



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

Created: 07/07/2015

Last updated: 07/31/2015

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

## Page 1

### 1. SCHOOL NAME AND AUTHORIZER

(Select name from the drop down menu)

MOTT HAVEN ACADEMY CS (NYC CHANCELLOR) 320700860925

### 2. CHARTER AUTHORIZER

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

NYCDOE-Authorized Charter School

### 3. DISTRICT / CSD OF LOCATION

NYC CSD 7

### 4. SCHOOL INFORMATION

	PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
	170 Brown Place Bronx, NY 10454	718-292-7015	718-292-7823	<a href="mailto:info@havenacademy.org">info@havenacademy.org</a>

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

Contact Name	Jessica Nauiokas
Title	Principal
Emergency Phone Number (###-###-####)	917-806-0777

### 5. SCHOOL WEB ADDRESS (URL)

[havenacademy.org](http://havenacademy.org)

### 6. DATE OF INITIAL CHARTER

2008-08-01 00:00:00

**7. DATE FIRST OPENED FOR INSTRUCTION**

2008-08-01 00:00:00

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

292

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

Check all that apply

Grades Served	K, 1, 2, 3, 4, 5
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**10. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?**

	Yes/No	Name of CMO/EMO
	No	

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**11. FACILITIES**

Will the School maintain or operate multiple sites?

	No, just one site.
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**12. SCHOOL SITES**

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

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	170 Brown Place Bronx, NY 10454	718-292-7015	CSD 7	K-5	Yes	Rent/Lease
Site 2						
Site 3						

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

	Name	Work Phone	Alternate Phone	Email Address
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School Leader	Jessica Nauiokas	718-292-7015	347-854-0835	<a href="mailto:jnauiokas@havenacademy.org">jnauiokas@havenacademy.org</a>
Operational Leader	Patience Brown	718-292-7015	347-854-0840	<a href="mailto:pbrown@havenacademy.org">pbrown@havenacademy.org</a>
Compliance Contact	Zennea Chetta	718-292-7015	347-854-0823	<a href="mailto:zchetta@havenacademy.org">zchetta@havenacademy.org</a>
Complaint Contact	Ashlyn Field	718-292-7015	347-854-0806	<a href="mailto:afield@havenacademy.org">afield@havenacademy.org</a>

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

No

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

No

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

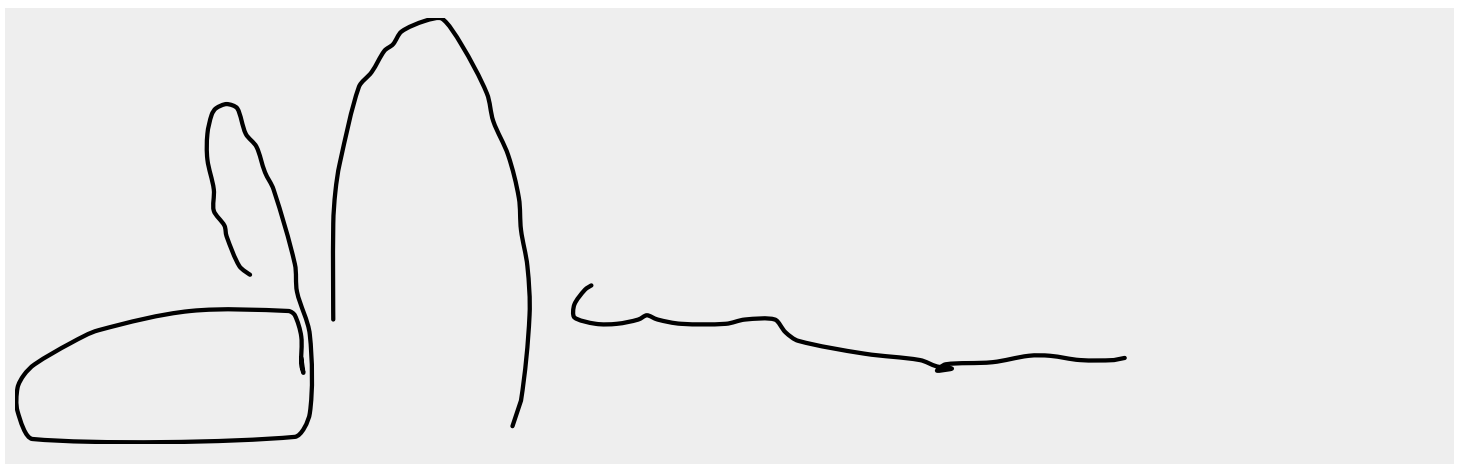
Jessica Nauiokas, Principal, Zennea Chetta, Data and Technology Specialist

**16. Our signatures below attest that all of the information contained herein is truthful and accurate and that this charter school is in compliance with all aspects of its charter, and with all pertinent Federal, State, and local laws, regulations, and rules. We understand that if any information in any part of this report is found to have been deliberately misrepresented, that will constitute grounds for the revocation of our charter. Check YES if you agree and use the mouse on your PC or the stylus on your mobile device to sign your name).**

Responses Selected:

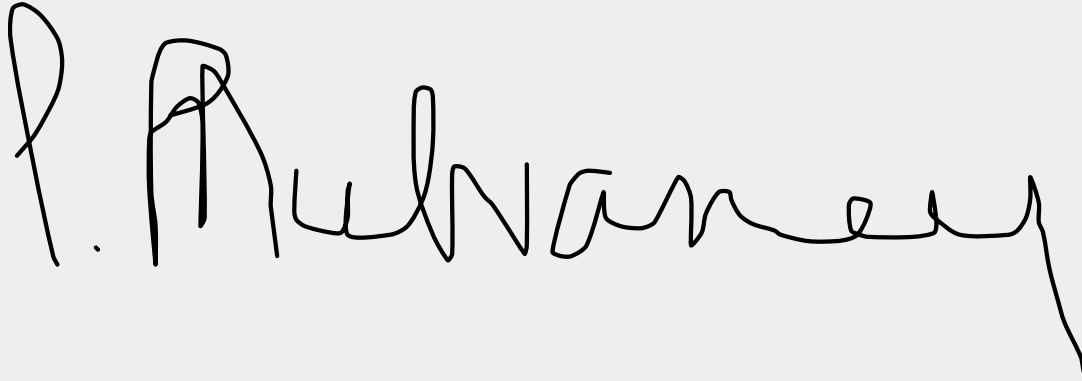
Yes

**Signature, Head of Charter School**



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Signature, President of the Board of Trustees

A handwritten signature in black ink on a light gray background. The signature reads "P. Mulhoney" in a cursive style. The first letter "P" is large and loops back. The "M" is also large and loops. The "L" is tall and thin. The "H" is short and wide. The "N" is tall and thin. The "O" is short and wide. The "E" is short and wide. The "Y" is tall and thin, ending in a long vertical stroke.

Thank you.



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

Last updated: 07/07/2015

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Page 1

**Charter School Name:**

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## 1. NEW YORK STATE REPORT CARD

**Provide a direct URL or web link to the most recent New York State School Report Card for the charter school (See <https://reportcards.nysed.gov/>).**

(Charter schools completing year one will not yet have a School Report Card or link to one. Please type "URL is not available" in the space provided).

<http://data.nysed.gov/reportcard.php?year=2014&instid=800000061086>



# Appendix A: Progress Toward Goals

Created: 07/14/2015

Last updated: 10/29/2015

Page 1

**Charter School Name:**

## 1. NEW YORK STATE REPORT CARD

**Provide a direct URL or web link to the most recent New York State School Report Card for the charter school (See <https://reportcards.nysed.gov/>) which captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State statute (8 NYCRR 119.3).**

(Charter schools completing year one will not yet have a School Report Card or link to one. Please type "URL is not available" in the space provided).

<http://data.nysed.gov/reportcard.php?year=2014&instid=800000061086>

## 2. APPENDIX A: PROGRESS TOWARD CHARTER GOALS

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

### 2a. ACADEMIC STUDENT PERFORMANCE GOALS

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

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	2014-2015 Progress Toward Attainment of Goal - Met, Partially Met, or Not Met	If Not Met, Describe Efforts School Will Take
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Academic Goal 1	For each year of the school's next charter term, the school will show academic performance with a percent of students proficient at or above Level 3 that meets or exceeds the percent proficient of the Community School District (CSD) of location and also meets or exceeds the citywide percent proficient on the New York State ELA examination.	New York State ELA examination	<p>3rd Grade Haven Academy:45% CSD 7: 15% GOAL MET NYC: 30% GOAL MET</p> <p>4th Grade: Haven Academy:27% CSD 7: 12% GOAL MET NYC: 31% GOAL NOT MET</p> <p>5th Grade*: Haven Academy:6% CSD 7: 10% GOAL N/A NYC: 30% GOAL N/A</p>	<p>In 4th grade, we will continue to employ rigorous academic standards that will close the small gap between our students and the remainder of NYC.</p> <p>*An administration error occurred during the 5th grade ELA exam that resulted in 22 out of 40 5th grade students not receiving a grade. The remaining 18 students whom did receive scores were all students that received modifications on the exam in compliance with an IEP or 504.</p>
Academic Goal 2	For each year of the school's next charter term, the school will show academic performance with a percent of students proficient at or above Level 3 that meets or exceeds the percent proficient of the Community School District (CSD) of location and also meets or exceeds the citywide percent proficient on the New York State math examination.	New York State math examination	<p>3rd Grade Haven Academy:71% CSD 7: 20% GOAL MET NYC: 39% GOAL MET</p> <p>4th Grade: Haven Academy:66% CSD 7:16% GOAL MET NYC:39% GOAL MET</p> <p>5th Grade: Haven Academy:23% CSD 7:41% GOAL NOT MET NYC:41% GOAL NOT MET</p>	We will continue to improve our 5th grade math curriculum to ensure that it adheres to the rigor needed to achieve proficiency of the CCLS.
Academic Goal 3	For each year of the school's next charter term, each grade-level cohort will demonstrate growth with a reduction by a half the gap between the percent at or above Level 3 on the previous year's NYS ELA exam (baseline) and the CSD or citywide percent (whichever is higher) of students proficient at or above Level 3 on the current year's State ELA exam. For schools in which the number of students scoring above proficiency in a grade-level cohort exceeded the CSD or citywide percent proficient (whichever is higher) on the previous year's ELA exam, the school is expected to demonstrate growth comparable to the CSD in the current year.	New York State ELA examination	<p>3rd Grade 2015 Haven Academy:45% NYC: 30% GOAL MET</p> <p>4th Grade 2015: Haven Academy 2014 3rd Grade: 29% Haven Academy 2015 4th Grade: 27% NYC 2014 3rd grade: 30% NYC 2015 4th grade: 31% 2015 Goal: 29.5% GOAL NOT MET</p> <p>5th Grade*: Haven Academy 2014 4th grade: 14% Haven Academy 2015 5th grade: 6% NYC 2014 4th grade: 31% NYC 2015 5th grade: 30% 2015 Goal: 22.5% GOAL N/A</p>	<p>In 4th grade, we will continue to employ rigorous academic standards that will close the small gap between our students and the remainder of NYC.</p> <p>*An administration error occurred during the 5th grade ELA exam that resulted in 22 out of 40 5th grade students not receiving a grade. The remaining 18 students whom did receive scores were all students that received modifications on the exam in compliance with an IEP or 504.</p>

<p>Academic Goal 4</p>	<p>For each year of the school's next charter term, each grade-level cohort will demonstrate growth with a reduction by a half the gap between the percent at or above Level 3 on the previous year's NYS math exam (baseline) and the CSD or citywide percent (whichever is higher) of students proficient at or above Level 3 on the current year's State math exam. For schools in which the number of students scoring above proficiency in a grade-level cohort exceeded the CSD or citywide percent proficient (whichever is higher) on the previous year's math exam, the school is expected to demonstrate growth comparable to the CSD in the current year.</p>	<p>New York State math examination</p>	<p>3rd Grade Haven Academy:71% NYC: 39% GOAL MET</p> <p>4th Grade: Haven Academy:66% NYC:39% GOAL MET</p> <p>5th Grade: Haven Academy 2014 4th grade: 47% Haven Academy 2015 5th grade: 23% 2015 NYC 4th Grade: 47% 2015 NYC 5th grade:41% GOAL NOT MET 2015 Goal +0% GOAL NOT MET</p>	<p>We will continue to improve our 5th grade math curriculum to ensure that it adheres to the rigor needed to achieve proficiency of the CCLS.</p>
<p>Academic Goal 5</p>	<p>In each year of the charter term, 75 percent of students enrolled for three or more years will perform at or above a level 3 on the NYS fourth grade science exam.</p>	<p>NYS fourth grade science examination</p>	<p>GOAL MET 2015: 95% Passing rate</p>	



<p>Academic Goal 6</p>	<p>In each year of the charter term, the average NCE for students who have taken the Reading Terra Nova for two years will reduce by one-half the difference between the previous year's average NCE and an NCE of 50. If the previous year's average NCE exceeds 50 then they will maintain an average NCE above 50.</p>	<p>Reading Terra Nova 3</p>	<p>Goal Partially met</p> <p>Class 2026 Goal: 52+ 2015 NCE Score: 46.2 Goal not met</p> <p>Class 2027 Goal: 53.5 2015 NCE Score: 53.1 GOAL MET</p> <p>Class 2028 Goal: 53.3+ 2015 NCE Score: 53.4 GOAL MET</p> <p>Class 2029 Goal: 58+ 2015 NCE Score: 51.1 GOAL MET</p> <p>Class 2030 Goal: 47.55 2015 NCE Score: 39.5 Goal not met</p> <p>Class 2031 Goal: N/A 2015 NCE Score: 47.3</p>	<p>Goal Partially met</p> <p>When comparing our general community scores to our child welfare involved students scores we see higher NCE scores from our general community students. General community showed an average of 53 NCE school-wide and our child welfare students showed an average of 45 NCE school-wide.</p> <p>The class of 2026 general community students scored 53 NCE which meets their goal, while the child welfare involved students scored 43 NCE which does not meet their goal. The class of 2030 general community students scored 43 NCE which is closer to their goal than the cohort did as a whole.</p>
<p>Academic Goal 7</p>	<p>In each year of the charter term, the average NCE for students who have taken the Math Terra Nova for two years will reduce by one-half the difference between the previous year's average NCE and an NCE of 50. If the previous year's average NCE exceeds 50 then they will maintain an average NCE above 50.</p>	<p>Math Terra Nova 3</p>	<p>Goal Partially met</p> <p>Class 2026 Goal: 57.4+ 2015 NCE Score: 40 Goal not met</p> <p>Class 2027 Goal: 60.9+ 2015 NCE Score: 60 GOAL MET</p> <p>Class 2028 Goal: 55.1+ 2015 NCE Score: 56.3 GOAL MET</p> <p>Class 2029 Goal: 50.9+ 2015 NCE Score: 52 GOAL MET</p> <p>Class 2030 Goal: 47.6 2015 NCE Score: 41.8 Goal not met</p> <p>Class 2031 Goal: N/A 2015 NCE Score: 47.3</p>	<p>Goal Partially met</p> <p>When comparing our general community scores to our child welfare involved students scores we see higher NCE scores from our general community students. General community showed an average of 54 NCE school-wide and our child welfare students showed an average of 46 NCE school-wide.</p> <p>The class of 2026 general community students scored 49 NCE which is closer to their goal than the 35 NCE that the child welfare involved students in this class scored. The general community students in the class of 2030 scored 43 which is closer to their goal than the cohort scored as a whole.</p>

Academic Goal 8	In each year of the charter term, for child welfare involved students enrolled in at least their second year at Haven Academy, with respect to the NYS ELA assessment, the percent proficient will meet or exceed the proficiency demonstrated by the students in the same tested grades in the district of location.	New York State ELA Examination	GOAL MET Haven Academy CW:16% CSD 7:12%	
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**2a1. Do have more academic goals to add?**

Yes

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

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Measure Used to Evaluate Progress Toward Attainment of Goal - Met, Partially Met, Not Met	If Not Met, Describe Efforts School Will Take
Academic Goal 9	In each year of the charter term, for child welfare involved students enrolled in at least their second year at Haven Academy, with respect to the NYS mathematics assessment, the percent proficient will meet or exceed the proficiency demonstrated by the students in the same tested grades in the district of location.	New York State math examination	GOAL MET Haven Academy CW: 53% CSD 7: 18%	
Academic Goal 10	In each year of the charter term, for general community/non-child welfare involved students enrolled in at least their second year at Haven Academy, with respect to the NYS ELA assessment, the percent proficient will meet or exceed the proficiency demonstrated by students in the same tested grades in in the district of location.	New York State ELA Examination	GOAL MET Haven Academy GC: 38% CSD 7: 12%	

Academic Goal 11	In each year of the charter term, for general community/non-child welfare involved students enrolled in at least their second year at Haven Academy, with respect to the NYS mathematics assessment, the percent proficient will meet or exceed the proficiency demonstrated by students in the same tested grades in in the district of location.	New York State math examination	GOAL MET Haven Academy GC: 63% CSD 7: 18%	
Academic Goal 12				
Academic Goal 13				
Academic Goal 14				
Academic Goal 15				
Academic Goal 16				

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

No

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**2b. ORGANIZATIONAL GOALS**

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

	Organizational Goal	Measure Used to Evaluate Progress	2014-15 Progress Toward Attainment	If Not Met, Describe Efforts School Will Take
Org Goal 1	Each year, the school's "General Community and Foster Care"populations will have a daily student attendance rate of at least 95 percent.The school's overall attendance (including Prevention students) will be minimally 92 percent	ATS and Internal Attendance Reporting	GOAL MET	

Org Goal 2	Each year, 95 percent of all students enrolled during the course of the year will return the following September(excluding those who leave the school because they move out of the city, lack reasonable transportation or have been re-assigned a school placement for a more restrictive special education setting) .	ATS Reports and Enrollment Records	GOAL MET	
Org Goal 3	Each year, 90 percent of all instructional staff employed during the prior school year will return and/or be asked to return the following school year.	Internal reporting	GOAL MET	
Org Goal 4	In each year of the charter term, parents will express satisfaction with the school's program, based on the NYC DOE School Survey. On key questions as identified in the NYC DOE Charter Schools Accountability Handbook, the school will have a percentage of parents that agree or strongly agree that meets or exceeds citywide averages. The school will only have met this goal if 50% or more parents participate in the survey.	NYC DOE School Survey	GOAL MET	
Org Goal 5	In each year of the charter term, staff will express satisfaction with the school's program, based on the NYC DOE School Survey. On key questions as identified in the NYC DOE Charter Schools Accountability Handbook, the school will have a percentage of staff that agree or strongly agree that meets or exceeds citywide averages. The school will only have met this goal if 50% or more staff participate in the survey.	NYC DOE School Survey	GOAL MET	

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

No

**2c. FINANCIAL GOALS**

## 2014-15 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	2014-2015 Progress Toward Attainment	If Not Met, Describe Efforts School Will Take
Financial Goal 1	Each year, the school will operate on a balanced budget and maintain a stable cash flow.	School financials	GOAL MET	
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				



# Appendix B: Total Expenditures and Administrative Expenditures per Child

Created: 07/23/2015

Last updated: 07/30/2015

## Page 1

**Charter School Name:**

### **B. Financial Information**

**This information is required of ALL charter schools. Provide the following measures of fiscal performance of the charter school in Appendix B (Total Expenditures and Administrative Expenditures Per Child):**

#### **1. Total Expenditures Per Child**

To calculate '**Total Expenditures per Child**' take total expenditures (from the unaudited 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

Line 1: Total Expenditures	6153371
Line 2: Year End Per Pupil Count	290
Line 3: Divide Line 1 by Line 2	21186

#### **2. Administrative Expenditures per Child**

To calculate '**Administrative Expenditures per Child**' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. The relevant portion that must be included in this calculation is defined as follows:

Administrative Expenditures: Administration and management of the charter school includes the activities and personnel of the offices of the chief school officers, the treasurer, the finance or business offices, the purchasing unit, the employee personnel offices, the records management offices, or a public information and services offices. It also includes those administrative and management services provided by other organizations or corporations on behalf of the charter school for which the charter school pays a fee or other compensation.

Please note the following:

- Do not include the FTE of personnel dedicated to administration of the instructional programs.
- Do not include Employee Benefit costs or expenditures in the above calculations.
- A template for the Schedule of Functional Expenses is provided on page 20 of the 2014-15 Annual Report Guidelines to assist schools identify the categories of expenses needed to compute the two per pupil calculations. This template does not need to be completed or submitted on August 1st as it will be submitted November 1st as part of the audited financial statements. Therefore schools should use unaudited amounts for these per pupil calculations. (See the 2014-15 Annual Report Guidelines in "Resources" area of your portal task page).

**To calculate '**Administrative Expenditures per Child**' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).**

Line 1: Relevant Personnel Services Cost (Row)	510117
Line 2: Management and General Cost (Column)	412888
Line 3: Sum of Line 1 and Line 2	923005
Line 4: Year End Per Pupil Count	290
Line 5: Divide Line 3 by the Year End Per Pupil Count	3177

***Thank you.***

**MOTT HAVEN ACADEMY CHARTER SCHOOL**

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FINANCIAL STATEMENTS

JUNE 30, 2015

(WITH SUMMARIZED COMPARATIVE INFORMATION FOR JUNE 30, 2014)



## MOTT HAVEN ACADEMY CHARTER SCHOOL

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Trustees  
Mott Haven Academy Charter School

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

We have audited the accompanying financial statements of Mott Haven Academy Charter School (the "School"), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 School'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 School's internal control. Accordingly we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Mott Haven Academy Charter School as of June 30, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

We have previously audited Mott Haven Academy Charter School's 2014 financial statements and we expressed an unmodified opinion on those audited financial statements and our report dated October 20, 2014, included an emphasis of matter paragraph that described the School's dependency on a related party. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014 is consistent, in all material respects, with the audited financial statements from which it has been derived.

## ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2015, on our consideration of Mott Haven Academy Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Mott Haven Academy Charter School's internal control over financial reporting and compliance.

**MBAF CPAs, LLC**

New York, NY  
October 21, 2015

**MOTT HAVEN ACADEMY CHARTER SCHOOL**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2015**  
(WITH SUMMARIZED COMPARATIVE INFORMATION FOR JUNE 30, 2014)

<b>ASSETS</b>	<b>2015</b>	<b>2014</b>
Cash	\$ 519,967	\$ 200,900
Cash - restricted	70,151	70,116
Grants and other receivables	155,325	202,936
Due from NYC Department of Education	1,188	8,735
Prepaid expenses and other assets	64,981	53,743
Property and equipment, net	208,942	228,993
Website, net	8,334	9,358
	<b>\$ 1,028,888</b>	<b>\$ 774,781</b>
<b>LIABILITIES AND NET ASSETS (DEFICIT)</b>		
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 183,368	\$ 1,166,591
Accrued salary and other payroll related expenses	497,430	422,156
	<b>680,798</b>	<b>1,588,747</b>
<b>NET ASSETS (DEFICIT)</b>		
Unrestricted	281,865	(913,588)
Temporarily restricted	66,225	99,622
	<b>348,090</b>	<b>(813,966)</b>
	<b>\$ 1,028,888</b>	<b>\$ 774,781</b>

The accompanying notes are an integral part of these financial statements.

**MOTT HAVEN ACADEMY CHARTER SCHOOL**

## STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2015

(WITH SUMMARIZED COMPARATIVE INFORMATION FOR THE YEAR ENDED JUNE 30, 2014)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2015</u>	<u>2014</u>
<b>OPERATING REVENUE</b>				
State and local per pupil operating revenue	\$ 4,738,724	\$ -	\$ 4,738,724	\$ 4,201,918
Government grants and contracts	933,621	-	933,621	535,477
	<u>5,672,345</u>	<u>-</u>	<u>5,672,345</u>	<u>4,737,395</u>
<b>EXPENSES</b>				
Program services				
General education	4,619,599	-	4,619,599	4,644,131
Special education	1,195,642	-	1,195,642	1,062,167
Pre-K education	351,391	-	351,391	-
Management and general	552,482	-	552,482	465,513
Fundraising	44,487	-	44,487	36,804
	<u>6,763,601</u>	<u>-</u>	<u>6,763,601</u>	<u>6,208,615</u>
DEFICIT FROM SCHOOL OPERATIONS	<u>(1,091,256)</u>	<u>-</u>	<u>(1,091,256)</u>	<u>(1,471,220)</u>
<b>SUPPORT AND OTHER INCOME</b>				
Contributions and other grants	656,225	526,000	1,182,225	912,483
Interest and other income	87	-	87	87
Extinguishment of liabilities	1,071,000	-	1,071,000	-
Net assets released from restrictions	559,397	(559,397)	-	-
	<u>2,286,709</u>	<u>(33,397)</u>	<u>2,253,312</u>	<u>912,570</u>
CHANGE IN NET ASSETS	1,195,453	(33,397)	1,162,056	(558,650)
NET ASSETS - BEGINNING OF YEAR	<u>(913,588)</u>	<u>99,622</u>	<u>(813,966)</u>	<u>(255,316)</u>
NET ASSETS (DEFICIT) - END OF YEAR	<u>\$ 281,865</u>	<u>\$ 66,225</u>	<u>\$ 348,090</u>	<u>\$ (813,966)</u>

The accompanying notes are an integral part of these financial statements.

**MOTT HAVEN ACADEMY CHARTER SCHOOL**  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2015

(WITH SUMMARIZED COMPARATIVE INFORMATION FOR THE YEAR ENDED JUNE 30, 2014)

	No. of Positions	Program Services				Supporting Services		2015	2014
		General Education	Special Education	Pre-K Education	Total	Management and General	Fundraising		
Personnel service costs									
Administrative staff personnel	7	\$ 384,928	\$ 98,908	\$ -	\$ 483,836	\$ 119,307	\$ 12,617	\$ 615,760	\$ 560,159
Instructional personnel	44	2,079,477	534,324	213,625	2,827,426	22,942	18,942	2,869,310	2,623,953
Non-instructional personnel	5	102,499	26,337	-	128,836	-	-	128,836	204,271
Total salaries and staff payroll taxes and employee benefits	56	2,566,904	659,569	213,625	3,440,098	142,249	31,559	3,613,906	3,388,383
Retirement benefits		527,764	135,610	45,484	708,858	29,247	6,489	744,594	671,874
Legal service		70,223	18,044	7,077	95,344	3,891	863	100,098	97,723
Accounting and audit services		-	-	-	-	1,916	-	1,916	165
Other purchased, professional, and consulting services		17,712	13,182	5,463	36,357	132,819	3,500	136,319	132,232
Building lease and rent		864,722	222,191	37,000	1,123,913	10,120	-	46,477	219,335
Repairs and maintenance		17,616	4,527	-	22,143	58,551	-	1,182,464	950,527
Insurance		25,955	6,669	2,000	34,624	58,670	-	80,813	68,940
Utilities		39,421	10,129	-	49,550	2,184	-	36,381	34,744
Supplies and materials		135,394	34,790	8,969	179,153	1,438	319	52,219	44,465
Equipment and furnishings		9,394	2,414	15,373	27,181	-	-	29,987	121,290
Staff development		83,168	21,370	10,505	115,043	4,468	42	119,553	114,827
Marketing and recruitment		10,193	2,619	416	13,228	-	-	13,228	11,616
Technology		7,538	1,937	-	9,475	418	-	9,985	13,670
Food service		133,999	34,431	-	168,430	-	-	168,430	139,367
Student services		34,082	8,757	3,599	46,438	-	-	46,438	41,273
Office expense		5,161	1,325	1,880	8,366	55,551	273	64,190	60,643
Depreciation and amortization		69,963	17,978	-	87,941	3,876	860	92,677	86,628
Bad debt		-	-	-	-	44,255	-	44,255	-
Other		390	100	-	490	23	5	518	568
		<b>\$ 4,619,599</b>	<b>\$ 1,195,642</b>	<b>\$ 351,391</b>	<b>\$ 6,166,632</b>	<b>\$ 552,482</b>	<b>\$ 44,487</b>	<b>\$ 6,763,601</b>	<b>\$ 6,208,615</b>

The accompanying notes are an integral part of these financial statements.

**MOTT HAVEN ACADEMY CHARTER SCHOOL**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2015**  
(WITH SUMMARIZED COMPARATIVE INFORMATION FOR THE YEAR ENDED JUNE 30, 2014)

	<b>2015</b>	<b>2014</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from operating revenue	\$ 5,717,200	\$ 4,728,134
Other cash received	1,192,580	1,138,802
Cash paid to employees and suppliers	<u>(6,519,111)</u>	<u>(5,797,684)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>390,669</u>	<u>69,252</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(70,102)	(55,850)
Additions to website	<u>(1,500)</u>	<u>(10,000)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(71,602)</u>	<u>(65,850)</u>
NET INCREASE IN CASH	319,067	3,402
CASH - BEGINNING OF YEAR	<u>200,900</u>	<u>197,498</u>
CASH - END OF YEAR	<b><u>\$ 519,967</u></b>	<b><u>\$ 200,900</u></b>
Reconciliation of change in net assets to net cash provided by operating activities:		
Change in net assets	\$ 1,162,056	\$ (558,650)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	92,677	86,628
Bad debt expense	44,255	-
Extinguishment of liabilities	(1,071,000)	-
Changes in operating assets and liabilities:		
Cash - restricted	(35)	(35)
Grants and other receivables	3,356	223,547
Due from NYC Department of Education	7,547	(3,649)
Prepaid expenses and other assets	(11,238)	(2,987)
Accounts payable and accrued expenses	87,777	325,820
Accrued salary and other payroll related expenses	75,274	1,505
Deferred revenue	<u>-</u>	<u>(2,927)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<b><u>\$ 390,669</u></b>	<b><u>\$ 69,252</u></b>

The accompanying notes are an integral part of these financial statements.

# MOTT HAVEN ACADEMY CHARTER SCHOOL

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## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

### 1. NATURE OF THE ORGANIZATION

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Mott Haven Academy Charter School (the "School") is a New York State, not-for-profit educational corporation that was incorporated on January 15, 2008 to operate a charter school pursuant to Article 56 of the Educational Law of the State of New York. The School was granted a provisional charter on January 15, 2008, valid for a term of five years and, upon expiration, was renewed through June 30, 2016 by the Board of Regents of the University of the State of New York.

The School opened its doors in the fall of 2008 in the South Bronx with a rigorous academic program and a highly structured and supportive school culture. While the School is comprised of students from many backgrounds, it is uniquely designed to meet the needs of at-risk students who receive foster care and prevention services through the New York City child welfare system.

The School is exempt from Federal income tax under section 501(a) of the Internal Revenue Code ("IRC") as an organization described in Section 501(c)(3) of the IRC and a similar provision under New York State income tax laws. The School has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) of the IRC and qualifies for deductible contributions as provided in section 170(b)(1)(A)(ii) of the IRC.

In fiscal year 2015, the School operated classes for students in kindergarten to fifth grade. The School also started a Pre-K program named Little Haven which was funded by the New York City Department of Education ("NYCDOE") through The New York Foundling ("NY Foundling").

### 2. SIGNIFICANT ACCOUNTING POLICIES

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#### Financial Statement Presentation

The School's financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

The classification of the School's net assets and its support, revenues and expenses is based on the existence or absence of donor-imposed restrictions. It requires that the amounts for each of the three classes of net assets, permanently restricted, temporarily restricted, and unrestricted, be displayed in a statement of financial position and that the amounts of change in each of those classes of net assets be displayed in a statement of activities.

These classes are defined as follows:

Permanently Restricted – Net assets resulting from contributions and other inflows of assets whose use by the School is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the School.

Temporarily Restricted – Net assets resulting from contributions and other inflows of assets whose use by the School are limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the School pursuant to those stipulations. When such stipulations end or are fulfilled, such temporarily restricted net assets are reclassified to unrestricted net assets and reported as such in the statement of activities.

Unrestricted – The part of net assets that is neither permanently nor temporarily restricted by donor-imposed stipulations.



# MOTT HAVEN ACADEMY CHARTER SCHOOL

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## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

### 2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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#### **Cash and Cash Equivalents**

The School considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents.

#### **Cash – restricted**

An escrow account of \$70,151 is held aside for contingency purposes at June 30, 2015 as required by the NYCDOE.

#### **Grants and Other Receivables**

Grants and other receivables represent unconditional promises to give by donors. Grants and other receivables are expected to be collected within one year, are recorded at net realizable value, and amount to \$155,325 and \$202,936 at June 30, 2015 and 2014, respectively. The School had bad debt expense amounting to \$44,255 for the year ended June 30, 2015. The School determined that no allowance for uncollectible accounts was necessary at June 30, 2014. Such estimate is based on management's assessments of the creditworthiness of its donors, the aged basis of its receivables, as well as current economic conditions and historical information.

#### **Revenue Recognition**

Revenue is recognized when the donor makes a promise to give to the School that is, in substance, unconditional. Grants and other contributions of cash are reported as temporarily restricted support if they are received with donor stipulations. Restricted contributions and grants that are made to support the School's current year activities are recorded as unrestricted revenue. Contributions of assets other than cash are recorded at their estimated fair value.

Revenue from the state and local government resulting from the School's charter status is based on the number of students enrolled and is recorded when services are performed in accordance with the charter agreement.

Revenue from federal, state and local government grants and contracts are recorded by the School when qualifying expenditures are incurred and billable. Funds received in advance for which qualifying expenditures have not been incurred would be reflected as refundable advances from state and local government grants in the accompanying statement of financial position.

#### **Property and Equipment**

Property and equipment are stated at cost and are being depreciated on the straight-line method over the estimated useful lives of the assets. Leasehold improvements are amortized over the shorter of the life of the asset or the life of the lease. The School has established a \$1,000 threshold above which assets are evaluated to be capitalized. Property and equipment acquired with certain government contract funds is recorded as an expense pursuant to the terms of the contract in which the government funding source retains ownership of the property. Maintenance and repairs are charged to expense as incurred; major renewals and betterments are capitalized.

#### **Impairment**

The School reviews long-lived assets to determine whether there has been any permanent impairment whenever events or circumstances indicate the carrying amount of an asset may not be recoverable. If the sum of the expected future undiscounted cash flows is less than the carrying amount of the assets, the School recognizes an impairment loss. No impairment losses were recognized for the years ended June 30, 2015 and 2014.

# MOTT HAVEN ACADEMY CHARTER SCHOOL

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## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

### 2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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#### **Functional Allocation of Expenses**

Expenses that can be directly identified with the program or supporting service to which they relate are charged accordingly. Other expenses by function have been allocated among program and supporting service classifications based upon benefits received.

#### **Estimates**

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### **Subsequent Events**

The School has evaluated events through October 21, 2015, which is the date the financial statements were available to be issued.

#### **Comparative Financial Information**

The June 30, 2015 financial statements include certain prior year summarized comparative information in total but not by net asset class. In addition, only certain of the notes to the financial statements for June 30, 2014 are presented. As a result, the June 30, 2014 comparative information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such June 30, 2014 information should be read in conjunction with the School's financial statements for the year ended June 30, 2014, from which the summarized information was derived.

#### **Income Taxes**

The School follows the accounting standard for uncertainty in income taxes. The standard prescribes a minimum recognition threshold and measurement methodology that a tax position taken or expected to be taken in a tax return is required to meet before being recognized in the financial statements. It also provides guidance for derecognition, classification, interest and penalties, disclosure, and transition.

The School files informational returns in the Federal and New York State jurisdictions. With few exceptions, the School is no longer subject to Federal, state, or local income tax examinations for fiscal years before 2012.

The School believes that it has appropriate support for the positions taken on its tax returns. Nonetheless, the amounts ultimately paid, if any, upon resolution of the issues raised by the taxing authorities may differ materially from the amounts accrued for each year. Management believes that its nonprofit status would be sustained upon examination.

Should there be interest on underpayments of income tax, the School would classify it as "Interest Expense." The School would classify penalties in connection with underpayments of tax as "Other Expense."

## MOTT HAVEN ACADEMY CHARTER SCHOOL

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### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

## 2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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### Recent Accounting Pronouncement

In May 2014, the Financial Accounting Standards Board ("FASB") issued an accounting standard update which affects the revenue recognition of entities that enter into either (1) certain contracts to transfer goods or services to customers or (2) certain contracts for the transfer of nonfinancial assets. The update indicates an entity should recognize revenue in an amount that reflects the consideration the entity expects to be entitled to in exchange for the goods or services transferred by the entity. The update is to be applied to the beginning of the year of implementation or retrospectively and is effective for annual periods beginning after December 15, 2018 and in interim periods in annual periods beginning after December 15, 2019. Early application is permitted but no earlier than annual reporting periods beginning after December 31, 2016. The School is currently evaluating the effect the update will have on its financial statements.

### Reclassifications

Certain amounts in the prior year financial statements have been reclassified for comparative purposes to conform to the presentation in the current year financial statements. These reclassifications had no effect on previously reported change in net assets.

## 3. RELATED PARTY

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Since August 2010, the School is located at 170 Brown Place, Bronx, New York, 10454. The new LEED certified, environmentally friendly building is leased by NY Foundling. The School subleases a portion of the building from NY Foundling. NY Foundling occupies the remaining space in the building. NY Foundling is a related party and shares two board members with the School.

The School is obligated under a non-cancelable operating sublease for office and classroom space expiring on August 31, 2020, with a renewal option after 10 years. However, the structure of the lease accounts for state "renewal and re-authorization of its charter." In the event that the School is closed by its authorizer, the School would be released from the sublease. The annual rent is calculated based on the number of students enrolled multiplied by 100 square feet. For the year ending June 30, 2015, the total rent and facility cost was \$686,240, which is reflected in the accompanying statement of functional expenses. In addition, the NY Foundling subsidizes rent and facility costs. Such support is recorded as contributions in-kind, at their fair value, provided it meets the criteria for recognition. Support for rent and facility costs are estimated at \$459,225 and \$255,007 for the years ending June 30, 2015 and 2014, respectively, and are reflected as both income and expense in the accompanying financial statements.

During the fiscal year ended June 30, 2015, the NY Foundling forgave previous years rent and facility costs outstanding totaling \$1,071,000.

MOTT HAVEN ACADEMY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

4. PROPERTY AND EQUIPMENT

Property and equipment consist of the following as of June 30:

	<u>2015</u>	<u>2014</u>	Estimated Useful Lives
Furniture and fixtures	\$ 260,818	\$ 231,022	7 years
Computer hardware and software	242,706	227,431	3 years
Musical instruments	12,470	12,470	3 years
Leasehold improvements	145,688	145,688	10 years
Equipment	<u>50,303</u>	<u>25,272</u>	3 years
	711,985	641,883	
Less: accumulated depreciation	<u>(503,043)</u>	<u>(412,890)</u>	
	<u>\$ 208,942</u>	<u>\$ 228,993</u>	

Depreciation expense for the years ended June 30, 2015 and 2014 was \$90,153 and \$84,702, respectively.

5. WEBSITE

Development costs related to the School’s website amounting to \$19,255 and \$17,755 have been capitalized as of June 30, 2015 and 2014, respectively. These costs are amortized over the estimated life of five years using the straight-line method. Amortization expense for the years ended June 30, 2015 and 2014 was \$2,524 and \$1,926, respectively. Accumulated amortization totaled \$10,921 and \$8,397 as of June 30, 2015 and 2014, respectively.

6. EMPLOYEE BENEFITS

The School adopted a 401(k) retirement plan (the “Plan”) which covers most of the employees. The Plan is a defined contribution plan. Employees are eligible to enroll in the Plan either the first day of the Plan year or the first day of the seventh month of the Plan year. Those employees who have completed at least 1 full year of service are also eligible for employer contribution. The Plan provides for the School to contribute up to 4% of participating employee salary. The School contribution becomes fully vested after the first year. For the years ended June 30, 2015 and 2014, employer contribution expense for the School was \$93,021 and \$97,723, respectively, which is included in payroll taxes and employee benefits in the accompanying statement of functional expenses.

7. RISK MANAGEMENT

The School is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; injuries to employees; and natural disasters. The School maintains commercial insurance to help protect itself from such risks.

The School entered into contractual relationships with certain governmental funding sources. The governmental agencies may request return of funds as a result of noncompliance by the School. The accompanying financial statements make no provision for the possible disallowance or refund.

**MOTT HAVEN ACADEMY CHARTER SCHOOL**

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NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

**8. CONCENTRATIONS**

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Financial instruments that potentially subject the School to a concentration of credit risk include cash accounts at a major financial institution that, at times, exceeded the Federal Deposit Insurance Corporation ("FDIC") insured limit of \$250,000.

The School received approximately 65% and 89% of its total revenue from per pupil funding from the NYCDOE during the years ending June 30, 2015 and 2014. The School received approximately 21% of its total revenue from the NY Foundling during the year ending June 30, 2015.

Five vendors accounted for approximately 66% of the School's accounts payable at June 30, 2015.

**9. TEMPORARILY RESTRICTED NET ASSETS**

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Temporarily restricted net assets are purpose restricted and consist of the following at June 30, 2015:

Curriculum materials, training and development	<u>\$ 66,225</u>
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Net assets were released from restrictions during the year ended June 30, 2015 by incurring expenses, thus satisfying the restricted purposes as follows:

School food implementation and medical program	\$ 150,000
Data tech specialist	35,000
Support services/Social worker and behavior specialist	166,000
Curriculum materials, training and development	158,397
Morning and afternoon academy	<u>50,000</u>
	<u>\$ 559,397</u>



**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

To the Board of Trustees  
Mott Haven Academy Charter School

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 financial statements of Mott Haven Academy Charter School (the "School"), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 21, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting ("internal control") to determine the procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School'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 School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the School in a separate letter dated October 21, 2015.

**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 School'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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**MBAF CPAs, LLC**

New York, NY  
October 21, 2015

# **Mott Haven Academy Charter School**

## ***Communication With Those Charged With Governance***

October 21, 2015







October 21, 2015

To the Audit Committee  
Mott Haven Academy Charter School

We have audited the financial statements of Mott Haven Academy Charter School (the "School") for the year ended June 30, 2015 and are prepared to issue our report thereon dated October 21, 2015. Professional standards require that we provide you with the following information related to our audit. This letter is divided into two sections: 1) required communications from the auditors to those with audit oversight responsibilities and 2) opportunities for strengthening internal controls or enhancing operating efficiency and our related recommendations.

## **REQUIRED COMMUNICATIONS**

### **A. Our Responsibility under U.S. Generally Accepted Auditing Standards:**

As stated in our engagement letter May 18, 2015, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we considered the internal control of Mott Haven Academy Charter School. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

### **B. Planned Scope and Timing of the Audit:**

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on in July 2015.

### **C. Auditor Independence:**

We affirm that MBAF CPAs, LLC is independent with respect to Mott Haven Academy Charter School.

### **D. Qualitative Aspects of Accounting Practices:**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Mott Haven Academy Charter School are described in Note 2 to the financial statements. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

**E. Accounting Estimates Used in the Financial Statements:**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

**Allowance for Doubtful Accounts:**

As of June 30, 2015, Mott Haven Academy Charter School recorded grants and other receivables of \$155,325. Management concluded that no allowance for doubtful accounts was necessary. Management calculated based on the assessment of the credit-worthiness of the School's donors, the aged basis of the receivables, as well as economic conditions and historical information. Based on our audit procedures which included a discussion with the school leadership and a review of subsequent collections we concur with management's conclusion.

**Functional Statement Allocation:**

Management's estimate of the allocation of functional expenses is directly identified with the program or supporting service to which they relate. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

**Depreciation:**

Management's estimate of depreciation is based on estimated useful lives of assets. We evaluated the estimated useful lives of assets in comparison to generally accepted accounting principles in determining that it is reasonable in relation to the financial statements taken as a whole.

**F. Sensitive Disclosures Affecting the Financial Statements:**

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

The disclosure of Risk Management in Note 7 to the financial statements describes various risks to which the School is exposed.

**G. Corrected and Uncorrected Misstatements:**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. We will identify those adjustments proposed both corrected and uncorrected:

**Proposed and Corrected:**

There were 3 audit adjustments that decreased net assets by approximately \$31,000. The most significant adjustment was to write off an E-Rate receivable from 2013 for approximately \$36,000.

Last year there was 1 audit adjustment that increased net assets by approximately \$25,000.

**Proposed and Uncorrected:**

There were no audit adjustments proposed and uncorrected during the fiscal year.

**H. Audit Difficulties and Disagreements with Management:**

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

**I. Management Representations:**

We have requested certain representations from management that are included in the management representation letter dated October 21, 2015.

**J. Management Consultations with Other Independent Accountants:**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**K. Other Audit Findings or Issues:**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We wish to thank management and personnel for their support and assistance during our audit. We would be pleased to further discuss the contents of this report with you at your convenience.

This information is intended solely for the use of the Audit Committee, Board of Trustees, and management of Mott Haven Academy Charter School and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

**MBAF CPAs, LLC**

MBAF CPAs, LLC

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

Budget and Cash Flow Templates  
for the 2013 New Charter Applications

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

- 1 Complete ALL SIX tabs in **BLUE**
- 2 Enter information into the **GRAY** cells
- 3 Cells labeled in **ORANGE** contain guidance pertaining to that tab
- 4 Cells containing **RED** triangles in the upper right corner in columns B through G contain guidance on
- 5 Funding by School District information for all NYS School district is located on the State Aid website at [http://www.nysed.gov/aid](#)
- 6 The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory

Mott Haven Academy Charter School  
PROJECTED BUDGET FOR 2015-2016

Assumptions

July 1, 2015 to June 30, 2016

DESCRIPTION OF ASSUMPTIONS - Please note assumptions

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 147. This will populate the data in row 9.

	REGULAR EDU	SPECIAL EDU	OTHER	FUNDRAISING	MANAGEMENT	TOTAL	
Total Revenue	5588663.2277	1023457.55		0	7741.0140612	34266.208263	6654128
Total Expenses	4973421.6515	1182270.0145		0	48845.066336	506765.81103	6711302.5433
Net Income	615241.57622	-158812.4645		0	-41104.05228	-472499.6028	-57174.54331
Actual Student Enrollment	298	61					298 Updated Total (Cell N10) to show Cell "I10" only
Total Paid Student	298	61					298 Updated Total (Cell N11) to show Cell "I11" only

PROGRAM SERVICES

SUPPORT SERVICES

REGULAR EDU SPECIAL EDU OTHER

FUNDRAISING MANAGEMENT TOTAL

REVENUE

REVENUES FROM STATE SOURCES

	CY Per Pupil Rate	REGULAR EDU	SPECIAL EDU	OTHER	FUNDRAISING	MANAGEMENT	TOTAL
Per Pupil Revenue	13877	4544978	0	0	0	0	4544978
District of Location							
School District 2 (Enter Name)		0	0	0	0	0	0
School District 3 (Enter Name)		0	0	0	0	0	0
School District 4 (Enter Name)		0	0	0	0	0	0
School District 5 (Enter Name)		0	0	0	0	0	0
		4544978	0	0	0	0	4544978
Special Education Revenue		0	720396	0	0	0	720396
Grants							
Stimulus		0	0	0	0	0	0
Other		0	0	0	0	0	0
Other State Revenue		8174.909396	2104.090604	0	0	0	10279
TOTAL REVENUE FROM STATE SOURCES		4553152.9094	722500.0906	0	0	0	5275653

REVENUE FROM FEDERAL FUNDING

IDEA Special Needs	0	34000	0	0	0	0	34000
Title I	140431.24832	36144.751678	0	0	0	0	176576
Title Funding - Other	5659.3691275	1456.6308725	0	0	0	0	7116
School Food Service (Free Lunch)	222237.60403	57200.395973	0	0	0	0	279438
Grants							
Charter School Program (CSP) Planning & Implementation	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Other Federal Revenue	0	0	0	0	0	0	0
TOTAL REVENUE FROM FEDERAL SOURCES	368328.22148	128801.77852	0	0	0	0	497130

LOCAL and OTHER REVENUE

Contributions and Donations, Fundraising	603287.76992	155710.25144	0	7740.0477631	34261.930869	0	801000
Erate Reimbursement	48531.714765	12491.285235	0	0	0	0	61023
Interest Income, Earnings on Investments,	75.316825209	19.439482078	0	0.9662980978	4.2773946153	0	100
NYC-DYCD (Department of Youth and Community Developmt.)	0	0	0	0	0	0	0
Food Service (Income from meals)	0	0	0	0	0	0	0
Text Book	15287.295302	3934.704698	0	0	0	0	19222
Other Local Revenue	0	0	0	0	0	0	0
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	667182.09682	172155.68086	0	7741.0140612	34266.208263	0	881345
TOTAL REVENUE	5588663.2277	1023457.55	0	7741.0140612	34266.208263	0	6654128

List exact titles and staff FTE's ( Full time equivilant)

EXPENSES

ADMINISTRATIVE STAFF PERSONNEL COSTS No. of Positions

Executive Management		0	0	0	0	0	0
Instructional Management	3	297565.68562	76588.636383	0	8576.089	8576.089	391306.5
Deans, Directors & Coordinators	1	62865.69745	16180.62255	0	0	0	79046.32
CFO / Director of Finance		0	0	0	0	0	0
Operation / Business Manager		0	0	0	0	0	0
Administrative Staff	3	26881.208054	6918.7919463	0	0	114480	148280
TOTAL ADMINISTRATIVE STAFF	7	387312.59112	99688.050879	0	8576.089	123056.089	618632.82

INSTRUCTIONAL PERSONNEL COSTS

Teachers - Regular	27	1589910.4669	341316.48305	0	0	0	1931226.95
Teachers - SPED	2	0	0	0	0	0	0
Substitute Teachers		0	0	0	0	0	0
Teaching Assistants	5	97106.375839	24993.624161	0	0	0	122100

Mott Haven Academy Charter School  
 PROJECTED BUDGET FOR 2015-2016

Assumptions

July 1, 2015 to June 30, 2016

DESCRIPTION OF ASSUMPTIONS - Please note assumptions

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 147. This will populate the data in row 9.

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Net Income	615241.57622	-158812.4645		0	-41104.05228	-472499.6028	-57174.54331
Actual Student Enrollment		298	61				298 Updated Total (Cell N10) to show Cell "I10" only
Total Paid Student		298	61				298 Updated Total (Cell N11) to show Cell "I11" only

PROGRAM SERVICES

SUPPORT SERVICES

	REGULAR EDU	SPECIAL EDU	OTHER	FUNDRAISING	MANAGEMENT	TOTAL	
Specialty Teachers	6	313015.29252	80565.117483	0	4094.25	4094.25	401768.91
Aides		0	0	0	0	0	0
Therapists & Counselors	6	317777.7757	81790.904295	0	22198.26	22198.26	443965.2
Other		0	0	0	0	0	0
TOTAL INSTRUCTIONAL	46	2317809.911	528666.12899	0	26292.51	26292.51	2899061.06
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	1	71577.181208	18422.818792	0	0	0	90000
Librarian		0	0	0	0	0	0
Custodian		0	0	0	0	0	0
Security		0	0	0	0	0	0
Other	4	87157.465772	22432.934228	0	0	0	109590.4
TOTAL NON-INSTRUCTIONAL	5	158734.64698	40855.75302	0	0	0	199590.4
SUBTOTAL PERSONNEL SERVICE COSTS	58	2863857.1491	669209.93289	0	34868.599	149348.599	3717284.28
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		269080.54421	69450.436901	0	3452.2434701	15281.627548	357264.85213
Fringe / Employee Benefits		488969.378	120736.73699	0	4398.0831772	24468.461486	638572.65965
Retirement / Pension		73240.906369	18903.681651	0	939.66452126	4159.4989918	97243.751533
TOTAL PAYROLL TAXES AND BENEFITS		831290.82858	209090.85554	0	8789.9911686	43909.588025	1093081.2633
TOTAL PERSONNEL SERVICE COSTS		3695147.9777	878300.78843	0	43658.590169	193258.18702	4810365.5433
CONTRACTED SERVICES							
Accounting / Audit		0	0	0	0	25000	25000
Legal		0	0	0	0	5000	5000
Management Company Fee		0	0	0	3500	110000	113500
Nurse Services		0	0	0	0	0	0
Food Service / School Lunch		0	0	0	0	0	0
Payroll Services		0	0	0	0	7700	7700
Special Ed Services		0	0	0	0	0	0
Titlement Services (i.e. Title I)		0	0	0	0	0	0
Other Purchased / Professional / Consulting		28779.060403	6140.9395973	0	0	4000	38920
TOTAL CONTRACTED SERVICES		28779.060403	6140.9395973	0	3500	151700	190120
SCHOOL OPERATIONS							
Board Expenses		0	0	0	15	1485	1500
Classroom / Teaching Supplies & Materials		5056.557047	716.44295302	0	0	0	5773
Special Ed Supplies & Materials		0	0	0	0	0	0
Textbooks / Workbooks		62579.134228	16106.865772	0	0	0	78686
Supplies & Materials other		24654.362416	6345.6375839	0	0	0	31000
Equipment / Furniture		29964.765101	1535.2348993	0	0	9500	41000
Telephone		29908.311291	7719.4183331	0	0	2082.2703764	39710
Technology		7531.6825209	1943.9482078	0	0	524.36927131	10000
Student Testing & Assessment		47718.120805	12281.879195	0	0	0	60000
Field Trips		9543.0201342	2046.9798658	0	0	0	11590
Transportation (student)		9543.6241611	2456.3758389	0	0	0	12000
Student Services - other		30130.872483	7369.1275168	0	0	0	37500
Office Expense		5975.5047563	583.18446234	0	328.98894293	29828.321838	36716
Staff Development		94250.33557	23949.66443	0	0	20000	138200
Staff Recruitment		4776.5100671	1023.4899329	0	0	0	5800
Student Recruitment / Marketing		1545.3020134	204.69798658	0	0	1000	2750
School Meals / Lunch		156949.83221	33775.167785	0	0	0	190725
Travel (Staff)		1129.7523781	291.59223117	0	14.494471466	64.16091923	1500
Fundraising		397.65100671	102.34899329	0	0	0	500

Mott Haven Academy Charter School  
 PROJECTED BUDGET FOR 2015-2016

Assumptions

July 1, 2015 to June 30, 2016

DESCRIPTION OF ASSUMPTIONS - Please note assumptions

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 147. This will populate the data in row 9.

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Net Income	615241.57622	-158812.4645		0	-41104.05228	-472499.6028 -57174.54331
Actual Student	298	61				298 Updated Total (Cell N10) to show Cell "I10" only
Total Paid Stude	298	61				298 Updated Total (Cell N11) to show Cell "I11" only

PROGRAM SERVICES

SUPPORT SERVICES

	REGULAR EDU	SPECIAL EDU	OTHER	FUNDRAISING	MANAGEMENT	TOTAL
Other	7742.3513276	1995.4640368		0	48.314904888	1913.8697308 11700
TOTAL SCHOOL OPERATIONS	529397.68952	120447.52002		0	406.79831929	66397.992136 716650
FACILITY OPERATION & MAINTENANCE						
Insurance	30593.486961	7638.161298		0	379.67784857	1680.6738923 40292
Janitorial	0	0		0	0	1000 1000
Building and Land Rent / Lease	356585.67755	82260.112361		0	0	22189.210085 461035
Repairs & Maintenance	248388.55304	63722.622251		0	0	64728.824713 376840
Equipment / Furniture	0	0		0	0	0 0
Security	18829.206302	4859.8705195		0	0	1310.9231783 25000
Utilities	0	0		0	0	0 0
TOTAL FACILITY OPERATION & MAINTENANCE	654396.92385	158480.76643		0	379.67784857	90909.631869 904167
DEPRECIATION & AMORTIZATION	65700	18900		0	900	4500 90000
DISSOLUTION ESCROW & RESERVES / CONTIGENCY	0	0		0	0	0 0
TOTAL EXPENSES	4973421.6515	1182270.0145		0	48845.066336	506765.81103 6711302.5433
NET INCOME	615241.57622	-158812.4645		0	-41104.05228	-472499.6028 -57174.54331

ENROLLMENT - *School Districts Are Linked To Above Entries*	REGULAR EDU	SPECIAL EDU	TOTAL ENROLLED
District of Location	298	61	0
School District 2 (Enter Name)			0
School District 3 (Enter Name)			0
School District 4 (Enter Name)			0
School District 5 (Enter Name)			0
TOTAL ENROLLMENT	298	61	0
REVENUE PER PUPIL	18753.903449	16777.992623	0
EXPENSES PER PUPIL	16689.334401	19381.475647	0

Changed Cell K150 to "0"

REVENUE

REVENUE

REVENUES FROM STATE SOURCES

Per Pupil Revenue

District of Location

School District 2 (Enter Name)

School District 3 (Enter Name)

School District 4 (Enter Name)

School District 5 (Enter Name)

Special Education Revenue

State Grants

Stimulus

Other State Grants

Other State Revenue

REVENUE FROM FEDERAL FUI IDEA Special Needs

Title I

Title Funding - Other

School Food Service (Free Lunch)

Federal Grants

Charter School Program (CSP) Planning & Impleme

Other Federal Grants

Other Federal Revenue

LOCAL and OTHER REVENUE

Contributions and Donations, Fundraising

Erate Reimbursement

Interest Income, Earnings on Investments,

NYC-DYCD (Department of Youth and Community I

Food Service (Income from meals)

Text Book

Other Local Revenue

X





EXPENSES

ADMINISTRATIVE STAFF PERSONNEL

EXPENSES

Executive Management

Instructional Management

Deans, Directors & Coordinators

CFO / Director of Finance

Operation / Business Manager

Administrative Staff

INSTRUCTIONAL PERSONNEL

Teachers - Regular

Teachers - SPED

Substitute Teachers

Teaching Assistants

Specialty Teachers

Aides

Therapists & Counselors

Other - INSTRUCTIONAL PERSONNEL COSTS

NON-INSTRUCTIONAL PERSONNEL

Nurse

Librarian

Custodian

Security - NON-INSTRUCTIONAL PERSONNEL COSTS

Other - NON-INSTRUCTIONAL PERSONNEL COSTS

PAYROLL TAXES AND BENEFITS

Payroll Taxes

Developmt.)

Fringe / Employee Benefits

Retirement / Pension

CONTRACTED SERVICES

Accounting / Audit

Legal

Management Company Fee

Nurse Services

Food Service / School Lunch

Payroll Services

Special Ed Services

Titlment Services (i.e. Title I)

Other Purchased / Professional / Consulting

SCHOOL OPERATIONS

Board Expenses

Classroom / Teaching Supplies & Materials

Special Ed Supplies & Materials

Textbooks / Workbooks

Supplies & Materials other

Equipment / Furniture - School Operations

Telephone

Technology

Student Testing & Assessment

Field Trips

Transportation (student)

Student Services - other

Office Expense

Staff Development

Staff Recruitment

Student Recruitment / Marketing

School Meals / Lunch

Travel (Staff)

Fundraising

Other - School Operations Expense

FACILITY OPERATION & MAINT Insurance

Janitorial

Building and Land Rent / Lease

Repairs & Maintenance

Equipment / Furniture - Facility Ops & Maintenance

Security - Facility Ops & Maintenance

Utilities

DEPRECIATION & AMORTIZATION

DISSOLUTION ESCROW & RESERVES / CONTIGENCY

X



# Audited Financial Statement Checklist

Created: 07/30/2015

Last updated: 10/22/2015

Page 1

**Charter School Name:**

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

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

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

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

**Thank you.**



# Appendix E: Disclosure of Financial Interest Form

Last updated: 10/27/2015

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Page 1

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

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

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

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

Yes

Thank you.



# Appendix F: BOT Membership Table

Created: 07/07/2015

Last updated: 07/23/2015

## Page 1

### 1. Current Board Member Information

	Trustee Name	Email Address	Committee Affiliation(s)	Voting Member? (Y/N)	Area of Expertise, and/or Additional Role and School (parent, staff member, etc.)	Number of Terms Served and Length of Each (Include election date and term expiration)
1	Patricia Mulvaney	<a href="mailto:patricia.mulvaney@us.pwc.com">patricia.mulvaney@us.pwc.com</a>	Chair/Board President	Yes	Finance	
2	William F. Baccaglino	<a href="mailto:baccaglino@nyfoundling.org">baccaglino@nyfoundling.org</a>	Trustee/Member	Yes	Education/Fundraising	
3	Janet Campagna	<a href="mailto:janet.campagna@qsinvestors.com">janet.campagna@qsinvestors.com</a>	Treasurer	Yes	Finance	
4	Jessica Nauiokas	<a href="mailto:jnauiokas@havenacademy.org">jnauiokas@havenacademy.org</a>	Secretary	No	Education	
5	Whitney Kneisley	<a href="mailto:wkneisley@yahoo.com">wkneisley@yahoo.com</a>	Trustee/Member	Yes	Education/Fundraising	
6	Kathleen Chiechi Flores	<a href="mailto:kathleen415@gmail.com">kathleen415@gmail.com</a>	Trustee/Member	Yes	Education	
7	Meghan Mackay	<a href="mailto:meghanmackay@me.com">meghanmackay@me.com</a>	Trustee/Member	Yes	Education/Fundraising	
8	Russ Valdez	<a href="mailto:russvaldez@gmail.com">russvaldez@gmail.com</a>	Trustee/Member	Yes	Finance	
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

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

0

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

0

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

13

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

10

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

12

**Thank you.**



## Appendix H: Enrollment and Retention Efforts

According to our ATS data, in the 2014-2015 school year, our student body includes 95% Free and Reduced Lunch, compared to 93% in the district, 22% special education students compared to 24% in the district, and 18% English language learners compared to 18% in the district.

The school serves a unique student population of students in foster care, those receiving prevention services, and those from the general community. Haven Academy makes a good faith effort to attract, retain and educate a greater enrollment of students with disabilities, English language learners and students who are eligible for free and reduced lunch program. Our recruitment materials are widely available, in multiple languages, to all members of our community.

\*District comparative data is based on the NYSED 2013-2014 district report card for NYC CSD 7.





# Appendix I: Teacher and Administrator Attrition

Created: 07/07/2015

Last updated: 07/13/2015

Report changes in teacher and administrator staffing.

Page 1

**Charter School Name:**

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

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

### **2013-14 Teacher Attrition Table**

	FTE Teachers on June 30, 2014	FTE Teachers Additions 7/1/14 – 6/30/15	FTE Teacher Departures 7/1/14 – 6/30/15
	30	8	6

### **2013-14 Administrator Position Attrition Table**

	FTE Administrator Positions On 6/30/2014	FTE Administrator Additions 7/1/14 – 6/30/15	FTE Administrator Departures 7/1/14 – 6/30/15
	3	0	0

**Thank you**



# Appendix J: Uncertified Teachers

Last updated: 07/23/2015

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

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

Page 1

**Charter School Name:**

**Note Definition of FTE:**

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

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

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

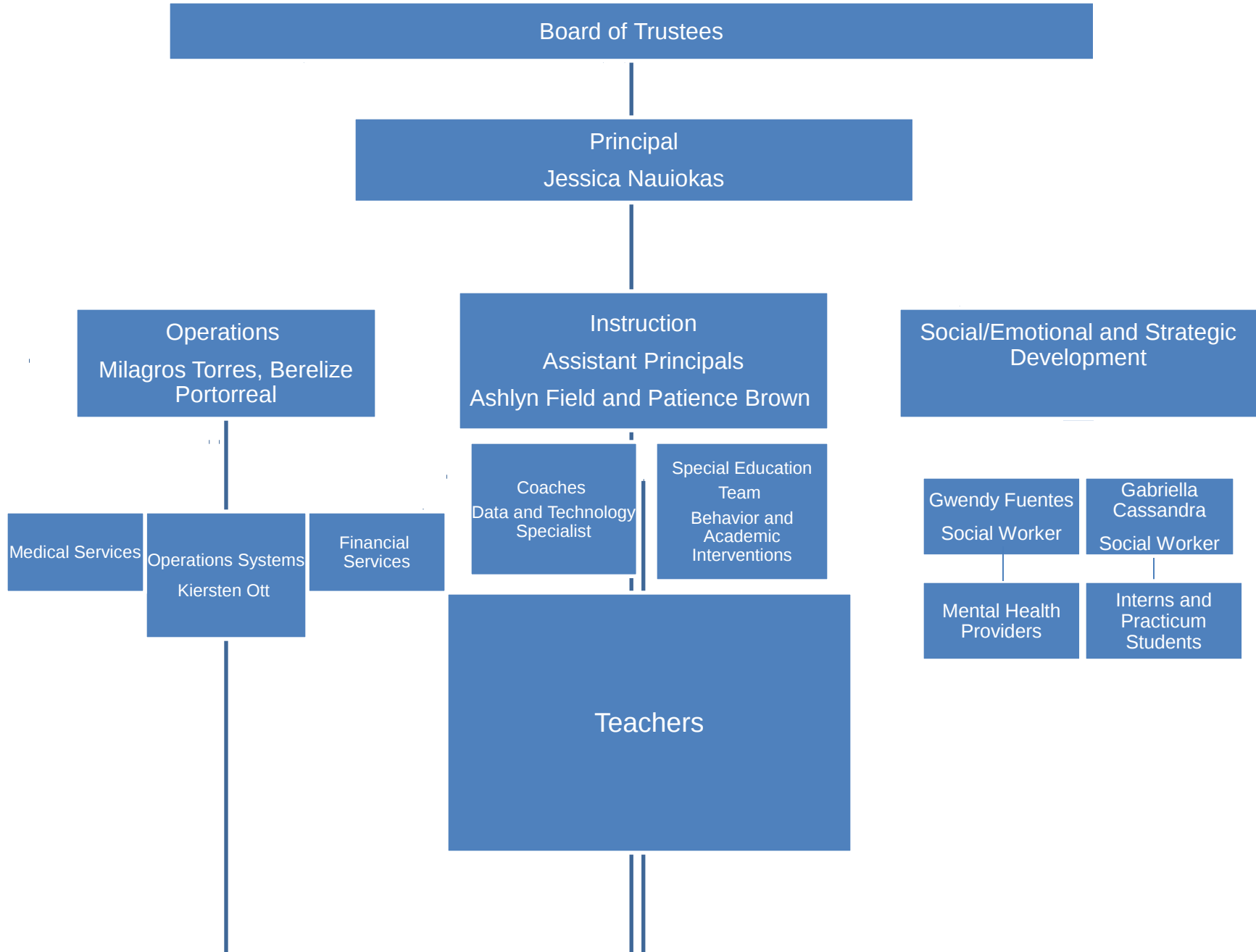
	FTE - (June 30, 2015)
(i) uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience	2
(ii) individuals who are tenured or tenure track college faculty	0
(iii) individuals with two years satisfactory experience through Teach for America	1
(iv) individuals who possess exceptional business, professional, artistic, athletic, or military experience	0
FTE count of uncertified teachers who do not fit into any of the four statutory categories	0
<b>Total</b>	<b>3.0</b>

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

35

Thank you.

# Haven Academy Organizational Chart



## Mission

The Mott Haven Academy Charter School empowers children in an educational environment that addresses and reduces the barriers to academic success through the integration of **family** support services with a rigorous, college-preparatory academic program. Our graduates will be resilient, resourceful, independent **scholars** who have the skills necessary to reach their full potential and to build a better **future**.

## 5 Guiding Principles of Haven Academy

- H** Honesty
  - ✓ We tell the truth.
  - ✓ We trust our teammates mean no harm.
  - ✓ We take responsibility for our work, our actions and our words.
  
- A** Achievement
  - ✓ We solve problems and seek creative solutions.
  - ✓ We find pride and joy in our work.
  - ✓ We are focused in our actions and know that wasting time limits our learning.
  
- V** Value Community
  - ✓ We respect ourselves and others.
  - ✓ We anticipate and respond to the needs of our teammates.
  - ✓ We are responsible for our environment and lead change when needed.
  
- E** Empathy
  - ✓ We show gratitude to others.
  - ✓ We are kind and patient.
  - ✓ We care about the feelings of our teammates.
  
- N** Never give up
  - ✓ We work hard every day, in everything we set out to do.
  - ✓ We have courage to try new things & give ourselves time to learn to do them well.
  - ✓ We persevere through challenges.