolwide plan is not satisfactory to Title I parents, submit any parent comments on the plan when the school makes the plan available to the LEA. (Only applies to Schoolwide schools). • Shall educate teachers, specialized instructional support personnel, and other staff, with the assistance of parents, in the value and utility of contributions of parents and family members, and in how to reach out to, communicate with, and work with parents and family members as equal partners, implement and coordinate parent programs, and build ties between parents and family members and the school. • Describes how the school will provide assistance to parents in understanding the State's academic content standards and student achievement standards, local academic assessments and how to monitor a child's progress and work with teachers to improve the achievement of their children. • States that a school-parent compact was jointly developed with parents and the compact outlines how parents, the entire school staff and students will share in the responsibility for improved student achievement. • Describes how the school provides materials 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 parent involvement. • States how the school will, to the extent feasible and appropriate, coordinate, and integrate parent involvement programs and activities with other Federal, State, and local programs including public preschool programs and conduct other activities, that encourage and support parents and family members in more fully participating in the education of their children. 						

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<ul style="list-style-type: none"> States how the school will ensure that information related to school and parent programs, meetings, and other activities is sent to the parents and family members of participating children in a format and to the extent practicable, in a language the parents and family members can understand. States how the school, to the extent practicable, will provide opportunities for the informed participation of parents and family members (including parents and family members who have limited English proficiency, parents and family members with disabilities, and parents and family members of migratory children). 						
<p>2. Convene an annual meeting at a convenient time, to which all Title I parents shall be invited and encouraged to attend, to inform parents of their schools Title I program and to explain the requirements of Title I and the right of parents to be involved.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Title I meeting agenda & sign-in sheets		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>3. 3. Each Title I school shall jointly develop with parents of Title I children 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 school and parents will build and develop a partnership to help children achieve the States high standards. The compact shall</p> <ul style="list-style-type: none"> - describe the schools responsibility to provide high-quality curriculum and instruction in a supportive and effective learning environment that enables Title I children to meet the State academic standards, and the ways in which each parent will be responsible for supporting their childrens learning; volunteering in their childs classroom, and participating as appropriate, in decisions relating to the education of their children and positive use of extracurricular time, and - address the importance of communication between teachers and parents on an ongoing basis through at a minimum: parent-teacher conferences in elementary schools, at least annually, during which the compact shall be discussed as the compact relates to the individual childs achievement; frequent reports to parents on their childrens progress; reasonable access to staff, opportunities to volunteer and participate in their childs class, and observation of classroom activities; and ensuring two way meaningful communication between family members and school staff, and to the extent practicable, in a language that family members can understand. 	☑	☐	☐	<ul style="list-style-type: none"> ☑ School-parent compact, Staff-parent meeting agenda, sign-in sheets and method of distribution 		
<p>4. Title I Schools shall provide assistance to parents of Title I children in understanding such topics as the challenging State academic standards, State and local academic assessments, and how to monitor a childs progress and work with educators to improve the achievement of their children.</p>	☑	☐	☐	<ul style="list-style-type: none"> ☑ Title I meeting agenda & sign-in sheets ☐ Staff/Parent meeting agendas and sign-in sheets 		
<p>5. Title I Schools shall provide materials and training to help parents to work with their children to improve their childrens achievement, such as literacy training and using technology (including education about the harms of copyright piracy) as appropriate, to foster parent involvement.</p>	☑	☐	☐	<ul style="list-style-type: none"> ☑ Training materials, evaluations, agendas & sign-in sheets, calendar of events ☐ Workshops 		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
6. Title I Schools shall educate teachers, specialized instructional support personnel, principals and other school leaders, 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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets <input type="checkbox"/> SPAC skits and staff agendas and sign in sheets		
7. Title I Schools shall to the extent feasible and appropriate, coordinate and integrate parent involvement programs and activities with other Federal, State, and local programs, including public preschool programs, and conduct other activities, such as parent resource centers, that encourage and support parents in more fully participating in the education of their children.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Transition Plan <input type="checkbox"/> Parent training materials, evaluations, agendas, calendar of events <input type="checkbox"/> Staff/Parent meeting agendas and sign-in sheets		
8. Title I schools shall ensure that information related to school and parent programs, meetings, and other activities is sent to Title I parents in a format and, the extent practicable, in a language the parents can understand.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Translated documents such as fliers, letters, web site postings <input type="checkbox"/> Translated Schoolwide Plan		
If you have additional comments to make about this section, enter them here:						

Component IV: Schoolwide Programs

An eligible school operating a schoolwide program shall develop a comprehensive plan (or amend a plan for such a program that was in existence on the day before the date of the enactment of the Every Student Succeeds Act)

Sec. 1114

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
<p>1. Have a completed/revised Schoolwide Plan. Plan is based on a comprehensive needs assessment of the entire school that takes into account information on the academic achievement of children in relation to the challenging State academic standards, particularly the needs of those children who are failing, or are at-risk of failing, to meet the challenging State academic standards and any other factors as determined by the local educational agency; and includes a description of the strategies that the school will be implementing to address school needs, including a description of how such strategies will provide opportunities for all children, including each of the subgroups of students (as defined in section 1111(c)(2)) to meet the challenging State academic standards; use methods and instructional strategies that strengthen the academic program in the school, increase the amount and quality of learning time, and help provide an enriched and accelerated curriculum, which may include programs, activities, and courses necessary to provide a well-rounded education; and address the needs of all children in the school, but particularly the needs of those at risk of not meeting the challenging State academic standards.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Copy of the School Level/Improvement Plan. Must provide agendas and sign-in sheets, demonstrating plan was updated within a year of the monitoring visit.		
<p>If you have additional comments to make about this section, enter them here:</p>						

Component V: Targeted Assistance

In all schools selected to receive funds under section 1113(c) that are ineligible for a schoolwide program under section 1114, have not received a waiver under section 1114(a)(1)(B) to operate such a schoolwide program, or choose not to operate such a schoolwide program, a local educational agency serving such school may use funds received under this part only for programs that provide services to eligible children under subsection (c) identified as having the greatest need for special assistance.

Sec. 1009 of ESSA 1115

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

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
1. The Title I school determines which students will be served, and serves participating students identified as eligible.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Selection criteria and student roster with test scores that includes rank order listing.		
2. The Title I school uses resources under this part to help eligible children meet the challenging State academic standards, which may include programs, activities, and academic courses necessary to provide a well-rounded education.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of programs, activities, and academic courses provided to eligible children		
3. The Title I school uses methods and instructional strategies to strengthen the academic program of the school through activities, which may include expanded learning time, before- and after-school, and summer programs and opportunities; and a schoolwide tiered model to prevent and address behavior problems, and early intervening services, coordinated with similar activities and services carried out under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of instructional strategies including activities that strengthen the academic program provided to eligible children		
4. The Title I school coordinates with and supports the regular education program, which may include services to assist preschool children in the transition from early childhood education programs such as Head Start, the literacy program under subpart 2 of part B of title II, or State-run preschool programs to elementary school programs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Documentation of regular team meetings, agenda, sign-in sheets, and minutes		

Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments
5. The Title I school provides professional development with resources provided under this part, and, to the extent practicable, from other sources, to teachers, principals, other school leaders, paraprofessionals, and, if appropriate, specialized instructional support personnel, and other school personnel who work with eligible children in programs under this section or in the regular education program.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> List of professional development activities, agendas, and sign in sheets		
If you have additional comments to make about this section, enter them here:						

Component VI: Fiscal Requirements

Description	Requirements	Met	Not Met	N/A	Suggested Evidence of Implementation	Additional Evidence	Comments				
1. Time Documentation UGG Sec. 200.430	1. The LEA and Title I school maintain semi-annual certifications for all employees funded 100% from a single cost objective	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Semi-annual time certifications						
	2. 2. The LEA and Title I school maintain time documentation/logs for prorated staff including the amount of time spent on each funding source activity; logs are signed by a supervisor and reconciled to payroll documentation on a monthly basis; or fixed schedule approval has been obtained from DFP	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Time logs <input type="checkbox"/> Staff schedules <input type="checkbox"/> Documentation of Fixed schedule semi-annual time documentation DFP approval		<table border="1"> <tr> <td data-bbox="1642 371 2009 430">District Comments</td> </tr> <tr> <td data-bbox="1642 430 2009 641">3/27/2018 9:25:47 PM CEO Kimberly Harris There are no prorated staff members at this time.</td> </tr> <tr> <td data-bbox="1642 641 2009 690">Monitor Comments</td> </tr> <tr> <td data-bbox="1642 690 2009 906">3/29/2018 10:38:30 AM Monitor Adem Oksuz There are no prorated staff members at this time.</td> </tr> </table>	District Comments	3/27/2018 9:25:47 PM CEO Kimberly Harris There are no prorated staff members at this time.	Monitor Comments	3/29/2018 10:38:30 AM Monitor Adem Oksuz There are no prorated staff members at this time.
District Comments											
3/27/2018 9:25:47 PM CEO Kimberly Harris There are no prorated staff members at this time.											
Monitor Comments											
3/29/2018 10:38:30 AM Monitor Adem Oksuz There are no prorated staff members at this time.											
2. Building Level Budget	1. The LEA and Title I School maintain a building level budget documenting Title I expenditures	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> School's Title I building level budget including specific salary and benefits for personnel and supply orders for actual and anticipated expenditures, must be used for this analysis						
If you have additional comments to make about this section, enter them here:											

Comments

The documents were ready for me to review.