



# I. SCHOOL INFORMATION AND COVER PAGE (To be Completed By All Charter Schools)

Created: 07/10/2015

Last updated: 07/22/2015

Please be advised that you will need to complete this task first (including signatures) before all of the other tasks assigned to you by your authorizer are visible on your task page. While completing this task, please ensure that you select the correct authorizer or you may not be assigned the correct tasks.

## Page 1

### 1. SCHOOL NAME AND AUTHORIZER

(Select name from the drop down menu)

JOHN V LINDSAY WILDCAT ACADEMY CS (NYC CHANCELLOR) 310200860819

### 2. CHARTER AUTHORIZER

(For technical reasons, please re-select authorizer name from the drop down menu).

NYCDOE-Authorized Charter School

### 3. DISTRICT / CSD OF LOCATION

NYC CSD 2

### 4. SCHOOL INFORMATION

	PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
	17 Battery Place, 1st Floor New York, N.Y. 10004	212-209-6006	212-635-3874	

### 4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	
Title	CEO/Principal
Emergency Phone Number (###-###-####)	

### 5. SCHOOL WEB ADDRESS (URL)

[www.jvlwildcat.org](http://www.jvlwildcat.org)

### 6. DATE OF INITIAL CHARTER

2000-09-01 00:00:00

**7. DATE FIRST OPENED FOR INSTRUCTION**

1993-09-01 00:00:00

**8. FINAL VERIFIED BEDS ENROLLMENT FOR THE 2014-15 School Year as reported to Department's Office of Information and Reporting Services (via the NYC DOE for charter schools in NYC) in August.**

521

**9. GRADES SERVED IN SCHOOL YEAR 2014-15**

Check all that apply

Grades Served	9, 10, 11, 12
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**10. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?**

	Yes/No	Name of CMO/EMO
	No	

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**11. FACILITIES**

Will the School maintain or operate multiple sites?

	Yes, 2 sites
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**12. SCHOOL SITES**

Please list the sites where the school will operate in 2015-16.

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	17 Battery Place- 1st Fl New York, NY 10004	212-209-6006	CSD 2	11-12	Yes	Rent/Lease
Site 2	1239 Lafayette Ave. Bronx, NY 10474	212-209-6119	CSD 2	9-10	Yes	Rent/Lease
Site 3						

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

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Ronald Tabano			
Operational Leader	Cecilia Sakosky			
Compliance Contact	Christopher Kim			
Complaint Contact	Ronald Tabano			

**12b. Please provide the contact information for Site 2.**

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Hanifah Mitchell			
Operational Leader	Cecilia Sakosky			
Compliance Contact	Christopher Kim			
Complaint Contact	Hanifah Mitchell			

**13. Are the School sites co-located?**

No

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**14. Were there any revisions to the school's charter during the 2014-2015 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).**

No

**15. Name and Position of Individual(s) Who Completed the 2014-15 Annual Report.**

Christopher Kim : Director of Compliance and Accountability

**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).**

**Responses Selected:**

Yes

**Signature, Head of Charter School**

Ronald Jabara

Signature, President of the Board of Trustees

Harvey Newman

Thank you.

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

Last updated: 07/20/2015

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Page 1

**Charter School Name: 310200860819 JOHN V LINDSAY WILDCAT ACAD CHS**

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**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/reportcard.php?instid=800000047608&year=2014&createreport=1&enrollment=1&freelunch=1&attendance=1&teacherqual=1&teacherturnover=1&staffcounts=1&hscompleters=1&hsnoncompleters=1&postgradcompleters=1&naep=1&cohort=1&>



# Appendix A: Progress Toward Goals

Created: 07/14/2015  
Last updated: 10/26/2015

Page 1

Charter School Name: 310200860819 JOHN V LINDSAY WILDCAT ACAD CHS

## 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/>) which captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State statute (8 NYCRR 119.3).

(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/reportcard.php?  
instid=800000047608&year=2014&createreport=1&enrollment=1&freelunch=1&attendance=1&teacherqual=1&teacherturnover=1&staffcounts=1&hscmpleters=1&hsnoncmpleters=1&postgradcmpleters=1&naep=1&cohort=1&re](http://data.nysed.gov/reportcard.php?instid=800000047608&year=2014&createreport=1&enrollment=1&freelunch=1&attendance=1&teacherqual=1&teacherturnover=1&staffcounts=1&hscmpleters=1&hsnoncmpleters=1&postgradcmpleters=1&naep=1&cohort=1&re)

## 2. APPENDIX A: PROGRESS TOWARD CHARTER GOALS

The following tables reflect formatting in the online portal required for Board of Regents-authorized charter schools and NYCDOE-authorized charter schools only. Schools should list Progress Toward Charter Goals by August 1, 2015. If the goals are based on student performance data that the school will not have access to before August 1, 2015 (e.g., the NYS Assessment results), explain this in the "2014-2015 Progress Toward Attainment of Goal" column. The information can be updated when available. **Appendix A must be fully completed no later than November 1, 2015.**

### 2a. ACADEMIC STUDENT PERFORMANCE GOALS

#### 2014-15 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	2014-2015 Progress Toward Attainment of Goal - Met, Partially Met, or Not Met	If Not Met, Describe Efforts School Will Take
Academic Goal 1	Regents AM Goal 1: Each year 80% of the students who took the NYSED ELA Regents will have scored at least a 65	NYSED ELA Regents pass rate on the NYC DOE ATS	Total = 112 108 or 97.3% scored a 65 or higher.	Goal met
Academic Goal 2	Regents AM Goal 2: Each year 80% of the students who took the NYSED Math regents will have scored at least a 65	NYSED Integrated Algebra Regents pass rate on the NYC DOE ATS	Total = 68 60 or 88.2% scored a 65 or higher.	Goal met
Academic Goal 3	Regents AM Goal 3: Each year 80% of the students who took the NYSED Science Regents will have scored at least a 65	NYSED Living Environment Regents pass rate on the NYC DOE ATS	Total = 45 38 or 84.4% scored a 65 or higher.	Goal met
Academic Goal 4	Regents AM Goal 4a: Each year 80% of the students who took the NYSED US History Regents will have scored at least a 65	NYSED US History Regents pass rate on the NYC DOE ATS	Total = 73 62 or 84.9% scored a 65 or higher.	Goal met
	Regents AM Goal 4b: Each year 80% of the students who took the NYSED Global Regents will have scored at least a 65	NYSED Global Studies Regents pass rate on the NYC DOE ATS	- Total = 70 54 or 77.1% scored a 65 or higher.	Goal not met
Academic Goal 5	Regents AM Goal 5: Each year, 70% of the students who took the test in the 2009 9th grade cohort will achieve a 65 in at least two Regents and a score of at least 55 on the remaining Regents in ELA, Math, Science, History.	NYC DOE ATS	75% Of the 22 students in the school in the 2014-15 SY from 2009 cohort, 8 have taken 3 or more Regents (2 had IEPs) and 6 had at least two with scores of 65 or higher.	Goal met
Academic Goal 6	Regents AM Goal 6: Each year, 70% of the students who took the test in the 2010 9th grade cohort will achieve a 65 in at least three Regents and a score of at least 55 on the remaining Regents in ELA, Math, Science, History, Global.	NYC DOE ATS	84.2% Of the 49 students in the school in the 2014-15 SY from 2010 cohort, 19 have taken 3 or more Regents (3 with IEPs) with 16 passing with 3 or more Regents with a 65 or higher.	Goal met
Academic Goal 7	Regents AM Goal 7: Each year, 70% of the students who took the test from the 2011 9th grade cohort will achieve a 65 in at least four Regents and a score of at least 55 on the remaining Regents in ELA, Math, Science, History, Global	NYC DOE ATS	77.3% Of the 52 students in the school in the 2011-12 SY from 2011 cohort, 22 have taken 3 or more Regents (3 with IEPs) with 17 passing 3 or more Regents with a 65 or higher.	Goal met

Academic Goal 8	<p>Regents AM Goal 8:</p> <p>Each year, 70% of students in the 2011 9th grade cohort and later who took the test (excluding students with IEPs) will have scored at least 65 on the NYS Regents examination in ELA</p>	NYC DOE ATS	<p>92.5%</p> <p>Of the 40 students in the school in the 2014-15 SY from the 2011-2013 cohorts who took the ELA exam, 37 passed with a 65 or higher.</p>	Goal met
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**2a1. Do have more academic goals to add?**

Yes
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**2014-15 Progress Toward Attainment of Academic Goals**

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Measure Used to Evaluate Progress Toward Attainment of Goal - Met, Partially Met, Not Met	If Not Met, Describe Efforts School Will Take
Academic Goal 9	<p>Regents AM Goal 9:</p> <p>Each year, 70% of students in the 2011 9th grade cohort who took the test (excluding students with IEPs) will have scored at least 65 on the NYS Regents examination in Math.</p>	NYC DOE ATS	<p>83.3%</p> <p>Of the 24 students in the school in the 2014-15 SY from the 2011-2013 cohorts who took the Math exam, 20 passed with a 65 or higher.</p>	Goal met
Academic Goal 10	<p>Regents AM Goal 10:</p> <p>Each year, 70% of students in the 2011 9th grade cohort and later who took the test (excluding students with IEPs) will have scored at least 65 on the NYS Regents examination in Science.</p>	NYC DOE ATS	<p>93.7%</p> <p>Of the 16 students in the school in the 2014-15 SY from the 2011-2013 cohorts who took the Science exam, 15 passed with a 65 or higher.</p>	Goal met
Academic Goal 11	<p>Regents AM Goal 11a:</p> <p>Each year, 70% of students in the 2011 9th grade cohort and later who took the test (excluding students with IEPs) will have scored at least 65 on the NYS Regents examination in US History.</p>	NYC DOE ATS	<p>73.3%</p> <p>Of the 15 students in the school in the 2014-15 SY from the 2011-2013 cohorts who took the US History exam, 11 passed with a 65 or higher.</p>	Goal met
	<p>Regents AM Goal 11b:</p> <p>Each year, 70% of students in the 2011 9th grade cohort and later who took the test (excluding students with IEPs) will have scored at least 65 on the NYS Regents examination in Global.</p>	NYC DOE ATS	<p>82.6%</p> <p>Of the 23 students in the school in the 2014-15 SY from the 2011-2013 cohorts who took the Global exam, 19 passed with a 65 or higher.</p>	Goal met
Academic Goal 12	<p>RCT AM Goal 12:</p> <p>Each year, 70% of students who failed the Regents and are eligible to take the RCT's will pass in each core area.</p>	NYC DOE ATS	<p>80%</p> <p>20 RCTs were administered this year with 16 passing</p>	Goal met
Academic Goal 13	<p>Regents CM Goal 1:</p> <p>Annually, the percent of students passing the ELA Regents examination will place the School in the top quarter of all similar schools based on the 9th grade cohort for students enrolled as of BEDS day.</p>	This data is taken from the NYC DOE Progress Report which has not been released for Charter Schools yet.	<p>Wildcat students placed in the top quarter of all similar schools.</p> <p>NYC DOE Progress Report and the lowest scoring schools from prior years on the peer horizon.</p>	Unable to determine at this time. The latest figure on from the 2012-2013 progress report show we made goal with 90% for English.
Academic Goal 14	<p>Regents CM Goal 2:</p> <p>Annually, the percent of students passing the Mathematics Regents examination will place the School in the top quarter of all similar schools based on the 9th grade cohort for students enrolled as of BEDS day.</p>	This data is taken from the NYC DOE Progress Report which has not been released for Charter Schools yet.	<p>Wildcat students placed in the top quarter of all similar schools.</p> <p>NYC DOE Progress Report and the lowest scoring schools from prior years on the peer horizon.</p>	Unable to determine at this time. The latest figure on from the 2012-2013 progress report show we made goal with 100% for Math.
Academic Goal 15	<p>GM1:</p> <p>Annually, students scoring below the 9th grade level will show an increase between pre- and post-test on the GLE by .5 (5 months) each semester. Students scoring at or above the 9th grade level with show an increase of at least 1 on the SIP each semester on the Scantron Diagnostic Performance Series on the Reading subtest. Only students with a pre- and posttest will be included in this analysis. This analysis will be done by semester and by campus.</p>	<p>Using Scantron and calculating the pre- and post-GLE and SIP.</p> <p>Goal for GLE: 5 Months</p> <p>Goal for SIP: 1</p>	<p>Manhattan GLE and SIP averages not available</p> <p>Bronx GLE and SIP averages not available</p>	This measure was not met during the fall and spring semesters at either campus. School administrators believed it was fairer to our students to administer our proprietary general reading assessment. To further track the students' proficiency levels of our students, the teachers keep student portfolios (binders and folders) to evaluate progress and growth, which includes critical thinking and problem solving. We also show students' tracking by sending out report cards and periodical progress reports. These assessments help appraise students' reading levels. Wildcat will couple Scantron Diagnostic Performance Series with our assessments to track progress and proficiency levels in the upcoming school year.

Academic Goal 16	<p>GM2: Annually, students scoring below the 9th grade level will show an increase between pre- and post-test on the GLE by .5 (5 months) each semester. Students scoring at or above the 9th grade level will show an increase of at least 1 on the SIP each semester on the Scantron Diagnostic Performance Series on the Math subtest. Only students with a pre- and post-test will be included in this analysis. This analysis will be done by semester and by campus.</p>	<p>Using Scantron and calculating the pre- and post-GLE and SIP.</p> <p>Goal for GLE: 5 Months</p> <p>Goal for SIP: 1</p>	<p>Manhattan GLE and SIP averages not available</p> <p>Bronx GLE and SIP averages not available</p>	<p>This measure was not met during the fall and spring semesters at either campus. School administrators believed it was fairer to our students to administer our proprietary general math assessment. To further track the students' proficiency levels of our students, the teachers keep student portfolios (binders and folders) to evaluate progress and growth, which includes critical thinking and problem solving. We also show students' tracking by sending out report cards and periodical progress reports. These assessments help appraise students' math levels. Wildcat will couple Scantron Diagnostic Performance Series with our assessments to track progress and proficiency levels in the upcoming school year.</p>
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2a2. Do have more academic goals to add?

Yes

2014-15 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	2014-15 Progress Toward Attainment of Goal - Met, Partially Met, Not Met	If Not Met, Describe Efforts School Will Take
Academic Goal 17	<p>Credit Accumulation Goal 1—Each semester, average credit accumulation for students attending the Bronx campus will meet or exceed 3.5 credits per each of the semesters.</p> <hr/> <p>Credit Accumulation Goal 2—Each semester, average credit accumulation for students attending the Manhattan campus will meet or exceed 5 credits per each of the three semesters.</p>	<p>From Wildcat Database</p> <p>Average number of credits</p> <hr/> <p>From Wildcat Database</p> <p>Average number of credits</p>	<p>Fall: 3.5</p> <p>Spring: 2.8</p> <hr/> <p>Fall: 5.4</p> <p>Spring: 4.9</p>	<p>The Bronx Campus made goal for the fall semester, but stayed on par from last year for the spring semester. In the Bronx Campus, Wildcat has in place a number of curriculum strategies to further develop the instruction including embedded PD. The goal of external PD is the use of real time data to inform instruction.</p> <hr/> <p>The Manhattan Campus made goal for the fall semester and missed goal by a tenth of a percent in the spring semester. In the Manhattan Campus, Wildcat has in place a number of curriculum strategies to further develop the instruction including embedded PD.</p>
Academic Goal 18	<p>Internship Objective 1— Wildcat Academy will have established and maintained relationships with at least 50 community organizations (internship sites) that have agreed to accept Wildcat Academy students in organized internships</p>	<p>Wildcat Database:</p> <p>number of employers providing internships to students</p>	<p>62 employers participated</p>	<p>Goal met</p>
Academic Goal 19	<p>Internship Objective 2— Annually, at least 80% of the students will have participated in at least one internship.</p>	<p>Wildcat Database;</p> <p>number of students who worked 180 hours (numerator) divided by total of number students eligible (denominator)</p>	<p>84.3%</p>	<p>Goal met</p>
Academic Goal 20	<p>Internship Objective 3— Annually, at least 75% of the students engaged in internships will successfully complete the academic internship portfolio.</p>	<p>Wildcat Database;</p> <p>number of students with portfolio (numerator) divided by total of number students participating (denominator)</p>	<p>N/A</p>	<p>The administrators changed the structure in respect to completion of internship portfolios. Students who complete portfolios will obtain a credit for portfolio completion, however students will not be penalized for not completing internship portfolios.</p>
Academic Goal 21	<p>Internship Objective 4— Annually, a program evaluation of the Wildcat Academy internship program will occur that will evaluate the five learning contexts presented in the goal statement.</p>	<p>Tally of employers response to questions</p>	<p>Thinking Skills = 100%</p> <p>Interpersonal Interaction = 100%</p> <p>Systems = 89.8%</p> <p>Technology = 100%</p> <p>Careers = 100%</p>	<p>Goal met</p>
Academic Goal 22	<p>Internship Objective 5— Annually, 85% of all employers will report satisfaction with the Program.</p>	<p>Hired an outside evaluator to visit each site and conduct satisfaction survey.</p>	<p>90.7% reported satisfaction</p>	<p>Goal met</p>
Academic Goal 23	<p>Internship Objective 6—All internship sites will be visited at least once during each semester.</p>	<p>Outside evaluator and Internship Team visited each site.</p>	<p>62</p>	<p>Goal met</p>

Academic Goal 24	Graduation Objective 1— Annually, at least 55% of the 9th grade cohort will graduate within 6 years (cohorts as defined by NYSED). Due to AYP, Wildcat's changed status to a transfer school, and the need for a 4-year cohort, this measure has been changed to the modified Transfer school AYP 4-year graduation rate, which is 40%.	ATS, NYC DOE Transfer School Analysis and Wildcat internal Database # of students who graduated from the transfer school cohort of 2009 Cohort/# of students in cohort.	45.2%	While goal was not met, there is an increase of 90% over last year's figure.
Academic Goal 25	Graduation Objective 2— Annually, at least 85% of Wildcat Academy's senior class will satisfy all requirements for NYS graduation and will be awarded a high school diploma, excluding those students who have transferred out of Wildcat Academy during the year they were scheduled to graduate.	ATS and Wildcat internal database # of graduates/# of students in 12th grade	2014-15 SY there were 54 students with enough credits to be seniors. By August, 96 students are forecasted to graduate.	Goal met
Academic Goal 26	Graduation Objective 3— Annually, at least 40% of the students attending the Manhattan campus will graduate. The numerator will be the total number of students who graduated divided by the denominator which is the total number of students enrolled at the Manhattan campus.	# of students who graduated/# of students at the school.	42.3%	Goal met
Academic Goal 27	Attendance Rate Objective 1 — Each year, the school will have an average annual attendance rate of at least 75% across both campuses for both the academic and internship weeks.	An average of each student's: Number of days present/# of days on roster.	Bronx Work: 49% School: 60%  Manhattan Work: 73% School: 70%	While this goal was not met, this is an increase from last year's attendance in the Manhattan campus. In Manhattan work was up by 15.7%; school by 0.8%. Strategies and numbers are discussed in the narrative above for both campuses.
Academic Goal 28	Return Rate Objective 1— Annually, 60% of all students enrolled during the course of the year (September through June) will return the following September (excluding graduates and students who move out of the city).	ATS and Wildcat Database Number of Returning students/total number of students plus drop-outs and transfers	65.6%  Rate of discharges calculated from ATS.	Goal met
Academic Goal 29	Return Rate Objective 2— Annually, no more than 15% of the students will drop out of school.	ATS and Wildcat internal database # of students who dropped out/# of all students in school year	14.6%	Goal met
Academic Goal 30	Post Graduation Commitments Objective 1— Upon graduation from the Wildcat Academy, 55% of the graduates will be enrolled in two-year college; 5% will be enrolled in a four-year institutions of higher education; and 30% will have enlisted in the United States military or will be gainfully employed.	Wildcat internal database Number of students in each category/total number of graduates	2 Year: 55.8% 4 Year: 3.2% Tech/Trade: 2.8% Employed: 35% Armed Services: 3.2% No plans: 0%	Goal met

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**2b. ORGANIZATIONAL GOALS**

**2014-15 Progress Toward Attainment of Organizational Goals**

	Organizational Goal	Measure Used to Evaluate Progress	2014-15 Progress Toward Attainment	If Not Met, Describe Efforts School Will Take
Org Goal 1	ACADEMIC STUDENT PERFORMANCE GOALS CONTINUED--			
Org Goal 2	Goal 8—Compliance with Legal Contracts – Each year Wildcat Academy will be compliant with all applicable laws, rules, regulations and contract terms.	NYC DOE, NYSED, and U.S. Education Department reports and feedback	Not only were there no issues identified during any visit, but Wildcat was renewed for 5 years in May 2011 by the Board of Regents	Goal met
Org Goal 3	Enrollment Stability Objective 1— Annually, student enrollment will be within 15% of full enrollment as documented by the end-of year reconciliation report.	NYC DOE and NYSED records	Review of the end-of-year reconciliation	Goal met
Org Goal 4				
Org Goal 5				

**2b.1 Do you have more organizational goals to add?**

No

**2c. FINANCIAL GOALS**

**2014-15 Progress Toward Attainment of Financial Goals**

Financial Goals	Measure Used to Evaluate Progress	2014-2015 Progress Toward Attainment	If Not Met, Describe Efforts School Will Take
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Financial Goal 1	Management Objective 1— Annual audits of the financial management at Wildcat Academy conducted by a certified independent public accounting firm, will result in an annual unqualified audit and positive management letter. The audited financial statements and management letter will be submitted to the appropriate agencies and authorities.	Both are submitted with this report	Financial Statement and Management Letter	Goal met
Financial Goal 2	Management Objective 2— The Wildcat Academy will meet or exceed annual budget targets each fiscal year during the charter period resulting in a balanced budget. Budgets will be submitted annually to the appropriate agencies and authorities in a timely fashion.	Submitted with this report.	Financial Statement	Goal met
Financial Goal 3	Management Objective 3— The Wildcat Academy will meet all deadlines for federal, state, and local reporting requirements, including (but not limited to) an Annual Report in a timely fashion.	All reports have been submitted on time.	NYC DOE and NYSED records	Goal met
Financial Goal 4	Goal 11—Parent Satisfaction – Annually, 85% of Wildcat's parents will report, on the Survey of Parental Opinion, that they are satisfied with the quality of the school.	NYC DOE School Survey	95.4% of parents agreed or strongly agreed that they are satisfied with the education their student receives	Goal met
Financial Goal 5				



# Appendix B: Total Expenditures and Administrative Expenditures per Child

Created: 07/22/2015

Last updated: 07/27/2015

## Page 1

**Charter School Name: 310200860819 JOHN V LINDSAY WILDCAT ACAD CHS**

### 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 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

Line 1: Total Expenditures	8684816
Line 2: Year End Per Pupil Count	485
Line 3: Divide Line 1 by Line 2	17907

#### 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 2014-15 Schedule of Functional Expenses) and divide by the year end 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 20 of the 2014-15 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 2014-15 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 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

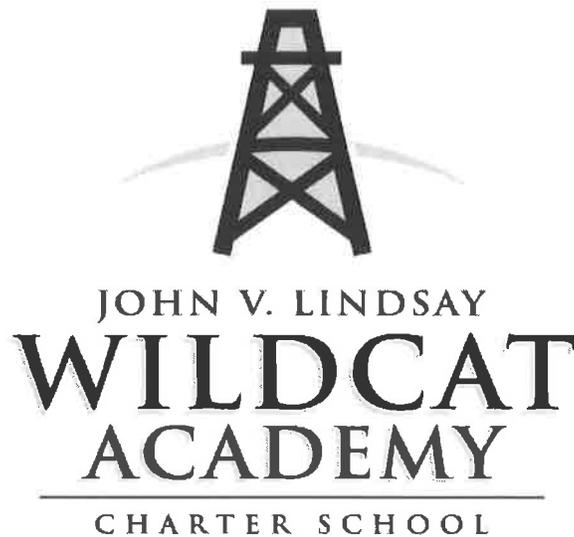
Line 1: Relevant Personnel Services Cost (Row)	736418
Line 2: Management and General Cost (Column)	0
Line 3: Sum of Line 1 and Line 2	736418
Line 4: Year End Per Pupil Count	485
Line 5: Divide Line 3 by the Year End Per Pupil Count	1518

***Thank you.***



**SCHALL** Certified Public Accountants, LLC  
**ASHENFARB**

IRA L. SCHALL, CPA  
DAVID C. ASHENFARB, CPA  
MICHAEL L. SCHALL, CPA



Audited Financial Statements In Accordance  
With Government Auditing Standards

June 30, 2015

307 Fifth Avenue, 15th Floor  
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# JOHN V. LINDSAY WILDCAT CHARTER SCHOOL

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## Independent Auditors' Report

To the Board of Trustees of  
John V. Lindsay Wildcat Charter School

### Report on the Financial Statements

We have audited the accompanying financial statements of John V. Lindsay Wildcat Charter School (the "School"), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, 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.

### Auditors' 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization'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 organization'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 John V. Lindsay Wildcat 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.

### **Report on Summarized Comparative Information**

We have previously audited the School's 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 8, 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 8, 2015 on our consideration of the 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 the School's internal control over financial reporting and compliance.

  
Schall & Ashenfarb  
Certified Public Accountants, LLC

October 8, 2015

**JOHN V. LINDSAY WILDCAT CHARTER SCHOOL**  
**STATEMENT OF FINANCIAL POSITION**  
**AT JUNE 30, 2015**  
(With comparative totals at June 30, 2014)

**Assets**

	<u>6/30/15</u>	<u>6/30/14</u>
Current assets:		
Cash and cash equivalents	\$1,527,999	\$1,625,625
Restricted cash	70,229	70,172
Investments (Note 3)	2,566,141	2,546,270
Grants receivable	54,133	27,271
Other receivables	13,437	18,259
Prepaid expenses	20,049	121,639
Total current assets	<u>4,251,988</u>	<u>4,409,236</u>
Non-current assets:		
Fixed assets (Note 4)	325,406	352,277
Security deposit	490,000	490,000
Total non-current assets	<u>815,406</u>	<u>842,277</u>
Total assets	<u><u>\$5,067,394</u></u>	<u><u>\$5,251,513</u></u>

**Liabilities and Net Assets**

Liabilities:		
Accounts payable	\$60,317	\$43,233
Accrued expenses	1,201,115	1,120,740
Conditional contributions	0	5,096
Grant advance - New York City (Note 5)	34,730	70,699
Deferred rent (Note 8)	1,041,305	1,058,197
Total liabilities	<u>2,337,467</u>	<u>2,297,965</u>
Net assets:		
Unrestricted	2,720,698	2,942,241
Temporarily restricted (Note 6)	9,229	11,307
Total net assets	<u>2,729,927</u>	<u>2,953,548</u>
Total liabilities and net assets	<u><u>\$5,067,394</u></u>	<u><u>\$5,251,513</u></u>

*The attached notes and auditors' report are an integral part of these financial statements.*

**JOHN V. LINDSAY WILDCAT CHARTER SCHOOL**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
(With comparative totals for the year ended June 30, 2014)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total 6/30/15</u>	<u>Total 6/30/14</u>
Public support and revenue:				
Public school district (Note 5):				
Revenue - resident student enrollment	\$6,606,884		\$6,606,884	\$6,582,130
Revenue - students with special education services	<u>1,135,897</u>		<u>1,135,897</u>	<u>1,133,881</u>
Subtotal public school district revenue	7,742,781	0	7,742,781	7,716,011
Other government grants	524,344		524,344	364,735
Private grants	33,437	50,000	83,437	104,569
In-kind contributions	7,232		7,232	7,135
Investment income (Note 3)	37,530		37,530	197,939
Other	83,840		83,840	63,831
Net assets released from restriction	<u>52,078</u>	<u>(52,078)</u>	<u>0</u>	<u>0</u>
Total public support and revenue	<u>8,481,242</u>	<u>(2,078)</u>	<u>8,479,164</u>	<u>8,454,220</u>
Expenses:				
Program services:				
Regular education	5,151,558		5,151,558	4,947,052
Special education	1,911,689		1,911,689	1,846,997
Other program	<u>469,661</u>		<u>469,661</u>	<u>359,493</u>
Total program services	7,532,908	0	7,532,908	7,153,542
Supporting services:				
Management and general	1,150,317		1,150,317	1,325,482
Fundraising	<u>19,560</u>		<u>19,560</u>	<u>19,173</u>
Total expenses	<u>8,702,785</u>	<u>0</u>	<u>8,702,785</u>	<u>8,498,197</u>
Change in net assets	(221,543)	(2,078)	(223,621)	(43,977)
Net assets - beginning	<u>2,942,241</u>	<u>11,307</u>	<u>2,953,548</u>	<u>2,997,525</u>
Net assets - ending	<u>\$2,720,698</u>	<u>\$9,229</u>	<u>\$2,729,927</u>	<u>\$2,953,548</u>

*The attached notes and auditors' report are an integral part of these financial statements.*

**JOHN V. LINDSAY WILDCAT CHARTER SCHOOL**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2015**

(With comparative totals for the year ended June 30, 2014)

	Program Services			Supporting Services			Total Expenses 6/30/14
	Regular Education	Special Education	Other Program	Total	Management and General	Fundraising	
Salaries	\$2,425,114	\$935,371	\$207,391	\$3,567,876	\$736,419		\$4,304,295
Employee benefits and payroll taxes	814,121	335,987	40,133	1,190,241	218,536		1,408,777
Total personnel services	3,239,235	1,271,358	247,524	4,758,117	954,955	0	5,713,072
Professional development	55,296	16,651	10,731	82,678	286		82,964
Professional fees	11,400	3,600	57,616	72,616	17,702		90,318
Student and staff recruitment				0	1,687		1,793
Curriculum and classroom expense	203,464	64,261	11,824	279,549	658		279,549
Supplies and materials	1,578			1,578			1,582
Food service	7,160	2,247		9,407	798		1,204
Travel and conferences	11,732	4,014		15,746	6,540		10,205
Postage, printing, and copying	41,081	14,064		55,145	3,432		22,286
Insurance	6,554	2,070		8,624	16,785		58,577
Information technology	31,317	10,718		42,035	2,609		25,409
Leased equipment							44,644
Non-capitalized equipment and furnishings	237	75		312	1,904		2,216
Repairs and maintenance	26,424	9,039		35,463	2,203		37,666
Occupancy and facility costs	1,286,177	440,029		1,726,206	107,257		1,833,463
Utilities	122,365	41,864	98,182	262,411	10,202		272,613
Depreciation and amortization	67,395	23,059	33,899	124,353	5,622		129,975
Special events							
(including in-kind services)				0		19,560	19,560
Other	40,143	8,640	9,885	58,668	17,677		76,345
Total expenses	\$5,151,558	\$1,911,689	\$469,661	\$7,532,908	\$1,150,317	\$19,560	\$8,702,785
							\$8,498,197

The attached notes and auditors' report are an integral part of these financial statements.

**JOHN V. LINDSAY WILDCAT CHARTER SCHOOL**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
(With comparative totals for the year ended June 30, 2014)

	6/30/15	6/30/14
Cash flows from operating activities:		
Change in net assets	(\$223,621)	(\$43,977)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	129,975	163,588
Unrealized losses/(gains) on investments	45,163	(117,537)
Changes in assets and liabilities:		
Restricted cash	(57)	(30)
Grants receivable	(26,862)	111,979
Other receivables	4,822	81,664
Prepaid expenses	101,590	115,257
Accounts payable	17,084	(146,613)
Accrued expenses	80,375	(56,449)
Conditional contributions	(5,096)	5,096
Grant receivable/advance - New York City	(35,969)	133,427
Deferred rent	(16,892)	27,971
Total adjustments	294,133	318,353
Net cash provided by operating activities	70,512	274,376
Cash flows from investing activities:		
Fixed asset acquisitions	(103,104)	(41,178)
Purchase of investments (including reinvestment of interest), net of fees	(65,034)	(570,861)
Net cash used for investing activities	(168,138)	(612,039)
Net decrease in cash and cash equivalents	(97,626)	(337,663)
Cash and cash equivalents - beginning of year	1,625,625	1,963,288
Cash and cash equivalents - end of year	\$1,527,999	\$1,625,625
Supplemental data:		
Interest paid - \$0		
Taxes paid - \$0		

*The attached notes and auditors' report are an integral part of these financial statements.*

**JOHN V. LINDSAY WILDCAT CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**Note 1 - Organization and Nature of Activities**

Effective September 1, 2000, John V. Lindsay Wildcat Charter School (the "School") was granted a charter by the University of the State of New York, Education Department. The School's charter which ended August 31, 2011 was renewed for five more years by the New York State Board of Regents to 2016. The School is an inner city high school serving adolescents who are at risk of failure due to poor attendance, disruptive behavior, criminal activity and poor academic achievement.

The School was organized under the Not-For-Profit Corporation Law of the State of New York and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and similar NYS statutes.

**Note 2 - Significant Accounting Policies**

a. Basis of Presentation

The accompanying financial statements have been prepared using the accrual basis of accounting which is the process of recognizing revenue and expenses when earned or incurred rather than when received or paid.

The School's net assets are classified based upon the existence or absence of donor-imposed restrictions as follows:

- *Unrestricted* – represent those resources for which there are no restrictions by donors as to their use.
- *Temporarily restricted* – represent those resources, the uses of which have been restricted by donors to specific purposes or the passage of time. The release from restrictions results from the satisfaction of the restricted purposes specified by the donor. When the restrictions from temporarily restricted contributions have been met in the year of donation, they are reported as unrestricted.

b. Cash and Cash Equivalents

The School considers all liquid investments with an initial maturity of three months or less to be cash and cash equivalents except for cash held with an investment custodian for long-term purposes.

c. Concentration of Credit Risk

Financial instruments that potentially subject the School to concentration of credit risk consist of cash, money market accounts, and investment securities which are placed with financial institutions that management deems to be creditworthy. The market value of investments is subject to fluctuation; however, management believes the investment policy is prudent for the long-term welfare of the School. At year-end and at various

times throughout the year, balances were in excess of insured amounts. The School has not suffered any losses due to bank failure.

d. Fair Value Measurement

Fair value refers to the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. Accounting standards have established a fair value hierarchy giving the highest priority to quoted market prices in active markets and the lowest priority to unobservable data. The fair value hierarchy is categorized into three levels based on the inputs as follows:

Level 1 – Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that the School has the ability to access.

Level 2 – Valuations based on quoted prices in markets that are not active or for which all significant inputs are not observable, either directly or indirectly.

Level 3 – Valuations based on inputs that are observable and significance to the overall fair value measurement.

The following have been recorded at fair value:

- Investments
- Donated services

e. Investments

Investments have been recorded at fair value. Unrealized gains and losses are included in income.

f. Government Grants

Government grants that have traits more similar to contracts for service are treated as exchange transactions and are recognized as income when earned. The difference between grants earned and cash received is recorded as either grants receivable or government grant advances.

The School reviews receivables that are unlikely to be collected based on historical experience and a review of activity subsequent to the balance sheet date. No allowance for doubtful accounts exists as of June 30, 2015. Write-offs will be made directly to operations in the period the receivable is deemed to be uncollected.

g. Fixed Assets

Property and equipment that exceed pre-determined amounts and have a useful life of greater than one year are recorded at cost or at the fair value at the date of gift. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets, as follows:

Office equipment – *3 year life*

Furniture and fixtures – *7 year life*

Leasehold improvements – *Life of lease*

h. Revenues – Public School District

The School receives grants from the New York City Department of Education (“NYCDOE”) to carry out its operations. Program revenues are recognized based on rates established by the School’s funding sources and the amount realizable on the accrual basis in the period during which services are provided.

i. Contributions

Contributions are recorded as revenue at the earlier of the receipt of cash or the time a pledge is considered unconditional. Contributions are treated as unrestricted and available for general operations unless they contain restrictions by the donor for specific programs or time periods, in which case they are reported in the temporarily restricted class of net assets. The School has not received any contributions that must be retained permanently as endowment; therefore, the permanently restricted net asset class has not been used.

Contributions expected to be received within one year are recorded at their net realizable value. Conditional contributions are recognized as income when the conditions have been substantially met. All receivables at year-end are due to be collected within one year.

j. Donated Goods and Services

Donated goods and services that create or enhance non-financial assets or require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided in-kind, are recognized at fair value. The School received \$7,232 and \$7,135 of goods and services in relation to fundraising for the years ended June 30, 2015 and 2014, respectively.

k. Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the financial statements. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

l. 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

m. Prior-Year Comparative 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.

n. Accounting for Uncertainty of Income Taxes

The School does not believe its financial statements include any material, uncertain tax positions. Tax returns for periods ending June 30, 2012 and later are subject to examination by applicable taxing authorities.

o. Subsequent Events

Management has evaluated for potential recognition and disclosure events subsequent to the date of the balance sheet through October 8, 2015, the date the financial statements were available to be issued. No events have occurred subsequent to the balance sheet date through our evaluation date that would require adjustment to or disclosure in the financial statements.

**Note 3 - Investments**

The following summarizes the composition of investments:

	<u>June 30, 2015</u>		
	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Cash	\$59,546	\$0	\$59,546
Equity funds	797,546	0	797,546
Corporate bonds	0	293,855	293,855
Government securities	0	359,500	359,500
Equity funds	545,694	0	545,694
Certificates of deposit	<u>0</u>	<u>510,000</u>	<u>510,000</u>
	<u>\$1,402,786</u>	<u>\$1,163,355</u>	<u>\$2,566,141</u>
	<u>June 30, 2014</u>		
	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Cash	\$52,428	\$0	\$52,428
Equity funds	728,196	0	728,196
Corporate bonds	0	1,166,775	1,166,775
Real Estate Investment Trust	53,317	0	53,317
Commodities	35,554	0	35,554
Certificates of deposit	<u>0</u>	<u>510,000</u>	<u>510,000</u>
	<u>\$869,495</u>	<u>\$1,676,775</u>	<u>\$2,546,270</u>

Level 1 securities are valued at the closing price reported on the active market they are traded on. Level 2 securities are valued using observable market inputs for securities that are similar to those owned. This method produces a fair value calculation that may not be indicative of net realizable value or reflective of future values. The use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in different fair value measurements.

The following summarizes investment income:

	<u>6/30/15</u>	<u>6/30/14</u>
Interest and dividends income	\$82,693	\$80,402
Unrealized (losses)/gains on investments	<u>(45,163)</u>	<u>117,537</u>
	<u>\$37,530</u>	<u>\$197,939</u>

**Note 4 - Fixed Assets**

Fixed assets consisted of the following:

	<u>6/30/15</u>	<u>6/30/14</u>
Furniture and fixtures	\$51,863	\$45,843
Office equipment	912,586	897,804
Leasehold improvements	<u>509,469</u>	<u>427,167</u>
Total fixed assets - cost	1,473,918	1,370,814
Less: accumulated depreciation	<u>(1,148,512)</u>	<u>(1,018,537)</u>
Total fixed assets, net	<u>\$325,406</u>	<u>\$352,277</u>

**Note 5 - Advance Payable/Grant Receivable - New York City Department of Education**

	<u>6/30/15</u>	<u>6/30/14</u>
Beginning (advance payable)/grant receivable	(\$70,699)	\$62,728
Funding based on allowable FTE's	7,742,781	7,716,011
Advances received	<u>(7,706,812)</u>	<u>(7,849,438)</u>
Ending advance payable	<u>(\$34,730)</u>	<u>(\$70,699)</u>

**Note 6 - Temporarily Restricted Net Assets**

A summary of temporarily restricted net assets is as follows:

	<u>June 30, 2015</u>			
	<u>7/1/14</u>	Restricted Contributions	Released from Restrictions	<u>6/30/15</u>
Counseling Staff Position	<u>\$11,307</u>	<u>\$50,000</u>	<u>(\$52,078)</u>	<u>\$9,229</u>
	<u>June 30, 2014</u>			
	<u>7/1/13</u>	Restricted Contributions	Released from Restrictions	<u>6/30/14</u>
College Program	\$22,700	\$0	(\$22,700)	\$0
Counseling Staff Position	8,846	60,000	(57,539)	11,307
Hydroponic Garden	<u>1,564</u>	<u>0</u>	<u>(1,564)</u>	<u>0</u>
Total	<u>\$33,110</u>	<u>\$60,000</u>	<u>(\$81,803)</u>	<u>\$11,307</u>

**Note 7 - Significant Concentrations**

The School and NYCDOE signed an agreement, which permits the School to operate the charter. Approximately 91% and 92% of the School's total public support and revenue was received from NYCDOE in 2015 and 2014, respectively.

**Note 8 - Commitments**

The School occupies space in lower Manhattan and the Bronx under separate lease agreements that expire on October 31, 2017 and August 31, 2022, respectively.

Future minimum payments due under the leases are as follows:

<u>Year</u>	<u>Amount</u>
2016	\$1,883,988
2017	1,977,372
2018	1,232,572
2019	864,120
2020	936,130
Thereafter	<u>1,915,466</u>
Total	<u>\$8,809,648</u>

Rent expense is recognized evenly over the life of each lease using the straight-line method. In the earlier years of the lease, as rent expense exceeds amounts paid, a deferred rent liability is created. As payments exceed the amount of expense recognized, deferred revenue will be reduced until it is zero at the end of the lease.

**Note 9 - Multi-Employer Benefit Plan**

The School participates in a multi-employer plan that provides defined benefits to certain contract labor covered by a collective bargaining agreement which expires October 31, 2018. The School contributed \$418,323 and \$402,612 to the plan during the years ended June 30, 2015 and 2014, respectively. The School's participation in this plan for the annual period ended June 30, 2015 is outlined below. The "EIN/Pension Plan Number" column provides the Employer Identification Number ("EIN") and the three digit plan number. The most recent Pension Protection Act ("PPA") zone status is not applicable because it is a government plan.

Information on the Teachers' Retirement System of the City of New York Pension Plan as of June 30, 2015 is as follows:

<u>EIN</u>	<u>Plan End Date</u>	<u>PPA Zone Status</u>	<u>Collective Bargaining Agreement Expiration Date</u>	<u>Contribution</u>
90-0084726	6/30/15	N/A	10/31/2018	<u>\$418,323</u>

**Note 10 - 403(b) Plan**

The School has a retirement plan under IRS Section 403(b). All eligible employees (as defined by the plan) may elect to defer a portion of their salary and contribute to this plan up to statutory amounts. The School can provide a discretionary match to eligible employees. No match has been provided during the years ended June 30, 2015 and 2014.



**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 of  
John V. Lindsay Wildcat Charter School

**Report on the Financial Statements**

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 John V. Lindsay Wildcat Charter School (the "School"), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, 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 8, 2015.

**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 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 over financial reporting 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 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 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.



Schall & Ashenfarb  
Certified Public Accountants, LLC

October 8, 2015

**JOHN V. LINDSAY WILDCAT CHARTER SCHOOL  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2015**

Current Year:

None

Prior-Year Follow-Up:

None

JOHN V. LINDSAY WILDCAT ACADEMY CHARTER SCHOOL

PROJECTED BUDGET FOR 2015-2016

July 1, 2015 to June 30, 2016

Assumptions

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	7,008,140	1,168,910	649,359	25,000	93,000	8,944,409
Total Expenses	5,353,446	2,205,679	687,065	51,609	1,232,098	9,506,947
Net Income	1,654,694	(1,036,769)	(37,706)	(26,609)	(1,139,098)	(562,538)
Actual Student Enrollment	500	105				
Total Paid Student Enrollment						

**CSI:**  
This line should show how many students a school intends to be paid for.  
  
For Example:  
If a school plans on enrollment of 100 students however is budgeting to only receive 95% of those students  
**CSI:**  
Enter in the Per Pupil Rate (PPR) for the Current Year (CY).  
  
For Example:  
If this application is being submitted in 2009-10 for a school opening in 2011-12, enter in the 2009-10 PPR for that district in the cells below. If a higher PPR is assumed indicate that % increase in the ASSUMPTION column. Refer to the State Aid website for the tuition rates. <https://stateaid.nysed.gov/charter/>

**SUPPORT SERVICES**

	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL

CY Per Pupil Rate  
\$13,877.00

REVENUE	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	DESCRIPTION OF ASSUMPTIONS
<b>REVENUES FROM STATE SOURCES</b>							
Per Pupil Revenue							
District of Location							
School District 2 (Enter Name)							
School District 3 (Enter Name)							
School District 4 (Enter Name)							
School District 5 (Enter Name)							
Special Education Revenue							
Grants							
Stimulus							
Other							
Other State Revenue							
<b>TOTAL REVENUE FROM STATE SOURCES</b>	6,938,500	1,090,950	-	-	-	8,029,450	
<b>REVENUE FROM FEDERAL FUNDING</b>							
IDEA Special Needs		77,960				77,960	
Title I			110,518			110,518	
Title Funding - Other			11,952			11,952	
School Food Service (Free Lunch)							
Grants							
Charter School Program (CSP) Planning & Implementation							
Other			371,489			371,489	
Other Federal Revenue							
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	-	77,960	493,959	-	-	571,919	
<b>LOCAL and OTHER REVENUE</b>							
Contributions and Donations, Fundraising	32,200		58,000	25,000	5,000	120,200	Private grants: Hayden Foundation and misc contributions
Erate Reimbursement			97,400			97,400	
Interest Income, Earnings on Investments,					88,000	88,000	Investment portfolio and CDs
NYC-DYCD (Department of Youth and Community Developm.)							
Food Service (Income from meals)							
Text Book	37,440					37,440	
Other Local Revenue							
<b>TOTAL REVENUE FROM LOCAL and OTHER SOURCES</b>	69,640	-	155,400	25,000	93,000	343,040	
<b>TOTAL REVENUE</b>	7,008,140	1,168,910	649,359	25,000	93,000	8,944,409	

EXPENSES	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	DESCRIPTION OF ASSUMPTIONS		
<b>ADMINISTRATIVE STAFF PERSONNEL COSTS</b>									
Executive Management			51,659	11,741	11,741	234,813	CEO and Principal (1.0)		
Instructional Management			54,029		24,559	245,589	Assistant Principal (2.0)		
Deans, Directors & Coordinators									
CFO / Director of Finance			6,236	8,663	138,600	173,250	CFO (1.0)		
Operation / Business Manager									
Administrative Staff			43,523	15,912	3,610	447,738	648,609	(1.0), Purchasing Agent (1.0), Officer Manger (1.0), Culinary Assoc (.5)	
<b>TOTAL ADMINISTRATIVE STAFF</b>			155,447	15,912	24,014	622,638	1,302,261		
<b>INSTRUCTIONAL PERSONNEL COSTS</b>									
Teachers - Regular			349,131	44,865		1,499,378	Teachers (17.29)		
Teachers - SPED			323,350			323,350	Sped Teacher (4.0)		
Substitute Teachers			4,800			20,000	Sub Teacher (.50)		
Teaching Assistants									
Specialty Teachers			80,699			336,246	Language (1.0), Art (1.0), Music (.40), Gym/Nutrition (.50), Culinary (1.0)		
Aides									
Therapists & Counselors			166,293	160,000		470,565	Psychologist (1.0), Social Worker (3.0), Guidance Counselor (2.0)		
Other									
<b>TOTAL INSTRUCTIONAL</b>			924,273	204,665		2,649,539			
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>									
Nurse									
Librarian									
Custodian					65,963	65,963	Custodian (2.0)		
Security									
Other			454,617	143,563	43,914	2,310	644,404	Outreach (2.0), School monitor (2.0), Hydroponics Assoc (1.0)	
<b>TOTAL NON-INSTRUCTIONAL</b>			454,617	143,563	43,914	68,273	710,367		
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>			67	2,459,468	1,223,283	264,491	24,014	690,911	4,682,167

PAYROLL TAXES AND BENEFITS	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	DESCRIPTION OF ASSUMPTIONS		
Payroll Taxes			191,018	95,007	20,542	1,865	53,660	362,077	7.65% FICA, .39% SUI
Fringe / Employee Benefits			381,005	189,504	40,973	3,720	107,032	746,674	16.76% fringe rate
Retirement / Pension			257,071	127,860	27,845	2,510	72,215	438,927	TRS
Unemployment									
Other			829,094	412,371	89,160	8,095	232,907	1,547,678	
<b>TOTAL PAYROLL TAXES AND BENEFITS</b>			3,288,562	1,635,654	353,651	32,109	923,818	6,209,845	

CONTRACTED SERVICES	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	DESCRIPTION OF ASSUMPTIONS	
Accounting / Audit					24,500	24,500		Audit & A133
Legal								
Management Company Fee								
Nurse Services								
Food Service / School Lunch			1,007	318				1,325 actuals plus 3% inflationary costs
Payroll Services					6,000			7,000 actuals plus 3% inflationary costs
Special Ed Services								
Titement Services (i.e. Title I)								
Other Purchased / Professional / Consulting								
<b>TOTAL CONTRACTED SERVICES</b>			84,358	318	11,849	45,000	140,000	355,941
<b>SCHOOL OPERATIONS</b>								
Board Expenses								
Classroom / Teaching Supplies & Materials			65,892	20,808	5,429			92,129 actuals plus 3% inflationary costs
Special Ed Supplies & Materials								
Textbooks / Workbooks			28,454	8,986				37,440
Supplies & Materials other								
Equipment / Furniture			36,047	11,383		2,000		49,430 actuals plus 3% inflationary costs
Telephone			8,436	2,664	85,500			105,000 actuals plus 3% inflationary costs
Technology			19,578	6,182		2,240		28,000 software and replacement cost
Student Testing & Assessment			1,064	336	9,608			11,008 actuals plus 3% inflationary costs
Field Trips			24,396	7,704				32,100 actuals plus 3% inflationary costs (4)
Transportation (student)								
Student Services - other			48,341	46,844				195,185 Program stipends 158K, senior activity 18K, incentives 20K
Office Expense			15,618	4,932		7,000		27,550 actuals plus 3% inflationary costs
Staff Development			8,740	2,760				11,500 actuals plus 3% inflationary costs
Staff Recruitment						2,500		2,500 actuals plus 3% inflationary costs
Student Recruitment / Marketing								
School Meals / Lunch								
Travel (Staff)								
Fundraising								
Other			6,585	2,080		19,500		28,165 actuals plus 3% inflationary costs
<b>TOTAL SCHOOL OPERATIONS</b>			33,151	114,679	100,537	19,500	64,600	662,467
<b>FACILITY OPERATION &amp; MAINTENANCE</b>								
Insurance			10,854	12,586		4,560		57,000 actuals
Janitorial			10,908	3,444		1,248		15,600 actuals plus 3% inflationary costs

JOHN V. LINDSAY WILDCAT ACADEMY CHARTER SCHOOL

PROJECTED BUDGET FOR 2015-2016

July 1, 2015 to June 30, 2016

Assumptions

DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

Total Revenue  
Total Expenses  
Net Income  
Actual Student Enrollment  
Total Paid Student Enrollment

REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
7,008,140	1,168,910	649,359	25,000	93,000	8,944,409
5,353,446	2,205,679	687,065	51,609	1,232,098	9,506,947
1,654,694	(1,036,769)	(37,706)	(26,609)	(1,139,098)	(562,538)
500	105				

CSI:  
This line should show how many students a school intends to be paid for.  
For Example:  
If a school plans on enrollment of 100 students however is budgeting to only receive 95% of those

SUPPORT SERVICES

FUNDRAISING MANAGEMENT & GENERAL TOTAL

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Building and Land Rent / Lease	8,564	416,389	-	-	150,865	1,885,818
Repairs & Maintenance	7,165	5,421	-	-	1,964	24,550
Equipment / Furniture	-	-	-	-	-	-
Security	4,615	1,457	-	-	528	6,600
Utilities	76,455	-	-	-	-	176,455
<b>TOTAL FACILITY OPERATION &amp; MAINTENANCE</b>	<b>1,597,561</b>	<b>439,297</b>	<b>-</b>	<b>-</b>	<b>159,165</b>	<b>2,166,023</b>

actuals  
actuals plus 3% inflationary costs  
actuals plus 3% inflationary costs  
actuals plus 3% inflationary costs

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
DEPRECIATION & AMORTIZATION	-	-	38,112	-	9,014	112,671
DISSOLUTION ESCROW & RESERVES / CONTINGENCY	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>687,065</b>	<b>51,609</b>	<b>1,232,098</b>	<b>9,506,947</b>		

depreciation schedule

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
<b>NET INCOME</b>	<b>(37,706)</b>	<b>(26,609)</b>	<b>(1,139,098)</b>	<b>(562,538)</b>		

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	TOTAL ENROLLED
<b>ENROLLMENT - *School Districts Are Linked To Above Entries*</b>				
District of Location				605
School District 2 (Enter Name)				-
School District 3 (Enter Name)				-
School District 4 (Enter Name)				-
School District 5 (Enter Name)				-
<b>TOTAL ENROLLMENT</b>	<b>500</b>	<b>105</b>	<b>605</b>	
<b>REVENUE PER PUPIL</b>	<b>14,016</b>	<b>11,132</b>	<b>1,073</b>	
<b>EXPENSES PER PUPIL</b>	<b>10,707</b>	<b>21,006</b>	<b>1,136</b>	

CSI:  
Includes the Purchase or equipment  
CSI:  
Electric  
Gas  
Other  
CSI:  
\$75,000 should be set aside for Dissolution and it can be spread out over the first THREE years if the school chooses. If spread out each year should minimally be \$25k.  
A note can be added under assumptions describing the breakout.



# Audited Financial Statement Checklist

Created: 07/29/2015

Last updated: 10/27/2015

Page 1

**Charter School Name:**

**1. Please check each item that is included in the 2014-15 Audited Financial Statement submitted for your charter school.**

	Yes/No
Audited Financial Statements (including report on compliance and report on internal control over financial reporting)	Yes
Single Audit (if applicable)	Not Applicable
CSP Agreed Upon Procedures (if applicable)	Not Applicable
Management Letter	Yes
Report on Extracurricular Student Activity Accounts (if applicable)	Not Applicable
Corrective Action Plans for any Findings	Not Applicable

**2. Please indicated if there is a finding(s) noted in any of the following sections of your charter school's 2014-15 Audited Financial Statement.**

	Yes/No
Report on Compliance	Yes
Report on Internal Control over Financial Reporting	Yes
Single Audit	Not Applicable
CSP Agreed Upon Procedures Report	Not Applicable
Management Letter	Yes

**Thank you.**



# Appendix E: Disclosure of Financial Interest Form

Created: 07/20/2015

Last updated: 07/29/2015

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## Page 1

310200860819 JOHN V LINDSAY WILDCAT ACAD CHS

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All trustees who served on an education corporation governing one or more charter schools during the 2014-2015 school year must complete the form in Appendix E (Disclosure of Financial Interest Form). The Disclosure of Financial Interest Forms are due on November 1, 2015. A link to a safe and secure form that each Trustee must complete by the November 1, 2015 deadline will be provide here by September 1, 2015 or sooner.

ALL charter schools or merged education corporations must complete the Board of Trustees Membership Table within the online portal in Appendix F (Board of Trustees Membership Table). The Board of Trustees Membership Table must be submitted by August 1, 2015.

Regents-authorized charter schools must upload a complete set of board of trustee Meeting Minutes from July 2014-June 2015 into Appendix G (Board Minutes). Board of Trustee Meeting Minutes must be submitted by August 1, 2015.

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

Yes

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Thank you.



# Appendix F: BOT Membership Table

Created: 07/20/2015

Last updated: 11/02/2015

Page 1

310200860819 JOHN V LINDSAY WILDCAT ACAD CHS

## 1. Current Board Member Information

	Trustee Name	Email Address	Committee Affiliation(s)	Voting Member? (Y/N)	Area of Expertise, and/or Additional Role and School (parent, staff member, etc.)	Number of Terms Served and Length of Each (Include election date and term expiration)
1	Harvey Newman		Chair/Board President	Yes		2008-Present
2	Douglas Knight		Vice Chair/Vice President	Yes	District Attorney's Office	2008-Present
3	Ronald Tabano			Yes	Principal and CEO	2000-Present
4	Dana Jackson			Yes		2005-Present
5	Luba Koziolkowsky			Yes	Teacher	2000-Present
6	Richard Levine		Treasurer	Yes		2007-Present
7	Seymour Fliegel			Yes		2000-Present
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

**2. Total Number of Members Joining Board during the 2014-15 school year**

7

**3. Total Number of Members Departing the Board during the 2014-15 school year**

1

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

9

**5. How many times did the Board meet during the 2014-15 school year?**

10

**6. How many times will the Board meet during the 2015-16 school year?**

10

**Thank you.**

## **JVL Wildcat Special Education Recruitment and Retention Efforts**

Describe the efforts the charter school has utilized in 2014-2015 and a plan for efforts to be taken in 2015-2016 to attract and retain a greater enrollment of students with disabilities, English language learners, and students who are eligible for free and reduced priced lunch.

### Recruitment:

Our student recruitment process entails outreach to public schools and private schools. We hold many Open Houses throughout the summer and fall with our relationships with several organizations e.g. University Neighborhood, A. Philip Randolph, Lafayette Educational campuses, Lincoln H.S., and FDR.

All students are recruited regardless of their Special Education status. The School Psychologist participates in Open House programs for the purpose of recruitment. The Psychologist does a presentation at the Open House explaining the Special Education services available in addition to extra help and tutoring services available to all students. Parents are informed about their legal right to receive all services and accommodations described on the student's IEP. Parents are not asked if their child has an IEP during the group presentation to maintain confidentiality. Parents are encouraged to speak to the School Psychologist privately if they have any questions about our Special Education Program. During orientation the school counselors meet individually with prospective students and their parents to review the IEP and discuss services.

### Retention:

Once students are accepted into the program counselors put their name through "Special Education Student Information System" ( SESIS) to determine if they are receiving or have received special education services but were missed during the application process. Students are assessed for their present levels of academic performance and services are provided. Both Special Education and Regular education teachers regularly review students' progress and current academic needs. Prior to a student's Annual Review all classroom teachers assess progress towards IEP goals and current functioning level.

Wildcat's Outreach specialists have made huge strides in keeping many students from dropping out. We have made 165 home visits to students' homes over in the 2013-2014 SY and kept 61 students. We plan to continue making home visits to students' homes to limit student dropouts.

The School has implemented "Peer Support Model", pairing students with each other for support and guidance. We believe that this model has made a huge impact especially for our Special Education Students and students with other difficulties. Wildcat will continue to utilize many of these models for the upcoming SY 2015-2016.



# Appendix I: Teacher and Administrator Attrition

Created: 07/22/2015

Last updated: 07/29/2015

Report changes in teacher and administrator staffing.

Page 1

**Charter School Name: 310200860819 JOHN V LINDSAY WILDCAT ACAD CHS**

## Instructions for completing the Teacher and Administrator Attrition Tables

**ALL charter schools should provide, for teachers and administrators only, the full time equivalent (FTE) of staff on June 30, 2014, the FTE for added staff from July 1, 2014 through June 30, 2015, and the FTE for any departed staff from July 1, 2014 through June 30, 2015 using the two tables provided.**

### 2013-14 Teacher Attrition Table

	FTE Teachers on June 30, 2014	FTE Teachers Additions 7/1/14 – 6/30/15	FTE Teacher Departures 7/1/14 – 6/30/15
	23	2	2

### 2013-14 Administrator Position Attrition Table

	FTE Administrator Positions On 6/30/2014	FTE Administrator Additions 7/1/14 – 6/30/15	FTE Administrator Departures 7/1/14 – 6/30/15
	30	3	3

Thank you



# Appendix J: Uncertified Teachers

Created: 07/20/2015

Last updated: 07/29/2015

**"thirty per centum or 5 teachers, whichever is less"**

To comply with NYS Education Law Section 2854(3)(a-1), please report the (FTE) count of uncertified and certified teaching staff as of the last day of school for the 2014-15 school year.

## Page 1

**Charter School Name: 310200860819 JOHN V LINDSAY WILDCAT ACAD CHS**

### Note Definition of FTE:

Full-time equivalent employees equal the number of employees on full-time schedules plus the number of employees on part-time schedules converted to a full-time basis. The number of full-time equivalent employees in each industry is the product of the total number of employees and the ratio of average weekly hours per employee for all employees to average weekly hours per employee on full-time schedules. An industry's full-time equivalent employment will be less than the number of its employees on full- and part-time schedules, unless it has no part-time employees (U.S. Commerce--Bureau of Economic Analysis at: [http://www.bea.gov/faq/index.cfm?faq\\_id=368#sthash.8Rbj89kq.dpuf](http://www.bea.gov/faq/index.cfm?faq_id=368#sthash.8Rbj89kq.dpuf))

**How many UNCERTIFIED Full-Time Equivalent Teachers were employed in the charter school as of last day of school in 2014-15?**

**For each applicable category (i-iv), input the relevant full time equivalent (FTE) count of teachers.**

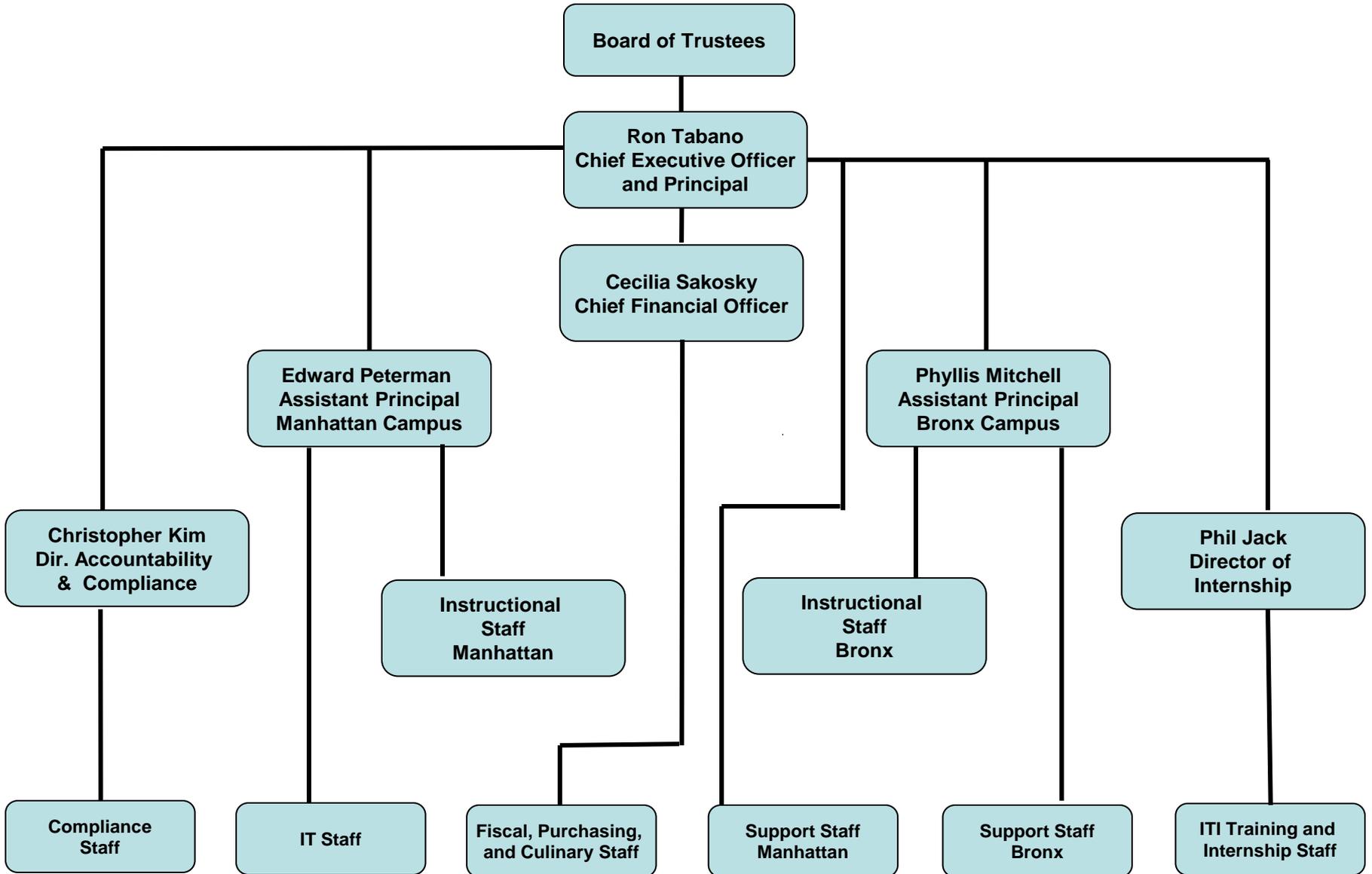
	FTE - (June 30, 2015)
(i) uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience	0
(ii) individuals who are tenured or tenure track college faculty	0
(iii) individuals with two years satisfactory experience through Teach for America	0
(iv) individuals who possess exceptional business, professional, artistic, athletic, or military experience	0
FTE count of uncertified teachers who do not fit into any of the four statutory categories	0
<b>Total</b>	<b>0.0</b>

**How many CERTIFIED Full-Time Equivalent Teachers were employed in the charter school as of the last day of school in 2014-15?**

23

**Thank you.**

# John V. Lindsay Wildcat Charter School Organizational Chart



## **Key Focus Area H: Appendix L: Mission and Key Design Elements**

### **Vision**

To touch individual lives by re-engaging students who have become disenfranchised with, and have dropped out of, traditional high schools, and enables them to obtain a high school diploma, pursue higher education and become productive members of society.

### **Mission Statement**

The mission of the John V. Lindsay Wildcat Academy Charter School (Wildcat) is to create and maintain a community of learners that strives for individual excellence, success and high personal values. Wildcat, as a Transfer High School, will effectively serve the educational needs of over-aged, under-credited students 15 to 21 years of age in grades 9-12 who are at risk of personal failure due to poor attendance, disruptive behavior, criminal activity and poor academic achievement. Students in grades 9-12 will be served in ungraded classrooms by a staff that is dedicated to continuous professional growth. The staff will maintain high expectations for all students, will foster an educational environment that celebrates the richness and diversity of the human experience and will demonstrate a commitment to meeting the diverse needs of their students through the use of innovative instructional techniques and approaches. The Wildcat Academy staff will work collaboratively with colleagues, students, parents, and the community, to support student achievement implementing strategies which support the NYSED Race to The Top initiative.

A critical design element of Wildcat is its internship program, arranged by the school with various host employers. Students work at job sites throughout the city, where they learn about the world of employment while also earning money and course credit. Students attend classes at Wildcat and their internships in alternating weeks since the school has found that over-age under-credited students become more engaged in school when they are active in the world of work. Each student at Wildcat is required to enroll in the full academic program and participate in an internship.

<b>School Reported Current Key Design Elements</b>	
<b>Key Design Element</b>	<b>Description</b>
Standards-Based Curriculum	Each core subject offered by John V. Lindsay Wildcat Academy Charter School (Wildcat Academy) has an approved curriculum that is aligned to state learning standards and performance indicators. All of Wildcat Academy's core curricula are based on NYS curriculum guidelines as well as core curricula and core curricula guidelines produced by NYC DOE and NYSED. Wildcat Academy core curricula are reviewed annually and adjustments are made as required.
Internship Program	All students participate in an internship program that allows students to be active and work cooperatively while learning employment skills. Aside from the socialization aspect of internships, students are taught skills with future jobs in mind. Vocational education classes such as horticulture, construction, culinary arts, and graphic arts reinforce practical experience in various businesses and schools throughout the city.

Targeted Instruction	Based on students' Individualized Education Programs (IEPs), test scores and classroom data, struggling students receive targeted instruction and service from the school's academic support staff. These services are integrated with and complement the school's mental health and counseling services.
Mental Health and Counseling Services	Staff psychologist and social workers are available to all students. Services include individual/group therapy for students; staff consultation and employee assistance; parent counseling; as well as liaison and referral to outside agencies providing psychological and social services. These services are integrated with and complement the school's targeted academic instruction.
Excellent Teaching and Teacher Support	Wildcat Academy teachers are highly qualified and experienced. Wildcat Academy has in place a robust staff development plan, which includes teacher-driven development as well as the support of outside consultants.
Sports, Physical Education, and Fitness	Wildcat Academy offers PSAL Girls and Boys Basketball and co-ed Softball in addition to physical education classes. Additionally, students participate in the Presidential Youth Fitness Program.

# I. SCHOOL INFORMATION AND COVER PAGE

Created Wednesday, July 09, 2014

Updated Thursday, July 24, 2014

## Page 1

### 1. SCHOOL NAME

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

310200860819 JOHN V LINDSAY WILDCAT ACAD CHS

### 2. CHARTER AUTHORIZER

NYCDOE-Authorized Charter School

### 3. DISTRICT / CSD OF LOCATION

NYC CSD 2

### 4. SCHOOL INFORMATION

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
17 Battery Place- 1st Floor New York, N.Y. 10004	212-209-6036	212-635-3874	

### 4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Ronald Tabano
Title	CEO/Principal
Emergency Phone Number (###-###-####)	

### 5. SCHOOL WEB ADDRESS (URL)

www.jvlwildcat.org

### 6. DATE OF INITIAL CHARTER

2000-09-01 00:00:00

### 7. DATE FIRST OPENED FOR INSTRUCTION

1993-09-01 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

---

 9

---

 10

---

 11

---

 12**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?

Yes, 2 sites

## 12. SCHOOL SITES

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

	Physical Address	Phone Number	District/C SD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	17 Battery Place- 1st Fl New York, NY 10004		CSD 2	11-12	Yes	Rent/Lease
Site 2	1239 Lafayette Ave. Bronx, NY 10474		CSD 2	9-10	No	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	Ronald Tabano			
Operational Leader	Cecilia Sakosky			
Compliance Contact	Christopher Kim			
Complaint Contact	Ronald Tabano			

12b. Please provide the contact information for Site 2.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Marc Donald			
Operational Leader	Cecilia Sakosky			
Compliance Contact	Christopher Kim			
Complaint Contact	Ronald Tabano			

13. Are the School sites co-located?

No

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

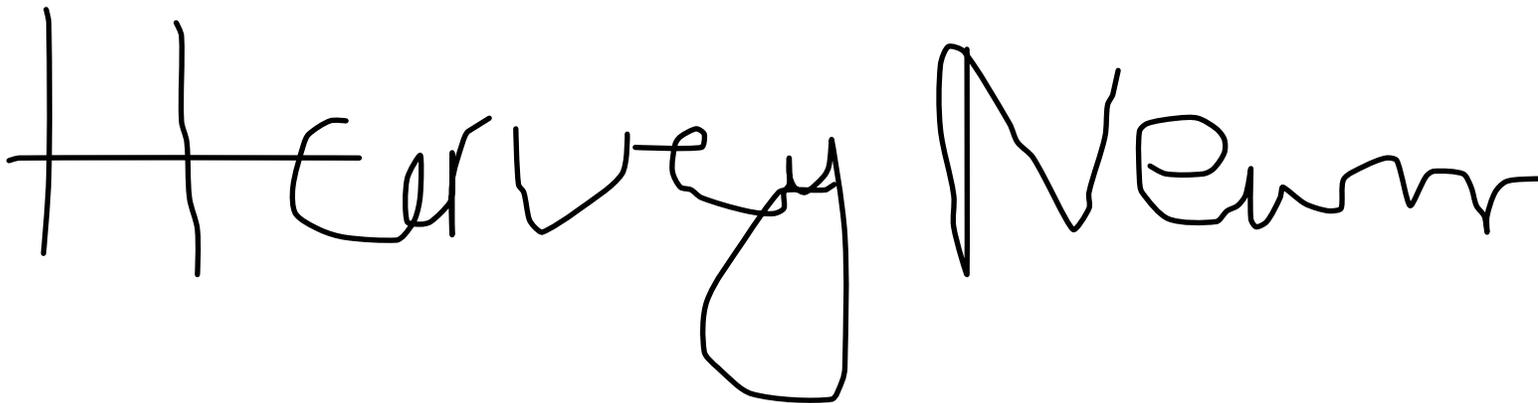
16. Our signatures below attest that all of the information contained herein is truthful and accurate and that this charter school is in compliance with all aspects of its charter, and with all pertinent Federal, State, and local laws, regulations, and rules. We understand that if any information in 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 stylist on your mobile device to sign your name).

• Yes

Signature, Head of Charter School

A handwritten signature in black ink that reads "Ronald Sabane". The letters are cursive and connected.

Signature, President of the Board of Trustees

A handwritten signature in black ink that reads "Harvey Newman". The letters are cursive and connected.

Thank you.

# Appendix A: Progress Toward Goals

Created Friday, July 18, 2014

Updated Monday, October 27, 2014

## Page 1

Charter School Name: 310200860819 JOHN V LINDSAY WILDCAT ACAD CHS

### 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://schools.nyc.gov/OA/SchoolReports/2012-13/Progress\\_Report\\_2013\\_HST\\_M707.pdf](http://schools.nyc.gov/OA/SchoolReports/2012-13/Progress_Report_2013_HST_M707.pdf)

### 2. APPENDIX A: PROGRESS TOWARD CHARTER GOALS

#### 2a. ACADEMIC STUDENT PERFORMANCE GOALS

If the results are not available by August 1st, please list the goals and explain this in the "progress toward goal attainment" column. This task will reopen for the school to update and finalize by the November 1, 2014 due date.

#### 2013-14 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Academic Goal 1	Regents AM Goal 1: Each year 80% of the students who took the NYSED ELA Regents will have scored at least a 65	NYSED ELA Regents pass rate on the NYC DOE ATS	Total = 75 69 or 92% scored 65 or higher.	Goal met
Academic Goal 2	Regents AM Goal 2: Each year 80% of the students who took the NYSED Math regents will have scored at least a 65	NYSED Integrated Algebra Regents pass rate on the NYC DOE ATS	Total = 37 34 or 91.9% scored 65 or higher.	Goal met
Academic Goal 3	Regents AM Goal 3: Each year 80% of the students who took the NYSED Science Regents will have scored at least a 65	NYSED Living Environment Regents pass rate on the NYC DOE ATS	Total = 46 37 or 80.4% scored 65 or higher.	Goal met
Academic Goal 4	Regents AM Goal 4a: Each year 80% of the students who took the	NYSED US History Regents pass rate on the NYC DOE ATS	Total = 43 37 or 86% scored 65 or higher.	Goal met

	NYSED US History Regents will have scored at least a 65			Goal not met. We are confident that we will meet goal when Aug Regents results are in.
	Regents AM Goal 4b: Each year 80% of the students who took the NYSED Global Studies Regents will have	NYSED Global Studies Regents pass rate on the NYC DOE ATS	Total = 51 36 or 70.6% scored 65 or higher.	
Academic Goal 5	Regents AM Goal 5: Each year, 70% of the students who took the test in the 2008 9th grade cohort will achieve a 65 in at least two Regents and a score of at least 55 on the remaining Regents in ELA, Math, Science, History.	NYSED DOE ATS	72.3% Of the 24 students in the school in the 2013-14 SY from 2008 cohort, 11 have taken 3 or more Regents (4 had IEPs) and 8 had at least two with scores of 65 or higher.	Goal met
Academic Goal 6	Regents AM Goal 6: Each year, 70% of the students who took the test in the 2009 9th grade cohort will achieve a 65 in at least three Regents and a score of at least 55 on the remaining Regents in ELA, Math, Science, History, Global.	NYSED DOE ATS	85.7% Of the 52 students in the school in the 2013-14 SY from 2009 cohort, 14 have taken 3 or more Regents (2 with IEPs) with 12 passing with 3 or more Regents with a 65 or higher.	Goal met
Academic Goal 7	Regents AM Goal 7: Each year, 70% of the students who took the test from the 2010 9th grade cohort will achieve a 65 in at least three Regents and a score of at least 55 on the remaining Regents in ELA, Math, Science, History.	NYSED DOE ATS	81.8% Of the 48 students in the school in the 2013-14 SY from 2010 cohort, 22 have taken 3 or more Regents (4 with IEPs) with 18 passing with 3 or more Regents with a 65 or higher.	Goal met
Academic Goal 8	Regents AM Goal 8: Each year, 70% of students in the 2010 9th grade cohort and later who took the test (excluding students with IEPs) will have scored at least 65 on the NYS Regents examination in ELA	NYSED DOE ATS	86.3% Of the 51 students in the school in the 2013-14 SY from the 2010-2012 cohorts who took the ELA exam, 44 passed with a 65 or higher.	Goal met

2a1. Do have more academic goals to add?

Yes

## 2013-14 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Academic Goal 9	<p>Regents AM Goal 9:</p> <p>Each year, 70% of students in the 2010 9th grade cohort and later who took the test (excluding students with IEPs) will have scored at least 65 on the NYS Regents examination in Math.</p>	NYSED DOE ATS	87%	Goal met
Academic Goal 10	<p>Regents AM Goal 10:</p> <p>Each year, 70% of students in the 2010 9th grade cohort and later who took the test (excluding students with IEPs) will have scored at least 65 on the NYS Regents examination in Science.</p>	NYSED DOE ATS	72.7%	Goal met
Academic Goal 11	<p>Regents AM Goal 11a:</p> <p>Each year, 70% of students in the 2010 9th grade cohort and later who took the test (excluding students with IEPs) will have scored at least 65 on the NYS Regents examination in US History.</p>	NYSED DOE ATS	82.1%	Goal met
	<p>Regents AM Goal 11b:</p> <p>Each year, 70% of students in the 2010 9th grade cohort and later who took the test (excluding students with IEPs) will have scored at least 65 on the NYS Regents examination in Global.</p>	NYSED DOE ATS	70%	Goal met
Academic Goal 12	<p>RCT AM Goal 12:</p> <p>Each year, 70% of students who failed the Regents and are eligible to take the RCT's will pass in each core area.</p>	NYSED DOE ATS	90.1%	Goal met
Academic Goal 13	<p>Regents CM Goal 1:</p> <p>Annually, the percent of</p>	This data is taken from the NYC DOE Progress Report which has not been		Unable to determine at this time. The latest figure on from the 2012-2013

	students passing the ELA Regents examination will place the School in the top quarter of all similar schools based on the 9th grade cohort for students enrolled as of BEDS day.	released for Charter Schools yet.		progress report show we made goal with 90% for ELA.
Academic Goal 14	Regents CM Goal 2: Annually, the percent of students passing the Mathematics Regents examination will place the School in the top quarter of all similar schools based on the 9th grade cohort for students enrolled as of BEDS day.	This data is taken from the NYC DOE Progress Report which has not been released for Charter Schools yet.		Unable to determine at this time. The latest figure on from the 2012-2013 progress report show we made goal with 100% for Math.
Academic Goal 15	GM1: Annually, students scoring below the 9th grade level will show an increase between pre- and post-test on the GLE by .5 (5 months) each semester. Students scoring at or above the 9th grade level with show an increase of at least 1 on the SIP each semester on the Scantron Diagnostic Performance Series on the Reading subtest. Only students with a pre- and post test will be included in this analysis. This analysis will be done by semester and by campus.	Using Scantron and calculating the pre- and post-GLE and SIP.  Goal for GLE: 5 Months  Goal for SIP: 1	Manhattan: GLE and SIP averages incalculable Bronx: GLE and SIP averages incalculable	This measure was not met during the fall and spring semesters at either campus. The administrators of the School believed it was more fair to our students to administer our proprietary general reading assessment. To further track the students' proficiency levels of our students, the teachers keep student portfolios (binders and folders) to evaluate progress and growth, which includes critical thinking and problem solving. We also show students' tracking by sending out report cards and periodical progress reports. These assessments help appraise our students' reading levels. Wildcat will couple Scantron Diagnostic Performance Series with our assessments to track progress and proficiency levels in the upcoming school year.
Academic Goal 16	GM2: Annually, students scoring below the 9th grade level will show an increase between pre- and post-test on the GLE by .5 (5 months) each semester. Students scoring at or	Using Scantron and calculating the pre- and post-GLE and SIP.  Goal for GLE: 5 Months  Goal for SIP: 1	Manhattan: GLE and SIP averages incalculable Bronx: GLE and SIP averages incalculable	This measure was not met during the fall and spring semesters at either campus. The administrators of the School believed it was more fair to our students to administer our proprietary general math assessment.

above the 9th grade level with show an increase of at least 1 on the SIP each semester on the Scantron Diagnostic Performance Series on the Math subtest. Only students with a pre- and post-test will be included in this analysis. This analysis will be done by semester and by campus.

To further track the students' proficiency levels of our students, the teachers keep student portfolios (binders and folders) to evaluate progress and growth, which includes critical thinking and problem solving. We also show students' tracking by sending out report cards and periodical progress reports. These assessments help appraise our students' math levels. Wildcat will couple Scantron Diagnostic Performance Series with our assessments to track progress and proficiency levels in the upcoming school year.

## 2a2. Do have more academic goals to add?

Yes

### 2013-14 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress	2013-14 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Academic Goal 17	Credit Accumulation Goal 1—Each semester, average credit accumulation for students attending the Bronx campus will meet or exceed 3.5 credits per each of the semesters.	From JVL Wildcat Database  Average number of credits	Fall: 3.4  Spring: 2.7	The Bronx Campus made goal for the fall semester, but stayed on par from last year for the spring semester.  In the Bronx Campus, Wildcat has in place a number of curriculum strategies to further develop the instruction including embedded PD. The goal of external PD is the use of real time data to inform instruction.
	Credit Accumulation Goal 2—Each semester, average credit accumulation for students attending the Manhattan campus will meet or exceed 5 credits per each of the three semesters.	From JVL Wildcat Database  Average number of credits	Fall: 5.7  Spring: 4.7	
				The Manhattan Campus made goal for the fall semester. We increased 4% from last year for the spring semester.  In the Manhattan Campus, Wildcat has in place a number of curriculum strategies to further develop the instruction including embedded PD.

				The goal of external PD is the use of real time data to inform instruction.
Academic Goal 18	Internship Objective 1— Wildcat Academy will have established and maintained relationships with at least 50 community organizations (internship sites) that have agreed to accept Wildcat Academy students in organized internships.	Wildcat Database; number of employers who worked providing internships to students	75 Employers Participated	Goal met
Academic Goal 19	Internship Objective 2— Annually, at least 80% of the students will have participated in at least one internship.	Wildcat Database; number of students who worked 180 hours (numerator) divided by total of number students eligible (denominator)	88%	Goal met
Academic Goal 20	Internship Objective 3— Annually, at least 75% of the students engaged in internships will successfully complete the academic internship portfolio.	Wildcat Database; number of students with portfolio (numerator) divided by total of number students participating (denominator)	N/A	The administrators changed the structure in respect to the completion of internship portfolios. Students who complete portfolios will obtain a credit for portfolio completion, however students will not be penalized for not completing internship portfolios.
Academic Goal 21	Internship Objective 4— Annually, a program evaluation of the Wildcat Academy internship program will occur that will evaluate the five learning contexts presented in the goal statement.	Tally of employers response to questions	Thinking Skills = 100% Interpersonal Interaction = 100% Systems = 88.2% Technology = 100% Careers = 100%	Goal met
Academic Goal 22	Internship Objective 5— Annually, 85% of all employers will report satisfaction with the Program.	Hired an outside evaluator to visit each site and conduct satisfaction survey.	93% reported satisfaction	Goal met
Academic Goal 23	Internship Objective 6— All internship sites will be visited at least once during each semester.	Outside evaluator and Internship Team visited each site.	75	Goal met
Academic Goal 24	Graduation Objective 1— Annually, at least 55% of the 9th grade cohort will graduate	ATS, NYC DOE- Transfer School Analysis and Wildcat internal Database # of students who graduated from the transfer	23.6%	Goal not met

	within 6 years (cohorts as defined by NYSED). Due to AYP, Wildcat's changed status to a transfer school, and the need for a 4- year cohort, this measure has been changed to the modified Transfer school AYP 4-year graduation rate, which is 40%.	school cohort of 2008 Cohort/# of students in cohort.		
Academic Goal 25	Graduation Objective 2— Annually, at least 85% of Wildcat Academy's senior class will satisfy all requirements for NYS graduation and will be awarded a high school diploma, excluding those students who have transferred out of Wildcat Academy during the year they were scheduled to graduate.	ATS and Wildcat internal database # of graduates/# of students in 12th grade	In September there were 40 students with enough credits to be seniors. By August 2014, 95 students will graduate	Goal met
Academic Goal 26	Graduation Objective 3— Annually, at least 40% of the students attending the Manhattan campus will graduate. The numerator will be the total number of students who graduated divided by the denominator which is the total number of students enrolled at the Manhattan campus.	ATS and Wildcat internal database # of students who graduated/# of students at the school.	49.7%	Goal met
Academic Goal 27	Attendance Rate Objective 1 – Each year, the school will have an average annual attendance rate of at least 75% across both campuses for both the academic and internship weeks.	An average of each student's: Number of days present/# of days on roster.	Bronx Work: 55% School: 62%  Manhattan Work: 75% School: 72%	While this goal was not fully met, there was a vast increase from last year's work attendance in the Bronx campus. The internship attendance rate increased by 37%. School attendance stayed on par from last year.  We met goal in the Manhattan campus for work attendance rate. We were just 3% points below goal. Attendance and Outreach Specialists has worked diligently in an attempt to impact this issue.
Academic Goal 28	Return Rate Objective 1— Annually, 60% of all students enrolled during the course of the year (September through June)	ATS and Wildcat Database Number of Returning students/total number of students plus drop-outs and transfers	65.9%	Goal met

	will return the following September (excluding graduates and students who move out of the city).			
Academic Goal 29	Return Rate Objective 2— Annually, no more than 15% of the students will drop out of school.	ATS and Wildcat internal database # of students who dropped out/# of all students in school year	14.3%	Goal met
Academic Goal 30	Post Graduation Commitments Objective 1— Upon graduation from the Wildcat Academy, 55% of the graduates will be enrolled in two-year college; 5% will be enrolled in a four-year institutions of higher education; and 30% will have enlisted in the United States military or will be gainfully employed.	Wildcat internal database- Number of students in each category/total number of graduates	2 Year: 61.5% 4 Year: 13% Tech/Trade: 0% Employed: 22.5% Armed Services: 0% No plans: 3%	Goal met

2b. ORGANIZATIONAL GOALS

2013-14 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2013-14 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Org Goal 1	ACADEMIC STUDENT PERFORMANCE GOALS CONTINUED--			
Org Goal 2	Goal 8—Compliance with Legal Contracts – Each year Wildcat Academy will be compliant with all applicable laws, rules, regulations and contract terms.	NYC DOE, NYSED, and U.S. Education Department reports and feedback	Not only were there no issues identified during any visit, but Wildcat was renewed for 5 years in May 2011 by the Board of Regents	Goal met
Org Goal 3	Enrollment Stability Objective 1—Annually, student enrollment will be within 15% of full enrollment as documented by the end-of year reconciliation report.	NYC DOE and NYSED records	Review of the end-of-year reconciliation	Goal met

2b.1 Do you have more organizational goals to add?

No

2c. FINANCIAL GOALS

2013-14 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Financial Goal 1	Management Objective 1— Annual audits of the financial management at Wildcat Academy conducted by a certified independent public accounting firm, will result in an annual unqualified audit and positive management letter. The audited financial statements and management letter will be submitted to the appropriate agencies and authorities.	Both are submitted with this report	Financial Statement and Management Letter	Goal met
Financial Goal 2	Management Objective 2— The Wildcat Academy will meet or exceed annual budget targets each fiscal year during the charter period resulting in a balanced budget. Budgets will be submitted annually to the appropriate agencies and	Submitted with this report.	Financial Statement	Goal met

	authorities in a timely fashion.			
Financial Goal 3	Management Objective 3— The Wildcat Academy will meet all deadlines for federal, state, and local reporting requirements, including (but not limited to) an Annual Report in a timely fashion.	All reports have been submitted on time.	NYC DOE and NYSED records	Goal met
Financial Goal 4	Goal 11—Parent Satisfaction – Annually, 85% of Wildcat’s parents will report, on the Survey of Parental Opinion, that they are satisfied with the quality of the school.	NYC DOE School Survey	93% of parents agreed or strongly agreed that they are satisfied with the education their student receives	Goal met

# Appendix B: Total Expenditures and Administrative Expenditures per Child

Created Monday, July 14, 2014

Updated Wednesday, July 30, 2014

## Page 1

Charter School Name: 310200860819 JOHN V LINDSAY WILDCAT ACAD CHS

### 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	8528608
1. Total Expenditures Per Child   Line 2: BEDS Day Pupil Count	509
1. Total Expenditures Per Child   Line 3: Divide Line 1 by Line 2	16756

#### 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)	580647
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)	168923
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	749570
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	509
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	1473

Thank you.



IRA L. SCHALL, CPA  
DAVID C. ASHENFARB, CPA  
MICHAEL L. SCHALL, CPA

## **JOHN V. LINDSAY WILDCAT CHARTER SCHOOL**

**Audited Financial Statements In Accordance  
With Government Auditing Standards**

**June 30, 2014**

307 Fifth Avenue, 15th Floor  
New York, New York 10016  
Tel: (212) 268-2800 Fax: (212) 268-2805  
[www.schallandashenfARB.com](http://www.schallandashenfARB.com)

# JOHN V. LINDSAY WILDCAT CHARTER SCHOOL

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## **Independent Auditors' Report**

To the Board of Trustees of  
John V. Lindsay Wildcat Charter School

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of John V. Lindsay Wildcat Charter School (the "School"), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, 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.

### ***Auditors' 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization'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 organization'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***

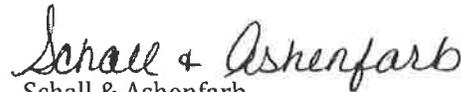
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of John V. Lindsay Wildcat Charter School as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles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

***Report on Summarized Comparative Information***

We have previously audited the School's 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 7, 2013. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2013 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 8, 2014 on our consideration of the 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 the School's internal control over financial reporting and compliance.

  
Schall & Ashenfarb  
Certified Public Accountants, LLC

October 8, 2014

**JOHN V. LINDSAY WILDCAT CHARTER SCHOOL**  
**STATEMENT OF FINANCIAL POSITION**  
**AS OF JUNE 30, 2014**  
(With comparative totals for June 30, 2013)

**Assets**

	6/30/14	6/30/13
Current assets:		
Cash and cash equivalents (Notes 2b and 2c)	\$1,625,625	\$1,963,288
Restricted cash	70,172	70,142
Investments (Notes 2d and 3)	2,546,270	1,857,872
Grant receivable - New York City (Notes 2h and 5)	0	62,728
Grants receivable (Note 2e)	27,271	139,250
Other receivables	18,259	99,923
Prepaid expenses	121,639	236,896
Total current assets	4,409,236	4,430,099
Non-current assets:		
Fixed assets (Notes 2f and 4):		
Leasehold improvements, furniture and equipment	352,277	474,687
Security deposit	490,000	490,000
Total non-current assets	842,277	964,687
Total assets	\$5,251,513	\$5,394,786

**Liabilities and Net Assets**

Liabilities:		
Accounts payable	\$43,233	\$189,846
Accrued expenses	1,120,740	1,177,189
Conditional contributions (Note 2g)	5,096	0
Grant advance - New York City (Notes 2h and 5)	70,699	0
Deferred rent (Note 8)	1,058,197	1,030,226
Total liabilities	2,297,965	2,397,261
Net assets: (Note 2a)		
Unrestricted	2,942,241	2,964,415
Temporarily restricted (Note 6)	11,307	33,110
Total net assets	2,953,548	2,997,525
Total liabilities and net assets	\$5,251,513	\$5,394,786

*The attached notes and auditors' report are an integral part of these financial statements.*

**JOHN V. LINDSAY WILDCAT CHARTER SCHOOL**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
(With comparative totals for the year ended June 30, 2013)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total 6/30/14</u>	<u>Total 6/30/13</u>
<b>Public support and revenue:</b>				
Public school district (Notes 2h and 5):				
Revenue - resident student enrollment	\$6,582,130		\$6,582,130	\$6,248,554
Revenue - students with special education services	1,133,881		1,133,881	1,126,120
Subtotal public school district revenue	7,716,011	0	7,716,011	7,374,674
Other government grants	364,735		364,735	1,215,714
Private grants	44,569	\$60,000	104,569	84,816
In-kind contributions (Note 2j)	7,135		7,135	5,450
Investment income (Note 3)	197,939		197,939	75,014
Other	63,831		63,831	12,042
Released from restriction	81,803	(81,803)	0	0
<b>Total public support and revenue</b>	<u>8,476,023</u>	<u>(21,803)</u>	<u>8,454,220</u>	<u>8,767,710</u>
<b>Expenses:</b>				
Program services:				
Regular education	4,947,052		4,947,052	4,460,098
Special education	1,846,997		1,846,997	1,829,286
Other program	359,493		359,493	857,025
<b>Total program services</b>	<u>7,153,542</u>	<u>0</u>	<u>7,153,542</u>	<u>7,146,409</u>
Supporting services:				
Management and general	1,325,482		1,325,482	1,392,735
Fundraising	19,173		19,173	12,103
<b>Total supporting services</b>	<u>1,344,655</u>		<u>1,344,655</u>	<u>1,404,838</u>
<b>Total expenses</b>	<u>8,498,197</u>	<u>0</u>	<u>8,498,197</u>	<u>8,551,247</u>
Change in net assets	(22,174)	(21,803)	(43,977)	216,463
Net assets - beginning	<u>2,964,415</u>	<u>33,110</u>	<u>2,997,525</u>	<u>2,781,062</u>
Net assets - ending	<u>\$2,942,241</u>	<u>\$11,307</u>	<u>\$2,953,548</u>	<u>\$2,997,525</u>

*The attached notes and auditors' report are an integral part of these financial statements.*

**JOHN V. LINDSAY WILDCAT CHARTER SCHOOL**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2014**

(With comparative totals for the year ended June 30, 2013)

	Program Services			Supporting Services		Total Expenses 6/30/13*
	Regular Education	Special Education	Other Program	Total	Management and General	
Salaries	\$2,261,003	\$892,343	\$171,841	\$3,325,187	\$806,228	\$4,131,415
Employee benefits and payroll taxes	788,137	339,250	32,265	1,159,652	267,572	1,427,224
Total personnel services	3,049,140	1,231,593	204,106	4,484,839	1,073,800	5,558,639
Professional development	60,839	18,253		79,092	271	79,363
Professional fees	15,554	4,646		20,200	19,092	39,292
Student and staff recruitment				0	1,793	1,793
Curriculum and classroom expense	206,806	61,773	16,432	285,011		285,011
Supplies and materials				0	1,582	1,582
Food service	927	277		1,204		1,204
Travel and conferences	11,545			11,545		11,545
Postage, printing, and copying	11,848	3,961		15,809	4,939	20,748
Insurance	38,489	12,867		51,356	4,587	55,943
Information technology	6,381	1,906		8,287	16,424	24,711
Leased equipment	13,944	4,661		18,605	1,662	20,267
Non-capitalized equipment and furnishings	246	74		320	1,484	1,804
Repairs and maintenance	29,933	10,007		39,940	3,568	43,508
Occupancy and facility costs	1,254,477	419,389		1,673,866	149,534	1,823,400
Utilities	119,549	39,928	97,135	256,612	14,282	270,894
Depreciation and amortization	86,328	28,859	38,113	153,300	10,288	163,588
Special events						
(including in-kind services - Note 2j)				0		19,173
Other	41,046	8,803	3,707	53,556	22,176	75,732
Total expenses	\$4,947,052	\$1,846,997	\$359,493	\$7,153,542	\$1,325,482	\$8,498,197

\* Reclassified for comparative purposes

The attached notes and auditors' report are an integral part of these financial statements.

**JOHN V. LINDSAY WILDCAT CHARTER SCHOOL**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
(With comparative totals for the year ended June 30, 2013)

	<u>6/30/14</u>	<u>6/30/13</u>
Cash flows from operating activities:		
Change in net assets	(\$43,977)	\$216,463
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	163,588	132,934
Unrealized gain on investments	(117,537)	(12,072)
(Increase)/decrease in assets:		
Restricted cash	(30)	(35)
Grant receivable - New York City	62,728	(62,728)
Grants receivable	111,979	731
Other receivables	81,664	(52,731)
Prepaid expenses	115,257	68,141
Increase/(decrease) in liabilities:		
Accounts payable	(146,613)	62,505
Accrued expenses	(56,449)	65,672
Conditional contributions	5,096	0
Grant advance - New York City	70,699	(78,474)
Deferred rent	27,971	109,993
Total adjustments	<u>318,353</u>	<u>233,936</u>
Net cash provided by operating activities	<u>274,376</u>	<u>450,399</u>
Cash flows from investing activities:		
Acquisition of equipment, leasehold improvements and furniture	(41,178)	(388,447)
Purchase of investments (including reinvestment of interest), net of fees	<u>(570,861)</u>	<u>(45,938)</u>
Net cash used for investing activities	<u>(612,039)</u>	<u>(434,385)</u>
Net (decrease)/increase in cash and cash equivalents	(337,663)	16,014
Cash and cash equivalents - beginning of year	<u>1,963,288</u>	<u>1,947,274</u>
Cash and cash equivalents - end of year	<u><u>\$1,625,625</u></u>	<u><u>\$1,963,288</u></u>
Supplemental data:		
Interest paid - \$0		
Taxes paid - \$0		

*The attached notes and auditors' report are an integral part of these financial statements.*

**JOHN V. LINDSAY WILDCAT CHARTER SCHOOL**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

**Note 1 - Organization and Nature of Activities**

Effective September 1, 2000, John V. Lindsay Wildcat Charter School (the "School") was granted a charter by the University of the State of New York, Education Department. The School's charter which ended August 31, 2011 was renewed for five more years by the New York State Board of Regents to 2016. The School is an inner city high school serving adolescents who are at risk of failure due to poor attendance, disruptive behavior, criminal activity and poor academic achievement.

The School was organized under the Not-For-Profit Corporation Law of the State of New York and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and similar NYS statutes.

**Note 2 - Significant Accounting Policies**

a. Basis of Presentation

The accompanying financial statements have been prepared using the accrual basis of accounting which is the process of recognizing revenue and expenses when earned or incurred rather than when received or paid. All significant receivables, payables and other liabilities have been reflected.

The School's net assets are classified based upon the existence or absence of donor-imposed restrictions as follows:

- *Unrestricted* – represent those resources for which there are no restrictions by donors as to their use.
- *Temporarily restricted* – represent those resources, the uses of which have been restricted by donors to specific purposes or the passage of time. The release from restrictions results from the satisfaction of the restricted purposes specified by the donor. When the restrictions from temporarily restricted contributions have been met in the year of donation, they are reported as unrestricted.

b. Cash and Cash Equivalents

The School considers all liquid investments with an initial maturity of three months or less to be cash and cash equivalents except for cash held with an investment custodian for long-term purposes.

c. Concentration of Credit Risk

Financial instruments which potentially subject the School to concentration of credit risk consist of cash, money market accounts, and investment securities which are placed with financial institutions that management deems to be credit worthy. At times, balances may exceed federally insured limits. In addition, the market value of investments is subject to fluctuation. While at year-end the School had material uninsured balances, management feels they have little risk and has not suffered losses from the default of any financial institution.

d. Investments

Investments are recorded at fair value which is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e., the "exit price") in an orderly transaction between market participants at the measurement date. Realized and unrealized gains and losses are recognized and reflected on the statement of activities.

e. Government Grants

Government grants that have traits more similar to contracts for service are treated as exchange transactions and are recognized as income when earned. Grants earned in excess of cash received are recorded as grants receivable and cash received in excess of grants earned are recorded as government grant advances.

The School reviews receivables that are unlikely to be collected based on historical experience and a review of activity subsequent to the balance sheet date. No allowance for doubtful accounts exists as of June 30, 2014. Write-offs will be made directly to operations in the period the receivable is deemed to be uncollected.

f. Fixed Assets

Property and equipment that exceed pre-determined amounts and have a useful life of greater than one year are recorded at cost or at the fair value at the date of gift. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets, as follows:

Office equipment – *3 year life*

Furniture and fixtures – *7 year life*

Leasehold improvements – *Life of lease*

g. Conditional Contributions

The School received contributions of \$5,096 for a fundraising event scheduled to take place in October 2014. These contributions have been recorded as a liability at year-end and will be recognized in the period that the event takes place.

h. Revenues – Public School District

The School receives grants from the New York City Department of Education ("NYCDOE") to carry out its operations. Program revenues are recognized based on rates established by the School's funding sources and the amount realizable on the accrual basis in the period during which services are provided.

i. Contributions

Contributions are recorded as revenue at the earlier of the receipt of cash or the time a pledge is considered unconditional. Contributions are considered unrestricted and available for general operations unless they contain restrictions by the donor for specific programs or time periods, in which case they are reported in the temporarily or permanently restricted class of net assets, depending on the nature of the restriction. The School has not received any contributions that must be retained permanently as endowment; therefore, the permanently restricted net asset class has not been used.

Contributions expected to be received within one year are recorded at their net realizable value. Conditional contributions received are recorded as liabilities and are recognized as income when the conditions have been substantially met. All receivables at year-end are due to be collected within one year.

- j. Donated Goods and Services  
Donated goods and services that either create or enhance non-financial assets or require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided in-kind, are recognized at fair value. The School received \$7,135 and \$5,450 of goods and services in relation to fundraising for the years ended June 30, 2014 and 2013, respectively.
- k. Functional Allocation of Expenses  
The costs of providing various programs and other activities have been summarized on a functional basis in the accompanying statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.
- l. 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.
- m. Prior-Year Comparative 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, 2013, from which the summarized information was derived.
- n. Accounting for Uncertainty of Income Taxes  
The School does not believe its financial statements include any material, uncertain tax positions. Tax returns for periods ending June 30, 2011 and later are subject to examination by applicable taxing authorities.
- o. Subsequent Events  
Management has evaluated for potential recognition and disclosure events subsequent to the date of the balance sheet through October 8, 2014, the date the financial statements were available to be issued. No events have occurred subsequent to the balance sheet date through our evaluation date that would require adjustment to or disclosure in the financial statements.

**Note 3 - Investments**

Accounting standards have established a fair value hierarchy giving the highest priority to quoted market prices in active markets and the lowest priority to unobservable data. The fair value hierarchy is categorized into three levels based on the inputs as follows:

Level 1 – Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that the School has the ability to access.

Level 2 – Valuations based on quoted prices in markets that are not active or for which all

significant inputs are not observable, either directly or indirectly.

Level 3 – Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

The following summarizes the composition of investments:

	<u>June 30, 2014</u>		
	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Cash	\$52,428	\$0	\$52,428
Equity funds	728,196	0	728,196
Bond funds	0	1,166,775	1,166,775
Real Estate Investment Trust	53,317	0	53,317
Commodities	35,554	0	35,554
Certificates of deposit	<u>0</u>	<u>510,000</u>	<u>510,000</u>
	<u>\$869,495</u>	<u>\$1,676,775</u>	<u>\$2,546,270</u>

	<u>June 30, 2013</u>		
	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Cash	\$98,806	\$0	\$98,806
Equity funds	490,048	0	490,048
Bond funds	0	1,202,285	1,202,285
Real Estate Investment Trust	30,713	0	30,713
Commodities	<u>36,020</u>	<u>0</u>	<u>36,020</u>
	<u>\$655,587</u>	<u>\$1,202,285</u>	<u>\$1,857,872</u>

The following summarizes investment income:

	<u>6/30/14</u>	<u>6/30/13</u>
Interest and dividends income	\$99,063	\$78,021
Unrealized gain on investments	117,537	12,072
Investment Fees	<u>(18,661)</u>	<u>(15,079)</u>
	<u>\$197,939</u>	<u>\$75,014</u>

Level 1 securities are valued at the closing price reported on the active market they are traded on. Level 2 securities are valued using observable market inputs for securities that are similar to those owned. This method produces a fair value calculation that may not be indicative of net realizable value or reflective of future values. The use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in different fair value measurements.

**Note 4 - Fixed Assets**

Fixed assets consisted of the following:

	<u>6/30/14</u>	<u>6/30/13</u>
Furniture and fixtures	\$45,843	\$42,740
Office equipment	897,804	865,179
Leasehold improvements	<u>427,167</u>	<u>421,717</u>
Total fixed assets - cost	1,370,814	1,329,636
Less: accumulated depreciation	<u>(1,018,537)</u>	<u>(854,949)</u>
Total fixed assets, net	<u>\$352,277</u>	<u>\$474,687</u>

**Note 5 - Advance Payable/Grant Receivable - New York City Department of Education**

	<u>6/30/14</u>	<u>6/30/13</u>
Beginning grant receivable/(advance payable)	\$62,728	(\$78,474)
Funding based on allowable FTE's	7,716,011	7,374,674
Advances received	<u>(7,849,438)</u>	<u>(7,233,472)</u>
Ending (advance payable)/grant receivable	<u>(\$70,699)</u>	<u>\$62,728</u>

**Note 6 - Temporarily Restricted Net Assets**

Temporarily restricted net assets consisted of the following:

	<u>June 30, 2014</u>			
	<u>7/1/13</u>	Restricted Contributions	Released from Restrictions	<u>6/30/14</u>
College Program	\$22,700	\$0	(\$22,700)	\$0
Counseling Staff Position	8,846	60,000	(57,539)	11,307
Hydroponic Garden	<u>1,564</u>	<u>0</u>	<u>(1,564)</u>	<u>0</u>
Total	<u>\$33,110</u>	<u>\$60,000</u>	<u>(\$81,803)</u>	<u>\$11,307</u>

	<u>June 30, 2013</u>			
	<u>7/1/12</u>	Restricted Contributions	Released from Restrictions	<u>6/30/13</u>
College Program	\$22,700	\$0	\$0	\$22,700
Counseling Staff Position	0	50,000	(41,154)	8,846
Hydroponic Garden	<u>0</u>	<u>10,000</u>	<u>(8,436)</u>	<u>1,564</u>
Total	<u>\$22,700</u>	<u>\$60,000</u>	<u>(\$49,590)</u>	<u>\$33,110</u>

**Note 7 - Significant Concentrations**

The School and NYCDOE signed an agreement, which permits the school to operate the charter. Approximately 92% and 85%, of the School's total public support and revenue was received from NYCDOE in 2014 and 2013, respectively.

**Note 8 - Commitments**

The School occupies space in lower Manhattan and the Bronx under separate lease agreements that expire on October 31, 2017 and August 31, 2022, respectively.

Future minimum payments due under the leases are as follows:

<u>Year</u>	<u>Amount</u>
2015	\$1,803,580
2016	1,883,988
2017	1,977,372
2018	1,232,572
2019	864,120
Thereafter	<u>2,851,596</u>
Total	<u>\$10,613,228</u>

Rent expense is recognized evenly over the life of the lease using the straight-line method. In the earlier years of the lease, as rent expense exceeds amounts paid, a deferred rent liability is created. As payments exceed the amount of expense recognized, deferred revenue will be reduced until it is zero at the end of the lease.

**Note 9 - Pension**

All union members are covered under a retirement plan administered by the New York City Teachers Retirement System. The plan is partially contributory. The School's contribution amounted to \$402,612 and \$438,919 for the years ended June 30, 2014 and 2013, respectively.

**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 of  
John V. Lindsay Wildcat Charter School

**Report on the Financial Statements**

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 John V. Lindsay Wildcat Charter School (the "School"), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, 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 8, 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 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.

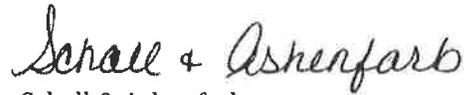
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during 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 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 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.



Schall & Ashenfarb  
Schall & Ashenfarb  
Certified Public Accountants, LLC

October 8, 2014

**JOHN V. LINDSAY WILDCAT CHARTER SCHOOL  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2014**

Current Year:

None

Prior-Year Follow-Up:

None

## **Communication with Those Charged with Governance**

To the Board of Trustees of  
John V. Lindsay Wildcat Charter School

We have audited the financial statements of John V. Lindsay Wildcat Charter School (the "School"), for the year ended June 30, 2014, and have issued our report thereon dated October 8, 2014. Professional standards require that we provide you with the following information related to our audit.

### Our Responsibility under Generally Accepted Auditing Standards

As stated in our engagement letter dated May 19, 2014, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with generally accepted accounting principles. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, fraud, or other illegal acts may exist and not be detected by us. Our audit of the financial statements does not relieve you or management of your responsibilities.

### Planned Scope of Audit

We performed our audit according to the plan previously communicated to you in our engagement letter.

### Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the School are described in Note 2 to the financial statements.

No new accounting policies were adopted during the year under audit and the application of existing policies was not changed during the year. We noted no transactions entered into by the School during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

### Accounting Estimates

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. The most sensitive estimates used in preparing the financial statements were as follows:

- allocation of expenses into program, management and fundraising categories.
- useful lives of fixed assets and depreciation methods
- collectability of receivables from government agencies
- fair value of investments

We evaluated the key factors and assumptions used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The disclosures in the financial statements are neutral, consistent and clear.

#### Significant Audit Adjustments

For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. We did not identify any adjustments that we consider to be significant.

There were no un-booked adjustments.

#### Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter 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.

#### 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 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.

#### Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the auditors. There were no specific matters of this nature discussed prior to our retention.

#### Difficulties Encountered in Performing the Audit

There were no significant difficulties encountered in performing the audit

#### Management Representations

We have requested certain representations from management that are included in the management representation letter.

#### Industry Updates

The following represent new trends in the tax exempt area that we would like you to be informed of:

#### **Nonprofit Revitalization Act signed into law in December 2013**

Governor Cuomo has signed the Nonprofit Revitalization Act (S5845/A8072) into law, which was unanimously passed by the State Assembly and Senate this summer. As many of you recall, the Attorney General's office convened The Leadership Committee For Nonprofit Revitalization with a goal of finding ways for government and nonprofit organizations to work together to build a better partnership that can create a more hospitable environment for nonprofits. While the report covered areas such as making changes to the outdated laws within NYS, it also contained strategies to facilitate increased board volunteerism by creating a matching program, and providing education to board members so they can do their jobs better.

Some of the more significant requirements of the law are as follows:

*Independent oversight of financial audits*

Those nonprofits that are required to have an annual audit will be required to have an oversight process in place whereby an audit committee consisting of independent directors, or the independent directors of the full board perform the following functions:

- Annually retain or renew the retention of an independent auditor.
- Review and discuss the results of the audit with the independent auditor.
- Oversee the adoption and implementation of the conflicts of interest policy and whistleblower policy unless performed by another committee consisting of independent directors.

In addition, those charities that have annual revenue in excess of \$1,000,000 must perform the following:

- Review the scope of the audit with the independent auditors
- Review any material risks and weaknesses in internal controls identified by the auditors, and certain other matters relating to disagreements with management, scope limitations, adjustments identified, and estimates used in preparing the financial statements
- If the audit committee performs this function they will be required to report the results of their review with the full board of directors.

*Conflicts of interest policies*

All nonprofit organizations will be required to adopt a conflicts of interest policy that defines what constitutes a conflict and the procedures for approving and disclosing such conflicts. There will be a requirement to complete a conflict disclosure form before a director is elected and then again in an annual declaration.

Corporations will be prohibited from entering into a related party transaction unless the transaction is determined by the corporation's board of directors or an authorized committee of the board to be fair, reasonable and in the corporation's best interest. When the transaction is between a charitable organization and a person with substantial financial interest, the organization must consider alternative transactions prior to entering into the transaction, approve the transaction by a majority of directors or committee members present and contemporaneously document in writing the basis for approval.

### *Whistleblower policies*

Those nonprofits that have at least 20 or more employees and annual revenue greater than \$1million will be required to adopt a whistleblower policy. The policy must state that no director, officer, employee or volunteer who in good faith reports any action or suspected action taken by another that may be fraudulent, illegal or in violation of a company policy, cannot be retaliated or discriminated against. This policy should also provide for the anonymous methods for the whistleblower to come forward. Lastly, an officer or director should be designated as the administrator of the policy and report directly to the audit committee or independent directors of the board.

### *Audit Thresholds*

The threshold for requiring an annual audit has been raised from \$250,000 currently to \$500,000 as of July 1, 2014, to \$750,000 as of July 1, 2017 and \$1,000,000 as of July 1, 2021.

### *Executive Compensation*

A corporation can pay reasonable compensation to its members, directors and officers for services, however they are prohibited from participating in any board or committee deliberation or vote concerning the compensation. They may be present, if requested to answer questions or provide information.

### *Restriction of board chair to also be an employee*

Effective July 1, 2015, the new law prohibits any employee of a nonprofit to serve as the chair of the board.

### *Allow for electronic communications*

Board members will be allowed to participate in meetings by videoconference as well as letting meeting notices to be sent electronically.

### *Other items in bill*

The new law will modernize regulations regarding mergers, consolidations, transfers of assets to other nonprofits and dissolution of an entity. It should be noted that regulations on executive compensation were withdrawn from this bill and inserted into a new bill which was not moved forward during this legislative session.

We will keep you posted on any new developments that may arise.

### **OMB Updates**

In late December 2013, the U.S. Office of Management and Budget (OMB) took a major step to issuing its long awaited final grant reform rules in a document entitled Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. Final regulations will be posted in the Federal Register on December 26, 2013. It becomes effective for years ending December 31, 2015 and later. The following describes some of the key areas of change:

*Single Audit Threshold for Audit Increased to \$750,000*

Entities that expend less than \$750,000 in federal awards would not be required to undergo a single audit. This would represent an increase from the current \$500,000 threshold for single audits which was established in 2003. Any entity that falls below the \$750,000 threshold must make records available for review or audit by appropriate officials of the Federal agency, pass-through entity, and the Government Accountability Office.

*Changes to the Major Program Determination Process - Type A/B Threshold*

The minimum threshold for the Type A/B program determination would be revised from \$300,000 to \$750,000.

*Changes to the Major Program Determination Process - High-Risk Type A Programs*

The criteria for Type A programs to qualify as high-risk are being revised such that for a Type A program to qualify as low risk it must have, in the most recent period, receive an unqualified opinion; not had a material weakness in internal control over compliance; or had questioned costs exceeding five percent of the program's expenditures. In addition the threshold for reporting questioned costs has increased from \$10,000 to \$25,000

*Changes to the Major Program Determination Process - Type B Programs*

The guidance reduces the number of high-risk Type B programs that must be tested as major programs from at least one-half to at least one-fourth of the number of low-risk type A programs. Additionally, small Type B programs that are below a flat 25% of the Type A/B program threshold would not need to be evaluated.

*Percentage of Coverage Changes*

The percentage of coverage required in a single audit has been reduced from the current 50% (normal) and 25% (low-risk auditees) to 40% (normal) and 20% (low-risk auditees).

*Criteria for Low-Risk Auditee Status*

The criteria for low-risk auditee status has been revised. For example, it would now permanently include the requirement that the data collection form submission must be within the required timeframes as a criteria and adds a criteria that the auditor did not report a substantial doubt about the auditee's ability to continue as a going concern. It also removes the previous options for waivers in this area.

*Reduction in Types of Compliance Requirements to be Tested*

The *Federal Register* notice indicates that OMB is also proposing that the number of types of compliance requirements to be tested in a single audit be reduced from the current 14 types of compliance requirements to 6 types of compliance requirements. Those requirements include: (1) Activities Allowed or Unallowed and Allowable Costs/Costs Principles (the Proposed Guidance does note that this requirement could include some testing of Period of Availability and Matching); (2) Cash Management; (3) Eligibility; (4) Reporting; (5) Subrecipient Monitoring; and (6) Special Tests & Provisions. Federal agencies to request that certain of the deleted types of compliance requirements be added to the Special Tests & Provisions requirement for programs where they could be considered essential to the oversight of the program. The *Federal Register* notice states that this change is not reflected in the draft proposal but would be implemented through the first *OMB Compliance Supplement* to be issued after the proposed change becomes final.

### *Findings*

More detail will be required to be reported in auditor findings, specifically surrounding repeat findings and situations where the entity does not agree with the auditors' results or the federal or pass-through agency has not provided follow-up.

### *Streamlining of Related Circulars and Guidance*

The eight existing OMB Circulars have been combined into one document including Circular A-133 and the various Cost Principles. Additionally, the cost principles have been incorporated into a single document with limited variations by type of entity. This new document supersedes the following OMB Circulars:

- A-21, Cost Principles for Educational Institutions
- A-87, Cost Principles for State, Local, and Indian Tribal Governments
- A-89, Federal Domestic Assistance Program Information
- A-102, Awards and Cooperative Agreements with State and Local Governments
- A-110, Uniform Administrative Requirements for Awards and Other Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations
- A-122, Cost Principles for Non-Profit Organizations
- A-133, Audits of States, Local Governments and Non-Profit Organizations
- It will also supersede those sections of A-50, Audit Follow-Up, related to Single Audits

### *Indirect Costs*

A *de minimus* 10% rate is allowed for those organizations that do not have a negotiated rate with the federal government or cognizant agency. This applies to subrecipients as well.

### *Time and Effort Reporting*

A number of changes are included in the documents which provides for more flexibility for entities in how they document time and effort. The key is having a strong system of internal control to capture how employees perform tasks related to grants on an after-the fact basis. Budgets are still not permitted, although guidance has loosened to allow interim costs to be charged based on budgets if it is representative of best estimates and can be adjusted to reflect actual results periodically.

One additional matter that we feel is important to bring to your attention is as follows:

### **The Overhead Myth**

In June 2013, a letter to the hypothetical "Donors of America" was written and signed by the Presidents of three national watchdog agencies. The purpose was to clarify the misconception of the role in using overhead rates for the decision of which charities to support.

In essence, they all conclude that the ratio of program expenses to total expenses, or administrative expenses to total expenses should not be the most important factor in deciding whether to donate to a charity but is one of many indicators that should be used in evaluating a charity's performance. Each of the three watchdog groups that signed the letter, BBB Wise Giving Alliance, GuideStar and Charity Navigator have all modified their benchmarks or are in the process of doing so to stress other measures of financial management, accountability, and transparency.

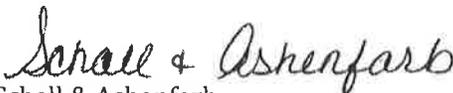
Surprising to some, the letter acknowledges what we have been telling our clients for years; that is overhead costs include important investments to infrastructure, training, planning, evaluating and yes, accounting. So while having extreme rates either on the high or low end can indicate potential problems, overhead rates should not be focused on in a vacuum and should be considered with other measures of performance.

While it may take some time for the public at large to fully embrace this concept, we are seeing the beginning of this with some of the larger and more sophisticated foundations that are tying their giving to achievements of milestones and performance accomplishments as opposed to blanket giving to areas of other budgetary shortfalls. Consistent with this concept, the federal guidance referred to above also includes language where compliance requirements are lessened in cases where positive achievements can be fully documented.

Independence Issues

Schall & Ashenfarb, CPA's, LLC is not aware of any relationships that our firm, or any employees thereof, has with John V. Lindsay Wildcat Charter School or any of its board members that, in our professional judgment may impair our independence.

This information is intended solely for the use of the Finance Committee and management of John V. Lindsay Wildcat Charter School.

  
Schall & Ashenfarb  
Certified Public Accountants, LLC

October 8, 2014

## EXHIBIT 1



IRA L. SCHALL, CPA  
DAVID C. ASHENFARB, CPA  
MICHAEL L. SCHALL, CPA

May 19, 2014

Mr. Doug Knight, Interim Audit Committee Chair  
And Those Charged With Governance  
John V. Lindsay Wildcat Academy Charter School  
17 Battery Place, 1<sup>st</sup> floor  
New York, NY 10004

Dear Mr. Knight:

We are pleased to confirm our understanding of the services we are to provide for John V. Lindsay Wildcat Academy Charter School for the year ended June 30, 2014.

We will audit the statement of financial position of John V. Lindsay Wildcat Academy Charter School as of June 30, 2014, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### **Audit Objective**

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with U.S. generally accepted auditing standards and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. If our opinion is other than unqualified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

### **Other Services**

We are always available to meet with you and other executives at various times throughout the year to discuss current business, operational, accounting, and auditing matters affecting your Organization. Whenever you feel such meetings are desirable, please let us know. We are also prepared to provide services to assist you in any of these areas. We will also be pleased, at your request, to attend your board of directors' meetings.

In addition to the audit services described above, you have requested that we provide the following non-attest services:

We will assist the Organization in preparing the financial statements and related footnote disclosures based on information in the trial balance and other information that comes to our attention during the course of the our engagement. It is critical that you have an understanding and

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New York, New York 10016  
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[www.schallandashenfARB.com](http://www.schallandashenfARB.com)

## EXHIBIT 1

agree with all information in the financial statements, since they are the entity's, and not the auditors'. We agree to review the financial statements with management in sufficient detail to enable you to gain this required understanding and agreement.

We will prepare the tax returns as outlined separately below.

### **Audit Procedures**

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters. If you use a financial consultant to review your books, prepare journal entries or prepare financial statements we will request certain representation from them as well. **Because of the importance of management's representations to an effective audit, failure of management or their financial consultants to provide representations to us in the form of a representation letter will cause our auditors opinion to be a "disclaimer" for a scope limitation.**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Also, we will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements, errors, fraud, or other illegal acts may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors' is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our audit will include obtaining an understanding of the Organization and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

The audit documentation for this engagement is the property of Schall & Ashenfarb, CPAs, LLC and constitutes confidential information. However, we may be requested to make certain audit

## EXHIBIT 1

documentation available to a regulator pursuant to authority given to it by law or regulation. If requested, access to such audit documentation will be provided under the supervision of Schall & Ashenfarb, CPAs, LLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the regulator. The regulator may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

### **Management Responsibilities**

Management is responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee the financial statement preparation and tax services and any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position, changes in net assets, and cash flows in conformity with U.S. generally accepted accounting principles. The Organization is responsible for management decisions and functions; for designating a management-level individual with suitable skill, knowledge, or experience to oversee the tax services and any other nonattest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them. A partner will present the results of our audit to those charged with governance (in person or by teleconference).

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Management is also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the organization from whom we determine it necessary to obtain audit evidence. Those responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management is responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring the Organization complies with applicable laws and regulations and for taking timely and appropriate steps to remedy any fraud, illegal acts, or violations of contracts or grant agreements that we may report.

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing. Certain financial institutions may charge us for this and the cost will be passed on to you. We will send a template in Word format for use with confirmation requests.

## **EXHIBIT 1**

### **E-mail Communication**

In connection with this engagement, we may communicate with you or others via e-mail. As e-mails can be intercepted, disclosed, used, and/or otherwise communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed, we cannot ensure that e-mails from us will be properly delivered and read only by the addressee. Therefore, we disclaim and waive any liability for interception or unintentional disclosure of e-mail transmissions, or for the unauthorized use or failed delivery of e-mails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage arising from the use of e-mail, including any punitive, consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure of confidential information.

### **Ownership of Working Papers**

The working papers prepared in conjunction with our audit are the property of Schall & Ashenfarb, CPAs, LLC, constitute confidential information, and will be retained by us in accordance with our firm's policies and procedures.

### **Reproduction of Audit Report**

If the Organization plans any reproduction or publication of our audit, or any portion of it, copies of masters' or printers' proofs of the entire document, or if there is no proof, a copy of the entire document in its final form should be submitted to us in sufficient time for our review and written approval before printing. You also agree to provide us with a copy of the final reproduced material for our written approval before it is distributed. If, in our professional judgment, the circumstances require, we may withhold our written approval.

### **Posting of Audit Report and Financial Statements on Your Web Site**

You agree that, if you plan to post an electronic version of the financial statements and audit report on your Web site, you will ensure that there are no differences in content between the electronic version of the financial statements and audit report on your Web site and the signed version of the financial statements and audit reports provided to management by us. You also agree to indemnify us from any and all claims that may arise from any differences between the electronic and signed copies.

### **Taxes**

As part of our engagement, we will also prepare the federal and state information returns (Form 990 and CHAR 500). In order to prepare complete and accurate returns, we will require you to provide certain information about board governance policies, which may also include, but not be limited to, providing salary amounts for employees greater than \$100,000, contractors for professional services in excess of the same amount, names, addresses and dollar amounts of large contributors in excess of certain calculated amounts and other matters that are not generally covered during the audit. If the information is not provided to us timely, you will not hold us responsible for any penalties incurred for incomplete information.

We will send you an authorization form so that we can file your federal taxes electronically. If we do not receive the form back, or you prefer not to file electronically, we will send you hard copies to

## EXHIBIT 1

file. At this time, New York State has a cumbersome process for electronic filings; therefore, we will send you hard copies to file for N.Y. We will also send you electronic copies only for your records unless we receive a specific request for hard copies.

### **Fee**

Our fee will be \$17,000. At the completion of the audit, we will provide electronic versions of the audited financial statements, management letter (if applicable) and communications with those charged with governance and 10 copies of the final report without charge. Any additional copies will cost \$5 per report. If applicable, we will charge you other out of pocket costs such as postage for confirmations, fees incurred for certain electronic bank confirmations and setting up conference calls through our phone center, etc. Invoices that are unpaid 30 days past the invoice date are deemed delinquent and we reserve the right to charge interest at 1% per month (not to exceed the maximum amount permitted by law.) In the event any collection action is required to collect unpaid balances due to us, you agree to reimburse us for all our costs of collection, including without limitation attorney's fees.

A payment is required upon the signing of this letter in the amount of \$4,000. If we terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

David Ashenfarb is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign it. Please contact us to discuss a date that we can begin the audit and outline a plan for delivery of draft and final documents to you. Our audit engagement ends on delivery of financial reports; however, we are still available for routine conversations without charge until either party has officially terminated the relationship. Any follow-up services that might be required will be considered a new engagement.

### **Independence**

Professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to your Organization in the performance of our services. Any discussions that you have with personnel of our Firm regarding employment could pose a threat to our independence. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

In order for us to remain independent, professional standards require us to maintain certain respective roles and relationships with you with respect to the non-attest services described above. Prior to performing such services in conjunction with our audit, management must acknowledge its acceptance of certain responsibilities.

We will not perform management functions or make management decisions on behalf of your Organization. However, we will provide advice and recommendations to assist management of the Organization in performing its functions and fulfilling its responsibilities.

We, in our professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as making management decisions or performing management

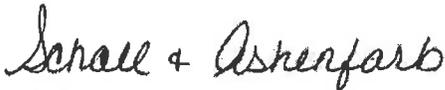
**EXHIBIT 1**

functions. The Organization must make all decisions with regard to our recommendations. By signing this Agreement, you acknowledge your acceptance of these responsibilities.

We have attached a brief questionnaire that will help us plan the timing of the engagement to ensure you receive documents in your desired time frame. Please take a moment to fill that out.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us along with the questionnaire referred to above.

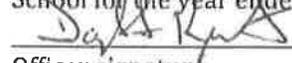
Very truly yours,



Schall & Ashenfarb  
Certified Public Accountants, LLC

**RESPONSE:**

This letter correctly sets forth the understanding of John V. Lindsay Wildcat Academy Charter School for the year ended June 30, 2014.

  
\_\_\_\_\_  
Officer signature

Interim Audit Committee Chair

Title 6-9-14

Date \_\_\_\_\_

## EXHIBIT 2



JOHN V. LINDSAY  
**WILDCAT  
ACADEMY**  
CHARTER SCHOOL  
[www.JLVWildcat.org](http://www.JLVWildcat.org)

**MANHATTAN**  
17 Battery Place, 1st Floor, New York, NY 10004  
212-209-6006 | 212-635-3874

**BRONX**  
1239 Lafayette Avenue, Bronx, NY 10474  
212-209-6119 | 212-918-0750

October 8, 2014

Schall & Ashenfarb, CPA's, LLC  
307 Fifth Avenue, 15<sup>th</sup> Floor  
New York, NY 10016

This representation letter is provided in connection with your audit of the financial statements of John V. Lindsay Wildcat Charter School, which comprise the statements of financial position as of June 30, 2014, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 8, 2014, the following representations made to you during your audit.

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 19, 2014, including our responsibility for the preparation and fair presentation of the financial statements.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
3. We acknowledge our responsibility for 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

## EXHIBIT 2

5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable. This specifically includes the methodology for the statement of functional expenses.
6. There have been no related party relationships or transactions that are required to be accounted for or disclosed in accordance with the requirements of U.S. GAAP.
7. There are no events subsequent to the date of the financial statements which requires adjustment to or disclosure in the financial statements to be in accordance with the requirements of U.S. GAAP.
8. There were no uncorrected misstatements that are immaterial, both individually and in the aggregate, to the financial statements as a whole
9. There were no known actual or possible litigation, claims, and assessments required to be accounted for and disclosed in accordance with U.S. GAAP
10. Material concentrations, if applicable, have been appropriately disclosed in accordance with U.S. GAAP.
11. There were no guarantees, either written or oral, under which the organization is contingently liable, that are required to be recorded or disclosed in accordance with U.S. GAAP

### **Non Attest Services**

In regard to the non-attest services provided by you, we have:

1. Assumed all management responsibilities.
2. Designated an individual with suitable skill, knowledge, or experience to oversee the services.
3. Evaluated the adequacy and results of the services performed.
4. Accepted responsibility for the results of the services.

As part of your audit, you prepared the draft financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

### **Information Provided**

1. We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.

## EXHIBIT 2

- c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any fraud or suspected fraud that affects the organization and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
5. We have no knowledge of any allegations of fraud or suspected fraud affecting the organization's financial statements communicated by employees, former employees, grantors, regulators, or others.
6. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
7. We are not aware of any pending or threatening litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
8. We have disclosed to you the identity of the organization's related parties and all the related party relationships and transactions of which we are aware.
9. The organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
10. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
11. John V. Lindsay Wildcat Charter School is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you and appropriately reported. All required filings with tax authorities are up-to-date.

EXHIBIT 2

  
Cecilia Sakosky  
CFO

  
Ronald Tabano  
CEO

## Observations and Recommendations

To the Board of Directors of  
John V. Lindsay Wildcat Charter School

As a result of our audit for the year ended June 30, 2014, we want to notify you of new regulations based on the Nonprofit Revitalization Act that was issued in December 31, 2013, effective July 1, 2014:

### Conflicts of Interest Policies

Every nonprofit corporation is required to adopt a conflicts of interest policy (CIP). The policy should include the following:

- Definition of circumstances that constitute a conflict.
- Procedures for disclosing a conflict to the audit committee, or if none, to the full board.
- Prohibit the person with the conflict from being present at or participating in board or committee deliberation or vote on the matter.
- Prohibit the person with the conflict to improperly influence the deliberation or vote.
- A requirement to document in corporate records, including minutes of any meeting at which the matter was discussed or voted on, each existence and resolution of a conflict.
- Procedures for disclosing to the board of directors or trustees.

Of particular note, the CIP must be signed before a person becomes a member of the board. In addition each year the board members must provide a statement (annual declaration) that certifies to the best of their knowledge that they had no transactions with or which identifies all organizations that they are a director, officer, trustee, member, owner or employee of that the corporation has transactions with.

Regarding transactions with related parties, a nonprofit corporation cannot enter into such a transaction unless the board determines it is fair, reasonable and in the corporation's best interest **at the time** of determination. Charitable corporations should also:

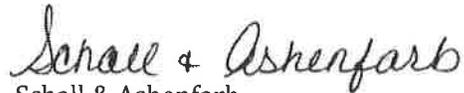
- Consider alternate transactions prior to entering into a related party transaction.
- Approve the transaction by not less than a majority vote of the directors or committee members present at the meeting.
- Contemporaneously document, in writing, the basis for board or committee approval, including consideration of any alternate transactions.

Each director, officer, and key employee who has an interest in a related party transaction, shall disclose in good faith to the board or designated committee, all material facts related to the transaction.

Based on our review of the School's conflict of interest policy, we suggest consideration be made to revising the existing policy in the following areas:

1. Document the consideration of alternate transactions (or the lack thereof due to unique circumstances).
2. Consider having the audit committee be responsible for the oversight of the CIP, since it is required to be performed solely by a committee of independent directors.
3. Describe in more detail the process for reviewing and approving a potential conflict (and for this process to take place before the transaction takes place), deliberating on the matter, and how the resolution should be documented. The number of members present for the vote and the results thereof should be included in the documentation, which should be done contemporaneously.
4. Outline the process for the committee that is providing this oversight to report to the full board.

This communication is intended solely for the information and use of management, the board of directors, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

  
Schall & Ashenfarb  
Certified Public Accountants, LLC

October 8, 2014

# New York State Education Department

## Request for Proposals to Establish Charter Schools Authorized by the Board of Regents

### 2014-15 Budget & Cash Flow Template

#### General Instructions and Notes for New Application Budgets and Cash Flows Templates

<b>1</b>	Complete ALL SIX columns in <b>BLUE</b>
<b>2</b>	Enter information into the <b>GRAY</b> cells
<b>3</b>	Cells containing <b>RED</b> triangles in the upper right corner in columns B through G contain guidance on that particular item
<b>4</b>	Funding by School District information for all NYS School district is located on the State Aid website at <a href="https://stateaid.nysed.gov/charter/">https://stateaid.nysed.gov/charter/</a> . Refer to this website for per-pupil tuition funding for all school districts. Rows may be inserted in the worksheet to accomodate additional districts if necessary.
<b>5</b>	The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, please reference the page number or section in the application narrative that indicates the assumption being made. For instance, student enrollment would reference the applicable page number in Section I, C of the application narrative.





# Audited Financial Statement Checklist

Created Friday, October 24, 2014  
Updated Monday, October 27, 2014

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## Page 1

Charter School Name:

1. Please check each item that is included in the 2013-14 Audited Financial Statement submitted for your charter school.

	Yes/No
Audited Financial Statements (including report on compliance and report on internal control over financial reporting)	Yes
Single Audit (if applicable)	Not Applicable
CSP Agreed Upon Procedures (if applicable)	Not Applicable
Management Letter	Yes
Report on Extracurricular Student Activity Accounts (if applicable)	Not Applicable
Corrective Action Plans for any Findings	Yes

2. Please indicated if there is a finding(s) noted in any of the following sections of your charter school's 2013-14 Audited Financial Statement.

	Yes/No
Report on Compliance	No
Report on Internal Control over Financial Reporting	No
Single Audit	Not Applicable
CSP Agreed Upon Procedures Report	Not Applicable
Management Letter	No

Thank you.

# Appendix E: Disclosure of Financial Interest Form

Created Monday, July 14, 2014

Updated Thursday, July 24, 2014

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## Page 1

310200860819 JOHN V LINDSAY WILDCAT ACAD CHS

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 Tuesday, July 22, 2014

Updated Wednesday, July 23, 2014

## Page 1

310200860819 JOHN V LINDSAY WILDCAT ACAD CHS

### 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	Harvey Newman	Chair/President	Yes		2008-Present	CEI-PEA
2	Douglas Knight	Vice Chair/Vice President	Yes	District Attorney's Office	2008-Present	N/A
3	Marc Donald	Member	Yes	Principal	2000-Present	N/A
4	Ronald Tabano	Member	Yes	Principal and CEO	2000-Present	N/A
5	Dana Jackson	Parent Rep	Yes		2005-Present	N/A
6	Luba Koziolkowsky	Member	Yes	Teacher	2000-Present	N/A
7	Richard Levine	Treasurer	Yes		2007-Present	N/A
8	Seymour Fliegel	Member	Yes		2000-Present	CEI-PEA

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

0

### 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?

9

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

10

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

10

Thank you.

## **JVL Wildcat Special Education Recruitment and Retention Efforts**

Describe the efforts the charter school has utilized in 2013-2014 and a plan for efforts to be taken in 2014-2015 to attract and retain a greater enrollment of students with disabilities, English language learners, and students who are eligible for free and reduced priced lunch.

### Recruitment:

Our student recruitment process entails outreach to public schools and private schools. We hold many Open Houses throughout the summer and fall with our relationships with several organizations e.g. University Neighborhood, A. Philip Randolph, Lafayette Educational campuses, Lincoln H.S., FDR and Murray Bergtraum.

All students are recruited regardless of their Special Education status. The School Psychologist participates in Open House programs for the purpose of recruitment. The Psychologist does a presentation at the Open House explaining the Special Education services available in addition to extra help and tutoring services available to all students. Parents are informed about their legal right to receive all services and accommodations described on the student's IEP. Parents are not asked if their child has an IEP during the group presentation to maintain confidentiality. Parents are encouraged to speak to the School Psychologist privately if they have any questions about our Special Education Program. During orientation the school counselors meet individually with prospective students and their parents to review the IEP and discuss services.

### Retention:

Once students are accepted into the program counselors put their name through "Special Education Student Information System" ( SESIS) to determine if they are receiving or have received special education services but were missed during the application process. Students are assessed for their present levels of academic performance and services are provided. Both Special Education and Regular education teachers regularly review students' progress and current academic needs. Prior to a student's Annual Review all classroom teachers assess progress towards IEP goals and current functioning level.

Wildcat's Outreach specialists have made huge strides in keeping many students from dropping out. We have made 165 home visits to students' homes over in the 2013-2014 SY and kept 61 students. We plan to continue making home visits to students' homes to limit student dropouts.

The School has implemented "Peer Support Model", pairing students with each other for support and guidance. We believe that this model has made a huge impact especially for our Special Education Students and students with other difficulties. Wildcat will continue to utilize many of these models for the upcoming SY 2014-2015.

# Appendix I: Teacher and Administrator Attrition

Created Monday, July 14, 2014

Updated Tuesday, July 22, 2014

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## Page 1

Charter School Name: 310200860819 JOHN V LINDSAY WILDCAT ACAD CHS

### Instructions for completing the Teacher and Administrator Attrition Tables

ALL 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
21	1	2

### 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
30	2	3

Thank you

# Appendix J: Uncertified Teachers

Created Tuesday, July 22, 2014

Updated Wednesday, July 23, 2014

## Page 1

Charter School Name: 310200860819 JOHN V LINDSAY WILDCAT ACAD CHS

### Note Definition of FTE:

Full-time equivalent employees equal the number of employees on full-time schedules plus the number of employees on part-time schedules converted to a full-time basis. The number of full-time equivalent employees in each industry is the product of the total number of employees and the ratio of average weekly hours per employee for all employees to average weekly hours per employee on full-time schedules. An industry's full-time equivalent employment will be less than the number of its employees on full- and part-time schedules, unless it has no part-time employees (U.S. Commerce--Bureau of Economic Analysis at: [http://www.bea.gov/faq/index.cfm?faq\\_id=368#sthash.8Rbj89kq.dpuf](http://www.bea.gov/faq/index.cfm?faq_id=368#sthash.8Rbj89kq.dpuf))

How many UNCERTIFIED Full-Time Equivalent Teachers were employed in the charter school as of last day of school in 2013-14?

For each applicable category (i-iv), input the relevant full time equivalent (FTE) count of teachers.

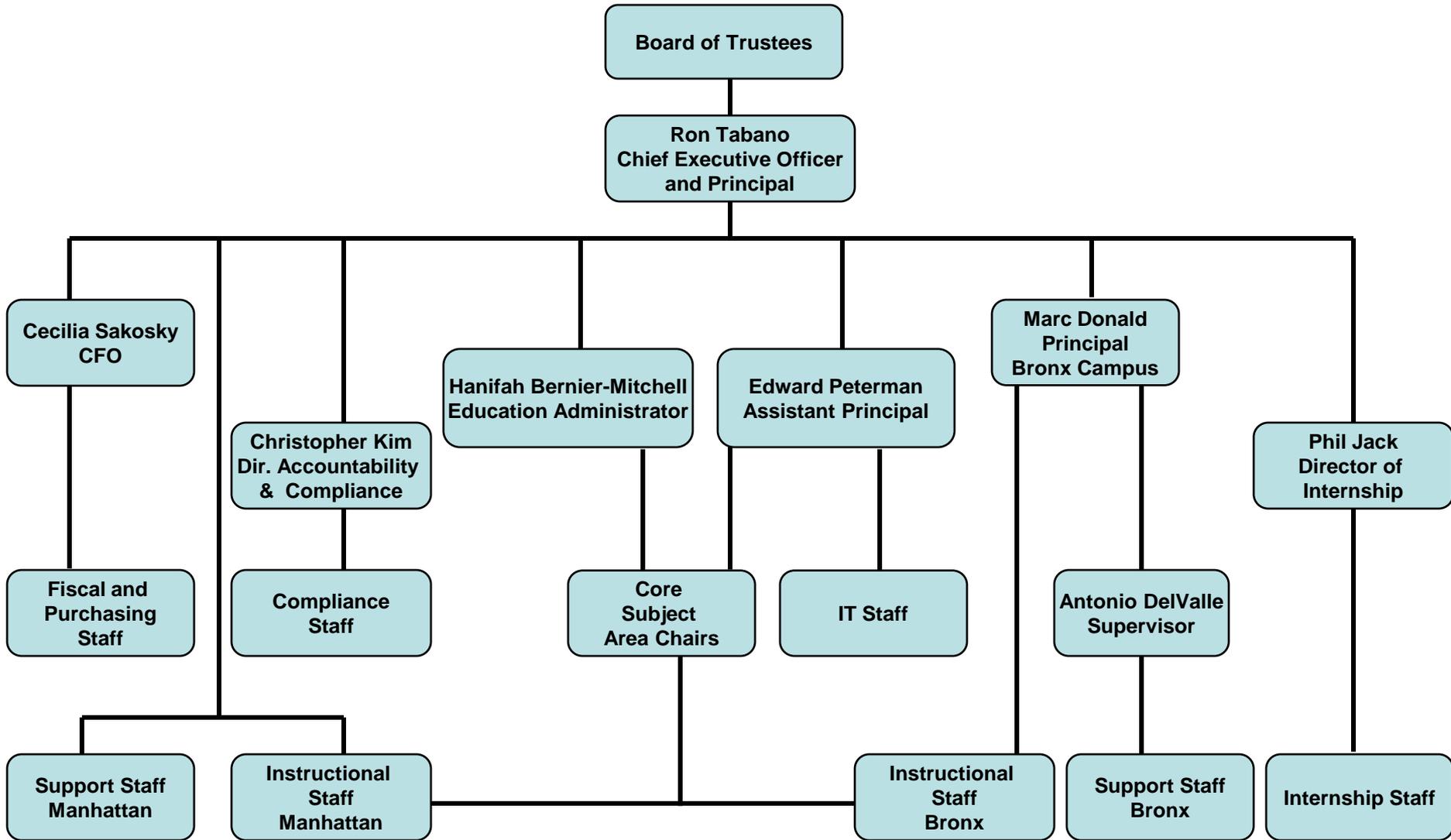
	FTE
(i) uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience	0
(ii) tenured or tenure track college faculty	0
(iii) individuals with two years satisfactory experience through Teach for America	0
(iv) individuals who possess exceptional business, professional, artistic, athletic, or military experience	0
Total FTE (Sum of all Uncertified Teaching Staff)	0

How many CERTIFIED Full-Time Equivalent Teachers were employed in the charter school as of the last day of school in 2013-14?

21

Thank you.

# John V. Lindsay Wildcat Charter School Organizational Chart



# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Monday, October 26, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/dd640ee6ae1d453c25>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Harvey	Newman

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	
2. *Your Home Address:   City/State	
2. *Your Home Address:   Zip	

### 3. \*Your Business Address

3. *Your Business Address   Street Address	
3. *Your Business Address   City/State	
3. *Your Business Address   Zip	

### 4. \*Daytime Phone Number:

--

### 5. \*E-mail Address:

--

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*JOHN V LINDSAY WILDCAT ACADEMY CS (NYC CHANCELLOR) 310200860819*

8. Select all positions you have held on the Board:

(check all that apply)

- Chair/President

9. Are you a trustee and also an employee of the school?

Yes

9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.

[TEMP.0] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   Position Held	Chair
[TEMP.1] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   Responsibilities	chair the board meetings at JVL Wildcat Academy
[TEMP.2] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   Salary	0
[TEMP.3] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   Start Date	08/31/2008

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

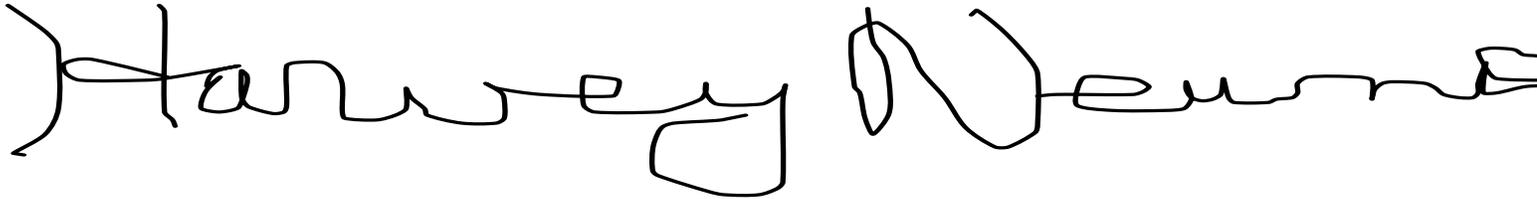
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink that reads "Harry D. Newsome". The signature is written in a cursive style with a large initial "H" and a distinct "D".

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Monday, October 26, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/3ed23554385014120>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Ronald	Tabano

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	
2. *Your Home Address:   City/State	
2. *Your Home Address:   Zip	

### 3. \*Your Business Address

3. *Your Business Address   Street Address	
3. *Your Business Address   City/State	
3. *Your Business Address   Zip	

### 4. \*Daytime Phone Number:

--

### 5. \*E-mail Address:

--

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

<i>No, I am not.</i>
----------------------

7. Select the name of the education corporation that operates a single charter school.

<i>JOHN V LINDSAY WILDCAT ACADEMY CS (NYC CHANCELLOR) 310200860819</i>
--

8. Select all positions you have held on the Board:

(check all that apply)

- Other, please specify...: School Principal

9. Are you a trustee and also an employee of the school?

Yes

9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.

[TEMP.0] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   Position Held	Principal and CEO
[TEMP.1] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   Responsibilities	Principal
[TEMP.2] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   Salary	\$223,630
[TEMP.3] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   Start Date	09/01/2000

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

Ronald Jalban

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Monday, October 26, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/93e7a4b760d706f343>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Douglas	Knight

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	
2. *Your Home Address:   City/State	
2. *Your Home Address:   Zip	

### 3. \*Your Business Address

3. *Your Business Address   Street Address	
3. *Your Business Address   City/State	
3. *Your Business Address   Zip	

### 4. \*Daytime Phone Number:

--

### 5. \*E-mail Address:

--

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*JOHN V LINDSAY WILDCAT ACADEMY CS (NYC CHANCELLOR) 310200860819*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Vice Chair/Vice President
- 

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

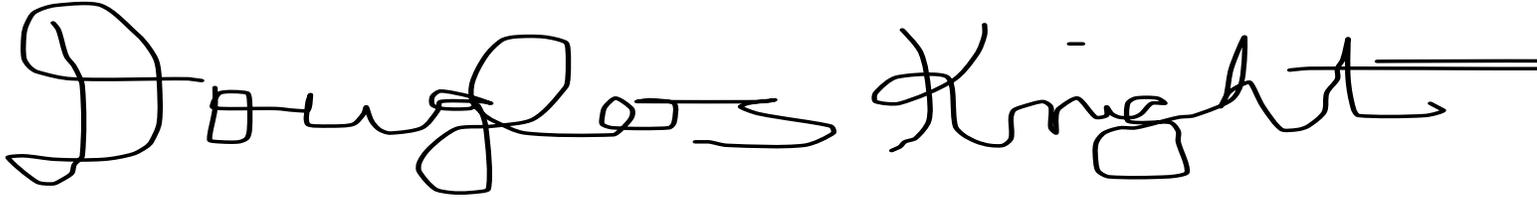
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink that reads "Douglas Knight". The signature is written in a cursive style with a horizontal line extending to the right from the end of the name.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Monday, October 26, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/0b57f70a390d7d3b30>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Richard	Levine

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	
2. *Your Home Address:   City/State	
2. *Your Home Address:   Zip	

### 3. \*Your Business Address

3. *Your Business Address   Street Address	
3. *Your Business Address   City/State	
3. *Your Business Address   Zip	

### 4. \*Daytime Phone Number:

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### 5. \*E-mail Address:

--

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

<i>No, I am not.</i>
----------------------

7. Select the name of the education corporation that operates a single charter school.

<i>JOHN V LINDSAY WILDCAT ACADEMY CS (NYC CHANCELLOR) 310200860819</i>
--

8. Select all positions you have held on the Board:

(check all that apply)

---

- Treasurer
- 

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

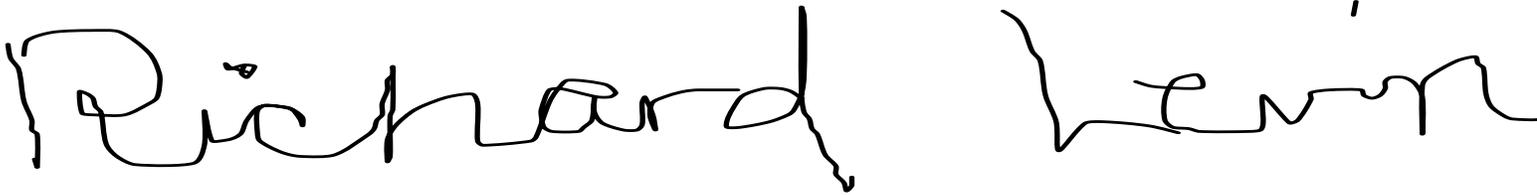
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink that reads "Richard Levin". The signature is written in a cursive, flowing style. The first name "Richard" is on the left and the last name "Levin" is on the right, separated by a space. The ink is black and the background is white.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Monday, October 26, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/83e39f250ca7e27853>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Luba	Koziolkowsky

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address		
2. *Your Home Address:   City/State		
2. *Your Home Address:   Zip		

### 3. \*Your Business Address

3. *Your Business Address   Street Address		
3. *Your Business Address   City/State		
3. *Your Business Address   Zip		

### 4. \*Daytime Phone Number:

--

### 5. \*E-mail Address:

--

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*JOHN V LINDSAY WILDCAT ACADEMY CS (NYC CHANCELLOR) 310200860819*

8. Select all positions you have held on the Board:

(check all that apply)

- Other, please specify...: Teacher Representative

9. Are you a trustee and also an employee of the school?

Yes

9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.

[TEMP.0] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   Position Held	Art anf Foreign language Teacher
[TEMP.1] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   Responsibilities	teaching duties
[TEMP.2] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   Salary	\$105,142
[TEMP.3] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   Start Date	8/31/2000

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "Kosikowski". The signature is written in a cursive style with a long, sweeping tail.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Monday, October 26, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/70df3f4d85df1cd02e>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Dana	Jackson

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	
2. *Your Home Address:   City/State	
2. *Your Home Address:   Zip	

### 3. \*Your Business Address

3. *Your Business Address   Street Address	
3. *Your Business Address   City/State	
3. *Your Business Address   Zip	

### 4. \*Daytime Phone Number:

--

### 5. \*E-mail Address:

--

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*JOHN V LINDSAY WILDCAT ACADEMY CS (NYC CHANCELLOR) 310200860819*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Parent Representative
- 

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

Dawn Jarrett

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Monday, October 26, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/84e684c518cc7e4605>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Seymour	Fliegel

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	
2. *Your Home Address:   City/State	
2. *Your Home Address:   Zip	

### 3. \*Your Business Address

3. *Your Business Address   Street Address	
3. *Your Business Address   City/State	
3. *Your Business Address   Zip	

### 4. \*Daytime Phone Number:

--

### 5. \*E-mail Address:

--

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*JOHN V LINDSAY WILDCAT ACADEMY CS (NYC CHANCELLOR) 310200860819*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Other, please specify...: Trustee
- 

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

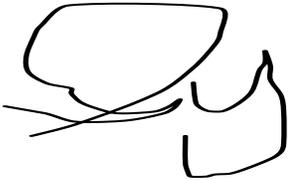
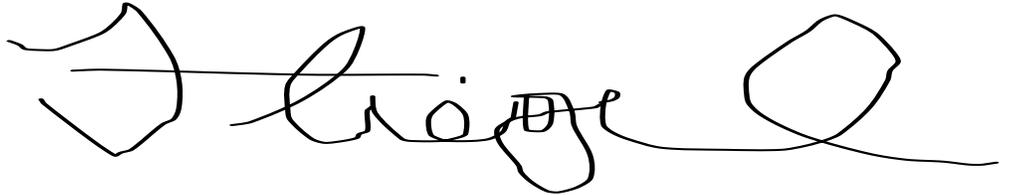
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature consisting of several overlapping loops and a long horizontal stroke extending to the right.A handwritten signature that appears to read "L. King" in a cursive style, with a long horizontal line extending to the right.

**Thank you.**