

I. SCHOOL INFORMATION AND COVER PAGE

Created Friday, June 27, 2014

Updated Friday, August 01, 2014

Page 1

1. SCHOOL NAME

(Select School name from dropdown menu; BEDS # appears first)

010100860892 HENRY JOHNSON CS

2. CHARTER AUTHORIZER

SUNY-Authorized Charter School

3. DISTRICT / CSD OF LOCATION

Albany

4. SCHOOL INFORMATION

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
30 Watervliet Avenue Albany, NY 12206	518-432-4300	518-432-4311	[REDACTED]

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Deb Dhuy
Title	Business Manager
Emergency Phone Number (###-###-####)	[REDACTED]

5. SCHOOL WEB ADDRESS (URL)

<http://www.hjcslearn.org/>

6. DATE OF INITIAL CHARTER

2005-10-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2007-09-01 00:00:00

8. TOTAL NUMBER OF STUDENTS ENROLLED IN 2013-14 (as reported on BEDS Day)

(as reported on BEDS Day)

9. GRADES SERVED IN SCHOOL YEAR 2013-14

Check all that apply

- K

- 1

- 2

- 3

- 4

10. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?

Yes/No	Name of CMO/EMO
No	

11. FACILITIES

Will the School maintain or operate multiple sites?

No, just one site.

12. SCHOOL SITES

Please list the sites where the school will operate in 2014-15.

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	30 Watervliet Avenue Albany, NY 12206	518-432-43 00	ALBANY CITY SD	K-4	Yes	Rent/Lease

12a. Please provide the contact information for Site 1 (same as the primary site).

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Neal Currie	518-432-4300		[REDACTED]
Operational Leader	Deborah Dhuy	518-432-4300		[REDACTED]

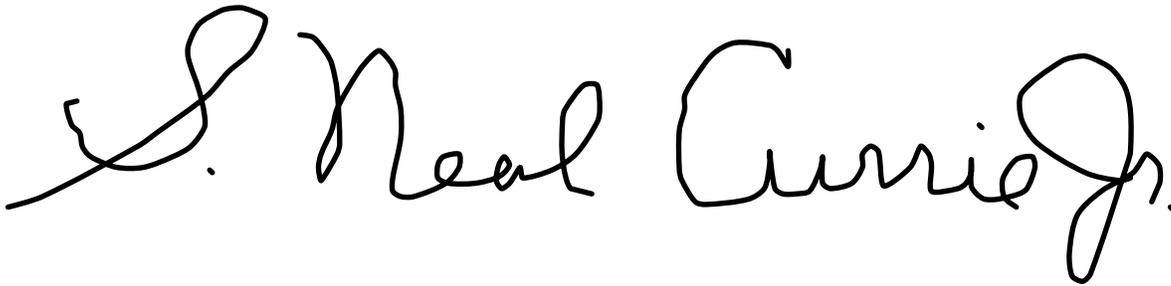
14. Were there any revisions to the school's charter during the 2013-2014 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).

No

16. Our signatures below attest that all of the information contained herein is truthful and accurate and that this charter school is in compliance with all aspects of its charter, and with all pertinent Federal, State, and local laws, regulations, and rules. We understand that if any information in any part of this report is found to have been deliberately misrepresented, that will constitute grounds for the revocation of our charter. Check YES if you agree and use the mouse on your PC or the stylus on your mobile device to sign your name).

• Yes

Signature, Head of Charter School

Handwritten signature of S. Neal Currie in black ink.

Signature, President of the Board of Trustees

Handwritten signature of M. J. Strianese in black ink.

Thank you.

Appendix A: Link to the New York State School Report Card

Created Monday, July 28, 2014

Page 1

Charter School Name: 010100860892 HENRY JOHNSON CS

1. NEW YORK STATE REPORT CARD

Provide a direct URL or web link to the most recent New York State School Report Card for the charter school (See <https://reportcards.nysed.gov/>).

(Charter schools completing year one will not yet have a School Report Card or link to one. Please type "URL is not available" in the space provided).

<http://data.nysed.gov/profile.php?instid=800000059286>

Appendix I: Teacher and Administrator Attrition

Created Thursday, July 10, 2014

Page 1

Charter School Name: 010100860892 HENRY JOHNSON CS

Instructions for completing the Teacher and Administrator Attrition Tables
Board of Regents-authorized charter schools should provide, for teachers and administrators only, the full time equivalent (FTE) of staff on June 30, 2013, the FTE for added staff from July 1, 2013 through June 30, 2014, and the FTE for any departed staff from July 1, 2013 through June 30, 2014 using the two tables provided.

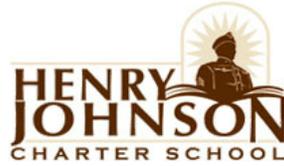
2013-14 Teacher Attrition Table

FTE Teachers on June 30, 2013	FTE Teachers Additions 7/1/13 – 6/30/14	FTE Teacher Departures 7/1/13 – 6/30/14
38	11	14

2013-14 Administrator Position Attrition Table

FTE Administrator Positions On 6/30/2013	FTE Administrator Additions 7/1/13 – 6/30/14	FTE Administrator Departures 7/1/13 – 6/30/14
10	3.3	2

Thank you



*FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION*

JUNE 30, 2014 AND 2013

HENRY JOHNSON CHARTER SCHOOL

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CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF:
NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Henry Johnson Charter School

Report on the Financial Statements

We have audited the accompanying financial statements of Henry Johnson Charter School (a nonprofit organization), which comprise the statements of financial position as of June 30, 2014 and 2013, and the related statements of activities 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 control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Henry Johnson Charter School as of June 30, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of functional expenses on pages 13-14 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards on page 19 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our reports dated October 21, 2014, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



CUSACK & COMPANY, CPA'S LLC

Latham, New York
October 21, 2014

HENRY JOHNSON CHARTER SCHOOL

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2014 AND 2013

ASSETS

	<u>2014</u>	<u>2013</u>
Current Assets		
Cash	\$ 1,744,797	\$ 1,433,567
Cash - Designated	1,089,619	1,088,923
Grants and Contracts Receivable	353,935	272,990
Prepaid Expenses	<u>90,317</u>	<u>101,233</u>
Total Current Assets	3,278,668	2,896,713
Property and Equipment - Net	<u>168,311</u>	<u>385,961</u>
Total Assets	<u>\$ 3,446,979</u>	<u>\$ 3,282,674</u>

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts Payable and Accrued Expenses	\$ 28,613	\$ 147,029
Accrued Payroll and Benefits	472,865	491,232
Compensated Absences	<u>18,881</u>	<u>13,572</u>
Total Liabilities	<u>520,359</u>	<u>651,833</u>
Net Assets		
Unrestricted		
Undesignated	1,837,001	1,541,918
Designated	<u>1,089,619</u>	<u>1,088,923</u>
Total Unrestricted	<u>2,926,620</u>	<u>2,630,841</u>
Total Liabilities and Net Assets	<u>\$ 3,446,979</u>	<u>\$ 3,282,674</u>

HENRY JOHNSON CHARTER SCHOOL

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2014

Revenue

Public School District	
Resident Student Enrollment	\$ 5,275,382
Students with Disabilities	10,122
Grants and Contracts	
Federal Grants	228,034
Food Service/Children Nutrition Program	<u>311,012</u>
Total Revenue	<u>5,824,550</u>

Expenses

Program Services	
Regular Education	3,658,789
Special Education	408,317
Other Programs	<u>432,213</u>
Total Program Services	4,499,319
Management and General	<u>803,331</u>
Total Operating Expenses	<u>5,302,650</u>
Surplus from School Operations	<u>521,900</u>

Other Revenue

Contributions	55
Fundraising	3,748
Interest Income	699
Miscellaneous Income	<u>26,588</u>
Total Other Revenue	<u>31,090</u>

Increase in Net Assets before Extraordinary Item	552,990
Extraordinary Item	<u>(257,211)</u>
Increase in Net Assets	295,779
Net Assets, Beginning of Year	<u>2,630,841</u>
Net Assets, End of Year	<u><u>\$ 2,926,620</u></u>

HENRY JOHNSON CHARTER SCHOOL

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2013

Revenue

Public School District	
Resident Student Enrollment	\$ 5,370,882
Students with Disabilities	5,476
Grants and Contracts	
Federal Grants	195,145
Food Service/Children Nutrition Program	<u>297,280</u>
Total Revenue	<u>5,868,783</u>

Expenses

Program Services	
Regular Education	3,838,839
Special Education	443,315
Other Programs	<u>359,686</u>
Total Program Services	4,641,840

Management and General	<u>801,852</u>
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Total Operating Expenses	<u>5,443,692</u>
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Surplus from School Operations	<u>425,091</u>
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Other Revenue

Contributions	1,587
Fundraising	1,263
Interest Income	420
Miscellaneous Income	<u>23,685</u>
Total Other Revenue	<u>26,955</u>

Increase in Net Assets	452,046
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Net Assets, Beginning of Year	<u>2,178,795</u>
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Net Assets, End of Year	<u>\$ 2,630,841</u>
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HENRY JOHNSON CHARTER SCHOOL
 STATEMENTS OF CASH FLOWS
 FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
Cash Flows Provided by Operating Activities:		
Increase in Net Assets	\$ 295,779	\$ 452,046
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	53,438	55,157
Bad Debt Expense	3,500	24,425
Extraordinary Item - Loss on Fair Value Adjustment	257,211	-
Changes in Operating Assets and Liabilities		
<u>(Increase) Decrease in Assets</u>		
Grants and Contracts Receivable	(84,445)	(82,063)
Prepaid Expenses	10,916	35,992
<u>Increase (Decrease) in Liabilities</u>		
Accounts Payable and Accrued Expenses	(118,416)	93,122
Accrued Payroll and Benefits	(18,367)	27,974
Compensated Absences	5,309	(1,523)
Net Cash Provided by Operating Activities	404,925	605,130
Cash Flows Used in Investing Activities		
Purchase of Property and Equipment	(92,999)	(85,605)
Net Increase in Cash	311,926	519,525
Cash, Beginning of Year	2,522,490	2,002,965
Cash, End of Year	\$ 2,834,416	\$ 2,522,490

1. ORGANIZATION AND PURPOSE

Organization

Henry Johnson Charter School (the “School”) is a New York not-for-profit organization that works to ensure all students reach the highest levels of scholastic achievement in an environment that instills character, virtue, and “habits of mind” that ensure success both within and outside the classroom: diligence, courage, respect, self-reliance, duty and responsibility.

A provisional charter, valid for five years, was granted to the School by the University of the State of New York pursuant to Article 56 of the Education Law of the State of New York. The School began providing educational services in the fall of 2007 for K-1 grades. The provisional charter allowed for an additional grade to be added in each subsequent year until the School reaches grades K-4. A charter renewal was granted in 2011 extending the school’s operations for an additional three years. As of June 30, 2014, the School had an enrollment of 365 students in K-4th grades. An additional five year renewal is pending the authorizer’s recommendation.

The School is governed by a Board of Trustees in accordance with the School’s by-laws. The School is a member of the Brighter Choice Foundation, which provides start-up grants, school facilities, revolving loan funds and technical assistance to area charter schools.

2. ACCOUNTING POLICIES AND FINANCIAL STATEMENT PRESENTATION

Financial Statement Presentation

The following summarizes the significant accounting policies consistently applied in the preparation of the School’s financial statements, with references to the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) where applicable.

Basis of Accounting

The accompanying financial statements have been prepared in accordance with FASB ASC “Financial Statements of Not-for-Profit Organizations” utilizing the accrual basis of accounting. This basis of accounting conforms to accounting principles generally accepted in the United States of America.

Support and Revenue

Grants and pledges received are measured at their fair values and reported as an increase in net assets. The School reports grants and pledges as restricted support when a portion of their value is assigned to a long-term future use; long-term meaning in excess of one year for the purpose of these financial statements.

2. ACCOUNTING POLICIES AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

Support and Revenue (Continued)

The School reports gifts of goods and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the School reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Revenue Recognition

A substantial portion of the School's revenue and related receivables is derived from its billing of Albany City School District in accordance with state law that requires the District to reimburse the School on a per capita basis. These revenues are recognized ratably over the related school year during which they are earned.

Revenue from other governmental resources generally represents entitlements grants and is recognized as earned as allowable expenditures are incurred. Costs are subject to audit and changes, if any, are recognized in the year known.

Donated Services

A number of unpaid volunteers have made contributions of their time. The value of this contributed time is not reflected in these financial statements since it is not susceptible to objective measurement or valuation and it does not meet the reporting requirements of the accounting standards.

Grants, Contracts and Accounts Receivable

Receivables are carried at original invoice amount less an estimate made for doubtful receivables based on a review of all outstanding amounts on a monthly basis. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Receivables are written off when deemed uncollectible. Recoveries of accounts previously written off are recorded when received. A receivable is considered past due if any portion of the receivable balance is outstanding for more than 90 days. Management considers all receivables to be fully collectible. Accordingly, no allowance for doubtful accounts is required.

2. ACCOUNTING POLICIES AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

Property, Equipment and Depreciation

Acquisitions of property and equipment in excess of \$500 are capitalized and recorded at cost. Improvements and replacements of property and equipment are capitalized. Maintenance and repairs not improving or extending the lives of property and equipment is charged to expense as incurred. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts and any gain or loss is reported in the statements of activities. Depreciation is provided over the estimated useful life of each class of depreciable assets (ranging from 3 to 15 years) and is computed using the straight-line method.

Conditional and Unconditional Promises to Give

At June 30, 2014 and 2013, the School had not received any conditional or unconditional promises to give.

Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs benefitted. Salaries are allocated based on estimates of total time spent, while other expenses are allocated based on estimates of the resources used.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from these estimates.

Fair Value

Fair value is defined as an exchange price that would be received for an asset or paid to transfer a liability (an “exit” price) in the principal or most advantageous market for the asset or liability between market participants on the measurement date.

Income Taxes

The School is exempt from federal income tax under Section (c)(3) of the Internal Revenue Code, and the School is exempt from state income tax. The School has been classified as a publicly-supported organization that is not a private foundation under Section 509(a) of the Code.

2. ACCOUNTING POLICIES AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

Income Taxes (Continued)

Under Accounting Standards Codification (ASC) Section 740, the tax-exempt status of a tax-exempt entity is an uncertain tax position, since events could potentially occur that jeopardize tax exempt status. Management is not aware of any events that could jeopardize tax exempt status.

Forms 990 filed by the School are subject to examination by the Internal Revenue Service up to three years from the extended due date of each return. Forms 990 filed by the School for the fiscal years prior to June 30, 2011 are no longer subject to examination. There are currently no audits for these tax periods in progress.

Cash and Cash Equivalents

For purposes of the statement of financial position classification and the statement of cash flows, the School considers all highly liquid debt instruments purchased with a maturity of three months or less and any certificates of deposit that do not contain material early withdrawal penalties to be cash equivalents.

Designated cash represents funds set aside by Board action for future school expansion.

Advertising Costs

The School expenses advertising costs as they are incurred. Advertising costs for the years ended June 30, 2014 and 2013 were \$9,418 and \$15,432, respectively.

Subsequent Events

The School has adopted ASC 855, *Subsequent Events*, which establishes general standards of accounting for, and disclosures of, events that occur after the due date of the financial statements but before the financial statements are issued or are available to be issued. In the preparation of these financial statements and notes thereto, management has evaluated subsequent events or transactions as to any potential material impact on operations or financial position occurring through October 21, 2014, the date the financial statements were available to be issued. No such events or transactions were identified.

HENRY JOHNSON CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2014 AND 2013

3. GRANTS, CONTRACTS AND ACCOUNTS RECEIVABLE

At June 30, 2014 and 2013, grants, contracts and accounts receivable were comprised of the following funding sources:

	<u>2014</u>	<u>2013</u>
School District Tuition	\$ 319,113	\$ 215,063
U.S. Department of Agriculture	<u>34,822</u>	<u>57,927</u>
	<u>\$ 353,935</u>	<u>\$ 272,990</u>

4. PROPERTY AND EQUIPMENT - NET

Property and equipment - net are reflected at historical cost, net of related depreciation, and are comprised of the following at June 30, 2014 and 2013:

	<u>2014</u>	<u>2013</u>
Buildings	\$ -	\$ 174,915
Land	28,000	53,634
Land Improvements	2,234	-
Equipment	235,484	211,261
Furniture and Fixtures	184,355	182,749
Leasehold Improvements	<u>41,903</u>	<u>37,403</u>
Total at Cost	491,976	659,962
Less: Accumulated Depreciation	<u>(323,665)</u>	<u>(274,001)</u>
	<u>\$ 168,311</u>	<u>\$ 385,961</u>

Depreciation expense was \$53,438 and \$55,157 for the years ended June 30, 2014 and 2013, respectively.

5. RENTAL OF FACILITY

The School currently leases facilities from the Brighter Choice Foundation through July 31, 2015. Net occupancy costs for the years ended June 30, 2014 and 2013 was \$560,000 and \$551,600, respectively. Rental expense for the year ending June 30, 2015 is estimated to be \$560,000.

6. RETIREMENT PLAN

The School has adopted a SIMPLE IRA retirement plan that all employees are eligible to participate in. The School contributes a matching contribution of up to 3% of the employee's gross compensation per payroll to any employee who contributes to the plan. The School's retirement plan expense for the years ended June 30, 2014 and 2013 was \$44,150 and \$31,125, respectively.

7. CONCENTRATION OF RISK

The School receives a substantial portion of its funding from school districts where students reside. Two school districts comprised approximately 83% and 82% of total revenue and support for the years ended June 30, 2014 and 2013, respectively. No other funding source accounted for more than 10% of total revenue and support.

The School does occasionally maintain deposits in excess of federal insured limits. FASB ASC 850-10 identifies this as a possible concentration of credit risk requiring disclosure, regardless of the degree of risk. The risk is further managed by maintaining all deposits in high quality financial institutions.

The School is subject to audits and reviews of reimbursable costs by various governmental agencies. The outcome of the audits and reviews may have the effect of retroactively increasing or decreasing revenue from various sources. These charges, if any, will be recognized in accordance with the rules and guidelines established by the various funding sources.

8. EXTRAORDINARY ITEM

In March 2014 the School completed a demolition project of two buildings on lots adjacent to the School. The land was appraised in March 2014 and a write-down of the property from cost to fair value was performed once impairment was realized.

SUPPLEMENTARY INFORMATION

HENRY JOHNSON CHARTER SCHOOL*SCHEDULE OF FUNCTIONAL EXPENSES**FOR THE YEAR ENDED JUNE 30, 2014*

	<u>Program Services</u>				<u>Supporting Services</u>	
	<u>Regular Education</u>	<u>Special Education</u>	<u>Other Education</u>	<u>Total</u>	<u>Management and General</u>	<u>Total</u>
Administrative Personnel	\$ 113,712	\$ -	\$ -	\$ 113,712	\$ 454,849	\$ 568,561
Instructional Personnel	1,958,352	204,505	-	2,162,857	-	2,162,857
Non-Instructional Personnel	-	-	112,975	112,975	41,983	154,958
Total Salaries	<u>2,072,064</u>	<u>204,505</u>	<u>112,975</u>	<u>2,389,544</u>	<u>496,832</u>	<u>2,886,376</u>
Fringe Benefits and Payroll Taxes	456,065	45,012	-	501,077	100,113	601,190
Retirement	33,492	3,306	-	36,798	7,352	44,150
Legal Service	10,555	1,042	-	11,597	2,317	13,914
Accounting and Audit Services	20,756	2,049	-	22,805	4,556	27,361
Other Purchased, Professional and Consulting Services	133,252	60,361	-	193,613	38,683	232,296
Building and Land Lease	424,818	41,928	28,902	495,648	64,352	560,000
Repairs and Maintenance	138,204	13,640	9,402	161,246	20,935	182,181
Insurance	26,720	2,638	1,817	31,175	4,048	35,223
Utilities	53,956	5,325	3,671	62,952	8,173	71,125
Supplies and Materials	61,820	6,101	-	67,921	36,951	104,872
Equipment and Furnishings	1,976	195	-	2,171	434	2,605
Staff Development	16,839	1,662	-	18,501	-	18,501
Marketing and Recruitment	7,145	705	-	7,850	1,568	9,418
Technology	11,568	1,142	-	12,710	2,539	15,249
Food Service	-	-	143,516	143,516	-	143,516
Student Services	115,520	11,401	130,154	257,075	-	257,075
Office Expense	26,101	2,575	1,776	30,452	3,954	34,406
Depreciation and Other	<u>47,938</u>	<u>4,730</u>	<u>-</u>	<u>52,668</u>	<u>10,524</u>	<u>63,192</u>
Total Expenses	<u>\$ 3,658,789</u>	<u>\$ 408,317</u>	<u>\$ 432,213</u>	<u>\$ 4,499,319</u>	<u>\$ 803,331</u>	<u>\$ 5,302,650</u>

HENRY JOHNSON CHARTER SCHOOL

SCHEDULE OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2013

	<u>Program Services</u>			<u>Supporting Services</u>	
	<u>Regular Education</u>	<u>Special Education</u>	<u>Other Education</u>	<u>Management and General</u>	<u>Total</u>
Administrative Personnel	\$ 139,897	\$ -	\$ -	\$ 458,455	\$ 598,352
Instructional Personnel	2,045,932	236,628	-	-	2,282,560
Non-Instructional Personnel	-	-	77,601	40,194	117,795
Total Salaries	<u>2,185,829</u>	<u>236,628</u>	<u>77,601</u>	<u>498,649</u>	<u>2,998,707</u>
Fringe Benefits and Payroll Taxes	473,517	50,614	-	98,061	622,192
Retirement	23,688	2,532	-	4,905	31,125
Legal Service	27,860	2,977	-	5,769	36,606
Accounting and Audit Services	17,847	1,907	-	3,696	23,450
Other Purchased, Professional and Consulting Services	115,410	42,336	-	29,513	187,259
Building and Land Lease	419,793	44,871	24,887	62,049	551,600
Repairs and Maintenance	140,582	15,027	8,334	20,779	184,722
Insurance	24,988	2,671	1,483	3,692	32,834
Utilities	40,807	4,362	2,419	6,032	53,620
Supplies and Materials	57,192	6,113	-	43,049	106,354
Equipment and Furnishings	868	92	-	180	1,140
Staff Development	43,892	4,692	-	-	48,584
Marketing and Recruitment	11,745	1,255	-	2,432	15,432
Technology	13,439	1,437	-	2,783	17,659
Food Service	-	-	141,982	-	141,982
Student Services	135,834	14,519	101,385	-	251,738
Office Expense	26,862	2,871	1,595	3,968	35,296
Depreciation and Other	<u>78,686</u>	<u>8,411</u>	<u>-</u>	<u>16,295</u>	<u>103,392</u>
Total Expenses	<u>\$ 3,838,839</u>	<u>\$ 443,315</u>	<u>\$ 359,686</u>	<u>\$ 801,852</u>	<u>\$ 5,443,692</u>

FEDERAL AWARD PROGRAM INFORMATION

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Trustees
Henry Johnson Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the Henry Johnson Charter School (the "School"), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities and cash flows as of and for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 21, 2014.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



CUSACK & COMPANY, CPA'S LLC

Latham, New York
October 21, 2014

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Board of Trustees
Henry Johnson Charter School

Report on Compliance for Each Major Federal Program

We have audited the Henry Johnson Charter School's (the "School") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2014. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the School's compliance.

Opinion on Each Major Federal Program

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing our opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

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

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

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



CUSACK & COMPANY, CPA'S LLC

Latham, New York
October 21, 2014

HENRY JOHNSON CHARTER SCHOOL
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2014

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity/Project Number</u>	<u>Federal Expenditures</u>
<u>Passed Through New York State Education Department:</u>			
<u>U.S. Department of Education</u>			
ESEA Title I (FY14)	84.010	0021-14-4369	\$ 177,727
ESEA Title I (FY13)	84.010	0021-13-4369	45,436
Improving Teacher Quality State Grants	84.367	0147-14-4369	2,599
Improving Teacher Quality State Grants	84.367	0147-14-4369	<u>2,272</u>
Total U.S. Department of Education Passed Through New York State Education Department			<u>228,034</u>
<u>U.S. Department of Agriculture</u>			
School Breakfast Program	10.553	-	81,235
School Lunch Program	10.555	-	221,011
School Lunch Program - Donated Commodities	10.555	-	<u>2,061</u>
Total U.S. Department of Agriculture Passed Through New York State Education Department			<u>304,307</u>
Total Federal Assistance			<u>\$ 532,341</u>

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards was prepared on the accrual basis of accounting. Grant awards are recorded as revenue when the criteria for earning the revenue is met, generally when the expenditure of grant funds is made. Grant expenditures are recorded when the liability is incurred.

The amounts reported as federal expenditures on the schedule represent expenditures of federal funds as obtained from the appropriate federal financial reports for the applicable programs and periods. The non-federal share of expenditures, if any, is excluded from the schedule.

2. SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-133

Henry Johnson Charter School is an independent non-profit corporation. All federal grant operations of the School are included in the scope of the single audit.

HENRY JOHNSON CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2014

SECTION I — SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: Unqualified

Internal control over financial reporting:

- “Going Concern” explanatory paragraph included in audit report? _____ Yes X No
- Significant deficiency disclosed? _____ Yes X No
- Significant deficiency(ies) reported as a material weakness? _____ Yes X None reported
- Material noncompliance disclosed? _____ Yes X No

Federal Awards

Internal Control over major programs:

- Significant deficiency disclosed for any major programs? _____ Yes X No
- Significant deficiency(ies) reported for any major programs as a material weakness? _____ Yes X None reported
- Any known questioned costs reported? _____ Yes X No

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

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

Identification of major programs:

<u>CFDA Number(s)</u> 10.553/10.555	<u>Name of Federal Program or Clusters</u> Child Nutrition Cluster
--	---

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

Auditee qualified as low-risk auditee? _____ Yes X No

SECTION II — FINANCIAL STATEMENT FINDINGS

N/A

SECTION III — FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

N/A

SECTION IV — RESOLUTION OF PRIOR YEAR AUDIT FINDINGS

N/A

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MEMBERS OF:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS OF:
NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

October 21, 2014

To the Board of Trustees
Henry Johnson Charter School

We have audited the financial statements of Henry Johnson Charter School for the year ended June 30, 2014, and have issued our report thereon dated October 21, 2014. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 1, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Henry Johnson Charter School are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates affecting the financial statements for the year ended June 2014.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole, see Schedule (1). Several material misstatements detected as a result of audit procedures were corrected by management, see Schedule (2).

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 21, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

CURRENT YEAR RECOMMENDATIONS

Statement of Auditing Standards "Communicating Internal Control Related Matters Identified in an Audit" issued by the American Institute of Certified Public Accountants requires the reporting of a significant deficiency if the School does not employ an individual with the necessary qualifications to prepare a complete set of financial statements and related footnotes in accordance with generally accepted accounting principles. The School does not employ such a person. Governance and management have been advised of this previously and have concluded that the cost to rectify this comment would exceed the benefit.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Henry Johnson Charter School and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Cusack & Company, CPA's LLC". The signature is written in a cursive, flowing style.

CUSACK & COMPANY, CPA'S LLC

Cusack & Company, CPA's LLC

Passed Journal Entries

Client	HJCS #2501	Year-end	6/30/2014
Prepared by & Date	LMB 9/12/14	Reviewed by & Date	W/P Ref. 1.6

PASSED JOURNAL ENTRIES: (JE's passed on because they are below thresholds required for booking entry)

	<i>Ref.</i>	<i>Debit</i>	<i>Credit</i>
(1) < Passed JE related to inventory not recorded on books >			
Dr. Inventory	D-1	\$ 2,498.42	
Cr. Cost of Goods Sold School Lunch	D-1		\$ 2,498.42
(2) < Passed JE related to tax portion of vacation accrual not recorded >			
Dr. Accrued Vacation	O-2	\$ 1,444.43	
Cr. Payroll Taxes	O-2		\$ 1,444.43
(3) < Passed JE related to (1) day of admin salaries not accrued >			
Dr. Accrued Payroll	O-1	\$ 2,313.45	
Cr. Salaries Expense	O-1		\$ 2,313.45
(4) < Passed JE related to tuition revenue reconciliation variance with billing >			
Dr. Accounts Receivable	W-2	\$ 3,239.92	
Cr. Tuition Revenue	W-2		\$ 3,239.92
(5) < Passed JE related to actual 2014 bonus payout greater than accrual estimate >			
Dr. Salaries Expense	1.7	\$ 8,495.00	
Cr. Accrued Payroll	1.7		\$ 8,495.00

Prepared by _____

**Henry Johnson Charter School
Adjusting Journal Entries**

2501
Page 1/2
09/12/14

Reviewed by _____

Reference	Type	Date Account Number	Description	Debit	Credit	Workpaper
AJE.01	Adjusting	12/31/13				
		1203	Lunch Receivable (Food Svc)	134.40		
		4252	School Lunch Program Revenue		134.40	
			ADJUST CREDIT MEMO (CLIENT ALREADY BOOKED)			W-3
AJE.02	Adjusting	12/31/13				
		4252	School Lunch Program Revenue	1,727.40		
		4253	Lunch Prog Cash Sales		1,727.40	
			ADJUST CASH LUNCH SALES RECOUP			W-3
AJE.03	Adjusting	06/30/14				
		1511	Accumulated Depreciation Furn/Fi	3,775.70		
		1501	Equipment PPE		3,775.70	
			JE to record asset disposals in 13-14			H-1
AJE.04	Adjusting	06/30/14				
		1500	Fixed Assets Other	2,060.94		
		4261	Other Income		2,060.94	
			JE to correct balance sheet and income statement for commodities			W-5
AJE.05	Adjusting	06/30/14				
		1501	Equipment PPE	5,888.96		
		5103	Office Equip & Furniture		2,399.98	
		5302	Maint & Repairs		4,500.00	
		5310	Security/Fire/Alarm Exp		3,488.98	
		1510	Leasehold Improvements	4,500.00		
			JE to capitalize asses found during fixed asset search			H-1
AJE.06	Adjusting	06/30/14				
		1501	Equipment PPE	1,742.00		
		1502	Furniture & Fixtures PPE	1,605.41		
		1581	Land Improvements	2,233.50		
		5103	Office Equip & Furniture		2,405.41	
		5105	Classroom Furniture		942.00	
		5302	Maint & Repairs		2,233.50	
			JE to capitalize additional fixed assets identified by client during fieldwork			H-1

Prepared by _____

Henry Johnson Charter School Adjusting Journal Entries

Reviewed by _____

Reference	Type	Date Account Number	Description	Debit	Credit	Workpaper
AJE.07	Adjusting	06/30/14				
		5303	Moving Expenses		56,661.36	
		1581	Land Improvements	56,661.36		
			JE to capitalize 13-14 demolition			H-1
AJE.08	Adjusting	06/30/14				
		9900	Gain/Loss on Sale of Asset	257,210.65		
		1580	Building - 34 Watervliet Ave		22,528.94	
		1851	Building - 36 Watervliet Ave		124,386.05	
		1581	Land Improvements		110,295.66	
			JE to record asset write-down and updated land basis			H-1
AJE.09	Adjusting	06/30/14				
		5675	Depreciation Expense	11,438.37		
		1511	Accumulated Depreciation Furn/Fi		11,438.37	
			JE to correct deprecation expense for audit year			H-1
AJE.10	Adjusting	06/30/14				
		1203	Lunch Receivable (Food Svc)	31,321.20		
		1202	School Districts Receivable		31,321.20	
			JE to reclass between A/R accounts for invoicing error			C-1.1
AJE.11	Adjusting	06/30/14				
		5001	Consultants	6,600.00		
		1430	Prepaid Expense		6,600.00	
			JE to correct prepaids per TB			E-1
AJE.12	Adjusting	06/30/14				
		6258	Bonuses	26,560.18		
		6303	PR Tax - SS/Medicare	2,031.85		
		2016	Accrued Salaries		133,701.30	
		6200	Teacher Salaries - Other	105,109.27		
			JE to record bonus accrual and correct expense accounts			O-3
		TOTAL		<u>520,601.19</u>	<u>520,601.19</u>	

Appendix B: Total Expenditures and Administrative Expenditures per Child

Created Thursday, July 17, 2014
Updated Friday, August 01, 2014

Page 1

Charter School Name: 010100860892 HENRY JOHNSON CS

B. Financial Information

This information is required of ALL charter schools. Provide the following measures of fiscal performance of the charter school in Appendix B (Total Expenditures and Administrative Expenditures Per Child):

1. Total Expenditures Per Child

To calculate 'Total Expenditures per Child' take total expenditures (from the unaudited 2013-14 Schedule of Functional Expenses) and divide by the count of students you reported on of BEDS Day. (Integers Only. No dollar signs or commas).

1. Total Expenditures Per Child Line 1: Total Expenditures	5219280
1. Total Expenditures Per Child Line 2: BEDS Day Pupil Count	366
1. Total Expenditures Per Child Line 3: Divide Line 1 by Line 2	14260

2. Administrative Expenditures per Child

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2013-14 Schedule of Functional Expenses) and divide by the BEDS per pupil count. The relevant portion that must be included in this calculation is defined as follows:

Administrative Expenditures: Administration and management of the charter school includes the activities and personnel of the offices of the chief school officers, the treasurer, the finance or business offices, the purchasing unit, the employee personnel offices, the records management offices, or a public information and services offices. It also includes those administrative and management services provided by other organizations or corporations on behalf of the charter school for which the charter school pays a fee or other compensation.

Please note the following:

Do not include the FTE of personnel dedicated to administration of the instructional programs.

Do not include Employee Benefit costs or expenditures in the above calculations.

A template for the Schedule of Functional Expenses is provided on page 21 of the 2012 Annual Report Guidelines to assist schools identify the categories of expenses needed to compute the two per pupil calculations. This template does not need to be completed or submitted on August 1st as it will be submitted November 1st as part of the audited financial statements. Therefore schools should use unaudited amounts for these per pupil calculations. (See the 2013-14 Annual Report Guidelines in "Resources" area of your portal task page).

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 1: Relevant Personnel Services Cost (Row)	614792
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 2: Management and General Cost (Column)	00
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 3: Sum of Line 1 and Line 2	614792
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 4: BEDS Day Pupil Count	366
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 5: Divide Line 3 by the BEDS Day Pupil Count	1680

Thank you.

Appendix E: Disclosure of Financial Interest Form

Created Thursday, July 10, 2014

Updated Monday, July 28, 2014

Page 1

010100860892 HENRY JOHNSON CS

An Appendix E: Disclosure of Financial Interest Form must be completed for each active Trustee who served on the charter school's Board of Trustees during the 2013-14 school year. Trustees are at times difficult to track down in the summer months. Trustees may complete and submit at their leisure (but before the deadline) their individual form at:

<http://fluidsurveys.com/surveys/vickie-smith/appendix-e-trustee-disclosure-form/>. Trustees may download and/or email their forms to you upon completion.

Trustees who are technologically advanced may complete the survey using their smartphones or other mobile devices by downloading the this bar code link to the survey <https://fluidsurveys.com/account/surveys/540612/publish/qrcode/>. (Make sure you have the bar code application reader on your phone).

If a Trustee is unable to complete the form by the deadline (i.e, out of the country), the school is responsible for submitting the information required on the form for that individual trustee.

Just send the links via email today to your Trustees requesting that they each complete their form as soon as possible.
Thank you.

Yes, each member of the school's Board of Trustees has received a link to the Disclosure of Financial Interest Form.

Yes

Thank you.

Appendix F: BOT Membership Table

Created Friday, June 27, 2014

Updated Monday, July 28, 2014

Page 1

010100860892 HENRY JOHNSON CS

1. Current Board Member Information

	Full Name of Individual Trustees	Position on Board (Officer or Rep).	Voting Member	Area of Expertise &/or Additional Role	Terms Served & Length (include date of election and expiration)	Committee affiliations
1	Michael Strainese	Chair/President	Yes	Operations & Finance	1 Term, 3 years Election: 6/18/13 Expiration: 6/30/16	Finance
2	Saleem Cheeks	Treasurer	Yes	Public Relations	1 Term, 4 years Election: 9/19/12 Expiration: 6/30/16	Finance
3	Brian Backstrom	Secretary	Yes	Advocacy	1 Term, 2 years Election: 9/19/12 Expiration: 6/30/14	
4	Sharon Victoria DeSilva	Member	Yes	Former Parent and Legal	1 Term, 3 years Election: 9/19/12 Expiration: 6/30/15	
5	Latoya Taitt	Parent Rep	Yes		2 Term, 1 year Expiration: 6/30/15	
6	Juanita Nabors	Member	Yes		Term ends 6/30/2016	Finance
7	Raimundo Archibold	Member	Yes		Term ends 6/30/2016	
8	Bramble Buran	Member	Yes		Term ends 6/30/2016	
9	Rex Wang	Member	Yes		Term ends 6/30/2017	

2. Total Number of Members Joining Board during the 2013-14 school year

4

3. Total Number of Members Departing the Board during the 2013-14 school year

1

4. According to the School's by-laws, what is the maximum number of trustees that may comprise the governing board?

15

5. How many times did the Board meet during the 2013-14 school year?

12

6. How many times will the Board meet during the 2014-15 school year?

12

Thank you.

Henry Johnson Charter School
Appendix H: Enrollment and Retention Efforts

In 2013-14, the school made a good faith effort to attract and retain a greater enrollment of students with disabilities, English language learners, and students who are eligible applicants for the free and reduced price lunch program. The following list summarizes the actions taken.

Students with Special Needs

- Direct mail advertising that mentions special needs services
- Radio ads and brochures that mention special needs services
- Outreach to specialized feeder schools and programs
- We reach out to special needs pre-K programs through our special service vendor to provide enrollment materials to those families

English Language Learners

- Direct mail advertising in languages other than English
- Radio ads in Spanish
- Outreach by multi-lingual staff
- Outreach to immigrant community/ies
- Outreach to specialized feeder schools and programs
- Advertising and school materials are translated as needed
- School information session(s) will be held in trusted cultural centers in the community to attract more families who speak a language other than English including a Spanish outreach center and an African refuge office
- Advertising materials will be distributed in the primary languages other than English spoken in the area
- With notice, translators will be made available for families at school events, such as parent-teacher conferences
- Advertising materials will be provided to bi-lingual daycares

Students Eligible for Free and Reduced Lunch Programs

- Meal program was covered at school open house, on application and during tours
- Support is offered to assist families in completing all necessary paperwork to ensure eligible students participate in the lunch program
- Recruitment occurred throughout neighborhoods surrounding the school and in the local district
- Direct certification was used to ensure that any students new and returning with food stamps would automatically be approved
- An announcement goes to the unemployment office regarding our free and reduced lunch program

Going forward in 2014-15, the school plans to utilize additional measures.

- We are increasing our presence by using social media to help enhance our communication to our communities, families and other organizations.