

Achievement First Aspire Charter School

**Financial Statements
and Independent Auditor's Reports**

June 30, 2015

Achievement First Aspire Charter School

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Independent Auditor's Report

To the Board of Trustees
Achievement First Aspire Charter School

Report on the Financial Statements

We have audited the accompanying financial statements of Achievement First Aspire Charter School, which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year 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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 Achievement First Aspire Charter School as of June 30, 2015, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Report on Summarized Comparative Information

We have previously audited Achievement First Aspire Charter School's 2014 financial statements and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 30, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2015 on our consideration of Achievement First Aspire Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Achievement First Aspire Charter School's internal control over financial reporting and compliance.



Hartford, Connecticut
October 28, 2015

Achievement First Aspire Charter School

**Statement of Financial Position
June 30, 2015
(With Comparative Totals for 2014)**

	2015	2014
<u>Assets</u>		
Cash	\$ 127,516	\$ 340,453
Restricted cash	50,000	-
Grants and other receivables	115,577	77,684
Prepaid expenses and other assets	-	2,880
Due from other schools	14,149	26,800
Property and equipment, net	229,464	189,777
Total assets	\$ 536,706	\$ 637,594
<u>Liabilities and Net Assets</u>		
Liabilities:		
Accounts payable and accrued expenses	\$ 48,777	\$ 43,280
Accrued salaries and other payroll related expenses	91,290	60,256
Due to related party	27,669	34,596
Due to other schools	85	396
Loan payable	200,000	200,000
Total liabilities	367,821	338,528
Commitments and contingencies		
Net assets:		
Unrestricted:		
Undesignated	79,464	-
Board designated	89,421	299,066
Total net assets	168,885	299,066
Total liabilities and net assets	\$ 536,706	\$ 637,594

See Notes to Financial Statements.

Achievement First Aspire Charter School

**Statement of Activities and Changes in Net Assets
Year Ended June 30, 2015
(With Comparative Totals for 2014)**

	2015	2014
Operating revenue:		
State and local per pupil operating revenue	\$ 3,305,791	\$ 2,479,756
Federal, state and local grants	468,536	430,443
Special education revenue	297,486	236,017
Total operating revenue	4,071,813	3,146,216
Expenses:		
Program services	3,525,579	2,971,468
General and administrative	586,518	555,759
Fundraising	89,898	70,492
Total expenses	4,201,995	3,597,719
Deficit on school operations from government funding	(130,182)	(451,503)
Support and other revenue:		
Contributions	-	750,000
Interest income	1	569
Total support and other revenue	1	750,569
Change in net assets	(130,181)	299,066
Net assets, beginning of year	299,066	-
Net assets, end of year	\$ 168,885	\$ 299,066

See Notes to Financial Statements.

Achievement First Aspire Charter School

Statement of Functional Expenses Year Ended June 30, 2015 (With Comparative Totals for 2014)

	Program Services			General and Administrative	Fundraising	2015 Total	2014 Total
	Regular Education	Special Education	Total Program Services				
Personnel services costs:							
Administrative staff personnel	\$ -	\$ -	\$ -	\$ 390,732	\$ -	\$ 390,732	\$ 247,598
Instructional personnel	1,819,402	274,207	2,093,609	-	-	2,093,609	1,492,452
Total personnel services costs	1,819,402	274,207	2,093,609	390,732	-	2,484,341	1,740,050
Fringe benefits and payroll taxes	300,931	43,778	344,709	64,334	-	409,043	300,768
Retirement	40,263	5,857	46,120	8,607	-	54,727	33,432
Management company fees	291,448	45,668	337,116	22,474	89,898	449,488	352,458
Legal services	-	-	-	2,500	-	2,500	-
Accounting/audit services	-	-	-	19,600	-	19,600	18,500
Other purchased/professional/consulting services	-	35,790	35,790	4,186	-	39,976	45,862
Repairs and maintenance	2,005	292	2,297	429	-	2,726	52,573
Insurance	7,781	1,132	8,913	1,663	-	10,576	10,380
Utilities	8,035	1,169	9,204	1,718	-	10,922	28,241
Supplies/materials	177,204	25,779	202,983	-	-	202,983	455,524
Equipment/furnishings	29,851	4,343	34,194	6,382	-	40,576	131,712
Staff development	53,842	7,833	61,675	4,300	-	65,975	37,214
Marketing/recruitment	25,317	3,683	29,000	-	-	29,000	10,000
Technology	105,358	15,327	120,685	9,927	-	130,612	189,167
Food service	17,008	2,474	19,482	-	-	19,482	14,414
Student services	9,929	1,444	11,373	-	-	11,373	10,683
Office expense	91,425	13,300	104,725	34,554	-	139,279	107,730
Depreciation and amortization	37,387	5,439	42,826	10,706	-	53,532	44,448
Other	17,379	2,528	19,907	4,406	-	24,313	13,019
Parental activities	848	123	971	-	-	971	1,544
Total expenses	\$ 3,035,413	\$ 490,166	\$ 3,525,579	\$ 586,518	\$ 89,898	\$ 4,201,995	\$ 3,597,719

See Notes to Financial Statements.

Achievement First Aspire Charter School

Statement of Cash Flows Year Ended June 30, 2015 (With Comparative Totals for 2014)

	2015	2014
Operating activities:		
Change in net assets	\$ (130,181)	\$ 299,066
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	53,532	44,448
Changes in operating assets and liabilities:		
Grants and other receivables	(37,893)	(77,684)
Prepaid expenses and other assets	2,880	(2,880)
Due from other schools	12,651	(26,800)
Accounts payable and accrued expenses	5,497	43,280
Accrued salaries and other payroll related expenses	31,034	60,256
Due to related party	(6,927)	34,596
Due to other schools	(311)	396
	(69,718)	374,678
Net cash provided by (used in) operating activities		
Investing activities:		
Purchase of property and equipment	(93,219)	(234,225)
Cash restricted by the state for dissolution costs	(50,000)	-
	(143,219)	(234,225)
Net cash used in investing activities		
Financing activities:		
Proceeds from loan payable	-	200,000
	-	200,000
Net increase (decrease) in cash	(212,937)	340,453
Cash - beginning of year	340,453	-
Cash - end of year	\$ 127,516	\$ 340,453

See Notes to Financial Statements.

Achievement First Aspire Charter School

Notes to Financial Statements June 30, 2015

Note 1 - Nature of operations

Achievement First Aspire Charter School (the "School") was incorporated to focus on strengthening the academic and character skills needed for all students to excel in top-tier colleges, to achieve success in a competitive world, and to serve as the next generation of leaders in their communities. On December 14, 2010, the Board of Regents of the University of the State of New York granted the School a provisional charter valid for a term of five years and renewable upon expiration. The School serves students from low income households in Brooklyn, New York.

The School, as determined by the Internal Revenue Service (the "IRS"), is exempt from Federal income tax under section 501(a) of the Internal Revenue Code ("IRC") as an organization described in Section 501(c)(3) of the IRC and under the corresponding provisions of the New York State tax laws. The School has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) of the IRC and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(ii) of the IRC.

In fiscal year 2015, the School operated classes for students in grades K-2. The School shares space with a New York City public school and is not responsible for rent, utilities, custodial services, maintenance or school safety. Approximately 25,500 feet of square footage is allocated to the School.

Note 2 - Summary of significant accounting policies

Basis of presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the School and changes therein are classified and reported as follows:

Unrestricted - Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted - Net assets resulting from contributions and other inflows of assets whose use by the School are limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the School pursuant to those stipulations. When such stipulations end or are fulfilled, such temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities and changes in net assets. However, if a restriction is fulfilled in the same period in which the contribution is received, the School reports the support as unrestricted.

Permanently restricted - Net assets resulting from contributions and other inflows of assets whose use by the School are limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the School.

Achievement First Aspire Charter School

Notes to Financial Statements June 30, 2015

The Board of Trustees (the "Board") enacted a Board Designated Reserve Policy (the "Reserve") in which unrestricted net assets are set aside to be used only with the approval of the Board. The Reserve is calculated by netting the current year's current assets against the current year's current liabilities and reducing that difference by any assets whose use is contractually limited. The Reserve at June 30, 2015 is \$89,421.

Statement of cash flows

For purposes of reporting cash flows, the School considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2015.

Restricted cash

The School has restricted \$50,000 for contingency purposes as required by the New York City Department of Education (NYCDOE). At June 30, 2015, \$25,000 was held in a separate escrow, and the balance was transferred in September 2015 to the escrow.

Grant and other receivables

Grants receivable represent unconditional promises to give. Grants receivable that are expected to be collected within one year, and recorded at net realizable value, are \$115,577 at June 30, 2015. The School has determined that no allowance for uncollectible accounts for grants receivable is necessary as of June 30, 2015. Such estimate is based on management's assessments of the creditworthiness of its donors, the aging of its receivables as well as current economic conditions and historical information.

Revenue recognition

Revenue from Federal, state and local government grants and contracts are recorded by the School when qualifying expenditures are incurred and billable. Funds received in advance for which qualifying expenditures have not been incurred are reflected as refundable advances from state and local government grants in the accompanying statement of financial position. Receivables are recognized to the extent costs have been incurred, but not reimbursed.

Revenue from the state and local governments resulting from the School's charter status is based on the number of students enrolled and is recorded when services are performed in accordance with the charter agreement.

Contributions are recognized by the School when a donor makes a promise to give that is, in substance, unconditional. Contributions that are restricted by the donor, but whose restrictions are met in the same period, are reported as increases to unrestricted net assets. All other donor-restricted contributions are reported as increases to temporarily restricted net assets. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Achievement First Aspire Charter School

Notes to Financial Statements June 30, 2015

The School receives a substantial portion of its support and revenue from the NYCDOE. If the charter school laws were modified, reducing or eliminating these revenues, the School's finances could be materially adversely affected.

Donated goods and services

The School occasionally receives contributed goods and services. Such goods and services are only recorded as in-kind contributions at their fair value, provided they meet the criteria for recognition. Such criteria includes contributions of services that (i) create or enhance non-financial assets or those that require specialized skills, (ii) are provided by individuals possessing those skills, and (iii) would typically need to be purchased, if not provided by donation, and are recorded at their fair value in the period received.

Contributed services received from Board Members and volunteers are not recorded in the financial statements since these services do not meet the criteria for recognition as contributed services.

The School does not record any in-kind contributions and related costs with respect to dedicated and shared space provided to it by the NYCDOE as the premises are temporary in nature, is excess shared space whereby a fair value cannot be determined, and is industry practice.

Property and equipment

Property and equipment are stated at cost. The School has established a \$1,000 threshold above which assets are capitalized. Property and equipment acquired with certain government contract funds is recorded as an expense pursuant to the terms of the contract in which the government funding source retains ownership of the property.

Depreciation and amortization is provided on a straight-line basis over the estimated useful lives or lease terms as follows:

Leasehold improvements	5-20 years
Equipment	5 years
Software	5 years

Long-lived assets

The School recognizes an impairment loss when the carrying amount of a long-lived asset exceeds its fair value. In the event that facts and circumstance indicate that the carrying amounts of long-lived assets may be impaired, an evaluation of recoverability would be performed. The evaluation process consists of comparing the estimated future undiscounted cash flows associated with the asset to the asset's carrying amount to determine if a write down is required. If the review indicates that the asset will not be recoverable, the carrying value of the asset would be reduced to its estimated realizable value. There was no impairment loss recognized for the year ended June 30, 2015.

Achievement First Aspire Charter School

Notes to Financial Statements June 30, 2015

Functional allocation of expenses

Expenses that can be directly identified with the program or supporting service to which they relate are charged accordingly. Other expenses by function have been allocated among program and supporting service classifications using bases determined by management to be reasonable.

Income taxes

The School is classified by the IRS as exempt from income tax under Section 501(a) of the IRC as a public education academy described in Section 501(c)(3).

The School has no unrecognized tax benefits at June 30, 2015.

If applicable, the School would recognize interest and penalties associated with tax matters as part of general and administrative expenses in the statement of activities and changes in net assets and include accrued interest and penalties in accrued expenses in the statement of financial position. The School did not recognize any interest or penalties associated with tax matters for the year ended June 30, 2015.

Use of 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Concentrations of credit risk

The School maintains cash and cash equivalent balances in several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation. From time to time, the School's balances may exceed these limits. At June 30, 2015, the School's uninsured bank balances totaled \$60,316. The School limits its credit risk by selecting financial institutions considered to be highly creditworthy.

Prior year summarized information

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the School's financial statements for the year ended June 30, 2014, from which the summarized information was derived.

Reclassifications

Certain reclassifications have been made to the 2014 financial statement presentation to correspond to the current year's format. Net assets and changes in net assets are unchanged due to these reclassifications.

Achievement First Aspire Charter School

Notes to Financial Statements June 30, 2015

Subsequent events

Management has reviewed subsequent events through October 28, 2015, which is the date the financial statements were approved and available for issuance.

Note 3 - Agreement for school facility

The School has entered into a verbal agreement (the "Agreement") with the NYCDOE for dedicated and shared space at P.S. 213, a New York City public school located at 982 Hegeman Avenue, Brooklyn, New York. The Agreement commenced on July 1, 2013 at a cost of \$1 per year. In accordance with industry standards, the fair value of the rent has not been recorded. This facility houses the elementary academy (grades kindergarten through second). The School will be responsible for any overtime-related costs for services provided beyond the regular opening hours. For the year ended June 30, 2015, the School incurred no overtime permit fees.

Note 4 - Concentrations

The School received approximately 81% of its operating revenue, which is subject to specific requirements, from per pupil funding from the NYCDOE during the year ended June 30, 2015. Additionally, the School's grants receivable consist of approximately 80% from the Federal and State Departments of Education.

Note 5 - Property and equipment

The following is a summary of property and equipment at June 30, 2015:

Leasehold improvements	\$ 237,301
Equipment	79,033
Software	<u>11,110</u>
	327,444
Less accumulated depreciation and amortization	<u>97,980</u>
Net property and equipment	<u>\$ 229,464</u>

Depreciation and amortization expense was \$53,532 for the year ended June 30, 2015.

Note 6 - Related party transactions

The School entered into an Academic and Business Services Agreement (the "Agreement") with Achievement First, Inc. ("AF"), a not-for-profit organization dedicated to helping start and run charter schools. The Agreement provides management and other administrative support services to the School. Pursuant to the terms of the Agreement, the School shall pay a service fee equivalent to 10% of all public revenues received by the School during or for that school year. Public revenues include all sources of revenue from a public source, but specifically exclude in-kind contributions such as student transportation, start-up funding, funding for student meals and funding from competitive grants. The term of the Agreement is for five years ending on June 30, 2016. The terms of the agreement were modified to incorporate additional services provided to the School by AF.

Achievement First Aspire Charter School

Notes to Financial Statements June 30, 2015

These services include bookkeeping, facilities acquisition and management, special education services support, data management and analysis support and tutoring program recruitment and support. The School is to pay AF an ancillary services fee that is mutually negotiated by the School and AF. For the year ended June 30, 2015, the School incurred management fees and ancillary services of \$449,488, which is included in the accompanying statement of functional expenses. The amount due to AF at June 30, 2015 was \$27,669.

Note 7 - Due to/from other schools

Throughout the school year, the School shares various costs with other schools. At June 30, 2015, the following amounts are outstanding:

Achievement First Endeavor Charter School	\$ 11,842
Achievement First East New York Charter School	1,051
Achievement First Crown Heights Charter School	200
Achievement First Brownsville Charter School	1,056
Achievement First Providence School	<u>(85)</u>
	<u>\$ 14,064</u>

Note 8 - Due to NYC Department of Education

The NYCDOE paid the School per-pupil grant funds in six installments based upon estimates from the School. At the end of the fiscal year, the NYCDOE reconciles the total amount paid against the full-time-equivalent enrollment for the year and determines if an overpayment or an underpayment has been made. At June 30, 2015, an overpayment totaling \$4,609 was made and is included in accrued expenses. An adjustment for this amount will be reflected in the succeeding year's third payment.

Note 9 - Operating leases

The School leases office equipment under non-cancelable operating lease agreements expiring through June 2018. The future minimum payments are approximately as follows:

<u>June 30,</u>	
2016	\$ 45,000
2017	45,000
2018	<u>27,300</u>
Total	<u>\$ 117,300</u>

The lease expense for the year ended June 30, 2015 was \$44,867.

Achievement First Aspire Charter School

Notes to Financial Statements June 30, 2015

Note 10 - Loan payable

Loan payable to AF in the amount of \$200,000 accrues interest at 1% per annum. No payments are required until maturity on June 30, 2019. Accrued interest at June 30, 2015 was \$3,260.

Note 11 - Pension plan

The School adopted a 403(b) profit sharing plan (the "Plan") which covers most of the employees. The Plan is a defined contribution plan. Employees are eligible to enroll in the Plan upon employment. Those employees who have completed at least 1 full year of service are also eligible for employer contributions. The Plan provides for the School to contribute up to 4% of an employee's salary, up to a maximum match of \$2,500 per year, per employee. The School contribution is not vested until the employee's third year, when they become fully vested. Plan contributions for the year ended June 30, 2015 were approximately \$55,000, which is included in retirement in the accompanying statement of functional expenses.

Note 12 - Risk management

The School is exposed to various risks of loss related to torts; thefts of, damage to and destruction of assets; actions by employees and parents and natural disasters. The School maintains commercial insurance to protect itself from these risks.

The School entered into contractual relationships with certain governmental funding sources. The governmental agencies may request return of funds as a result of noncompliance by the School, as well as additional funds for the use of facilities. The accompanying financial statements make no provision for the possible disallowance or refund, because management does not believe that there are any liabilities to be recorded.

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
Achievement First Aspire Charter School

We have audited, 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, the financial statements of Achievement First Aspire Charter School, which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 28, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Achievement First Aspire Charter 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 Achievement First Aspire Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of Achievement First Aspire Charter School's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Achievement First Aspire Charter School's financial statements are free from 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*.

We noted certain matters that we reported to management of Achievement First Aspire Charter School in a separate letter dated October 28, 2015.

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 result of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Hartford, Connecticut
October 28, 2015