

## EVSC Authorized Charter Schools

School	Status	Application Cycle	Opening Year	Revocation / Non-Renewal Year	Reason(s) for Non-Renewal / Revocation	Charter
<a href="#">Joshua Academy Charter School (K-6)</a>	Active (Open/Operating)	2004-original date; 2011 Charter renewed, approved for K-8 expansion	2004	N/A	N/A	<a href="#">Joshua Academy Charter</a>
<a href="#">Signature School (9-12; Conversion Charter)</a>	Active (Open/Operating)	2002	2003	N/A	N/A	<a href="#">Signature School Charter</a>

### Annual Report Contents (IC 20-24-9):

Sec.. 2.. An annual report under this chapter must contain the following information: (1) Results of all standardized testing, including ISTEP program testing, end of course assessments, and any other assessments used for each authorized school.. (2) Student growth and improvement data for each authorized school.. (3) Attendance rates for each authorized school.. (4) Graduation rates (if appropriate), including attainment of Core 40 and academic honors diplomas for each authorized school.. (5) Student enrollment data for each authorized school, including the following: (A) The number of students enrolled.. (B) The number of students expelled.. (6) Status of the authorizer's charter schools, identifying each of the authorizer's charter schools that are in the following categories: (A) Approved but not yet open.. (B) Open and operating.. (C) Closed or having a charter that was not renewed, including: (i) the year closed or not renewed; and (ii) the reason for the closure or nonrenewal.. (7) Names of the authorizer's board members or ultimate decision making body.. (8) Evidence that the authorizer is in compliance with IC 20-24-2.2-1.5.. (9) A report summarizing the total amount of administrative fees collected by the authorizer and how the fees were expended, if applicable.. (10) Total amount of other fees or funds not included in the report under subdivision (9) received by the authorizer from a charter school and how the fees or funds were expended.. (11) The most recent audits for each authorized school submitted to the authorizer under IC 5-11-1-9.. As added by P.L.1-2005, SEC.8.. Amended by P.L.91-2011, SEC.22; P.L.280-2013, SEC.47; P.L.33-2014, SEC.3.

### ISTEP Proficiency and Growth; IREAD 3 Proficiency (2013-14)

School Name	ELA % Pass	Math % Pass	ELA MGP	Math MGP	IREAD 3
Joshua Academy	3rd/87% 4th/71% 5th/68% 6th/64%	3rd/73% 4th/52% 5th/68% 6th/71%	3 points	0 points	93.3%

NOTE: These data are accountability-level (162 day students) data. Data Source: IDOE; IDOE Compass; Growth Model Report

### ECA Proficiency, Graduation Rate, and Diploma Type (2013-14)

School Name	English 10 % Pass	Alg. 1 % Pass	Graduation Rate	Core 40 Attainment	Academic Honors Diplomas
Signature School	100% (Winter) 100% (Spring)	100% (Winter) 95% (Spring)	100.00%	5.0%	95%

Data Source: IDOE; Compass

### Adult High Schools Results (2013-14)

School Name	Number of Graduates	% of Graduates Achieving a CCR Indicator
N/A	N/A	N/A

**EVSC Authorized Charter Schools: 2013-14 Attendance and Enrollment**

<b>School</b>	<b>Total Enrollment (Fall)</b>	<b>Total Attendance Rate</b>	<b>Number of Expulsions</b>
Joshua Academy	260	96.10%	0
Signature School	330	97.10%	0

Data Source: IDOE Compass; Annual Performance Reports

Additional Annual Report Requirements

Item	Website Link
EVSC Board of School Trustees	<a href="http://www.edlinesites.net/pages/EVSC/Board_of_School_Trustees">http://www.edlinesites.net/pages/EVSC/Board_of_School_Trustees</a>
EVSC Continuous Improvement Plan (CIP)	<a href="http://www.edlinesites.net/files/_4PK1x_/4ca0a82a0f17bad43745a49013852ec4/what-we-believe-cip1.pdf">http://www.edlinesites.net/files/_4PK1x_/4ca0a82a0f17bad43745a49013852ec4/what-we-believe-cip1.pdf</a>
EVSC Charter Application/Renewal/Monitoring Pro	<a href="http://www.edlinesites.net/pages/EVSC/About/Charter_Schools">http://www.edlinesites.net/pages/EVSC/About/Charter_Schools</a>

EVSC Authorized Schools: Annual Audits

Schools	Link to Audit
Joshua Academy	Audit sent as an attachment
Signature School	Audit sent as an attachment

**Fees and Expenditures**

FY2014

Administrative Fees	\$ -	EVSC Does not collect administrative fees of any type from any of its charter schools.
Additional fees collected from authorized schools	\$ -	N/A - The EVSC does not collect any additional fees or provide services to charter schools
<b>Collected fees were spent on...</b>		
N/A		

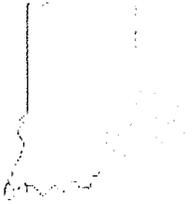
**JOSHUA ACADEMY, INC.**

**Vanderburgh County, Indiana**

**SUPPLEMENTAL COMPLIANCE  
EXAMINATION REPORT**

**Year Ended June 30, 2014**





**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B44808

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302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

February 12, 2015

Charter School Board  
Joshua Academy, Inc.  
1230 East Illinois Street  
Evansville, IN 47711

We have reviewed the Supplemental Audit Report prepared by Kemper CPA Group, LLP, Independent Public Accountants, for the period July 1, 2013 to June 30, 2014. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

We call your attention to the finding in the report. Page 4 contains one audit result and comment. Management's response is on page 6.

In addition to the report presented herein, a Financial Statements and Independent Auditors' Report for Joshua Academy, Inc. was prepared in accordance with the guidelines established by the State Board of Accounts.

The Supplemental Audit Report and the Financial Statements and Independent Auditors' Report are filed in our office as a matter of public record.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

**JOSHUA ACADEMY, INC.**

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**JOSHUA ACADEMY, INC.**

**SCHOOL OFFICIALS**

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Charter School Board	Rev. Larry Rasco	7/1/13 to 6/30/14
Executive Director	Pamela Decker	7/1/13 to 6/30/14
Treasurer	Michele Graham	7/1/13 to 6/30/14
Finance Manager	Sandra Byers	7/1/13 to 6/30/14



**TRANSMITTAL LETTER**

Board of Directors  
Joshua Academy, Inc.

We have audited the statement of cash receipts and disbursement of Joshua Academy, Inc. (Academy) for the year ended June 30, 2014 and have issued our report thereon dated September 30, 2014. In conjunction with that audit, we also examined the Academy's compliance during the year ended June 30, 2014 with the *Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools* issued by the Indiana State Board of Accounts. The results of that supplemental compliance examination and our independent accountant's report thereon are reflected on pages 3 through 6 herein.

*Kemper CPA Group, LLP*

Evansville, Indiana  
September 30, 2014

Certified Public Accountants and Consultants



## INDEPENDENT ACCOUNTANT'S REPORT

Board of Directors  
Joshua Academy, Inc.

We have examined Joshua Academy, Inc.'s (Academy) compliance with the *Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools* issued by the Indiana State Board of Accounts (Manual) during the year ended June 30, 2014. Management is responsible for the Academy's compliance with those requirements. Our responsibility to express an opinion on the Academy's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the requirements prescribed by the Indiana State Board of Accounts in *Guidelines for the Audits of Charter Schools Performed by Private Examiners*, and, accordingly, included examining, on a test basis, evidence about the Academy's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Academy's compliance with specified requirements.

Our examination disclosed a certain instance of noncompliance with the Manual, as described in the Audit Results and Comments.

In our opinion, except for the noncompliance described in the third paragraph, the Academy complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2014.

This report is intended solely for the information and use of management, the Board of Directors, and the Indiana State Board of Accountants, and is not intended to be and should not be used by anyone other than these specified parties.

*Kemper CPA Group, LLP*

Evansville, Indiana  
September 30, 2014

Certified Public Accountants and Consultants

**JOSHUA ACADEMY, INC.**  
**Vanderburgh County, Indiana**  
**Audit Results and Comments**  
**Year Ended June 30, 2014**

**Payroll Schedule**

Our testing revealed one instance where the Academy paid an employee at a rate that was not supported by either a payroll schedule or a labor contract.

Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools Part 8: The charter school must establish a payroll schedule that details amounts paid annually, biweekly, hourly, etc. for all employees that are not included on a labor contract.

**JOSHUA ACADEMY, INC.**  
**Vanderburgh County, Indiana**  
**Exit Conference**  
**Year Ended June 30, 2014**

The contents of this report were discussed on September 18, 2014, with the following persons:

Rev. Larry Rascoe  
Pamela Decker  
Amber Henry  
Sandy Byers

The Official Response has been made a part of this report and may be found on page 6.



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Evansville, Indiana 47711  
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September 18, 2014

To: State Board of Accounts  
302 West Washington St.  
Room E418  
Indianapolis, IN 46204-2765

From: Rev. Larry Rascoe, President of Board  
Amber Henry, Treasurer of Board  
Pamela Decker, Executive Director  
Sandy Byers, Finance Manager

**OFFICIAL RESPONSE**  
For  
**Joshua Academy, Inc.**

PAYROLL SCHEDULE

Audit Comment: Our testing revealed one instance where the Academy paid an employee at a rate that was not supported by either a payroll schedule or a labor contract.

Accounting and Uniform Compliance Guidelines Manual for Indiana Charter Schools Part 8: The charter school must establish a payroll schedule that details amounts paid annually, biweekly, hourly, etc. for all employees that are not included on a labor contract.

School Response: Joshua Academy, Inc. will submit to the Board of Directors a payroll schedule for Substitute Principal at the next Board meeting.