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THE CENTER FOR EDUCATION, TRAINING AND  
HOLISTIC APPROACHES, INC., D/B/A  
TOUSSAINT L'OUVERTURE HIGH SCHOOL  
FOR ARTS AND SOCIAL JUSTICE

INDEPENDENT AUDITOR'S REPORT

AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2018

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MARK ESCOFFERY P.A.  
CERTIFIED PUBLIC ACCOUNTANT

**THE CENTER FOR EDUCATION, TRAINING AND  
HOLISTIC APPROACHES, INC., D/B/A  
TOUSSAINT L'OUVERTURE HIGH SCHOOL  
FOR ARTS AND SOCIAL JUSTICE**

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# ***Mark Escoffery, P.A.***

## ***Certified Public Accountant***

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### **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
The Center for Education, Training and Holistic Approaches, Inc.  
D/B/A Toussaint L'Ouverture High School for Arts and Social Justice  
Delray Beach, Florida

I have audited the accompanying Financial Statements of the governmental activities, and each major fund of the Center for Education, Training and Holistic Approaches, Inc., D/B/A Toussaint L'Ouverture High School for Arts and Social Justice ("the School") (a nonprofit organization) as of and for the year ended June 30, 2018, which collectively comprise the School's basic financial statements as listed in the foregoing Table of Contents. These financial statements are the responsibility of the Management of the School. My responsibility is to express an opinion on these financial statements based on my audit.

#### ***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 misstatements, whether due to fraud or error.

#### ***Auditor's Responsibility***

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

To The Board Members of  
The Center of Education, Training and Holistic Approaches, Inc.,  
D/B/A Toussaint L'Ouverture High School for Arts and Social Justice  
Delray Beach  
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### ***Opinion***

In my opinion, the financial statements referred to above and the Statement of Revenues, Expenditures and Changes in Fund Balance-Budget (GAAP Basis) and Actual-All Governmental Fund Types present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund, of the School as of June 30, 2018, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated September 24, 2018, on my consideration of the School's internal control over financial reporting and my 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 my 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* and should be considered in assessing the results of my audit.

### ***Other Matters***

#### **Report on Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information on pages 3 through 6 and 13 and 14 are presented to supplement the basic financial statements. Such information although not part of the basic financial statements, is required by the Governmental Accounting Standard Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.



Palm Beach Gardens, Florida  
September 24, 2018

**THE CENTER FOR EDUCATION, TRAINING AND HOLISTIC  
APPROACHES, INC., D/B/A TOUSSAINT L'OUVERTURE  
HIGH SCHOOL FOR ARTS AND SOCIAL JUSTICE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2018**

Our discussion and analysis of The Center for Education, Training and Holistic Approaches, Inc., D/B/A Toussaint L'Ouverture High School for Arts and Social Justice ("the School") financial program provides an overview of the School's financial activities for the year ended June 30, 2018.

Because the information contained in this discussion is intended to highlight significant transactions, it should be read in conjunction with the School's financial statements, which begin on page 7.

For financial statement purposes the School is not considered a component unit of the School District of Palm Beach County, which is a primary government entity for financial reporting. The School has included separate statements for the Governmental Fund Balance Sheet and the Statement of Revenue, Expenditures and Changes in Fund Balance. The Statement of Net Position and the Statement of Activities report provide information on the activities of the School. The fund financial statements reflect financing activities of the School by providing information on inflows and outflows of spendable resources.

## **NON FINANCIAL HIGHLIGHTS**

The School's average daily enrollment for fiscal year ended June 30, 2018 was 107 students. The School expects to have an enrollment of 120 students for the academic year 2018-2019.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

### ***Government-wide Financial Statements***

The government-wide financial statements are designed to provide readers with a broad overview of the School's financial position. Included in these statements are all assets and liabilities using the accrual basis of accounting. All of the current year's revenues and expenses are recorded when earned or incurred.

*The Statement of Net Position* presents information on all of the School's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School is improving or deteriorating.

*The Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

**THE CENTER FOR EDUCATION, TRAINING AND HOLISTIC  
APPROACHES, INC., D/B/A TOUSSAINT L'OUVERTURE  
HIGH SCHOOL FOR ARTS AND SOCIAL JUSTICE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2018**

**OVERVIEW TO FINANCIAL STATEMENTS (Cont'd.)**

***Fund Financial Statements***

A *Fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

*Governmental Funds* – All of the School's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School's governmental activities and the basic services it provides.

***Notes to the Financial Statements***

The *Notes to the Financial Statements* provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the Financial Statements can be found on pages 15-22 of this report.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of the School's financial position. The School's assets exceeded liabilities by \$27,767 at June 30, 2018. This represents an increase of \$86,843 over the prior year.

	<b><u>JUNE 30, 2018</u></b>	<b><u>JUNE 30, 2017</u></b>
Current and other Assets	\$ 75,597	\$ 60,273
Capital Assets	36,947	52,546
Total Assets	<u>\$ 112,544</u>	<u>\$ 112,819</u>
Notes Payable	\$ 22,762	\$ 114,362
Other Liabilities	62,015	57,533
Total Liabilities	<u>\$ 84,777</u>	<u>\$ 171,895</u>
Investment in Capital Assets	\$ 36,947	\$ 52,546
Unrestricted	( 9,180 )	( 111,622 )
Total Net Position	<u>\$ ( 59,076 )</u>	<u>\$ ( 59,076 )</u>

Revenues from governmental activities totaled \$829,637 for the year ended June 30, 2018. The main source of revenue is from Florida Education Finance Program (FEFP). This revenue represented approximately 96.2% of total revenue compared to 100% in the prior year.

**THE CENTER FOR EDUCATION, TRAINING AND HOLISTIC  
APPROACHES, INC., D/B/A TOUSSAINT L'OUVERTURE  
HIGH SCHOOL FOR ARTS AND SOCIAL JUSTICE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2018**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Cont'd.)**

<b><u>Revenue Source</u></b>	<b><u>6/30/18</u></b>	<b><u>% of Total 6/30/18</u></b>	<b><u>6/30/17</u></b>	<b><u>% of Total 6/30/17</u></b>
State Sources	\$ 829,637	85.6	\$ 1,074,382	88.7
Local Sources	138,460	14.4	132,650	11.0
Federal Sources	-		3,787	.3
<b>Total</b>	<b>\$ 968,097</b>	<b>100.0</b>	<b>\$ 1,210,819</b>	<b>100.0</b>

Local revenue sources are primarily donations and fund raising efforts conducted by the Board of Directors and parents on behalf of the School.

Increases in levels of expenses for major functions of the School are as shown in the following table:

<b><u>Expense</u></b>	<b><u>6/30/18</u></b>	<b><u>% of Total 6/30/18</u></b>	<b><u>6/30/17</u></b>	<b><u>% of Total 6/30/17</u></b>
Instruction	\$ 268,305	30.4	\$ 329,583	34.9
Instructional support services	3,118	.4	3,191	.3
Board Services	19,923	2.3	15,666	1.7
School Administration	181,610	20.6	203,199	21.5
General Administration	112,225	12.7	101,110	10.7
Facilities Acquisition	125,255	14.2	73,528	7.8
Fiscal Services	68,347	7.8	75,924	8.0
Pupil Transportation	10,635	1.2	6,750	.7
Operation of Plant	121,075	12.8	121,075	12.8
Depreciation	15,599	1.8	13,676	1.6
<b>Total</b>	<b>\$ 881,254</b>	<b>100.0</b>	<b>\$ 943,702</b>	<b>100.0</b>

**BUDGETARY HIGHLIGHTS**

Total revenue was approximately \$44,000 more than budgeted due to a debt that was forgiven during the year.

Expenditures were \$40,955 more than budget because the school forfeited a deposit paid down on a building for approximately the same amount.

Total fund deficit of the General Fund was \$9,180.

**THE CENTER FOR EDUCATION, TRAINING AND HOLISTIC  
APPROACHES, INC., D/B/A TOUSSAINT L'OUVERTURE  
HIGH SCHOOL FOR ARTS AND SOCIAL JUSTICE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2018**

**CAPITAL ASSETS**

The School's investment in capital assets at June 30, 2018 was \$36,947 (net of depreciation). The investment includes building improvements, furniture, fixtures and equipment, and computer software. The following is a summary of capital assets balances at June 30, 2018:

Furniture, Fixtures & Equipment	\$ 159,548
Computer Software	83,174
	<hr/> 242,722
Less Accumulated Depreciation	205,775
	<hr/> <u>\$ 36,947</u>

**DEBT ADMINISTRATION**

The School owes \$22,762 to the Small Business Administration at June 30, 2018. The School borrowed \$125,000 from a finance company during the year ended June 30, 2016. The finance company forgave the school the balance of \$40,000 during the year.

**PROSPECTS FOR THE FUTURE**

The School continues to receive funds from State sources in the form of Florida Education Finance Program Fees (FEFP). The fees are evaluated in October and February and are based on student enrollment.

- The Administration believes that higher test scores will continue to be achieved because of investments in reading and math computer based programs.
- The School should surpass its budgeted amount of 120 students for the 2018-2019 School Year.
- The Administration believes that the School will continue to progress and contribute to the educational needs of Southern Palm Beach County.

**REQUESTS FOR INFORMATION**

The Management Discussion and Analysis provides a general overview of the finances of the School. Requests for additional information should be addressed to Diane Allerdycce, Chief Academic Officer, at 301 SW 14<sup>th</sup> Avenue, Delray Beach, Florida 33444.



**THE CENTER FOR EDUCATION, TRAINING AND HOLISTIC APPROACHES, INC.**  
**D/B/A TOUSSAINT L'OUVERTURE**  
**HIGH SCHOOL FOR ARTS AND SOCIAL JUSTICE**  
**Governmental Fund (General Fund) Balance Sheet**  
**June 30, 2018**

	Governmental Funds
	<u>          </u>
<b>ASSETS</b>	
Cash	\$58,054
Due from other agencies	1,294
Deposits	16,249
<b>Total Assets</b>	<u><u>75,597</u></u>
<b>LIABILITIES</b>	
Accrued payroll liabilities	38,725
Accounts Payable	23,290
Current portion of note payable	22,762
<b>Total Liabilities</b>	<u>84,777</u>
<b>FUND BALANCE</b>	
Unassigned	(9,180)
	<u>(9,180)</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$75,597</u></u>

The accompanying notes are an integral part of this statement

**THE CENTER FOR EDUCATION, TRAINING AND HOLISTIC APPROACHES, INC.**

**DOING BUSINESS AS TOUSSAINT L'OUVERTURE**

**HIGH SCHOOL FOR ARTS AND SOCIAL JUSTICE**

**STATEMENT OF ACTIVITIES**

**June 30, 2018**

		<b>Primary Government</b>		
<b>ASSETS</b>	<b>Account Number</b>	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
Cash and Cash Equivalents	1110	58,054		58,054
Accounts Receivable, Net	1130			
Investments	1160			
Deposits receivable	1210	16,249		16,249
Due from other Agencies	1220	1,294		1,294
<b>Deferred Charges:</b>				
Prepaid Items	1230			
Inventory	1150			
Capital Assets:				
Buildings and Fixed equipment	1330			
Less Accumulated Depreciation	1329			
Furniture, Fixtures and equipment	1340	159,548		159,548
Less Accumulated Depreciation	1349	(123,675)		(123,675)
Motor Vehicles	1350			
Less Accumulated Depreciation	1359			
Computer Software	1382	83,174		83,174
Less Accumulated Depreciation	1389	(82,100)		(82,100)
<b>Total Assets</b>		<b>112,544</b>		<b>112,544</b>
<b>LIABILITIES</b>				
Salaries and Wages Payable	2110	38,725		38,725
Payroll Deductions and Withholdings	2170			
Accounts Payable	2120	23,290		23,290
<b>Noncurrent Liabilities:</b>				
<b>Portion Due Within One Year:</b>				
Notes Payable	2320	22,762		22,762
<b>Total Liabilities</b>		<b>84,777</b>		<b>84,777</b>
<b>Portion Due After One Year:</b>				
Notes Payable				
<b>NET POSITION</b>				
Invested in Capital Assets, Net of Related Debt		36,947		36,947
<b>Restricted For:</b>				
Categorical Carryover Programs	2710			
Debt Service	2750			
<b>Unrestricted</b>		(9,180)		(9,180)
<b>Total Net Position</b>		<b>27,767</b>		<b>27,767</b>

The accompanying notes are an integral part of this statement

**THE CENTER FOR EDUCATION, TRAINING AND HOLISTIC APPROACHES, INC.  
D/B/A TOUSSAINT L'OUVERTURE  
HIGH SCHOOL FOR ARTS AND SOCIAL JUSTICE**

**Reconciliation of the Governmental Funds  
Balance Sheet To The Statement of Net Position  
June 30, 2018**

**Fund Balance- Governmental Funds** (\$9,180)

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds

Governmental capital assets	242,722	
Accumulated Depreciation	<u>(205,775)</u>	
		36,947

Some expenses reported in the Statement of Net Position do not require the use of current financial resources and therefore are not reported as expenditures in the Governmental Funds.

**Net Position of Governmental activities** \$27,767

The accompanying notes are an integral part of this statement

**THE CENTER FOR EDUCATION, TRAINING AND HOLISTIC APPROACHES, INC.**  
**D/B/A TOUSSAINT L'OUVERTURE**  
**HIGH SCHOOL FOR ARTS AND SOCIAL JUSTICE**  
**Statement of Governmental Fund (General Fund) Revenues, Expenditures and**  
**Changes in Fund Balance**  
**Year Ended June 30, 2018**

	<u>Governmental Funds</u>	<u>Capital Outlay</u>	<u>Total</u>
<b>EXPENSES</b>			
Instruction	\$268,305		\$268,305
Instructional support services	3,118		3,118
Board Services	19,923		19,923
General Administration	112,225		112,225
School Administration	181,610		181,610
Facilities Acquisition	53,615	71,640	125,255
Fiscal Services	68,347		68,347
Pupil Transportation	10,635		10,635
Operation of Plant	76,237		76,237
<b>TOTAL EXPENSES</b>	<u>794,015</u>	<u>71,640</u>	<u>865,655</u>
<b>PROGRAM REVENUES</b>			
Florida Education Finance Program (FEFP)	798,835		798,835
Capital grants and contributions		18,481	18,481
Charges for services	1,639		1,639
<b>Total program revenues</b>	<u>800,474</u>	<u>18,481</u>	<u>818,955</u>
<b>GENERAL REVENUES:</b>			
Other state sources	12,321		12,321
Other local sources	83,662	53,159	136,821
<b>Total general revenues</b>	<u>95,983</u>	<u>53,159</u>	<u>149,142</u>
<b>Excess of Revenues over expenses</b>	102,442	-	102,442
<b>Fund Balance, Beginning of Year</b>	<u>(111,622)</u>		<u>(111,622)</u>
<b>Fund Balance, End of Year</b>	<u><u>(\$9,180)</u></u>	<u><u>\$ -</u></u>	<u><u>(\$9,180)</u></u>

The accompanying notes are an integral part of this statement

**THE CENTER FOR EDUCATION, TRAINING AND HOLISTIC APPROACHES, INC.**  
**DOING BUSINESS AS TOUSSAINT L'OUVERTURE**  
**HIGH SCHOOL FOR ARTS AND SOCIAL JUSTICE**  
**STATEMENT OF ACTIVITIES**  
**June 30, 2018**

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:								
Instruction	5000	268,305				(268,305)		(268,305)
Instruction and Curriculum Development Services	6300	3,118				(3,118)		(3,118)
Board	7100	19,923				(19,923)		(19,923)
General Administration	7200	112,225				(112,225)		(112,225)
School Administration	7300	181,610				(181,610)		(181,610)
Facilities Acquisition and Construction	7400	125,255			71,640	(53,615)		(53,615)
Fiscal Services	7500	68,347				(68,347)		(68,347)
Pupil Transportation Services	7800	10,635				(10,635)		(10,635)
Operation of Plant	7900	76,237				(76,237)		(76,237)
Interest on Long-term Debt	9200					-		-
Unallocated Depreciation Expense *		15,599				(15,599)		(15,599)
Total governmental activities		881,254	-	-	71,640	(809,614)		(809,614)
Business-type activities:						-		
						-	-	-
						-	-	-
						-	-	-
Total business-type activities		-	-	-	-	-	-	-
Totals		881,254	-	-	71,640	(809,614)		(809,614)

General Revenues:

Taxes:

    Property taxes, levied for operational purposes

    Property taxes, levied for debt service

    Property taxes, levied for capital projects

    Local sales taxes

    Florida Education Finance Program (FEFP)

Grants and contributions not restricted to specific programs

Investment earnings

Miscellaneous

Transfers

    Total general revenues, special items, and transfers

    Change in net position

Net position-beginning

Net position-ending

		-
		-
		-
		-
798,835		798,835
		-
-		-
97,622		97,622
		-
896,457	-	896,457
86,843	-	86,843
(59,076)		(59,076)
27,767	-	27,767

\* This amount excludes the depreciation that is included in direct expenses of the various functions.

The accompanying notes are an integral part of this statement

**THE CENTER FOR EDUCATION, TRAINING AND HOLISTIC APPROACHES, INC.  
D/B/A TOUSSAINT L'OUVERTURE  
HIGH SCHOOL FOR ARTS AND SOCIAL JUSTICE**

**Reconciliation of the Statement of Revenues,  
Expenditures and Changes in Fund Balances  
of Governmental Fund (General Fund) To The  
Statement of Activities  
June 30, 2018**

<b>Net Changes in Fund Balances- Governmental Funds</b>	<b>\$102,442</b>
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Amounts reported for governmental activities in the  
assets is depreciated over their estimated useful lives.

Expenditures for capital assets		
Less current year depreciation	<u>(15,599)</u>	<u>(15,599)</u>

Some expenses reported in the Statement of Activities  
do not require the use of current financial resources and  
therefore are not reported as expenditures in the  
Governmental Funds.

<b>Change in Net Position of Governmental Activities</b>	<u><u>\$86,843</u></u>
----------------------------------------------------------	------------------------

The accompanying notes are an integral part of this statement

**THE CENTER FOR EDUCATION, TRAINING AND HOLISTIC APPROACHES, INC.**  
**D/B/A TOUSSAINT L'OUVERTURE**  
**HIGH SCHOOL FOR ARTS AND SOCIAL JUSTICE**  
**Statement of Revenues, Expenditures and Changes**  
**In Fund Balance-Budget (GAAP Basis) and Actual**  
**All Governmental Fund Types**  
**Year Ended June 30, 2018**

	Governmental Funds			Capital Outlay			Total		
	Original and Final Budget	Actual	Variance	Original and Final Budget	Actual	Variance	Original and Final Budget	Actual	Variance
<b>EXPENDITURES:</b>									
Instruction	\$268,305	\$268,305	\$ -				\$268,305	\$268,305	\$0
Instructional Curriculum	3,118	3,118					3,118	3,118	-
Board Services	19,923	19,923					19,923	19,923	-
General Administration	112,225	112,225					112,225	112,225	-
School Administration	181,610	181,610					181,610	181,610	-
Facilities Acquisition	13,954	53,615	(39,661)	71,640	71,640		85,594	125,255	(39,661)
Fiscal Services	68,347	68,347					68,347	68,347	-
Pupil Transportation	10,635	10,635					10,635	10,635	-
Operation of Plant	74,943	76,237	(1,294)				74,943	76,237	(1,294)
<b>TOTAL EXPENDITURES</b>	<u>753,060</u>	<u>794,015</u>	<u>(40,955)</u>	<u>71,640</u>	<u>71,640</u>		<u>824,700</u>	<u>865,655</u>	<u>(40,955)</u>

The accompanying notes are an integral part of this statement

**THE CENTER FOR EDUCATION, TRAINING AND HOLISTIC APPROACHES, INC.**  
**D/B/A TOUSSAINT L'OUVERTURE**  
**HIGH SCHOOL FOR ARTS AND SOCIAL JUSTICE**  
**Statement of Revenues, Expenditures and Changes**  
**In Fund Balance-Budget (GAAP Basis) and Actual**  
**All Governmental Fund Types (Cont'd)**  
**Year Ended June 30, 2018**

	Governmental Funds			Capital Outlay			Total		
	Original and Final Budget	Actual	Variance	Original and Final Budget	Actual	Variance	Original and Final Budget	Actual	Variance
<b>PROGRAM REVENUES:</b>									
Florida Education Finance Program (FEFP)	796,797	798,835	2,038				796,797	798,835	2,038
Capital grants and contributions				18,481	18,481		18,481	18,481	
Charges for services		1,639	1,639					1,639	1,639
	<u>796,797</u>	<u>800,474</u>	<u>3,677</u>	<u>18,481</u>	<u>18,481</u>		<u>815,278</u>	<u>818,955</u>	<u>3,677</u>
<b>GENERAL REVENUES:</b>									
Other state sources	12,321	12,321					12,321	12,321	
Other local sources	42,341	83,662	41,321	53,159	53,159		95,500	136,821	41,321
	<u>54,662</u>	<u>95,983</u>	<u>\$41,321</u>	<u>53,159</u>	<u>53,159</u>		<u>107,821</u>	<u>149,142</u>	<u>41,321</u>
Excess of Revenues over expenditures	<u>\$98,399</u>	<u>\$102,442</u>	<u>\$4,043</u>	<u>\$ -</u>				<u>\$102,442</u>	<u>\$4,043</u>
Fund Balance, beginning of year		(111,622)						(111,622)	
Fund Balance, end of year		<u>(\$9,180)</u>			<u>\$ -</u>			<u>(\$9,180)</u>	

The accompanying notes are an integral part of this statement



**THE CENTER FOR EDUCATION, TRAINING AND  
HOLISTIC APPROACHES, INC. D/B/A  
TOUSSAINT L'OUVERTURE HIGH SCHOOL  
FOR ARTS AND SOCIAL JUSTICE**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

The Center for Education, Training and Holistic Approaches, Inc., D/B/A Toussaint L'Ouverture High School for Arts and Social Justice ("the School") was established as a nonprofit organization in May 2000 under the laws of the State of Florida and is the reporting entity.

The School operates as a Charter School pursuant to a Charter School Contract ("the Contract") with the School District of Palm Beach County, Florida ("the School District"). Under the Contract the School provides a high school education to children who reside in Palm Beach County. For financial statement purposes the School is not considered a component unit of the School District which is a primary government entity for financial reporting.

The School District received 5% of the Florida Education Finance Program (FEFP) revenue as an administrative fee.

The Contract is effective through June 30, 2018. The Contract requires the School District to provide the School's primary source of funding based upon the number of full-time equivalent students (FTES) registered at the School. The School received a one year extension on its Charter with the School District.

The School is a tax exempt organization under 501(C) (3) of the Internal Revenue Code.

The School's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Government Accounting Standards Board (GASB) is responsible for establishing GAAP for school districts through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the School are discussed below.

**Basic Financial Statements**

The School's basic financial statements are the Statements of Net Position and the Statement of Activities. All the activities of the School are classified as governmental type activities. There are no business type activities of the School. All the school's governmental type activities are included in the general fund. There are no other major funds. In the Statement of Net Position, the governmental activities column is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt obligations. The School's net position are reported in three parts – invested in capital assets, net of related debt; restricted for categorical carryover programs, debt service; and unrestricted net position.

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**NOTES TO FINANCIAL STATEMENTS (Cont'd.)  
FOR THE YEAR ENDED JUNE 30, 2018**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)**

**Basic Financial Statements (Cont'd.)**

The Statement of Activities reports both the gross and net cost of each of the School's functions. The functions are also supported by government revenues such as Florida Education Finance Program (FEFP), Capital Outlay Funds and Federal Start Up Grants. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (after care and youth services, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

**Fund Financial Statements**

Fund financial statements are provided for governmental funds. The operations of the funds are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures. Major individual governmental funds are reported as separate columns in the fund financial statements:

*General Fund* – is the School's primary operating fund. It accounts for all financial resources of the School, except those required to be accounted for in another fund.

*Special Revenue Fund* – accounts for specific revenue, such as federal grants that are legally restricted to expenditures for particular purposes.

**Basis of Accounting**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounting and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

**Accrual**

The governmental type activities in the financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. When both restricted and unrestricted resources are available for use, it is the policy of the School to use restricted resources first, then unrestricted resources as they are needed.

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**NOTES TO FINANCIAL STATEMENTS (Cont'd.)  
FOR THE YEAR ENDED JUNE 30, 2018**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)**

**Measurement Focus**

The accounting and financial reporting treatment is determined by applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources (current assets less current liabilities) or economic resources (all assets and liabilities).

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet and operating statements present increases (i.e. revenues) and decreases (i.e. expenses) in net position.

Government fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financial uses) in net current assets.

Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available to finance expenditures of the fiscal period. For this purpose, the School considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles include the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

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**NOTES TO FINANCIAL STATEMENTS (Cont'd.)  
FOR THE YEAR ENDED JUNE 30, 2018**

**NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)**

**Concentration of Credit Risk**

Financial instruments that subject the School to concentrations of credit risk include cash and deposits. While the School attempts to limit its financial exposure, its cash balances may at times exceed federally insured limits. The School has not experienced any losses on such balances. Deposits are not insured and consist of a lease deposit for its facilities.

Cash deposits are held at banks qualified as public depositories in accordance with Chapter 280, Florida Statutes.

**Fair Value Measurements**

The Fair Value Measurements Topic of the FASB Accounting standards Codification defines fair value, establishes a consistent framework for measuring fair value and expands disclosure requirements for fair value measurements.

The School measures the fair value of assets and liabilities as the price that would be received to sell an asset or paid to transfer a liability in the principal or most advantageous market in an orderly transaction between market participants at the measurement date. The fair value hierarchy distinguishes between independent observable inputs and unobservable inputs used to measure fair value as follows:

*Level 1:* Quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.

*Level 2:* Inputs other than quoted market prices within Level 1 that are observable for an asset or liability, either directly or indirectly.

*Level 3:* Unobservable inputs for an asset or liability. Level 3 inputs should be used to measure fair value to the extent that observable Level 1 or 2 inputs are not available.

Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of assets and liabilities and their placement within the fair value hierarchy levels.

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**NOTES TO FINANCIAL STATEMENTS (Cont'd.)  
FOR THE YEAR ENDED JUNE 30, 2018**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)**

**Fair Value Measurements (Cont'd.)**

**Contributed Services**

The School does not recognize any support, revenue or expense from services contributed by individual volunteers because they do not meet the criteria for measurement.

**Budgetary Basis of Accounting**

Budgets are presented on the modified accrual basis of accounting. During the fiscal year expenditures were controlled at the object level (i.e. salaries, purchased services, and capital outlay).

**Capital Assets**

Capital assets purchased or acquired with an original cost of \$500 or more are reported at historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Furniture, Fixtures and Equipment	5-10 Years
Computer Software	5 Years

**Revenue Sources**

Revenues for operations are received primarily from the School District of Palm Beach County pursuant to the funding provisions included in the School's Charter. In accordance with the funding provisions of the Charter and Section 1002.33, Florida Statutes, the School will report the number of full-time equivalent (FTE) students and related data to the School District of Palm Beach County. Funding for the School is adjusted during the year to reflect the revised calculations by the Florida Department of Education under the Florida Education Finance Program and the actual weighted full-time equivalent students reported by the School during the designated full-time equivalent student survey periods.

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**NOTES TO FINANCIAL STATEMENTS (Cont'd.)  
FOR THE YEAR ENDED JUNE 30, 2018**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd.)**

**Fund Balance Classifications**

GASB requires the fund balance amounts to be properly reported within one of the fund balance categories listed below:

- a) **Nonspendable** fund balance includes amounts that are not in a spendable form such as inventories, prepaid expenses, long term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed or assigned). There was no nonspendable fund balance at year end.
- b) **Restricted** fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation. There was a restricted fund balance at year end.
- c) **Committed** fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the School's highest level of decision making authority. There was no committed fund balance at year end.
- d) **Assigned** fund balance includes amounts intended to be used by the School's Management for specific purposes but which does not meet the criteria to be classified as restricted or committed. There was no assigned fund balance at year end.
- e) **Unassigned** fund balance includes amounts that are available for any purpose. These amounts are reported only in the general fund. There was an unassigned fund deficit at year end.

**Order of Fund Balance Spending Policy**

The School's policy is to apply expenditures against nonspendable fund balance, followed in order by restricted fund balance, committed fund balance, assigned fund balance, and lastly unassigned fund balance at the end of the fiscal year. The School's Board of Directors can deviate from this policy if it is in the best interest of the School.

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**NOTES TO FINANCIAL STATEMENTS (Cont'd.)  
FOR THE YEAR ENDED JUNE 30, 2018**

**NOTE 2 – CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2018, were as follows:

	Balance Beginning	Additions	Disposals	Balance Ending
Furniture				
Fixtures and				
Equipment	\$ 159,548	\$ -	-	\$ 159,548
Computer				
Software	83,174	-	-	83,174
	<u>\$ 242,722</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 242,722</u>
Less				
Accumulated				
Depreciation	190,176	(15,599)	-	205,775
	<u>190,176</u>	<u>(15,599)</u>	<u>-</u>	<u>205,775</u>
NET CAPITAL				
ASSETS	<u>\$ 52,546</u>	<u>\$ (15,599)</u>	<u>-</u>	<u>\$ 36,947</u>

Depreciation expense of \$15,599 was unallocated during the year ended June 30, 2018.

**NOTE 3 – LONG TERM LIABILITIES**

Long term liability activity for the year ended June 30, 2018 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due within One Year
Note Payable	\$114,362	\$0	\$91,600	\$22,762	\$22,762

**Debt Maturity**

Debt service requirements on Note Payable at June 30, 2018, were as follows:

**YEAR ENDED**

JUNE 30,	<u>PRINCIPAL</u>	<u>INTEREST</u>
2019	\$ 22,762	\$ 1,400
	<u>\$ 22,762</u>	<u>\$ 1,400</u>

**THE CENTER FOR EDUCATION, TRAINING AND  
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**NOTES TO FINANCIAL STATEMENTS (Cont'd.)  
FOR THE YEAR ENDED JUNE 30, 2018**

**NOTE 5 – COMMITMENTS AND CONTINGENCIES**

**Lease Agreements**

The Academy leases its administrative and classroom facilities under a non-cancelable operating lease that expires in June 2019. Annual rental expenses were approximately \$85,000 for the year ended June 30, 2018. Minimum payments under this lease, assuming the lease will be renewed are as follows:

2019	\$	96,000
2020		99,000
2021		102,000
2022		105,000
2023		108,000
		<u>\$ 510,000</u>

**Risk Management**

The School is exposed to various risks of loss related to theft, damage to, and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The School purchases commercial insurance for all material risks of loss to which the School is exposed, including general liability, property, auto and workers compensation. A review of the last eight years reveals that settled claims have not exceeded insurance coverage.

The School receives funding from the State of Florida based on the number of full time equivalent (FTE) students who attend the Charter School. The data is compiled by the School and is subject to audit by the State and if errors are found this could result in amounts having to be repaid to the State or decrease in future allocations.

**NOTE 6 – SUBSEQUENT EVENTS**

Management has evaluated events that occurred subsequent to the year end for potential recognition or disclosure in the financial statements, through the date on which the financial statements were available to be issued. The date when the financial statements were available to be issued was September 24, 2018. Management's evaluation did not reveal any subsequent events that would have a material effect on the financial statements.



# **Mark Escoffery, P.A.**

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## **Certified Public Accountant**

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### **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 Members of  
The Center for Education, Training and Holistic Approaches, Inc.,  
D/B/A Toussaint L'Ouverture High School for Arts and Social Justice  
Delray Beach, Florida

I have audited the financial statements of The Center for Education, Training and Holistic Approaches, Inc., D/B/A Toussaint L'Ouverture High School for Arts and Social Justice ("the School") (a nonprofit organization) as of and for the year ended June 30, 2018, and have issued my report thereon dated September 24, 2018. I conducted my 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.

#### **Internal Control over Financial Reporting**

In planning and performing my audit, I considered the School's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over financial reporting. Accordingly I do not express an opinion on the effectiveness of the School's internal control over financial reporting

*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.

My consideration of internal control over financial reporting 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 deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON A AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS (Continued)**

To the Board Members of  
The Center for Education, Training And Holistic Approaches, Inc.,  
D/B/A Toussaint L'Ouverture High School for Arts and Social Justice  
Delray Beach, Florida  
Page 2

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board Members, Management, others within the School and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Walter E. Coffey, P.A.*

Palm Beach Gardens, Florida  
September 24, 2018

# ***Mark Escoffery, P.A.***

## ***Certified Public Accountant***

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### **MANAGEMENT LETTER**

To the Board Members of  
The Center for Education, Training And Holistic Approaches, Inc.,  
D/B/A Toussaint L'Ouverture High School for Arts and Social Justice  
Delray Beach, Florida

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

I have audited the financial statements of The Center for Education, Training and Holistic Approaches, Inc., Florida, D/B/A Toussaint L'Ouverture High School for Arts and Social Justice ("the School") as of and for the fiscal year ended June 30, 2018, and have issued my report thereon dated September 24, 2018.

#### **Auditor's Responsibility**

I conducted my 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.

#### **Other Reports and Schedules**

I have issued my Independent Auditor's Report on Internal Control over Financial Report and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*.

#### **Prior Audit Findings**

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

#### **Official Title**

Section 10.854(1) (e)5., Rules of the Auditor General, requires the name or official title of the entity. The official title of the entity is The Center for Education, Training and Holistic Approaches, Inc.

## **MANAGEMENT LETTER**

### **(Cont'd.)**

#### **Financial Condition**

Section 10.854(1)(e)2, Rules of the Auditor General, requires that I report the results of my determination as to whether or not The Center for Education, Training and Holistic Approaches, Inc. has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s). In connection with my audit, I determined that The Center for Education, Training and Holistic Approaches, Inc. did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.854(1)(e)6a. and 10.855 (12), Rules of the Auditor General, I applied financial condition assessment procedures for The Center for Education, Training and Holistic Approaches, Inc. It is management responsibility to monitor The Center for Education, Training and Holistic Approaches, Inc.'s financial condition and my financial condition assessment was based in part on representations made by management and the review of financial information provided by management. While the School had a fund deficit as of the current year June 30, 2018, financial assessment procedures, which included reviewing subsequent financial statements, reflected a decrease in the fund deficit of \$86,843.

#### **Transparency**

Sections 10.854(1)(e)7. and 10.855(13), Rules of the Auditor General, require that I report the results of my determination as to whether the Center for Education, Training and Holistic Approaches, Inc. maintains on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes. In connection with my audit, I determined that the Center for Education, Training and Holistic Approaches, Inc. 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, requires that I address in the management letter any recommendations to improve financial management. In connection with my audit, I did not have any such recommendations.

Section 10.854(1)(e)4., Rules of the Auditor General, requires that I address noncompliance with provisions of contracts or 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 charge with governance. In connection with my audit, I did not have any such findings.

**MANAGEMENT LETTER**  
**(Continued)**

**Purpose of this Letter**

My 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, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, and applicable management and Palm Beach County School District and is not intended to be and should not be used by anyone other than these specified parties.

*Mark Escoffery, P.A.*

Mark Escoffery, P.A.  
September 24, 2018