

**INDEPENDENT AUDITOR'S MANAGEMENT
REPORT ON ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND
PERFORMANCE**

NEWARK LEGACY CHARTER SCHOOL

JUNE 30, 2015

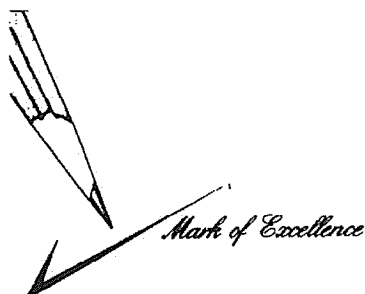
ILORI CPA LLC

CERTIFIED PUBLIC ACCOUNTANTS AND MANAGEMENT CONSULTANTS

**INDEPENDENT AUDITOR’S MANAGEMENT REPORT
ON ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE
NEWARK LEGACY CHARTER SCHOOL
COUNTY OF ESSEX**

TABLE OF CONTENTS

	<u>PAGE NO.</u>
Independent Auditor’s Report	1
Scope of Audit	2
Administrative Practices and Procedures	
Insurance.....	2
Official Bonds.....	2
Financial Planning, Accounting and Reporting	
Examination of Claims	2
Payroll Account	3
Reserve for Encumbrances and Accounts Payable.....	3
Classification of Expenditures.....	4
. General Classifications	4
. Administrative Classification	4
Board Secretary’s Reports	4
Treasurer’s Records	5
Facilities and Capital Assets.....	5
Elementary and Secondary Education Act/Improving America’s School Act as Reauthorized by the No Child Left Behind Act of 2001	6-11
Other Special Federal and/or State Projects	12
T.P.A.F. Reimbursement	12
School Purchasing Programs	
Contracts and Agreements Requiring Advertisement for Bids	12
School Food Service	13
Student Body Activities.....	N/A
Enrollment Count and Submission to the Department/Charter School Aid	14
Miscellaneous.....	N/A
Follow-up on Prior Year Findings	15
Acknowledgment	15
Net Cash Resource Schedule	16
Schedule of Meal Count Activity.....	16A-17
Schedule of audited enrollment	18-19
Tax Identification Number 27-1093552	



**ILORI CPA LLC
CERTIFIED PUBLIC ACCOUNTANTS
& MANAGEMENT CONSULTANTS
Member of AICPA, NJCPA & MACPA**

**24 COMMERCE STREET SUITE 1427
NEWARK, NEW JERSEY 07102
Telephone (973)-621-5780
Fax (973) 404- 8858**

INDEPENDENT AUDITOR'S REPORT

Honorable President and Members of
Board of Trustees
Newark Legacy Charter School
County of Essex, New Jersey

We have audited, in accordance with generally accepted audit standards and *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the Board of trustees of Newark Legacy Charter School (the "Charter School") in the County of Essex in the State of New Jersey for the year ended June 30, 2015, and have issued our report thereon, dated December 10, 2015.

As part of our audit, we performed procedures required by the State of New Jersey Department of Education, and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended for the information of the School's management, Board of Trustees and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

ILORI CPA LLC

Kunleilori

Kunle B. Ilori CPA
Licensed Public School Accountant
No. 20CS00233100

Ilori CPA LLC

Newark, New Jersey
December 10, 2015

**NEWARK LEGACY CHARTER SCHOOL
ADMINISTRATIVE FINDINGS FINANCIAL, COMPLIANCE AND PERFORMANCE
COUNTY OF ESSEX**

Scope of Audit

The audit covered the financial transactions of Board Secretary/School Business Administrator and the Treasurer of School Moneys, the activities of the Board of Trustees, and the records of the various funds under the auspices of the Board of Trustees. Additional items discovered during our audit are also stated in this report.

Administrative Practices and Procedures

Insurance

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-13, Insurance Schedule contained in the charter school's CAFR.

Official Bonds (N.J.S.A 18A:17-26, 18A:17-32)

<u>Position</u>	<u>Amount</u>
School Business Administrator	\$111,000

Our review of insurance policies disclosed that the Charter School maintains fidelity insurance on officers in certain financial position such as the School Business Administrator and the Board Treasurer.

Tuition Charges

A review of the financial statements indicated that the Charter School charged no tuition for any student attending the school and all proceeds for before/after school program were accounted for in an Enterprise Fund.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

**NEWARK LEGACY CHARTER SCHOOL
ADMINISTRATIVE FINDINGS FINANCIAL, COMPLIANCE AND PERFORMANCE
COUNTY OF ESSEX**

Financial Planning, Accounting and Reporting – Continued

Payroll Account

While the net salaries of all employees of the Charter School were deposited in the Payroll Account, all payrolls were approved by the designee in the charter school and were certified by the President of the Board and the Board Secretary/ Business Administrator.

Observation

Employees' payroll deductions and employee's share of fringe benefits including health were deposited in the agency account in accordance with N.J. A. C. 5:30-17 to be remitted to appropriate governmental agencies or outside party such as Health Insurance Company.

Observation

The required certification (E-CERTI) of compliance with requirements of compliance for income tax on compensation (lead person, principals and business administrator) to the NJ Department of treasury was completed and filed by the March 15 due date.

Reserve for Encumbrances and Accounts Payable

A review of outstanding purchase orders was made as of June 30 for proper classification of purchase orders as Reserve for Encumbrances and Accounts Payable, disclosed no instances of non compliance with laws and regulations.

Travel

While there was no travel event that was up to \$5,000 or more which would require approval of the County superintendent of Education. The charter school has a travel policy that is consistent and complies with NJSA 18A:11.

**NEWARK LEGACY CHARTER SCHOOL
ADMINISTRATIVE FINDINGS FINANCIAL, COMPLIANCE AND PERFORMANCE
COUNTY OF ESSEX**

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with the N.J.A.C. 6A:23-2.2(g) and line item details as described in the Budget Summary Key as part of our test of transactions of randomly selected expenditure items. As a result of the procedures performed, a transaction error rate of 0.52% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

A. General Classification Findings

During our test of transactions it was noted that the charter school properly classified its expenditures using the technical accounting manual as a reliable source for its accounting transactions.

Observation:

The Charter school consistently referenced Charter School accounting manual titled *The Uniform Chart of Accounts (Handbook 2R2) for New Jersey Public School* for guidance in transaction postings thereby enhancing its reporting process.

B. Administration classification findings

During our test of transactions it was noted that the charter school properly classified the state tuition aid to different categories as provided by the state such as Security aid, special education, preschool aid and state share.

Financial Planning, Accounting and Reporting

Board Secretary's Records

Our review of the financial and accounting records maintained by the business office disclosed no instances of noncompliance. The Board acknowledged the receipt of the monthly financial reports in the minutes. In addition, procurement for goods and services are approved by the Board in the form of resolution except for the exception below:

**NEWARK LEGACY CHARTER SCHOOL
ADMINISTRATIVE FINDINGS FINANCIAL, COMPLIANCE AND PERFORMANCE
COUNTY OF ESSEX**

Financial Planning, Accounting and Reporting

Treasurer's Records

The school does not maintain position of treasurer school of moneys; rather the school business administrator handle all administrative issues, and cash transactions while the accountant record all transactions and prepare bank account reconciliations.

Capital Assets

Inventory of assets and tracking

Observation:

The inventory of capital assets was maintained and updated for the year ended June 30, 2015 as required to account for new acquisitions and disposals with their related depreciation expense.

Finding:

As a requirement by the New Jersey Department of Education rules and regulations, all public schools should have their purchase orders signed by vendors for validity.

Recommendation:

We recommend that the business office ensure that vendors sign a copy of purchase order prior to issuing the check for the transactions.

NEWARK LEGACY CHARTER SCHOOL
ADMINISTRATIVE FINDINGS FINANCIAL, COMPLIANCE AND PERFORMANCE
COUNTY OF ESSEX

Elementary and Secondary Education Act (E.S.E.A.)/Improving America's School Act (IASA) as reauthorized by No Child Left Behind Act of 2001.

The E.S.E.A/N.C.L.B financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary Act as amended and reauthorized. The study of the compliance for E.S.E.A.N/ N.C.L.B indicated the following areas of noncompliance and /or questionable costs.

Other Special Federal and/or State Projects

The charter school's Special Grants were approved as listed on Schedules A and B located in the CAFR. The financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

The review of Special projects for compliance by the oversight agency uncovered instances of non-compliance as indicated below. **Our procedures require us to determine the extent and the impact of such monitoring reports on our audit. Based on our procedures, we inquired of the status of the New Jersey Department of Education findings as detailed below:**

Department of Education Consolidated Monitoring Findings and Status

DOE Finding 1:

The School did not have a Title I program that reflected the requirements of the Title I legislation. The Title I parental involvement the school provided was missing pages and did not indicate when the Title I involvement policy was last reviewed and/or adopted by the Board of Trustees. In addition, the school did not provide evidence that its parental involvement policy and the school-parent-student compact was developed in conjunction with Title I parents/guardians. The exclusion of parents/guardians in the development of these documents does not offer them the opportunity for full participation in their child's educational program.

Status:

The recommendation has been implemented

**NEWARK LEGACY CHARTER SCHOOL
ADMINISTRATIVE FINDINGS FINANCIAL, COMPLIANCE AND PERFORMANCE
COUNTY OF ESSEX**

DOE Finding 2:

The School provided evidence of conducting the FY 2013-2014 Title I annual meeting, but did not for the FY 2014-2015 Title I annual meeting. The Title I annual meeting is limited to parents of Title I students and needs to occur in the beginning of the school year, preferably before the end of October 2015. During this meeting the Title I parents are informed of legislation and program design. The school must maintain documentation to include invitational letter/flyer, sign in sheets, agenda, minutes and/or PowerPoint presentation.

Status:

The recommendation has been implemented

DOE Finding 3:

The School did not provide Title I parental notification letters that included the Title I entrance and exit criteria, Title I interventions and the option for the Title I parents/guardians to opt-out of the program. Without this information, were unable to understand the reasons for their child being selected to participate in the Title I program, the Title I interventions being provided and what is needed for their children to exit the program.

Status:

The recommendation has been implemented

DOE Finding 4:

The school provided a listing of Title I students with sufficient data for Title I student identification based on multiple measures that the school established for Title I services. Additionally, the information provided included free lunch or free and reduced lunch criteria for Title I services. Poverty measures are not acceptable entrance criteria for Title I services. Without sufficient and consistent information, the monitors were able to verify that the entrance and exit criteria were consistently applied to determine which students were eligible to receive Title I services and that the school was actually serving its lowest performing students and that all students receiving services actually met the eligibility criteria.

Status:

Recommendation has been implemented. A new guideline based on student performance is now being used for identification for Title I services.

**NEWARK LEGACY CHARTER SCHOOL
ADMINISTRATIVE FINDINGS FINANCIAL, COMPLIANCE AND PERFORMANCE
COUNTY OF ESSEX**

DOE Finding 5:

The School did not have supporting documents to verify the activity of Title I paid personnel as required by federal law. The documentation must reflect what the staff is doing, when and where they are working and it must match their funded percentage as stated on their time sheets. This documentation is necessary to verify that funded staff and the portion of Title I funding supports only allowable grant activities and activities required of all staff (i.e., recess/lunch duty, prep time). The time sheets did not include the percentage of time allotted to the Title I program, allowing the monitors to ascertain whether or not the staff was fully or partially funded with Title I funds.

Status:

A new time sheet with vital information such as percentage of time and location of the teacher or staff has been developed.

DOE Finding 6:

The School's use of FY 2014-2015 Title I funding for the salaries of a music teacher and the teacher assistants/academic support personnel assigned to self-contained special education classes was not in accordance with the Needs Assessment in the FY 2014-2015 ESEA-NCLB Consolidated Subgrant Application and/or supplanted state/local funds. As such, any Title I expenditures associated with these salaries and benefits must be reversed and paid for with state/local funds.

Status:

The music teacher was not charged to Title I, hence no reclassification to be recorded.

DOE Finding 7:

For FY 2013-2014, the school targeted teacher assistants to receive supplemental professional development materials. The sampling of four teacher assistants/paraprofessionals requirements found that officials did not have supporting documents to verify the status of one paraprofessional. Moreover the school is responsible for maintaining a record of completed portfolios. Paraprofessionals should also maintain a copy for their records. For FY 2014-2015, at the time of the consolidated monitoring, the district did not expend Title II funds.

Status:

The recommendation has been implemented

**NEWARK LEGACY CHARTER SCHOOL
ADMINISTRATIVE FINDINGS FINANCIAL, COMPLIANCE AND PERFORMANCE
COUNTY OF ESSEX**

DOE Finding 8:

The School did not consistently provide notice of meeting to parents of students referred and/or eligible for special education and/or related services.

Status:

The recommendation has been implemented

DOE Finding 9:

The School did not consistently convene meetings with required participants for students referred and/or eligible for special education services.

Status:

The recommendation has been implemented

DOE Finding 10:

The School did not employ a child study team consisting of the three required members: social worker, school psychologist, and learning disabilities teacher consultant. The school does not employ a school psychologist.

Status:

The recommendation has been implemented

DOE Finding 11:

The School did not consistently conduct all required sections of the functional assessment as a component of initial evaluations for students referred for special education and related services. Specifically, evaluations did not include observations outside of the testing and a review of prior interventions.

Status:

The recommendation has been implemented

**NEWARK LEGACY CHARTER SCHOOL
ADMINISTRATIVE FINDINGS FINANCIAL, COMPLIANCE AND PERFORMANCE
COUNTY OF ESSEX**

DOE Finding 12:

The School did not consistently include required considerations and statements in each IEP for students eligible for special education and related services and for students eligible for speech and language services. Specifically, the IEP's did not contain results of the most recent evaluations or participation in school wide assessments and approved accommodations/modifications.

Status:

The recommendation has been implemented

DOE Finding 13:

The School did not consistently conduct reevaluation meetings within 3 years of the previous classification due date for students eligible for special education and related services. In addition, the school did not consistently conduct annual review meetings within the required one year time line for students eligible for speech-language services.

Status:

The recommendation has been implemented

DOE Finding 14:

The School does not have a policy for the provision of accommodations and modifications or, when appropriate, an alternate assessment for students with disabilities participating in district wide assessments.

Status:

The recommendation has been implemented

DOE Finding 15:

The School failed to formally appoint all individuals charged to federal programs by Board Resolution.

Status:

The February board minutes referenced the appointment of some teachers charged to Title I.

**NEWARK LEGACY CHARTER SCHOOL
ADMINISTRATIVE FINDINGS FINANCIAL, COMPLIANCE AND PERFORMANCE
COUNTY OF ESSEX**

DOE Finding 16:

On several occasions, the school failed to issue a purchase order prior to goods being purchased or services being rendered (confirming order). School policy and state regulations require that a properly executed purchase order be issued prior to the purchased of goods or the rendering of services.

Status:

The recommendation has been implemented where applicable.

DOE Finding 17:

The School is comingling IDEA Basic and IDEA Preschool expenditures in their General Ledger. Both are being recorded under program code 250.

Status:

The IDEA preschool expenditures are currently not comingled with Basic IDEA.

**NEWARK LEGACY CHARTER SCHOOL
ADMINISTRATIVE FINDINGS FINANCIAL, COMPLIANCE AND PERFORMANCE
COUNTY OF ESSEX**

On Behalf Payments

FICA Reimbursement

Our audit procedures included a test of the biweekly FICA reimbursement forms filed with the Department of Education for charter school employees who are members of the Teachers Pension and Annuity (TPAF) Fund. No exceptions were noted in the process.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law), the associated rules and related information on the statute, and school contracts in general is available on the website <http://www.state.nj.us/njded/pscl/index.html>.

Effective July 1, 2010 and thereafter the bid in accordance with N.J.S.A 18A:18A-3 (as amended) and 18A:39-3 are \$36,000 (with a qualified purchasing agent) and \$26,000 (without a qualified purchasing agent) respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A: 39-3 is currently \$17,500.

The charter school board of trustees has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the contract year. Where questions arise as to whether any contract or agreement might result in violation of the statute, the Solicitor's opinion should be sought before a commitment is made.

Based on the results of our examination, We did not note any individual payments, contracts, or agreements made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provision of N.J.S.A. 18A:18A-4, amended.

N.J.S.A. 18A:18A-4 states, "Every contract or agreement for the performance of any work or the furnishing or hiring of any materials or supplies, the cost or the contract price thereof is to be paid with or out of school funds, not included within the terms of N.J.S.A. 18A:18A-3, shall be made and awarded only by the board of education after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law.

**NEWARK LEGACY CHARTER SCHOOL
ADMINISTRATIVE FINDINGS FINANCIAL, COMPLIANCE AND PERFORMANCE
COUNTY OF ESSEX**

School Purchasing Programs

No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate the amount set forth in, or calculated by the Governor pursuant to N.J.S.A. 18A:18A-3 except by contract or agreement.”

Resolutions were adopted authorizing the awarding of contracts or agreements for “Professional Services” per N.J.S.A. 18A:18A-5.

School Food Service (Reimbursement basis)

The Charter school maintained the financial transactions and statistical records of the food service.

We reviewed cash receipts and bank records for timely deposit, no exceptions were noted.

Payroll records were maintained on all school food services employees authorized by Board of Trustees. No exceptions were noted.

In addition, we reviewed the eligibility applications, financial count and meal count on a test basis for completeness and accuracy. The number of meals claimed for reimbursements was compared to sales and meal count records and noted no exceptions. As part of the claims, we reviewed the eligibility process and the edit check worksheet. We noted the exceptions below:

Finding:

The following conditions were uncovered during the course of the audit:

- There were six (6) missing lunch applications, hence no record to substantiate the eligibility of the applicants.
- There were six (6) exceptions of misclassification on the school’s record when compared to state’s data (CHE).

Recommendation:

We recommend a better coordination of food program application process by the Charter school to facilitate better compliance. The lunch applications should be properly reviewed and approved and lunch status should be properly reported to the Department of Education. The “free and reduced and denied” classification should be carefully handled and reconciled to the state report periodically.

**NEWARK LEGACY CHARTER SCHOOL
ADMINISTRATIVE FINDINGS FINANCIAL, COMPLIANCE AND PERFORMANCE
COUNTY OF ESSEX**

Enrollment Counts and Submission to the Department

Observation:

We reviewed the enrollment process with the management; we noted that the school has well written internal procedures that describe the enrollment count process. The procedures describe how the count is taken, who is responsible for compiling the data, completing the enrollment count submission, and detail various responsibilities for collection of the data and the follow up procedures to make amendments if necessary.

Finding (Repeat)

In the course of the enrollment audit, we noted the following exceptions:

- There were four (4) missing files.
- There were fifteen (15) students with misspelled names on the state record.
- There were fourteen (14) incomplete files missing documents such as birth certificates, proof of residency and emergency contact forms.

Recommendation

The Charter School should exercise better control over student's files by periodically reviewing the files with check list for completeness.

**NEWARK LEGACY CHARTER SCHOOL
ADMINISTRATIVE FINDINGS FINANCIAL, COMPLIANCE AND PERFORMANCE
COUNTY OF ESSEX**

Follow-up on Prior Year Findings

In accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States, our procedures include review of prior year findings and recommendations in relation to the corrective action plan undertaken by the School. Corrective Action Plan was implemented except for the similar occurrences in the enrollment and food programs.

Acknowledgment

We received the complete cooperation of all the officials of the Charter School and we greatly appreciate the courtesies extended to the members of our audit team.

NEWARK LEGACY CHARTER SCHOOL
NET CASH RESOURCE SCHEDULE
PROPRIETARY FUNDS - FOOD SERVICE
JUNE 30, 2015

		<u>Food Service</u>	
<u>Net Cash Resources:</u>			
CAFR	*	Current Assets	
B-4		Cash & Cash Equiv.	\$ 89,441
B-4		Due from Other Gov'ts	123,678
B-4		Accounts Receivable	1,786
B-4		Investments	
		Total Current Assets	<u>214,905</u>
CAFR		Current Liabilities	
B-4		Less Accounts Payable	
B-4		Less Accruals	
B-4		Less Due to Other Funds	340,415
B-4		Less Deferred Revenue	
			<u></u>
		Net Cash Resources	<u><u>\$ (125,510)</u></u> (A)

Net Adj. Total Operating Expense:

B-5		Tot. Operating Expense	554,727	
B-5		Less Depreciation	(9,000)	
			<u></u>	
		Adjusted. Total. Operating Expense	<u><u>\$ 545,727</u></u>	(B)

Average Monthly Operating Expense:

B / 10	<u><u>\$ 54,573</u></u>	(C)
--------	-------------------------	-----

Three times monthly Average:

3 X C	<u><u>\$ 163,718</u></u>	(D)
-------	--------------------------	-----

TOTAL IN BOX A	(125,510)
LESS TOTAL IN BOX D	29,940
NET	<u><u>(155,450)</u></u>

From above:

D is greater than A, cash does not exceed 3 X average monthly operating expenses.
Net cash resources did not exceed three months of expenditures

SCHEDULE OF MEAL COUNT ACTIVITY

NEWARK LEGACY CHARTER SCHOOL
FOOD SERVICE FUND

NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM -Federal

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE	(OVER) UNDER CLAIM (b)
National School Lunch (Regular Rate)	Paid	\$ 4,118	\$ 4,118	\$ 4,118	\$ -	\$ 0.30	\$ -
National School Lunch (Regular Rate)	Reduced	7,869	7,869	7,869	0	2.6	0.00
National School Lunch (Regular Rate)	Free	69,190	45,360	45,360	0	3	0.00
	TOTAL	81,177	57,347	57,347			0.00
National School Lunch	HHFKA - PB Lunch Only	83,979	83,979	83,979	0	0.06	0.00
School Breakfast (Regular Rate)	Paid	2,517	1,629	1,629	0	0.28	0.00
	Reduced	4,298	2,616	2,616	0	1.63	0.00
	Free	41,029	24,136	24,136	0	1.93	0.00
	TOTAL	47,844	28,381	28,381			0.00
Special Milk	Paid	0	0	0	0	0.23	0.00
After School Snacks	Paid	0	0	0	0	0.28	0.00
	Reduced	0	0	0	0	1.32	0.00
	Free	91,861	50,382	50,382	0	1.62	0.00
	TOTAL	\$ 91,861	\$ 50,382	\$ 50,382			\$ -
CACFP (d) - Food	Free	0	0	0	0	2.98	0.00
CACFP (d) - Cash-in- lieu of USDA Foods	Free	0	0	0	0	0.2475	0.00
	Total Net Overclaim						0.00

-

SCHEDULE OF MEAL COUNT ACTIVITY

NEWARK LEGACY CHARTER SCHOOL

FOOD SERVICE FUND

NUMBER OF MEALS SERVED AND (OVER) UNDERCLAIM -State

-

FOR THE FISCAL YEAR ENDED JUNE 30, 2015

PROGRAM	MEAL CATEGORY	MEALS CLAIMED	MEALS TESTED	MEALS VERIFIED	DIFFERENCE	RATE	(OVER) UNDER CLAIM
State Reimbursement - National School Lunch (Regular Rate)	Paid	\$ 4,118	\$ 2,904	\$ 2,904	0	0.040	0.00
State Reimbursement - National School Lunch (Regular Rate)	Reduced	7,869	5,250	5,250	0	0.055	0.00
State Reimbursement - National School Lunch (Regular Rate)	Free	69,190	45,360	45,360	0	0.055	0.00
	TOTAL	<u>\$ 81,177</u>	<u>\$ 53,514</u>	<u>\$ 53,514</u>			

Total Net Overclaim

0.00

NEWARK LEGACY CHARTER SCHOOL
 APPLICATION FOR CHARTER SCHOOL AID
 ENROLLMENT COUNT AS OF OCTOBER 15, 2014

SCHEDULE OF AUDITED ENROLLMENTS

Grades	(State) Submission to DOE	Reported on Work Papers	Verified Signed Registration	Errors	Verified No. Days Enrolled	Errors	Special Ed And/Or Bilingual	Verified Documentation	Errors	Verified No. Days Services Provided	Errors	Low Income	Verified Documentation	Errors
Pre-K	32	17	17	0	17	0	0	0	0	0	0	17	17	0
Kindergarten	111	46	44	2	46	0	1	1	0	1	0	46	46	0
Grade 1	103	49	48	1	49	0	0	0	0	0	0	49	49	0
Grade 2	103	43	43	0	43	0	2	2	0	2	0	43	42	1
Grade 3	109	48	44	4	48	0	6	6	0	6	0	48	47	1
Grade 4	108	53	53	0	53	0	9	9	0	9	0	53	51	2
Grade 5	97	49	47	2	49	0	3	3	0	3	0	49	46	3
TOTAL	663	305	296	9	305	0	21	21	0	21	0	305	298	7

PERCENTAGE

2.95%

0.00%

0.00%

0.00%

2.30%

NEWARK LEGACY CHARTER SCHOOL
 APPLICATION FOR CHARTER SCHOOL AID
 ENROLLMENT COUNT AS OF JUNE 30, 2015

SCHEDULE OF AUDITED ENROLLMENTS

Grades	(State) Submission to DOE	Reported on Work Papers	Verified Signed Registration	Errors	Verified No. Days Enrolled	Errors	Special Ed And/Or Bilingual	Verified Documentation	Errors	Verified No. Days Services Provided	Errors	Low Income	Verified Documentation	Errors
Pre-K	32	12	12	0	12	0	0	0	0	0	0	12	12	0
Kindergarten	111	53	51	2	53	0	1	1	0	1	0	53	52	1
Grade 1	103	50	47	3	50	0	1	1	0	1	0	50	49	1
Grade 2	103	54	54	0	54	0	2	2	0	2	0	54	53	1
Grade 3	109	53	52	1	53	0	6	6	0	6	0	53	52	1
Grade 4	108	45	42	3	45	0	8	8	0	8	0	45	44	1
Grade 5	97	41	41	0	41	0	6	6	0	6	0	41	41	0
TOTAL	663	308	299	9	308	0	24	24	0	24	0	308	303	5

PERCENTAGE

2.92%

0.00%

0.00%

0.00%

1.62%