

TIGER ACADEMY

Special Purpose Financial Statements

Year Ended June 30, 2016

TIGER ACADEMY

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LBA Certified Public Accountants, PA

Report of Independent Certified Public Accountants

To the Board of Directors
Tiger Academy
Jacksonville, Florida

Report on the Special Purpose Financial Statements

We have audited the accompanying special purpose financial statements of the Tiger Academy, a public charter school (the Academy) owned and operated by The Young Men's Christian Association of Florida's First Coast, Inc., a Florida not-for-profit organization, which comprise the statement of financial position as of June 30, 2016, and the related statements of activities and cash flows for the year then ended and the related notes to the special purpose financial statements.

Management's Responsibility for the Special Purpose Financial Statements

Management is responsible for the preparation and fair presentation of these special purpose 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 these special purpose 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 special purpose 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 special purpose 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the special purpose 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 special purpose financial statements referred to above present fairly, in all material respects, the financial position of the Academy as of June 30, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

As explained in Note 1 to the special purpose financial statements, the financial statements being presented are only for the Academy. The financial statements, disclosures and account classifications are presented pursuant to the accounting regulations promulgated by Chapter 10.850, *Rules of the Auditor General of the State of Florida*. The special purpose financial statements do not include the statements of financial position, activities and cash flows of The Young Men's Christian Association of Florida's First Coast, Inc. Accordingly, the accompanying special purpose financial statements are not intended to present the financial position of The Young Men's Christian Association of Florida's First Coast, Inc. as of June 30, 2016, or its results of operations and cash flows for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 19, 2016, on our consideration of the Academy's internal control over financial reporting and 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 the 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 Tiger Academy's internal control over financial reporting and compliance.

LBA Certified Public Accountants, P.A.

September 19, 2016

TIGER ACADEMY
Special Purpose Financial Statements
Statement of Financial Position
June 30, 2016

Assets:

Cash	\$ 99,730
Accounts receivable	89,807
Equipment (net of accumulated depreciation of \$65,622)	<u>1,685</u>
Total assets	<u>\$ 191,222</u>

Liabilities and net assets:

Accounts payable and accrued expenses	\$ 192,525
Deferred revenue	<u>1,000</u>
Total liabilities	193,525
Net Assets:	
Unrestricted	<u>(2,303)</u>
Total liabilities and net assets	<u><u>\$ 191,222</u></u>

See accompanying notes to special purpose financial statements.

TIGER ACADEMY
Special Purpose Financial Statements
Statement of Activities
Year Ended June 30, 2016

Support and Revenues:

Federal grants and contracts passed through state sources	\$ 489,239
State grants and contracts	1,556,385
Contributions and other support from third parties	<u>1,019,191</u>
Total support and revenues	<u>3,064,815</u>

Expenses:

Instruction - K-5	1,472,050
Instruction - VPK	160,245
Instructional support and media services	77,956
Instructional staff training	6,039
Parental involvement	2,835
School administration	487,152
Food services	143,513
Fiscal and central services	172,087
Operation of plant	<u>544,670</u>
Total expenses	<u>3,066,547</u>

Change in net assets	(1,732)
Net assets, beginning of year	<u>(571)</u>
Net assets, end of year	<u>\$ (2,303)</u>

See accompanying notes to special purpose financial statements.

TIGER ACADEMY
Special Purpose Financial Statements
Statement of Cash Flows
Year Ended June 30, 2016

Cash flows from operating activities:

Change in net assets	\$ (1,732)
Depreciation	1,732
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Accounts receivable	64,463
Prepaid expenses	158
Accounts payable and accrued expenses	(57,055)
Deferred revenue	<u>1,000</u>
Net cash used by operating activities	<u>8,566</u>
Net increase in cash	8,566
Cash, beginning of year	<u>91,164</u>
Cash, end of year	<u><u>\$ 99,730</u></u>

See accompanying notes to special purpose financial statements.

TIGER ACADEMY
Notes to Special Purpose Financial Statements
June 30, 2016

1. Nature of Activities

On October 7, 2008, the Duval County School Board approved the application submitted by the Board of Directors of The Young Men’s Christian Association of Florida’s First Coast, Inc. (the Association), for the Tiger Academy (the Academy). The Association is a not-for-profit organization of volunteers, members and staff with a commitment to nurturing the potential of every youth and teen, promoting healthy living and fostering a sense of social responsibility to ensure that every individual has access to the essentials needed to learn, grow and thrive. The Academy was organized to maintain and operate programs with rigorous academic standards, character development, personal and social responsibility and strong family involvement, while providing each child with a structured and nurturing learning environment.

The Academy operates under a charter of the sponsoring school district, the Duval County School Board (the School Board). The Academy’s current charter is effective for the period July 1, 2014 to June 30, 2019. The charter may be renewed as set forth in the charter, by mutual written agreement between the Academy and the School Board. At the end of the term of the charter, the School Board may choose not to renew the charter under grounds specified in the charter in which case the School Board is required to notify the Academy in writing at least 90 days prior to the charter’s termination. Pursuant to Section 1002.33(8)(d), Florida Statutes, the charter school contract provides that in the event the Academy is dissolved or terminated, any unencumbered funds and all school property purchased with public funds automatically revert to the School Board, or the School Board may agree to allow the Academy to purchase the property at fair market value. During the term of the charter, the School Board may also terminate the charter if good cause is shown.

Enrollment and Grade Configuration

<u>School Name and Address</u>	<u>Grades</u>	<u>Enrollment</u>	<u>School Principal</u>
Tiger Academy 6079 Bagley Road Jacksonville, FL 32209	Pre-Kindergarten	35	Charles McWhite
	Kindergarten	37	
	1 st	38	
	2 nd	34	
	3 rd	35	
	4 th	40	
	5 th	33	

TIGER ACADEMY
Notes to Special Purpose Financial Statements
June 30, 2016

1. Nature of Activities (Continued)

Board of Directors

The Board of Directors of the Academy consists of the following members:

Thompson S. Baker, II	Chairman
John J. Allen	Member
Gregory L. Atwater	Member
Edward L. Baker, II	Member & Fundraising Committee Chair
John D. Baker, II	Member & Finance Committee Chair
Shelly Boynton	Member & Governance Committee Chair
Peggy Bryan	Member
Nathaniel Glover, Jr.	Member
The Honorable Mia L. Jones	Member
John Lock	Member
Eric K. Mann	Member
Josh Martino	Member
Cleve Warren	Member & Curriculum Chair

2. Summary of Significant Accounting Policies

This summary of significant accounting policies of the Academy is presented to assist in understanding the special purpose financial statements. The special purpose financial statements and accompanying notes are representations of the Academy's management. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the presentation of the financial statements.

Use of Estimates

The preparation of the special purpose 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 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.

Financial Statement Presentation

The Academy is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

Unrestricted Net Assets – Net assets representing resources generated from operations that are not subject to donor imposed stipulations.

Temporarily Restricted Net Assets – Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Academy and/or the passage of time. At June 30, 2016, there were no temporarily restricted net assets.

TIGER ACADEMY
Notes to Special Purpose Financial Statements
June 30, 2016

2. Summary of Significant Accounting Policies (Continued)

Permanently Restricted Net Assets – Net assets subject to donor-imposed stipulations that must be maintained permanently by the Academy. At June 30, 2016, there were no permanently restricted net assets.

Accounts Receivable

The Academy determines the allowance on its accounts receivable based on historical experience and a review of specific accounts. The Academy charges off delinquent accounts when it exhausts its normal collection procedures and it is probable that collection is unlikely. The allowance for doubtful accounts was zero at June 30, 2016. No interest is charged on accounts receivable that are past due.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restriction. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized.

Contributions of property and equipment without donor stipulations concerning the use of such long-lived assets are reported as revenues of the unrestricted net asset class. Contributions of assets other than cash are recorded at their estimated fair value at the date received. Contributions of cash or other assets to be used to acquire property and equipment are reported as revenues of the temporarily restricted net asset class; the restrictions are considered to be released at the time of acquisition of such long-lived assets.

Equipment

Equipment is recorded at cost. Donations of equipment are recorded as contributions at their estimated fair market value. Maintenance and repairs are charged to expense as incurred.

The Academy's current policy is to capitalize all assets acquired in excess of \$2,000 and having an estimated useful life of greater than one year. Depreciation expense is computed using the straight-line method over the estimated useful lives of the assets ranging from five to ten years.

Income Taxes

Not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code are exempt from federal and state income taxes on related income pursuant to section 501(a) of the Internal Revenue Code and Chapter 220.13 of the Florida Statutes, respectively.

The Association, which includes the activity of the Academy, files an informational return for its fiscal year end of September 30 of each year. As required by taxing authorities the Association filed its last information return for its fiscal year ending September 30, 2015. The Association

TIGER ACADEMY
Notes to Special Purpose Financial Statements
June 30, 2016

2. Summary of Significant Accounting Policies (Continued)

evaluates its tax positions for any uncertainties based on the technical merits of the positions taken in accordance with authoritative guidance. The Association recognizes the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be upheld on examination by taxing authorities. The Association has analyzed the tax positions taken and has concluded that as of June 30, 2016, there were no uncertain tax positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the special purpose financial statements.

Management is required to analyze all open tax years, as defined by the Statute of Limitations, for all major jurisdictions, including federal and certain state taxing authorities. At September 30, 2015, the fiscal year end of the last required filing, with few exceptions, the Association is no longer subject to U.S. federal, state and local, or non-U.S. income tax examinations by taxing authorities for years before 2012. As of and for the year ended September 30, 2015, the Association did not have a liability for any unrecognized taxes. The Association has no examinations in progress and is not aware of any tax positions for which it is reasonably possible that the total amounts of unrecognized tax liabilities will significantly change in the next twelve months.

Contribution of Services

A substantial number of volunteers have donated significant amounts of their time to the Academy. No amounts have been reflected in the special purpose financial statements for contributed services since the contribution of services did not create or enhance non-financial assets or require specialized skills. When professional services are donated, in-kind values are recorded as contributions.

Revenue Sources

Revenues are received primarily from the State of Florida via the School Board pursuant to the funding provisions included in the Academy's charter. In accordance with funding provisions of the charter and Section 1002.33(17), Florida Statutes (2016), the Academy reports the number of full-time equivalent (FTE) students and related data to the School Board. Under provisions of Section 1011.62, Florida Statutes (2016), the School Board reports the number of FTE students and the related data to the Florida Department of Education (FDOE) for funding through the Florida Education Finance Program (FEFP). Funding for the Academy is adjusted monthly during the same fiscal year to reflect the revised calculations by the FDOE under the FEFP and actual FTE students reported by the Academy during the designated full-time equivalent student survey periods.

Subsequent Events

The Academy has evaluated events through the date of the report of the independent certified public accountants, the date the special purpose financial statements were available to be issued.

TIGER ACADEMY
Notes to Special Purpose Financial Statements
June 30, 2016

3. Support and Revenues

As described in Note 2, the School Board provides operating funds from the Florida Education Finance Program, on a monthly basis based on FTE students. Remaining support and revenue sources are generated by daily operations of the Academy from the student activities and other contributions.

The following amounts are included in total support and revenues in the statement of activities for the year ended June 30, 2016:

<u>Pass Thru Funding from Duval County Public Schools:</u>	
Florida Education Finance Program (FEFP)	\$ 1,445,834
21 st Century Community Learning Centers Grant (21 st CCLC)	228,909
Title I – District Allocation	71,513
Capital Outlay Fund	30,203
Title I – Elementary and Secondary Education Act (ESEA)	56,925
Title II – Teacher and Principal Training	6,039
Title I – Parent Involvement Fund	2,835
Class Size Reallocation and Restoration	<u>170</u>
	1,842,428
<u>Other Federal and State Funding:</u>	
Voluntary Pre-Kindergarten (VPK)	80,178
National School Lunch Program (NSLP)	<u>123,018</u>
Total Federal and State Funding	2,045,624
<u>Other:</u>	
Contributions and other support from third parties	<u>1,019,191</u>
Total support and revenues	<u>\$ 3,064,815</u>

4. Retirement Plan

The Association participates in The YMCA Retirement Fund Retirement Plan which is a defined contribution, money purchase church plan that is intended to satisfy the qualification requirements of Section 401(a) of the Internal Revenue Code of 1986 (the Code), as amended and the YMCA Retirement Fund Tax-Deferred Savings Plan which is a retirement income account plan as defined in section 403(b)(9) of the Code. Both Plans are sponsored by The Young Men's Christian Association Retirement Fund (Fund). The Fund is a not-for-profit, tax exempt pension fund incorporated in the State of New York (1922) organized and operated for the purpose of providing retirement and other benefits for employees of YMCAs through-out the United States. The plans are operated as church pension plans. Participation is available to all duly organized and reorganized YMCAs and their eligible employees. As defined contribution plans, the Retirement Plan and Tax Deferred Savings Plan have no unfunded benefit obligations.

In accordance with the Association's agreement, contributions to the YMCA Retirement Fund Retirement Plan are a percentage of the participating employees' salary. Total contributions charged to Academy retirement costs for the year ended June 30, 2016 were \$61,706.

TIGER ACADEMY
Notes to Special Purpose Financial Statements
June 30, 2016

5. Dependency on Governmental Support

The Academy receives a substantial amount of support from federal, state and local governmental agencies. A reduction in the level of future support from the federal, state or local governmental agencies could have a substantial effect on the Academy's programs and activities.

6. Risk Management

Insurance for general liability, automobile liability and property coverage are being provided though purchased commercial insurance with minimum deductibles for each line of coverage.

7. Related Party Transactions

Operating Lease

The Academy operates in a facility owned by Strong Communities Realty Corporation (Realty). Certain officers of the Association serve as directors of Realty, and the Association appoints all officers and directors of Realty. The Academy leases the facility from Realty under a lease agreement for a period of 20 years beginning July 1, 2009, with the option to renew for two consecutive five year periods. The monthly rent payments for the remaining term of the lease amount to \$16,752. The Academy made payments on the lease in the amount of \$30,203 for the year ended June 30, 2016. The remaining amount of the lease that was to be currently due on June 30, 2016, amounted to \$170,821 and was forgiven by Realty and is recorded in the statement of activities as an in-kind donation.

Future minimum lease payments under the non-cancelable leases with initial or remaining lease terms in excess of one year consisted of the following at June 30, 2016:

2017	\$ 201,024
2018	201,024
2019	201,024
2020	201,024
2021	201,024
Thereafter	<u>1,608,192</u>
Total minimum lease payments	<u>\$ 2,613,312</u>

Services from Association

The Association provided accounting and human resource services to the Academy during 2016, valued at \$100,000 for the year ended June 30, 2016. This amount is included in Fiscal and central services line item on the Academy's statement of activity.

8. Concentrations of Credit Risk

Accounts Receivable

Accounts receivable from three funding sources were 54 percent, 18 percent, and 12 percent, of total accounts receivable at June 30, 2016.

LBA Certified Public Accountants, PA

**Independent Auditors' 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 Directors of
Tiger Academy
Jacksonville, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the special purpose financial statements of Tiger Academy (the Academy) which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, and cash flows for the year then ended, and the related notes to the special purpose financial statements, and have issued our report thereon dated September 19, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the special purpose financial statements, we considered the Academy'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 special purpose financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Academy's internal control. Accordingly, we do not express an opinion on the effectiveness of the Academy's internal control.

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

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

identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Academy's special purpose 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 Academy'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 Academy's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

LBA Certified Public Accountants, P.A.

September 19, 2016

TIGER ACADEMY
Special Purpose Financial Statements
Schedule of Findings
Year Ended June 30, 2016

SECTION I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ Yes X No

Significant deficiency(ies) identified that are not
considered to be material weaknesses?

_____ Yes X No

Control deficiency(ies) identified that are not
considered to be significant deficiency(ies)?

_____ Yes X No

Noncompliance material to financial statements noted?

_____ Yes X No

SECTION II - Financial Statement Findings

Current year findings

None

Prior year findings

None

LBA Certified Public Accountants, PA

Management Letter

To the Board of Directors of
Tiger Academy
Jacksonville, Florida

Report on the Special Purpose Financial Statements

We have audited the special purpose financial statements of Tiger Academy (the Academy) as of and for the year ended June 30, 2016, and have issued our report thereon dated September 19, 2016.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and Chapter 10.850, *Rules of the Auditor General of the State of Florida*.

Other Reports and Schedules

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Schedule of Findings. Disclosures in that report and schedule, which are dated September 19, 2016 should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.854(1)(e)1, *Rules of the Auditor General of the State of Florida*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. No findings or recommendations were made in the preceding audit report.

Official Title

Section 10.854(1)(e)5, *Rules of the Auditor General of the State of Florida*, requires the name or official title of the entity. The official title of the entity is Tiger Academy.

Financial Condition

Section 10.854(1)(e)2, *Rules of the Auditor General of the State of Florida*, requires that we report the results of our determinations as to whether the Academy has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific conditions met. In connection with our audit, we determined that the Academy did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.854(1)(e)6.a and 10.855(12), *Rules of the Auditor General*, we applied financial condition assessment procedures for the Academy. It is management's responsibility to monitor the Academy's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Transparency

Sections 10.854(1)(e)7 and 10.855(13), *Rules of the Auditor General*, require that we report the results of our determination as to whether the Academy maintains on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes. In connection with our audit, we determined that the Academy maintained on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes.

Other Matters

Section 10.854(1)(e)3, *Rules of the Auditor General of the State of Florida*, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.854(1)(e)4, *Rules of the Auditor General of the State of Florida*, requires that we address noncompliance with provisions of contracts and grant agreements, or abuse, that have occurred or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, Auditor General of the State of Florida, the Duval County School Board, Federal and other granting agencies, applicable management and the Board of Directors and is not intended to be and should not be used by anyone other than these specified parties.

LBA Certified Public Accountants, P.A.

September 19, 2016