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January 12, 2016

Charter School Board
Thurgood Marshall Leadership Academy,
A Program of Fort Wayne Urban League Inc.
2310 Weisser Park
Fort Wayne, IN 46803

We have reviewed the Financial Statements and Independent Auditors' Report prepared by Dulin, Ward & DeWald, Inc., Independent Public Accountants, for the period July 1, 2014 to June 30, 2015. In our opinion, the audit report was prepared in accordance with the guidelines established by the State Board of Accounts. Per the Independent Public Accountants' opinion, the financial statements included in the report present fairly the financial condition of the Thurgood Marshall Leadership Academy, A Program of Fort Wayne Urban League Inc., as of June 30, 2015, and the results of its operations for the period then ended, on the basis of accounting described in the report.

In addition to the report presented herein, a Supplemental Audit Report for Thurgood Marshall Leadership Academy, A Program of Fort Wayne Urban League Inc. was prepared in accordance with the guidelines established by the State Board of Accounts.

The Financial Statements and Independent Auditors' Report and the Supplemental Audit Report are filed in our office as a matter of public record.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

**THURGOOD MARSHALL LEADERSHIP
ACADEMY, A PROGRAM OF FORT
WAYNE URBAN LEAGUE, INC.**

FINANCIAL STATEMENTS

Years Ended June 30, 2015 and 2014

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Thurgood Marshall Leadership Academy, a program of
Fort Wayne Urban League, Inc.
Fort Wayne, Indiana

We have audited the accompanying financial statements of Thurgood Marshall Leadership Academy, a program of Fort Wayne Urban League, Inc., (a nonprofit organization) which comprise the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

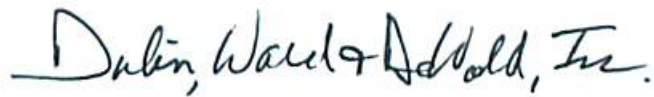
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Thurgood Marshall Leadership Academy, a program of Fort Wayne Urban League, Inc. as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matter*Supplementary Information*

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of government funds received are presented for purposes of additional analysis as required by the Indiana State Board of Accounts and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Fort Wayne, Indiana
December 18, 2015

**THURGOOD MARSHALL LEADERSHIP ACADEMY, A PROGRAM OF
FORT WAYNE URBAN LEAGUE, INC.
STATEMENTS OF FINANCIAL POSITION
June 30, 2015 and 2014**

	2015	2014
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 150,572	\$ 181,308
Receivables:		
Trade	1,772	-
Claims	7,917	51,913
Management company	23,596	23,596
Prepaid expenses	7,097	8,316
	190,954	265,133
Total Current Assets	190,954	265,133
PROPERTY AND EQUIPMENT	243,624	323,330
OTHER ASSETS		
Cash restricted for long-term investment	6,989	6,989
	\$ 441,567	\$ 595,452
Total Assets	\$ 441,567	\$ 595,452
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current portion of long-term liabilities	\$ 22,223	\$ 29,738
Accounts payable	16,626	159,389
Advance - Fort Wayne Urban League, Inc.	558	2,825
Payroll deductions and accruals	87,201	90,277
	126,608	282,229
Total Current Liabilities	126,608	282,229
LONG-TERM LIABILITIES		
Notes payable	68,647	8,910
Capital lease payable	3,082	22,885
Current portion	22,223	29,738
	49,506	2,057
Total Long-Term Liabilities	49,506	2,057
Total Liabilities	176,114	284,286
Net assets:		
Unrestricted	258,464	304,177
Temporarily restricted	6,989	6,989
	265,453	311,166
Total Net Assets	265,453	311,166
Total Liabilities and Net Assets	\$ 441,567	\$ 595,452

The accompanying notes are an integral part of these financial statements.

**THURGOOD MARSHALL LEADERSHIP ACADEMY, A PROGRAM OF
FORT WAYNE URBAN LEAGUE, INC.
STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2015 and 2014**

	Unrestricted	Temporarily Restricted	2015 Total	Unrestricted	Temporarily Restricted	2014 Total
CHANGES IN NET ASSETS						
Support and Revenues:						
Contributions	\$ 3,976	\$ -	\$ 3,976	\$ 1,817	\$ -	\$ 1,817
Government grants	1,038,303	-	1,038,303	1,343,804	-	1,343,804
School lunch program	1,756	-	1,756	1,477	-	1,477
Student fees	967	-	967	-	-	-
Miscellaneous	8,451	-	8,451	409	-	409
	<u>1,053,453</u>	<u>-</u>	<u>1,053,453</u>	<u>1,347,507</u>	<u>-</u>	<u>1,347,507</u>
Total Support and Revenues						
Expenses:						
School	891,007	-	891,007	992,277	-	992,277
Management and general	208,159	-	208,159	209,790	-	209,790
	<u>1,099,166</u>	<u>-</u>	<u>1,099,166</u>	<u>1,202,067</u>	<u>-</u>	<u>1,202,067</u>
Total Expenses						
CHANGE IN NET ASSETS	(45,713)	-	(45,713)	145,440	-	145,440
NET ASSETS - beginning of year	<u>304,177</u>	<u>6,989</u>	<u>311,166</u>	<u>158,737</u>	<u>6,989</u>	<u>165,726</u>
NET ASSETS - end of year	<u>\$ 258,464</u>	<u>\$ 6,989</u>	<u>\$ 265,453</u>	<u>\$ 304,177</u>	<u>\$ 6,989</u>	<u>\$ 311,166</u>

The accompanying notes are an integral part of these financial statements.

**THURGOOD MARSHALL LEADERSHIP ACADEMY, A PROGRAM OF
FORT WAYNE URBAN LEAGUE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2015**

	School	Management and General	Total Expenses
Salaries	\$ 289,304	\$ 92,872	\$ 382,176
Employee health and retirement benefits	65,098	13,200	78,298
Payroll taxes	27,977	7,466	35,443
Total Salaries and Related Expenses	382,379	113,538	495,917
Professional fees:			
Management	-	73,931	73,931
Food service	45,785	-	45,785
Accounting	-	16,465	16,465
Other	8,890	1,440	10,330
Repairs and maintenance	70,520	-	70,520
Food	70,509	-	70,509
Transportation	61,646	2,379	64,025
Occupancy	62,876	-	62,876
Supplies	35,550	-	35,550
Information technology	30,648	-	30,648
Insurance	7,857	-	7,857
Training	6,991	-	6,991
Printing	5,594	-	5,594
Equipment rental	3,567	-	3,567
Dues and fees	3,410	-	3,410
Advertising	1,472	-	1,472
Telephone	807	400	1,207
Postage and shipping	1,138	6	1,144
Interest	1,025	-	1,025
Textbooks	1,008	-	1,008
Awards and grants	163	-	163
Total Expenses Before Depreciation	801,835	208,159	1,009,994
Depreciation	89,172	-	89,172
Total Expenses	\$ 891,007	\$ 208,159	\$ 1,099,166

The accompanying notes are an integral part of these financial statements.

**THURGOOD MARSHALL LEADERSHIP ACADEMY, A PROGRAM OF
FORT WAYNE URBAN LEAGUE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2014**

	School	Management and General	Total Expenses
Salaries	\$ 392,232	\$ 77,772	\$ 470,004
Employee health and retirement benefits	60,659	8,873	69,532
Payroll taxes	35,423	5,195	40,618
	<hr/>	<hr/>	<hr/>
Total Salaries and Related Expenses	488,314	91,840	580,154
Professional fees:			
Management	-	85,587	85,587
Food service	48,352	-	48,352
Accounting	-	10,325	10,325
Other	13,882	10,779	24,661
Legal	-	9,590	9,590
Repairs and maintenance	73,865	-	73,865
Food	63,971	-	63,971
Transportation	56,648	1,031	57,679
Occupancy	59,445	-	59,445
Supplies	36,584	-	36,584
Information technology	25,216	-	25,216
Insurance	7,567	-	7,567
Training	4,699	-	4,699
Printing	6,952	-	6,952
Equipment rental	7,427	-	7,427
Dues and fees	10,521	-	10,521
Advertising	1,418	-	1,418
Telephone	3,135	600	3,735
Postage and shipping	896	38	934
Interest	2,570	-	2,570
Textbooks	3,214	-	3,214
Awards and grants	232	-	232
	<hr/>	<hr/>	<hr/>
Total Expenses Before Depreciation	914,908	209,790	1,124,698
Depreciation	77,369	-	77,369
	<hr/>	<hr/>	<hr/>
Total Expenses	\$ 992,277	\$ 209,790	\$ 1,202,067

The accompanying notes are an integral part of these financial statements.

**THURGOOD MARSHALL LEADERSHIP ACADEMY, A PROGRAM OF
FORT WAYNE URBAN LEAGUE, INC.
STATEMENTS OF CASH FLOWS**
For the Years Ended June 30, 2015 and 2014

	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (45,713)	\$ 145,440
Adjustments to reconcile change in net assets to cash flows from operating activities:		
Depreciation	89,172	77,369
Changes in assets and liabilities:		
(Increase) decrease in:		
Trade receivables	(1,772)	-
Claims receivable	43,996	(33,083)
Employee receivable	-	(8,228)
Prepaid expenses	1,219	(1,590)
Increase (decrease) in:		
Accounts payable	(69,162)	72,242
Payroll deductions and accruals	(3,076)	188
	<u>(3,076)</u>	<u>188</u>
Cash Flows From Operating Activities	14,664	252,338
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(9,466)	(111,948)
 CASH FLOWS FROM FINANCING ACTIVITIES		
Change in advance payable	(2,267)	(43,307)
Payments on capital lease	(19,803)	(18,258)
Proceeds from notes payable	21,909	-
Payments on notes payable	(35,773)	(59,994)
	<u>(35,934)</u>	<u>(121,559)</u>
Cash Flows From Financing Activities	(35,934)	(121,559)
 INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(30,736)	18,831
 CASH AND CASH EQUIVALENTS - beginning of year	<u>181,308</u>	<u>162,477</u>
 CASH AND CASH EQUIVALENTS - end of year	<u>\$ 150,572</u>	<u>\$ 181,308</u>

The accompanying notes are an integral part of these financial statements.

**THURGOOD MARSHALL LEADERSHIP ACADEMY, A PROGRAM OF
FORT WAYNE URBAN LEAGUE, INC.
NOTES TO FINANCIAL STATEMENTS**

June 30, 2015 and 2013

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Thurgood Marshall Leadership Academy (Academy) is an Indiana public charter school operating as a program of Fort Wayne Urban League, Inc. (League), its organizer. The Academy, which opened in Fall 2012, is located in Fort Wayne, Indiana, and currently includes grades K through 8. The Academy is sponsored by the Indiana Charter School Board.

Income Taxes

Fort Wayne Urban League, Inc. is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code, and qualifies for the 50% charitable contributions deduction limitation. The League has been classified as an organization that is not a private foundation under Section 509(a) of the Internal Revenue Code. The League's income tax filings are subject to audit by various taxing authorities. The League is no longer subject to income tax examinations by taxing authorities for tax years ending on or before December 31, 2011. The League's management has determined that there are no events that would more likely than not cause the above tax position to change within the next twelve months.

Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Academy considers all highly liquid investments with a maturity of three months or less at the time of purchase to be cash equivalents.

(continued)

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

Contributions

Gifts of cash and other assets are reported as temporarily restricted or permanently restricted support if they are received with donor stipulations that limit their use. In the case of temporarily restricted support, when the restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. By definition, permanently restricted support must be maintained in perpetuity. Restrictions on these net assets do not expire and net assets are not reclassified in the statement of activities.

Receivables

The Academy provides an allowance for doubtful accounts, if considered necessary, which is based upon historical collection experience and management's estimate of losses that will be incurred in the collection of all receivables.

Property and Equipment

Property and equipment are stated at cost or, if received by contribution, at fair market value at the date received. The cost of property and equipment is depreciated over the estimated useful lives of the related assets. Depreciation is computed on the straight-line method. It is not the Academy's policy to imply time restrictions expiring over the useful life of donated assets. In the absence of donor-imposed restrictions on the use of the asset, gifts of long-lived assets are reported as unrestricted support. Property and equipment with an item cost or donated value of \$1,000 or more and an estimated useful life of one year or more are capitalized when acquired.

Advertising

Advertising costs are charged to operations when incurred.

Subsequent Events

Management has evaluated subsequent events through December 18, 2015, the date which the financial statements were available for issue.

2. PROPERTY AND EQUIPMENT

Property and equipment is detailed as follows:

	2015	2014
Structures and improvements	\$ 116,585	\$ 116,585
Furniture and fixtures	103,491	98,959
Equipment	<u>217,996</u>	<u>213,062</u>
	438,072	428,606
Accumulated depreciation	<u>194,448</u>	<u>105,276</u>
	<u>\$ 243,624</u>	<u>\$ 323,330</u>

3. NOTES PAYABLE

The note payable to Food Service Providers in the amount of \$68,647 at June 30, 2015 is due in monthly installments of \$4,126 per quarter, is non-interest bearing and is unsecured.

The note payable to Food Service Providers in the amount of \$8,910 at June 30, 2014 was payable in monthly installments of \$870, was non-interest bearing, was due May 2015 and was unsecured. This note was merged into a new note July 1, 2014.

Maturities on the notes as of June 30, 2015:

2016	\$ 19,141
2017	\$ 16,502
2018	\$ 16,502
2019	\$ 16,502

4. CAPITAL LEASE

The Academy leases computer equipment from Dell. The lease, which is accounted for as a capital lease, expires in 2015. The assets under the capital lease are capitalized using the interest rate appropriate at the inception of the lease. The assets are depreciated over their estimated useful lives. Depreciation of the assets under the capital lease is included in depreciation expense.

(continued)

4. CAPITAL LEASE (continued)

Following is a summary of property held under the capital lease at June 30:

	2015	2014
Equipment	\$ 55,631	\$ 55,631
Accumulated depreciation	<u>32,452</u>	<u>21,325</u>
	<u>\$ 23,179</u>	<u>\$ 34,306</u>

Minimum future lease payments under the capital lease as of June 30, 2015 for each of the next five years and in the aggregate are:

2016	\$ 3,471
2017 and thereafter	<u>-</u>
Total minimum lease payments	3,471
Amount representing interest	<u>389</u>
Present value of net minimum lease payments	<u>\$ 3,082</u>

The amount of interest charged to operations was \$1,025 in 2015 and \$2,570 in 2014.

5. NET ASSETS

Temporarily restricted net assets of \$6,989 at June 30, 2015 and 2014 are restricted for playground equipment.

6. STATEMENT OF CASH FLOWS SUPPLEMENTAL DISCLOSURES

Cash used in operating activities includes interest paid of \$1,025 for 2015 and \$2,570 for 2014.

Noncash investing and financing activities include the following:

	2015	2014
Accounts payable converted to note payable	\$ 73,601	\$ -
Purchase of equipment via note payable	\$ -	\$ 1,625

7. CONCENTRATIONS

The Academy receives a substantial portion of its support from government entities. A significant reduction in the level of this support, if it were to occur, may have an effect on the Academy's programs and activities.

8. IN-KIND CONTRIBUTIONS

The Academy recognizes contributions of revenue for certain goods and services received at the value of those goods and services. Those goods and services include donated government commodities in the amount of \$5,476 for 2015 and \$4,317 for 2014.

9. EMPLOYEE BENEFIT PLANS

Retirement benefits for Academy employees are provided by the Indiana State Teachers' Retirement Fund (TRF) and the Indiana Public Employees' Retirement Fund (PERF), both of which are cost-sharing multiple employer defined benefit retirement plans governed by the State of Indiana and administered by the Indiana Public Retirement System. Under the plans, the Academy contributes 7.5% of compensation for each teaching faculty to TRF and 11.2% of compensation for other employees to PERF. Substantially all full-time employees are eligible to participate on the first of the month following two months of service. Retirement plan expenses totaled \$24,124 for 2015 and \$20,855 for 2014.

The Academy also maintains a Section 403(b) retirement plan with American Quality Schools, Inc. Employees may contribute up to 100% of their salary providing they are at least 18 years of age and have at least two months of service. There is no provision for an employer match.

10. MANAGEMENT AND OVERSIGHT FEES

The Thurgood Marshall Leadership Academy, a program of Fort Wayne Urban League, Inc. contracted with American Quality Schools, a nonprofit organization incorporated in the State of Illinois, to provide management, administrative and educational programming services for the Academy. Under the terms of the agreement, the Academy has agreed to pay an amount equal to 8% of state revenues, as defined for such services. The contract commenced February 1, 2012 and expires June 30, 2017. Fees incurred under the contract totaled \$64,974 for 2015 and \$75,276 for 2014.

(continued)

10. MANAGEMENT AND OVERSIGHT FEES (continued)

The Academy operates under a charter granted by the Indiana Charter School Board. As the sponsoring organization, the Indiana Charter School Board exercises certain oversight responsibilities. Under the charter, the Academy has agreed to pay the Indiana Charter School Board an annual administrative fee equal to no more than 3% of the total amount the Academy receives during the calendar year. The charter remains in effect until June 30, 2017. Fees incurred under this agreement were \$8,957 for 2015 and \$10,311 for 2014.

11. OPERATING LEASE

The Academy leases its operating facilities under an operating lease expiring July 2017 with two renewal option periods of five years each. Total rental expense under the noncancelable lease was \$35,035 for 2015 and \$33,042 for 2014. Minimum future rental payments, exclusive of renewal options, under the noncancelable operating lease as of June 30, 2015 for each of the next five years and in the aggregate are as follows:

2016	\$	36,787
2017		38,626
2018		3,232
2019		-
2020 and thereafter		<u>-</u>
Total lease commitments	\$	<u>78,645</u>

12. RELATED PARTY

The accounts receivable – management company in the amount of \$23,596 at June 30, 2015 and 2014 is due from American Quality Schools for reimbursement of expenses.

**THURGOOD MARSHALL LEADERSHIP ACADEMY, A PROGRAM OF
FORT WAYNE URBAN LEAGUE, INC.
SCHEDULES OF GOVERNMENTAL FUNDS RECEIVED
For the Years Ended June 30, 2015 and 2014**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	2015 Revenue Recognized	2014 Revenue Recognized
U.S. Department of Education:			
Passed through the Indiana Department of Education:			
Charter Schools - Program grant	84.282	\$ 30,298	\$ 195,013
Charter Schools - Facilities grant	84.282	-	2,333
		<u>30,298</u>	<u>197,346</u>
Title I Grants to Local Educational Agencies	84.010	73,892	70,645
Special Education - Grants to States (IDEA, Part B)	84.027A	26,921	12,985
Improving Teacher Quality (Title II, Part A)	84.367	-	9,720
U.S. Department of Agriculture:			
Passed through Food Service Professionals:			
Child and Adult Care Food Program	10.558	<u>92,018</u>	<u>84,813</u>
TOTAL FEDERAL GRANTS RECEIVED		223,129	375,509
Indiana Department of Education:			
Basic grant		718,304	808,363
Full day kindergarten grant		75,396	88,128
Special education grant		18,476	44,457
Performance based award		2,240	-
Preventative remediation grant		549	695
School lunch - state match		209	169
High ability grant		-	10,000
Textbook reimbursements		-	9,076
Summer school reimbursement grant		-	5,074
Charter Schools - facilities grant		-	2,333
		<u>815,174</u>	<u>968,295</u>
TOTAL STATE GRANTS RECEIVED		815,174	968,295
TOTAL GOVERNMENT FUNDS RECEIVED		<u><u>\$ 1,038,303</u></u>	<u><u>\$ 1,343,804</u></u>

See independent auditors' report.

**THURGOOD MARSHALL LEADERSHIP ACADEMY, A PROGRAM OF
FORT WAYNE URBAN LEAGUE, INC.
OTHER REPORTS**

June 30, 2015

The report presented herein was prepared in addition to another official report prepared for the School as listed below:

Supplemental Audit Report of Thurgood Marshall Leadership Academy,
A Program of Fort Wayne Urban League, Inc.

The Supplemental Audit Report contains the results of compliance testing required by the Indiana State Board of Accounts under its *Guidelines for the Audits of Charter Schools Performed by Private Examiners* pertaining to matters addressed in its *Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools*.