

**Arizona State Board for Charter Schools  
On-going Board Actions as of 7/6/09**

**Withholding**

<b>School Name</b>	<b>Date of Board Action</b>	<b>Violation</b>	<b>Notes</b>	<b>Status of Corrective Action Plan</b>	<b>Date issue, if unresolved, will come back before the Board</b>
<b>4-Winds Academy, Inc.</b>	11/27/07	Failure to comply with payroll tax requirements.		As of 3/20/09 the school has submitted an approved repayment plan with the IRS. The FY08 audit was submitted 3/6/09.	5/12/08
	05/12/08		Board issued Notice of Intent to Revoke on 5/12/08		N/A
	06/09/08	Failure to comply with federal accounting and reporting requirements for NCLB funds.	Board added to the basis for 10% withholding and the Notice of Intent to Revoke.	NCLB reporting requirements remain outstanding.	N/A
	11/21/08	Failure to timely submit FY08 audit.	Board added to basis for 10% withholding.	Charter was revoked effective 6/30/09– CAP was not successfully completed.	
<b>CASY Country Day School</b>	7/28/08	Failure to comply with payroll tax requirements (IRS)	8/26/08 Staff requested an update from school’s tax attorney. No information received to date.		January 2009
	10/6/08	The Board added to the	In communication with the school’s tax attorney, he shared that the IRS Revenue Officer granted an extension to September 19, 2008 to hash out the projected profit and	11/4/08 ASRS requested action be taken	

## Withholding

School Name	Date of Board Action	Violation	Notes	Status of Corrective Action Plan	Date issue, if unresolved, will come back before the Board
		basis for the 10% withholding for failing to remain current with its member and employer contribution obligations to the Arizona State Retirement System	<p>loss to see exactly what CASY's ability to pay is. He hoped negotiations for repayment terms would begin on September 19, 2008.</p> <p>CAP to include becoming current with ASRS obligations and providing a system and schedule for timely meeting its member and employer contribution obligations to ASRS.</p> <p>04/01/09, staff received a copy of an ASRS letter to withhold an additional \$4,203.63 from a future payment of CASY for delinquent payments and interest.</p>	<p>to deduct \$34,665.59 from the school's monthly equalization</p> <p>1/09 IRS issued a levy on equalization payments.</p> <p>4/23/09 Staff received letter from ASRS stating that the school is current with ASRS payroll reporting.</p> <p>School submitted CAP requirements prior to 6/30/09 surrender date. Funds were returned to the school in June apportionment.</p>	
<b>Discovery Plus Academy</b>	5/11/09	Failure to comply with Classroom Site Fund	Charter must demonstrate compliance through fiscal year 2009 audit or Agreed		January 2010

## Withholding

School Name	Date of Board Action	Violation	Notes	Status of Corrective Action Plan	Date issue, if unresolved, will come back before the Board
		requirements	Upon Procedures.		
<b>E.A.G.L.E. Academy</b>	<p>11/21/08</p> <p>2/9/09</p> <p>2/9/09</p>	<p>Failure to timely submit FY08 audit.</p> <p>The Board added to the basis for the 10% withholding 1) failure to provide a comprehensive program of instruction, and 2) failure to remain current with its reporting and member and employer contribution obligations to the Arizona State Retirement System</p>	<p>Board added to basis for 10% withholding</p> <p>ASRS CAP to include providing evidence to the Board that charter has submitted all delinquent reports and contributions to ASRS and is current or has established a payment plan approved by the ASRS and also a written statement reflecting the changes E.A.G.L.E. Academy has made to its procedures to ensure that all future reports and contributions are submitted timely to ASRS.</p> <p>Board issued Notice of Intent to Revoke on 2/9/09.</p>	<p>Audit received 3/6/09.</p> <p>On 3/6/09, ASRS issued a letter indicating that it would be garnishing the school's monthly state aid in the amount \$32,902.56. This amount was taken from the school's March payment.</p> <p>4/30/09 School submitted information related to the comprehensive program of instruction CAP</p> <p>Charter was surrendered effective 6/30/09- CAP</p>	

## Withholding

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				was not successfully completed.	
<b>Shonto Governing Board of Education, Inc. dba Shonto Preparatory School</b>	4/13/09	Failure to timely submit the FY08 single audit.			July 2009
<b>Shonto Governing Board of Education, Inc. dba Shonto Preparatory Technology High School</b>	4/13/09	Failure to timely submit the FY08 single audit.			July 2009
<b>Sierra Summit Academy</b>	5/11/09	Failure to comply with Classroom Site Fund requirements	Charter must demonstrate compliance through fiscal year 2009 audit or Agreed Upon Procedures.  In addition to the 10% withholding, the Board directed staff to conduct a full compliance monitoring the school prior to the end of the 2008-2009 school year.		January 2010  July 2009

## Schools Under a Notice of Intent to Revoke

School Name	Date of Board Action	Alleged Violation	Date of Revocation Hearing/Orders	Status
<b>4-Winds Academy Incorporated</b>	5/12/08	Failure to comply with payroll tax requirements.	OAH hearing scheduled for 09/10/08.	
	06/09/08	Failure to comply with federal accounting and reporting requirements for NCLB	OAH hearing rescheduled for 11/24/08	Board added to the basis for 10% withholding and the Notice of Intent to Revoke.

## Schools Under a Notice of Intent to Revoke

School Name	Date of Board Action	Alleged Violation	Date of Revocation Hearing/Orders	Status
		funds.	OAH hearing rescheduled for January 13.	<p>Prehearing conference held 10/30/08. There was no representation of the School in attendance. The ALJ issued an order requiring disclosure and informing charter school of possible consequences of failure to make disclosure or prepare for the hearing.</p> <p>ALJ granted the school's request for a continuance of the hearing.</p> <p>ALJ decision has been provided to the school. Board's consideration scheduled for March 9 meeting.</p> <p>3/11/09 Board Order sent to school. Appeal period runs April 15, 2009.</p> <p>On April 10, 2009, the school's attorney filed a motion for rehearing review or modification. Staff will work with legal counsel and bring additional information to the Board.</p> <p>4/23/09 Response to Motion was filed.</p> <p>5/11/09 – Board approved agreement and modified Order for revocation effective 06/30/09.</p>
<b>E.A.G.L.E. Academy</b>	2/9/09	Failure to timely submit FY08 audit, failure to provide a comprehensive program of instruction, and failure to remain current with its reporting and member and employer contribution obligations to the Arizona State Retirement System.	OAH hearing scheduled for 7/8/09.	<p>Board accepted the terms of the Surrender Agreement on June 22, 2009.</p> <p>June 24, 2009 - OAH issued its Order vacating the charter revocation hearing date in this case.</p>

## Other Legal Matters

School Name	Date of Board Action	Status
<b>Dove Learning, Inc.</b>	<b>Charter Revoked</b>	<p>Administrative Proceedings            March 14, 2005 - the Board filed a Notice of Hearing and Notice of Intent to Revoke Dove's Charter.            August 12 and 15, 2005 and September 14, 2005 - Charter Revocation Hearing at OAH.            January 6, 2006 - ALJ issued decision recommending the revocation of Dove's charter.            February 13, 2006 - Board considered the ALJ's recommended decision and issued its decision revoking Dove's charter.</p> <p>Superior Court Proceedings            March 16, 2006 - Dove timely appealed to Superior Court, filing Complaint for Judicial Review of Administrative Decision.            April 4, 2006 - Dove's request for a stay of the Board's revocation order is denied.            November 15, 2006 - Following filing of Briefs and oral argument, the decision of the Board is upheld and Dove's request for relief is denied.</p> <p>Court of Appeals            December 11, 2006 - Dove timely appealed to the Court of Appeals.            March 6, 2008 - Following the filing of several Motions for Extension of Time by Dove and the filing of Briefs, the Court of Appeals affirms the superior court's decision affirming the decision of the Board to revoke Dove's charter.</p> <p>Arizona Supreme Court            September 23, 2008 - Dove files a Motion for Extension of Time [to File Petition for Review]            January 5, 2009 - Following the filing of several Motions for Extension of Time by Dove, the Court ordered extending the time for filing a petition for review to March 2, 2009.            March 3, 2009 - Court accepts Dove's petition for review as timely filed on March 3, 2009.            The Board's Response to the Petition for Review is being prepared.</p> <p>Response to Petition was filed by Kim Anderson on behalf of the Board on March 31, 2009.</p> <p>June 17, 2009 - Counsel for the Board received the Arizona Supreme Court's Order denying Dove's Petition for Review.</p>

## Consent/Settlement Agreements that are being monitored

School Name	Date of Board Action	Terms	Status of compliance with Terms
<b>Aztlan Academy, Inc.</b>	5/9/05	<p><b>Consolidation:</b></p> <ul style="list-style-type: none"> <li>• Aztlan and Cesar Chavez Charter Schools shall consolidate under one contract beginning in FY</li> </ul>	Follow-up CONSOLIDATION COMPLETE 7/11/05.

## Consent/Settlement Agreements that are being monitored

School Name	Date of Board Action	Terms	Status of compliance with Terms
<p style="text-align: center;">&amp;</p> <p><b>Cesar Chavez Middle School, Inc.</b></p> <p>Now operating as <b>Cesar Chavez Learning Community, Inc.</b></p>		<p>2006-2007.</p> <ul style="list-style-type: none"> <li>• The Charter Operators shall take all steps necessary to ensure that the consolidation does not violate any terms or conditions of any federal or state grants received. If it is learned that consolidation could conflict with an existing grant the school shall notify the Board in writing and provide supporting documentation by March 1, 2006.</li> </ul> <p><b>AIMS:</b></p> <ul style="list-style-type: none"> <li>• School shall comply with law &amp; contract and shall administer the writing, reading, and mathematics subtest of AIMS to all eligible HS students.</li> <li>• School shall designate an AIMS Test Coordinator who will be listed as such with the ADE.</li> <li>• School shall forward all mail &amp; e-mail communications from the ADE regarding testing to the Test Coordinator.</li> <li>• AIMS Test Coordinator will create and maintain a log of AIMS correspondence &amp; documents received from ADE.</li> <li>• School shall incorporate the AIMS testing dates into the school calendar and provide a copy to the parents within 5 days of first day of instruction.</li> <li>• School shall ensure that at least one of its representatives attends all mandated test administration workshops provided by the ADE.</li> <li>• School shall ensure that its designated AIMS Test Coordinator provides information and training to staff in order to ensure proper &amp; timely test administration.</li> <li>• School shall schedule at least one staff in-service meeting prior to each AIMS test administration date to conduct training.</li> <li>• School shall calendar and document the</li> </ul>	<p>The Charters consolidated into one charter, Cesar Chavez Learning Community, Inc.. The Consolidation Agreement was accepted by the Board on 7/11/05.</p> <p>Staff will work with ADE as well as other sources to determine if testing breaches occur after each testing cycle.</p> <p>Staff will review ADE website to ensure Test Coordinator is listed on or before December 1, 2005.</p> <p>Staff can review log upon request. A site visit will be conducted in school year 2005-06.</p> <p>Staff can review the calendar upon request. A site visit will be conducted in school year 2005-06.</p> <p>Staff will work with ADE to determine individuals registered for test workshops. Will be confirmed after each series of workshops are conducted in the fall and spring.</p> <p>Staff has verified that the school was represented at the fall 2005 workshop.</p>

## Consent/Settlement Agreements that are being monitored

School Name	Date of Board Action	Terms	Status of compliance with Terms
		<p style="text-align: center;">completion of this training</p> <p><b>Comprehensive Program of Instruction:</b></p> <ul style="list-style-type: none"> <li>• School shall schedule at least one staff in-service prior to the beginning of the school year to conduct training to ensure that all teachers have a copy of the latest version of the Academic Standards and understand their use and application at the School. The School shall calendar and document the completion of this meeting.</li> <li>• School shall develop a curriculum map for core content areas that encapsulate the content, skills &amp; assessments taught or administered.</li> <li>• School shall incorporate citations of the Arizona Academic Standards into their lesson plans, assessments, rubrics, and curriculum map.</li> <li>• School shall have clear and irrefutable evidence that students have demonstrated an increase in their academic performance on state standards from one to three years in reading, writing, and math in a single academic year. Evidence will be available by July 15 of each year.</li> <li>• School shall adopt assessments in reading, writing, and math that demonstrate alignment to the Arizona Academic Standards and use this assessment to pre and post test all students each year. Written evidence of pre-test procedures will be available by the first day the school is in session each year. Evidence of pre and post test results will be available within 30 days of the start and end of each school year respectively.</li> <li>• School will utilize a portfolio assessment for each student that documents student progress in reading, writing, and math. The portfolio will include, at a minimum, student attendance data, teacher observations, interviews, surveys, work samples, and tests. The portfolio will signal where instruction needs strengthening. The</li> </ul>	<p>Staff can review calendar to ensure compliance upon site visit or request.</p> <p>Staff may review curriculum map upon site visit or request.</p> <p>Staff may review lesson plans, assessments, rubrics, &amp; curriculum map upon request.</p> <p>Staff will request the evidence by July 15th of each year. Staff will evaluate student performance to determine if the conditions outlines are met.</p> <p>Staff may request evidence of pre and post test results within 30 days of the start and end of the school year.</p> <p>Staff may request evidence of student portfolio progress quarterly.</p>

## Consent/Settlement Agreements that are being monitored

School Name	Date of Board Action	Terms	Status of compliance with Terms
		<p>portfolio assessment will be systematic in that the observations that are noted and the student products that are included relate to the Arizona Academic Standards. Evidence of student progress will be available quarterly.</p> <ul style="list-style-type: none"> <li>• School will complete a table, provided by the Board, that defines by grade level the course name, the content area offering aligned with Arizona Academic Standards, prerequisites, and the graduation requirement fulfilled.</li> </ul> <p><b>Audit:</b> Schools are willing to exemplify and ensure their compliance with their charter contract and shall timely submit their annual financial statement audit and questionnaire for the fiscal year ending June 30, 2005 by or before November 15, 2005.</p>	<p>Staff will provide table to be completed by the School. Completed.</p> <p>Staff will monitor and track timely submission of the audit annually. *A 2005 audit was submitted timely.</p> <p>Staff sent the school a letter on 11/8/05 reminding them to prepare for a visit.</p> <p>Staff sent a letter to the school on 4/13/06 requesting documentation consistent with the monitoring of the consent agreement. The school has until 5/8/06 to provide a response.</p> <p>The school submitted documentation on 5/8/06. Staff have been in contact with the school to acquire additional information. Additional follow-up will be gathered on a site visit.</p> <p>Staff conducted a site visit on August 10, 2006 to review the schools progress toward satisfying the components of the Consent Agreement. The school satisfied 15 of 19 of the components of the Agreement and shared the progress made and plans for further development in the four outstanding areas. Additional documentation has been requested with timeframes for submission. Staff will continue to monitor the school's progress.</p> <p>Staff continues to develop timelines and seek documentation from the school to determine compliance with the Consent Agreement.</p>

## Consent/Settlement Agreements that are being monitored

School Name	Date of Board Action	Terms	Status of compliance with Terms
			<p>March 27, 2007 staff reviewed Solutions Team Statement of Findings and Priority Recommendations for consistency with outstanding Consent Agreement items. Letter sent to school requesting follow-up information.</p> <p>April 11, 2007, School provided additional alignment information that is being reviewed by staff.</p> <p>April 28, 2008 Staff visited the school and will follow-up by continuing to monitor the school's academic progress as demonstrated through AIMS test scores and ADE Solutions Team Assist Coach correspondence.</p> <p>May 13, 2009 – Staff visited school as part of the Charter's 10 Year Review process. The site visit was also made in an effort to evaluate each school's implementation of a program of instruction aligned with the State Academic Standards.</p>
<p><b>Bradley Academy of Excellence, Inc.</b></p>	<p>7/14/08</p>	<p><b>Federal Payroll Taxes</b></p> <ul style="list-style-type: none"> <li>• Charter Operator agrees to comply with terms of its installment agreement with IRS to pay its overdue payroll taxes. On or before the 30<sup>th</sup> day of each month, beginning June 2008 and continuing until paid in full, the Charter Operator agrees to provide evidence to the Board that the Charter Operator made the required monthly payments under its installment agreement with the IRS.</li> <li>• Charter Operator agrees to remain current in its monthly employer's federal tax deposits for the current fiscal year and for all subsequent fiscal years of its operations.</li> <li>• Charter Operator agrees to notify the Board within 15 days if the Charter Operator terminates services with its current payroll processing vendor and hires a new vendor or decides to bring the payroll processing function back in-house.</li> </ul>	<p><b>Federal Payroll Taxes</b></p> <p>On May 19<sup>th</sup>, Charter Operator provided proof that first payment (May) was made to IRS.</p> <p>On June 19<sup>th</sup>, Charter Operator provided proof that June payment was made to IRS.</p> <p>On July 18<sup>th</sup>, Charter Operator provided proof that July payment was made to IRS.</p> <p>On August 20<sup>th</sup>, Charter Operator provided proof that August payment was made to IRS.</p> <p>On September 18<sup>th</sup>, Charter Operator provided proof that September payment was made to IRS.</p> <p>On October 21<sup>st</sup>, staff received an email indicating that the school had submitted paperwork to the IRS on 9/17/08 requesting a reduction of the current monthly</p>

## Consent/Settlement Agreements that are being monitored

School Name	Date of Board Action	Terms	Status of compliance with Terms
		<p><b>Annual Audit</b></p> <ul style="list-style-type: none"> <li>• Charter Operator agrees to submit its annual financial statement audit and legal compliance questionnaire for fiscal year ending June 30, 2008 by November 15, 2008.</li> <li>• Charter Operator agrees to submit its annual financial statement audit and legal compliance questionnaire for all subsequent fiscal years of its operation by November 15 of the following fiscal year.</li> </ul> <p><b>Grant Completion Reports</b></p> <ul style="list-style-type: none"> <li>• Charter Operator agrees to submit completion reports for all federal funds received for the fiscal year ending June 30, 2008 to ADE by the due date of September 30, 2008.</li> <li>• Charter Operator agrees to submit completion reports for all federal funds received in all subsequent fiscal years of its operation by the due date of September 30 of the following fiscal year.</li> </ul>	<p>payment to either \$5,000 or \$10,000 per month. Since neither Bradley nor its consultant received any response to this request prior to the morning of October 20<sup>th</sup>, a payment of \$5,000 was delivered to the IRS on October 20<sup>th</sup> (proof was provided to staff). Late in the afternoon on October 20<sup>th</sup>, the consultant received a call from the IRS requesting that Bradley pay \$10,000 instead of \$5,000. Bradley was given a deadline of November 7<sup>th</sup> to pay the additional \$5,000. Subsequent monthly payments of \$10,000 are to be made on the 20<sup>th</sup> of the month beginning in November.</p> <p>On October 22<sup>nd</sup>, staff requested and received copies of the paperwork submitted to the IRS on 9/17/08 requesting the monthly payment reduction. Additionally, Bradley indicated that it will request written confirmation of the new payment plan and provide this to staff.</p> <p>On November 6<sup>th</sup>, the Charter Operator provided proof that Bradley paid the additional \$5,000 requested by the IRS. This \$5,000 and the earlier \$5,000 cover the \$10,000 October payment. Staff was also informed that the Revenue Officer is working with her IRS Manager to develop written notification of the new payment plan.</p> <p>On November 20<sup>th</sup>, the Charter Operator provided proof that the November payment of \$10,000 was made to the IRS.</p> <p>On December 12<sup>th</sup>, the Charter Operator provided staff with copy of new IRS approved payment plan, which requires payments of \$10,000/month until remaining amount is paid in full.</p> <p>On December 19<sup>th</sup>, the Charter Operator provided proof that the December payment of \$10,000 was made to the IRS.</p>

## Consent/Settlement Agreements that are being monitored

School Name	Date of Board Action	Terms	Status of compliance with Terms
			<p>On January 15<sup>th</sup>, the Charter Operator provided proof that the January payment of \$10,000 was made to the IRS.</p> <p>On February 20<sup>th</sup>, the Charter Operator provided proof that the February payment of \$10,000 was made to IRS.</p> <p>On March 18<sup>th</sup>, the Charter Operator provided proof that the March payment of \$10,000 was made to IRS.</p> <p>On April 29<sup>th</sup>, the Charter Operator provided proof that the April payment of \$10,000 was made to IRS.</p> <p>On May 20<sup>th</sup>, the Charter Operator provided proof that the May payment of \$10,000 was made to IRS.</p> <p>On June 18<sup>th</sup>, the Charter Operator provided proof that the June payment of \$10,000 was made to IRS.</p> <p><b>Annual Audit</b> The fiscal year 2008 audit was timely submitted.</p> <p><b>Grant Completion Reports</b> School submitted its fiscal year 2008 completion report on September 16, 2008.</p>
<b>Kachina Country Day</b>	Board will monitor compliance with the Stipulation and Agreement	<p>The Attorney General's Office and Kachina have agreed to a Stipulation and Agreement that sets forth the following that will be monitored by the Board over the course of the next five years:</p> <ol style="list-style-type: none"> <li>1. The school will annually certify compliance with Open Meeting Law for a period of 5 years.</li> </ol>	<p>The Board was made aware of the open meeting law issues at the 4/12/04 meeting. The Board agreed to monitor the school in accordance with a potential consent agreement drawn up by the Attorney General's Open Meeting Law Enforcement Team.</p> <p>The Board received certification on June 11, 2004 from the school that they have retained a Compliance Officer that began service on July 21, 2004 and will be retained for one year.</p> <p>On July 16, 2004 the Board received notification that the Kachina Board and employees responsible for minutes, notices and agenda items were trained on Open Meeting</p>

### Consent/Settlement Agreements that are being monitored

School Name	Date of Board Action	Terms	Status of compliance with Terms
		<p>2. Specified personnel of the school will be trained on Open Meeting Law.</p> <p>3. The school will hire a compliance officer for one year that will attend meetings and report to the Board.</p>	<p>Law on July 15, 2004.</p> <p>On March 10, 2005, received a fax copy of the Annual Certification of Compliance with Open Meeting Law.</p> <p>On July 5, 2005 the Board received a letter of compliance with open meeting law from Miller LaSota &amp; Peters, the firm retained to act as Kachina's Open Meeting Law compliance officer.</p> <p>On 7/17/06 the school submitted its Annual Certification of Compliance with Open Meeting Law.</p> <p>On 7/16/07 the school submitted its Annual Certification of Compliance with Open Meeting Law.</p>

### Status of Board Requested Reports/Site Visits

School Name	Date of Board Action	Board Request of School/Staff	Status of compliance with request
<b>Phoenix Advantage Charter School, Inc.</b>	5/12/08	<p>Board instructed staff for a period not to exceed three years, to monitor the school's compliance with Classroom Site Fund requirements periodically as established between the staff and the school until such time as compliance is demonstrated through the review of a fiscal year audit that demonstrates compliance. The Board specified that the compliance would not be determined through the fiscal year 2008 audit.</p> <p>In a letter dated May 16, 2008, staff requested that the school provide by June 2, 2008: a specific timeline for eliminating the school's CSF carryover from prior years and distributing the "new" CSF allocations received annually going forward; a brief description of how the school plans to use the CSF monies coded to Project 1013; and a schedule indicating when the school distributes the CSF monies to the teachers.</p>	<p>On May 29, 2008, staff received response from school. School requested that compliance reviews be conducted on the status of CSF as of December 31<sup>st</sup> and June 30<sup>th</sup> of each year.</p>

		<p>In a letter dated June 13, 2008, the school was notified of the dates established for submitting the monitoring review reports to the Board:</p> <table border="1"> <thead> <tr> <th><u>Period Covered by Report</u></th> <th><u>Report Due Date</u></th> </tr> </thead> <tbody> <tr> <td>07/01/07-06/30/08</td> <td>07/22/08</td> </tr> <tr> <td>07/01/08-12/31/08</td> <td>01/22/09</td> </tr> <tr> <td>07/01/08-06/30/09</td> <td>07/22/09</td> </tr> <tr> <td>07/01/09-12/31/09</td> <td>01/22/10</td> </tr> <tr> <td>07/01/09-06/30/10</td> <td>07/22/10</td> </tr> </tbody> </table>	<u>Period Covered by Report</u>	<u>Report Due Date</u>	07/01/07-06/30/08	07/22/08	07/01/08-12/31/08	01/22/09	07/01/08-06/30/09	07/22/09	07/01/09-12/31/09	01/22/10	07/01/09-06/30/10	07/22/10	<p>PACS' financial office is located at Ahwatukee Foothills Prep (AFP). AFP's roof collapsed in July and flooded the school, which resulted in PACS not having normal access to its records or office functions. PACS was granted an extension until August 15<sup>th</sup> to provide the July 22<sup>nd</sup> report.</p> <p>On July 29<sup>th</sup>, PACS provided the first report. No issues were identified. At this time, PACS "fully expects" the fiscal year 2008 audit to reflect the school's compliance with all Classroom Site Fund requirements.</p> <p>On January 21<sup>st</sup>, PACS provided the second report. No issues were identified.</p> <p>PACS' fiscal year 2008 audit did not identify any noncompliance with Classroom Site Fund requirements.</p>
<u>Period Covered by Report</u>	<u>Report Due Date</u>														
07/01/07-06/30/08	07/22/08														
07/01/08-12/31/08	01/22/09														
07/01/08-06/30/09	07/22/09														
07/01/09-12/31/09	01/22/10														
07/01/09-06/30/10	07/22/10														

### Failing Schools

School Name	Date of Board Action	Violation	Hearing Information	Status

### Civil Penalties

School Name	Date of Board Action	Violation	Amount of Withholding	Date Appeal Timeframe Expires	Status of Corrective Action Plan