

# Application: Mott Haven Academy Charter School

Zennea Chetta - zchetta@havenacademy.org  
2022-2023 Annual Report

## Summary

**ID:** 0000000163

**Status:** Annual Report Submission

**Last submitted:** Nov 1 2023 12:53 PM (EDT)

## Entry 1 School Info and Cover Page

**Completed** - Jul 26 2023

### [Instructions](#)

#### Required of ALL Charter Schools

Each Annual Report begins with a completed School Information and Cover Page. The information is collected in a survey format within the [Annual Report Portal](#). When entering information in the portal, some of the following items may not appear, depending on your authorizer and/or your responses to related items.

## Entry 1 School Information and Cover Page

(New schools that were not open for instruction for the 2022-2023 school year are not required to complete or submit an annual report this year).

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your school's authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer (**as of June 30, 2023**) or you may not be assigned the correct tasks.

## BASIC INFORMATION

### a. SCHOOL NAME

(Select name from the drop down menu)

MOTT HAVEN ACADEMY CHARTER SCHOOL 800000061086

**a1. Popular School Name**

Haven Academy

**b. CHARTER AUTHORIZER (As of June 30th, 2023)**

Please select the correct authorizer as of June 30, 2023 or you may not be assigned the correct tasks.

NEW YORK CITY CHANCELLOR OF EDUCATION

**c. School Unionized**

Is your charter school unionized?

No

**d. DISTRICT / CSD OF LOCATION**

CSD # 7 - BRONX

**e. Date of Approved Initial Charter**

Jan 1 2008

**f. Date School First Opened for Instruction**

Aug 1 2008

## g. Approved School Mission and Key Design Elements

*(Regents, NYCDOE and Buffalo BOE authorized schools only)*

### Mission

Haven Academy is redefining school by intentionally designing spaces and programs to meet the academic and social-emotional needs of all children, with a focus on those impacted by the child welfare system. United with our scholars and their families, we aim to dismantle systemic barriers to success through comprehensive support services, responsive curriculum, predictability, and an emphasis on voice and choice. We lead with empathy and forge deep relationships to build a better future in service of our resilient, resourceful, and independent scholars.

### KDEs

#### Trauma-Informed Environment

We maintain a safe, nurturing climate by dedicating significant time to the development of our school culture with a specific focus on social emotional (SE) programming. All staff are trained in the effects of trauma on learning and building positive attachments using approaches like Responsive Classroom, Love and Logic, and PBIS. Our SE staff use evidence-based practices such as

Second Step to teach key social skills like self-regulation and problem solving.

#### Data Driven Decision Making

Haven Academy thoughtfully uses assessments and data to drive our curriculum development and daily student instruction. Instructional Staff and Leadership regularly collect and analyze data on individual scholar progress and school wide trends to differentiate instruction, guide daily teaching, and inform areas that require remediation and

support.

#### Supportive School Culture and Climate

Haven Academy is committed to teaching students to be problem solvers and critical thinkers, to respect and challenge intellectual ideas, to resolve conflicts peacefully, and form opinions in an environment that values trust. We continue to implement evidence-based Social Emotional curricula as well as school-wide Positive Behavior Supports.

#### Rigorous Standards-Based Curriculum

Significant efforts are undertaken to align the school's curriculum with the Common Core Learning Standards. We utilize a curriculum revision protocol in order to guarantee that all of the Common Core Learning Standards are taught in ELA and math. We have detailed scope and sequences, curriculum maps, and assessment schedules, which allow for teachers and coaches to continue the work of developing unit and lesson plans during weekly grade level meetings and check-ins.

#### High Attendance Percentages and Systems

We believe high attendance for all students is critical to academic success. We take pride in high daily attendance rates and our reduction in chronic absenteeism. Our multi-disciplinary attendance team tracks absences on a daily basis and follows up with families by phone with each absence. We also provide more intensive coaching for families with chronic absenteeism by pairing them with a specific staff member who helps identify barriers,

reduce those barriers, and reinforce attendance.

#### Parents as Partners

Haven Academy provides comprehensive wrap around services to our families to ensure the consistency of support available both at home and school through one-on-one coaching, workshops, and other parent engagement opportunities. We value the relationship we cultivate with our families and work tirelessly to ensure that our families are not only heard but that their input informs our daily functioning and programming.

#### Community Partnership

At the core of our mission, is our partnership with The New York Foundling. Additionally, we work in tandem with several other child welfare agencies as well as other community based organizations that provide our families with critical needs such as housing, medical, and mental health resources. We employ several support staff members who help facilitate these partnerships and make resources available to families.

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#### **h. School Website Address**

[Havenacademy.org](https://Havenacademy.org)

**i. Total Approved Charter Enrollment for 2022-2023 School Year**

468

**j. Total Enrollment on June 30, 2023 - excluding Pre-K program enrollment**

440

**k. Grades Served**

Grades served during the 2022-2023 school year (exclude Pre-K program students):

Use the CTRL button to select multiple grades to accurately capture every grade level served.

**Responses Selected:**

k

1

2

3

4

5

6

7

8

## I. Charter Management Organization

Do you have a [Charter Management Organization](#)?

No

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## FACILITIES INFORMATION

### m. FACILITIES

Will the school maintain or operate multiple sites in 2023-2024?

No, just one site.

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### School Site 1 (Primary)

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**m1. SCHOOL SITES**

Please provide information on Site 1 for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	170 Brown Pl Bronx, Ny 10454	7182927015	NYC CSD 7	K-8	K-8	6-8

**m1a. Please provide the contact information for Site 1.**

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Jessica Nauiokas	Executive Director	347-854-0835	718-292-7015	<a href="mailto:jnauiakas@havenacademy.org">jnauiakas@havenacademy.org</a>
Operational Leader	Sherrie Henry	COTO	347-854-0826	718-292-7015	<a href="mailto:shenry@havenacademy.org">shenry@havenacademy.org</a>
Compliance Contact	Zennea Chetta	Director of Data	718-292-7015	516-698-9229	<a href="mailto:zchetta@havenacademy.org">zchetta@havenacademy.org</a>
Complaint Contact	Michael Windram	Principal	347-854-0840	718-292-7015	<a href="mailto:mwindram@havenacademy.org">mwindram@havenacademy.org</a>
DASA Coordinator	Gwendy Fuentes	Director of Social Services	718-292-7015	347-854-0864	<a href="mailto:gfuentes@havenacademy.org">gfuentes@havenacademy.org</a>
Phone Contact for After Hours Emergencies	Jessica Nauiokas	Executive Director	347-854-0835	917-806-0777	<a href="mailto:jnauiakas@havenacademy.org">jnauiakas@havenacademy.org</a>

**m1b. Is site 1 in public (co-located) space or in private space?**

Private Space

**IF LOCATED IN PRIVATE SPACE IN NYC OR IN DISTRICTS OUTSIDE NYC**

**m1d. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 1 if located in private space in NYC or located outside of NYC .**

**Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2023.**

- Fire inspection certificates must be updated annually. For the upcoming school year 2023-2024, submit a current fire inspection certificate.
- If the fire inspection certificate is dated after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2023.

**Site 1 Certificate of Occupancy (COO)**

[MHACS Cert of Occupancy.pdf](#)

**Filename:** MHACS Cert of Occupancy.pdf **Size:** 500.6 kB

**Site 1 Fire Inspection Report**

*This is required, marked optional for administrative purposes.*

[Report of Test and Inspect 570768.pdf](#)

**Filename:** Report of Test and Inspect 570768.pdf **Size:** 229.7 kB

**n. List of owned, rented, leased facilities not used to educate students**

Separate by semi-colon (;)

none

## CHARTER REVISIONS DURING THE 2022-2023 SCHOOL YEAR

**o. Were there any revisions to the school's charter during the 2022-2023 school year? (Please include approved or pending material and non-material charter revisions).**

*Please note, listing the revisions here does not constitute a request. Schools are advised to seek revision requests through their authorizer directly.*

No

## ATTESTATIONS

**p. Individual Primarily Responsible for Submitting the Annual Report. (To write type in a phone number with an extension, please use this format: 123-456-7890-3. The dash and number 3 at the end of the phone number refers to the individual's phone extension. Do not type in the work extension or the abbreviation for it - just the dash and the extension number after the phone number).**

Name	Zennea Chetta
Position	Chief Information Officer
Phone/Extension	718-292-7015
Email	<a href="mailto:zchetta@havenacademy.org">zchetta@havenacademy.org</a>

**q. Our signatures (Executive Director/School Leader/Head of School and Board President) 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. Click **YES** to agree and then use the mouse on your PC or the stylus on your mobile device to sign your name).**

### Responses Selected:

Yes

As outlined in ENTRY 10:

Our signatures (Executive Director/School Leader/Head of School and Board President) below attest that our school has reviewed, understands and will comply with the employee clearance and fingerprint requirements as outlined in Entry 10 and found in the [NYSED CSO Fingerprint Clearance Oct 2019 Memo](#). Click **YES** to agree.

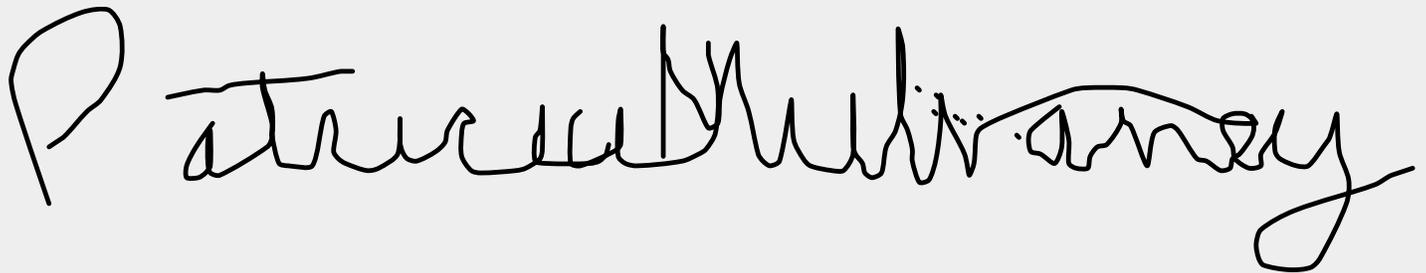
**Responses Selected:**

Yes

Signature, Head of Charter School

A handwritten signature in black ink on a light gray background. The signature reads "Jessica Pando" in a cursive script.

Signature, President of the Board of Trustees

A handwritten signature in black ink on a light gray background. The signature reads "Patricia White" in a cursive script.

Date

Jul 22 2023



Thank you.

## Entry 2 Links to Critical Documents on School Website

Completed - Jul 26 2023

### Instructions

**Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 5: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy**

By law, each charter school is required to maintain certain notices and policies listed on its website. Please insert the link from the school's website for each of the items:

1. Current Annual Report (i.e., 2021-2022 Annual Report);[\[1\]](#)
2. Board meeting notices, agendas and documents;
3. New York State School Report Card;
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy **(For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)**;
5. District-wide safety plan, not a building level safety plan (as per the September 2021 [Emergency Response Plan Memo](#));
6. Authorizer-approved FOIL Policy; and
7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

[\[1\]](#) Each charter school is required to make the Annual Report publicly available by August 1 and to post on their respective charter school website. Each school should post an updated and complete version to include accountability data and financial statements that are not or may not be available until after the August deadline (i.e., Report when financials have been submitted in November.)

## Form for Entry 2 Links to Critical Documents on School Website

School Name: Mott Haven Academy Charter School

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**Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy**

By law, each charter school is required to maintain certain notices and policies listed on its website. Please insert the **link** from the school's website for each of the items:

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2022-2023 Annual Report)	<a href="https://havenacademy.org/about-us/annual-accountability-reports/">https://havenacademy.org/about-us/annual-accountability-reports/</a>
2. Board meeting notices, agendas and documents	<a href="https://havenacademy.org/staff-board/board/">https://havenacademy.org/staff-board/board/</a>
3. New York State School Report Card	<a href="https://havenacademy.org/about-us/annual-accountability-reports/">https://havenacademy.org/about-us/annual-accountability-reports/</a>
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	<a href="https://havenacademy.org/resources/parent-resources/">https://havenacademy.org/resources/parent-resources/</a>
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo)	<a href="https://havenacademy.org/resources/parent-resources/">https://havenacademy.org/resources/parent-resources/</a>
6. Authorizer-approved FOIL Policy	<a href="https://havenacademy.org/resources/parent-resources/">https://havenacademy.org/resources/parent-resources/</a>
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	<a href="https://havenacademy.org/resources/parent-resources/">https://havenacademy.org/resources/parent-resources/</a>

Thank you.



## Entry 3 Progress Toward Goals

Completed - Oct 12 2023

## Instructions

**Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY**

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2023**.

**PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.**

## **Entry 3 Progress Toward Goals**

### **PROGRESS TOWARD CHARTER GOALS**

**Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY**

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 1, 2023.

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#### **1. ACADEMIC STUDENT PERFORMANCE GOALS**

**Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY**

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2023**.

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2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
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	Met	Partially Met, Exceeded District 7 but not City
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	New York State Math examination	Met	Partially Met, Exceeded District 7 in all grades and exceeded city in grades 3 and 8.

	percent proficient on the New York State math examination.			
Academic Goal 3	<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 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</p>	New York State ELA examination	Met	Partially met: Met in grades 3, 5 and 8.
Academic Goal 4	For each year of the school's next charter term, each grade-level cohort will	New York State Math examination	Met	To close the gap by 1/2 from last year, Haven Academy needed to increase

	<p>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>			by 6 %tage points. Goal Met.
Academic Goal 5	<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>	NYS fourth grade science examination	Unable to Assess	Assessment no longer given
Academic Goal 6	<p>In each year of the charter term, for child</p>	New York State ELA examination	Met	

	<p>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.</p>			
Academic Goal 7	<p>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</p>	New York State Math examination	Met	
Academic Goal 8	<p>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</p>	New York State ELA examination	Met	

	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.			
Academic Goal 9	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	Met	
Academic Goal 10				

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

No

#### 4. ORGANIZATION GOALS

**For the 2022-2023 school year, any organization goals that cannot be evaluated due to school closure resulting in a lack of data and changes in testing, surveying, and other usual practices should be reported as “N/A”.**

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2022-2023 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
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.	Internal Attendance Reporting	Not Met	Attendance initiatives under revision due to post covid challenges in student/family/school priority.
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	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	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.		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		Met	

	<p>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.</p>			
Org Goal 6				
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

**5. Do have more organizational goals to add?**

No

**6. FINANCIAL GOALS**

**2022-2023 Progress Toward Attainment of Financial Goals**

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1	Each year, the school will operate on a balanced budget and maintain a stable cash flow.	School Financials	Met	
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				

**7. Do have more financial goals to add?**

(No response)

## 2021-2022 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
	Financial Goal 6			
	Financial Goal 7			
	Financial Goal 8			
	Financial Goal 9			
	Financial Goal 10			

Thank you.

## Entry 4 - Audited Financial Statements

Completed - Oct 31 2023

### Required of ALL Charter Schools

**ALL SUNY-authorized charter schools** must upload the financial statements and related documents in PDF format into the [Annual Report Portal](#) and into the SUNY Epicenter document management system no later than **November 1, 2023**. **SUNY-authorized charter schools** are asked to ensure that security features such as password protection are turned off.

**ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools** must upload final, audited financial statements to the [Annual Report Portal](#) no later than **November 1, 2023**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

**PLEASE NOTE: This task appears as visible and optional task in the online portal until August 1 2023 but will be identified as a required task thereafter and due on November 1, 2023. This is a required task, and it is marked optional for administrative purposes only.**

### [Mott Haven Academy 2023 - Final](#)

Filename: Mott\_Haven\_Academy\_2023\_-\_Final.pdf Size: 395.7 kB

## Entry 4b – Audited Financial Report Template (BOR/NYC/BOE)

In Progress - Last edited: Oct 31 2023

### [Instructions - Regents-Authorized Charter Schools ONLY](#)

Regents-authorized schools must download and complete the Excel spreadsheet entitled “Audited Financial Report Template” from the online portal or the [2022-2023 Annual Reports](#) webpage. Upload the completed file in Excel format and submit by **November 1, 2023**.

**Please complete one spreadsheet at the Education Corporation level and submit the same spreadsheet for each of the schools.**

**EDUCATION CORPORATIONS WITH MORE THAN ONE SCHOOL SHOULD COMPLETE THE EXCEL SPREADSHEET FOR THE EDUCATION CORPORATION AS A WHOLE, NOT FOR THE INDIVIDUAL SCHOOLS.**

PLEASE SUBMIT THE SAME EXCEL SPREADSHEET FOR EACH OF THE SCHOOLS.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

## Entry 4c – Additional Financial Documents

Completed - Oct 31 2023

Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents and submit by **November 1, 2023**. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a “federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold.”

1. Advisory and/or Management letter
2. Federal Single Audit
3. Agreed-Upon Procedure Report
4. Evidence of Required Escrow Account for each school<sup>[1]</sup>
5. Corrective Action Plan for Audit Findings and Management Letter Recommendations

<sup>[1]</sup> Note: For BOR schools chartered or renewed after the 2017-2018 school year, the escrow account per school is \$100,000.

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PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

### [MHA FY23 Escrow Stmt 7930 September](#)

Filename: MHA\_FY23\_Escrow\_Stmt\_7930\_September.pdf Size: 933.8 kB

### [AUDIT WRAP - Mott Haven FY23](#)

Filename: AUDIT\_WRAP\_-\_Mott\_Haven\_FY23.pdf Size: 1.4 MB

## Entry 4d - Financial Contact Information

Completed - Jul 26 2023

Regents, NYCDOE, and Buffalo BOE authorized schools should enter financial contact information directly into the form within the portal by **November 1, 2023**.

## Form for "Financial Contact Information"

### 1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Jessica Nauiokas	<a href="mailto:jnauiokas@havenacademy.org">jnauiokas@havenacademy.org</a>	718-292-7015

## 2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	BDO, Jimmy Vora, CPA	<a href="mailto:jvora@bdo.com">jvora@bdo.com</a>	646-519-7133	3

## 3. If applicable, please provide contact information for the school's outsourced financial services firm.

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm
	CSBM	Karen Daniels	237 W 35th st suite 301 New York, NY 10001	<a href="mailto:kdaniels@csbm.com">kdaniels@csbm.com</a>	646-448-8723	15

## Entry 5 – Fiscal Year 2023-2024 Budget

Completed - Nov 1 2023

**SUNY-authorized charter schools** should download the [2023-2024 Budget and Quarterly Report Template and the 2023-2024 Budget Narrative Questionnaire](#) from the SUNY website and upload the completed templates into the Annual Report Portal and into the Epicenter document management system. **Due November 1, 2023.**

**Regents, NYCDOE, and Buffalo BOE authorized charter schools** should upload a copy of the school's FY22 Budget using the [2023-2024 Budget Template](#) into the Annual Report Portal or from the Annual Report website. **Due November 1, 2023.**

The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, reference the page number or section in the application narrative that indicates the assumption being made. For instance, student enrollment would reference the applicable page number in Section I, C of the application narrative.

**PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.**

### [MHA DOE Budget template FY24](#)

Filename: MHA\_DOE\_Budget\_template\_FY24.xlsx Size: 37.8 kB

## Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Jul 26 2023

### Required of ALL Charter Schools

Each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2022-2023 school year must complete and sign a Trustee [Disclosure of Financial Interest Form](#) is due on August 1, 2023. Acceptable signature formats include:

- Digitally certified PDF signature (i.e., DocuSign)
- Manual signature (1. download to print, 2. manually sign, 3. scan signed document to PDF, and 4. upload into portal)

All completed forms must be collected and uploaded in .PDF format for each individual member. **The education corporation is responsible for ensuring that each member who served on the board during the 2022-2023 school year completes the form.**

Charter schools **must** submit the latest version of the form. Forms completed from past years will not be accepted.

Trustees serving on an education corporation that governs more than one school are not required to complete a separate disclosure for each school governed by the education corporation. In the Trustee Disclosure of Financial Interest Form, trustees must disclose information relevant to any of the schools served by the governing education corporation.

### [DOFI All Board Members 2022-2023](#)

Filename: DOFI\_All\_Board\_Members\_2022-2023.pdf Size: 7.3 MB

## Entry 7 BOT Membership Table

Completed - Jul 26 2023

## Instructions

### Required of ALL charter schools

ALL charter schools or education corporations governing multiple schools must complete the Board of Trustees Membership Table within the online portal. Please be sure to include and identify parents who are members of the Board of Trustees and indicate whether parents are voting or non-voting members.

## Entry 7 BOT Table

1. SUNY-AUTHORIZED charter schools are required to provide information for VOTING Trustees only.
2. REGENTS, NYCDOE, and BUFFALO BOE-AUTHORIZED charter schools are required to provide information for all --VOTING and NON-VOTING-- trustees.

---

**Authorizer:**

Who is the authorizer of your charter school?

NYCDOE

1. 2022-2023 Board Member Information (Enter info for each BOT member)

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Completed Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
1	Patricia Mulvane y	<a href="mailto:mulvane.ytrish@gmail.com">mulvane.ytrish@gmail.com</a>	Chair	Finance	Yes	15	03/01/2008	08/01/2020	11
2	Janet Campagna	<a href="mailto:janet.campagna57@gmail.com">janet.campagna57@gmail.com</a>	Treasurer	Finance	Yes	15	03/01/2008	08/01/2020	10
3	Jessica Nauiokas	<a href="mailto:Jnauiokas@have.nacademy.org">Jnauiokas@have.nacademy.org</a>	Secretary	Education	No	15	03/01/2008	08/01/2020	11
4	Meghan Mackay	<a href="mailto:meghanmackay@gmail.com">meghanmackay@gmail.com</a>	Trustee/Member	Education/Fundraising	Yes	14	11/01/2009	08/01/2020	12
5	Christine S	<a href="mailto:cmbs@cs">cmbs@cs</a>	Trustee/Member	Finance	Yes	5	08/30/2018	08/01/2020	10

	t o k e s	t o k e s @ g m a i l .c o m							
6	Melanie Hartzog	Melanie. Hartzog @NYFou ndling.o rg	Trustee/ Member	Finance	Yes	2	04/08/20 22	08/01/20 70	9
7	Fanon Howell	fhowell @carne <a href="http://lhill.org">lhill.org</a>	Trustee/ Member	Educati on and Account ability	Yes	2	04/08/20 22	08/01/20 70	9
8	Nancy King	<a href="mailto:nancyking64@gmail.com">nancyking64@gmail.com</a>	Trustee/ Member	Finance and Fundraisi ng	Yes	1	7/01/202 2	08/01/20 70	12
9									

1a. Are there more than 9 members of the Board of Trustees?

No

## 2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

1. SUNY-AUTHORIZED charter schools provide response relative to VOTING Trustees only.
2. REGENTS, NYCDOE, and BUFFALO BOE-AUTHORIZED charter schools provide a response relative to all trustees.

a. Total Number of BOT Members on June 30, 2023	8
b.Total Number of Members Added During 2022-2023	1
c. Total Number of Members who Departed during 2022-2023	0
d.Total Number of members, as set in Bylaws, Resolution or Minutes	8

## 3. Number of Board meetings held during 2022-2023

12

## 4. Number of Board meetings scheduled for 2023-2024

12

## Total number of Voting Members on June 30, 2023:

7

## Total number of Voting Members added during the 2022-2023 school year:

1

**Total number of Voting Members who departed during the 2022-2023 school year:**

0

**Total Maximum Number of Voting members in 2022-2023, as set by the board in bylaws, resolution, or minutes:**

13

**Total number of Non-Voting Members on June 30, 2023:**

1

**Total number of Non-Voting Members added during the 2022-2023 school year:**

0

**Total number of Non-Voting Members who departed during the 2022-2023 school year:**

0

**Total Maximum Number of Non-Voting members in 2022-2023, as set by the board in bylaws, resolution or minutes:**

2

**Board members attending 8 or fewer meetings during 2022-2023**

0

**Thank you.**

## Entry 8 Board Meeting Minutes

Completed - Jul 26 2023

### **Instructions - Required of Regents, NYCDOE, and Buffalo BOE Authorized Schools ONLY**

Schools must upload a complete set of monthly board meeting minutes (July 2022-June 2023), which should match the number of meetings held during the 2022-2023 school year, as indicated in the above table. The minutes provided must be the final version approved by the school's Board of Trustees and may be uploaded individually or as one single combined file. Board meeting minutes must be submitted by **August 1, 2023**.

### **July-June 2022-2023 Signed Minutes**

Filename: July-June\_2022-2023\_Signed\_Minutes.pdf Size: 11.4 MB

## Entry 9 Enrollment & Retention

Completed - Jul 26 2023

### **Instructions for submitting Enrollment and Retention Efforts**

#### **Required of ALL Charter Schools**

Describe the good faith efforts the charter school has made in 2022-2023 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2023-2024.

#### **\*SUNY-authorized charter schools**

The education corporation must include a plan for the charter to meet or exceed enrollment and retention targets established by the SUNY Trustees for students with disabilities, ELLs, and students who are eligible to participate in the FRPL program. See the [enrollment and retention target calculator](#) to find specific targets.

## Entry 9 Enrollment and Retention of Special Populations

---

**Good Faith Efforts to Meet Recruitment Targets (Attract)**

	Describe Recruitment Efforts in 2022-2023	Describe Recruitment Plans in 2023-2024
Economically Disadvantaged	<p>97% of our student population is eligible for Free or Reduced Price. Our school is situated in the South Bronx in one of the poorest congressional districts in the country. We work closely with many community organizations in the neighborhood to recruit our student population from the surrounding areas. We always have a wait-list for admission that includes mostly students from the surrounding neighborhoods who are economically disadvantaged. Since we opened a middle school during this school year, we were playful about middle school design and recruitment efforts to ensure that our seats are filled by our target population (especially economically disadvantaged.) Efforts included: Filling seats with mission fit students, recruiting at child-welfare agencies, advertising in locations likely to have FRPL students such as homeless shelters.</p>	<p>Since our efforts have been effective we will continue to work closely with many community organizations in the neighborhood to recruit our student population from the surrounding areas. We always have a wait-list for admission that includes mostly students from the surrounding neighborhoods who are economically disadvantaged. Efforts include: Filling seats with mission fit students, recruiting at child-welfare agencies, advertising in locations likely to have FRPL students such as homeless shelters.</p>
English Language Learners	<p>16% of our student population are ELLs, the vast majority being Spanish speaking, which is comparable to our District (7). We publish all school recruitment material in Spanish and English in order to reach all families in our community. We employ Spanish speaking recruitment staff to ensure that the process is smooth and easy for all families. Our school offers appropriate ELL services for all students required to participate in</p>	<p>Since our efforts have been effective we will continue to publish all school recruitment material in Spanish and English in order to reach all families in our community. Employ Spanish speaking recruitment staff to ensure that the process is smooth and easy for all families. Offer appropriate ELL services for all students required to participate in these services. We continue to make the application and/or orientation processes</p>

	<p>these services. We continue to make the application and/or orientation processes accessible for non-English speaking community members. Additional staff members have been added who bring experience with this population.</p>	<p>accessible for non-English speaking community members. Additional staff members have been added who bring experience with this population.</p>
<p>Students with Disabilities</p>	<p>24% of our students are classified as Students with Disabilities, which is comparable to our District (7). Our Director of SPED works with families through the application and recruitment process to ensure that students are in the right placement and have all needed accommodations in place when they enter our school.</p>	<p>Our Director of SPED works with families through the application and recruitment process to ensure that students are in the right placement and have all needed accommodations in place when they enter our school.</p>

## Good Faith Efforts To Meet Enrollment Retention Targets

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	97% of our population is economically disadvantaged and that number is mirrored closely in our surrounding community. We continue to work closely with community organizations and in house social emotional teams to ensure that our families' needs are met and they feel supported at Haven Academy. While designing our Middle School we collected input from our constituents to ensure the school's program met their educational priorities.	We continue to work closely with community organizations and in house social emotional teams to ensure that our families' needs are met and they feel supported at Haven Academy. Our goal is to successfully matriculate 100% of our Elementary School students of middle school age to middle school.
English Language Learners	Haven Academy will continue to offer ELL services to meet the needs of our ELL students and their families. Our Spanish speaking staff and Spanish materials will help our families of ELLs to continue to thrive in our school environment.	Haven Academy will continue to offer ELL services to meet the needs of our ELL students and their families. Our Spanish speaking staff and Spanish materials will help our families of ELLs to continue to thrive in our school environment.
Students with Disabilities	Haven Academy has a dedicated SPED director and CTT classrooms on every grade level to ensure that the needs of our SPED scholars are always met. We worked closely with the scholars' families and the CSE to ensure that proper and stellar services are offered.	Haven Academy will continue to have a dedicated SPED director and CTT classrooms on every grade level to ensure that the needs of our SPED scholars are always met. We continue to work closely with the scholars' families and the CSE to ensure that proper and stellar services are offered.

## Entry 10 – Teacher and Administrator Attrition

Completed - Jul 26 2023

**Form for "Entry 10 – Teacher and Administrator Attrition"  
Revised to Employee Fingerprint Requirements Attestation**

## A. TEACH System – Employee Clearance

### Required of ALL Charter Schools

Charter schools must ensure that all prospective employees<sup>[1]</sup> receive clearance through [the NYSED Office of School Personnel Review and Accountability](#) (OSPRA) prior to employment. **This includes paraprofessionals and other school personnel who are provided or assigned by the district of location, or related/contracted service providers.** After an employee has been cleared, schools are required to maintain proof of such clearance in the file of each employee. For the safety of all students, charter schools must take immediate steps to terminate the employment of individuals who have been denied clearance. Once the employees have been terminated, the school must terminate the request for clearance in the TEACH system.

In the Annual Report, charter schools are asked to confirm that all employees have been cleared through the NYSED TEACH system; and, if denied clearance, confirm that the individual or employee has been removed from the TEACH system, and is not employed by the school.

#### 1. Emergency Conditional Clearances

Charter schools are **strongly discouraged** from using the emergency conditional clearance provisions for prospective employees. This is because the school must request clearance through NYSED TEACH, and the school's emergency conditional clearance of the employee terminates automatically once the school receives notification from NYSED regarding the clearance request. Status notification is provided for all prospective employees through the NYSED TEACH portal within 48 hours after the clearance request is submitted. Therefore, at most, a school's emergency conditional clearance will be valid for only 48 hours after approval by the board.

Schools are not permitted to renew or in any way re-establish a prospective employee's emergency conditional clearance after status notification is sent by NYSED through the TEACH portal.

Schools are asked to attest that they have reviewed and understand these requirements. More information can be found in the memo at [NYSED CSO Employee Clearance and Fingerprint Memo 10-2019](#).

<sup>[1]</sup> Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.nysed.gov/common/nysed/files/programs/charter-schools/employeeefingerprintoct19.pdf> or visit the NYSED website at: <http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html> for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

## B. Emergency Conditional Clearances

### Emergency Conditional Clearances

Charter schools are **strongly discouraged** from using the emergency conditional clearance provisions for prospective employees. This is because the school must request clearance through NYSED TEACH, and the school's emergency conditional clearance of the employee terminates automatically once the school receives notification from NYSED regarding the clearance request. Status notification is provided for all prospective employees through the NYSED TEACH portal within 48 hours after the clearance request is submitted. Therefore, at most, a school's emergency conditional clearance will be valid for only 48 hours after approval by the board.

Schools are not permitted to renew or in any way re-establish a prospective employee's emergency conditional clearance after status notification is sent by NYSED through the TEACH portal.

Schools are asked to attest that they have reviewed and understand these requirements. More information can be found in the memo at [NYSED CSO Employee Clearance and Fingerprint Memo 10-2019](#).

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### Attestation

#### Responses Selected:

I hereby attest that the school has reviewed, understands, and will comply with these requirements.

## Entry 11 Percent of Uncertified Teachers

Completed - Jul 26 2023

### Instructions

#### Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY

The table below reflects the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Uncertified teachers are those not certified pursuant to the State Certification Requirements established by the NYSED Commissioner of Education.

Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

## Entry 11 Uncertified Teachers

School Name:

---

# Instructions for Reporting Percent of Uncertified Teachers

## Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY

The table below reflects the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Uncertified teachers are those not certified pursuant to the State Certification Requirements established by the NYSED Commissioner of Education.

Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

If more than one line applies to a teacher, please include in only one FTE uncertified category. Please do not include paraprofessionals, such as teacher aides.

### CATEGORY A. 30% OR 5 UNCERTIFIED TEACHERS WHICHEVER IS LESS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	0
Total Category A: 5 or 30% whichever is less	5.0

**CATEGORY B. PLUS FIVE UNCERTIFIED TEACHERS IN MATHEMATICS, SCIENCE, COMPUTER SCIENCE, TECHNOLOGY OR CAREER AND TECHNICAL EDUCATION.**

	FTE Count
i. Mathematics	3
ii. Science	0
iii. Computer Science	0
iv. Technology	0
v. Career and Technical Education	0
<b>Total Category B: not to exceed 5</b>	<b>3.0</b>

**CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS**

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	2
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	0
<b>Total Category C: not to exceed 5</b>	<b>2.0</b>

**TOTAL FTE COUNT OF UNCERTIFIED TEACHERS (Sum of Categories A, B AND C)**

(Include teachers who do not fit in one of these categories or if did fit would exceed the numerical limits for that category)

	FTE Count
Total	11

**CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS**

(Include teachers who do not fit in one of these categories or if did fit would exceed the numerical limits for that category)

	FTE Count
Total Category D	1

**CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS**

	FTE Count
Total Category E	27

**CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS**

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	38

Thank you.



**Entry 12 Organization Chart**

Completed - Jul 26 2023

[Instructions](#)

## Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY

Upload the 2022-2023 **Organization Chart**. The organization chart should be a graphic representation (A list will not be accepted.) and should include position titles and reporting (hierarchical) relationships. Employee names should **not** appear on the chart.

### [Haven Org Chart 2022-23](#)

Filename: Haven\_Org\_Chart\_2022-23\_ardDnFl.pdf Size: 82.6 kB

## Entry 13 School Calendar

Completed - Jul 26 2023

[Instructions for submitting School Calendar](#)

### Required of ALL Charter Schools

If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 1, 2023 submission. Charter schools must upload a final school calendar into the portal and may do so at any time but no later than **September 15, 2023**.

School calendars must meet the [minimum instructional requirements](#) as required of other public schools "... *unless the school's charter requires more instructional time than is required under the regulations.*"

Board of Regents-authorized charter schools also are required to submit school calendars that clearly indicate the start and end date of the instructional year AND the number of instructional hours and/or instructional days for each month (also used to align to schools with extended days/years referenced in their mission statements/key design elements). See an example of a calendar showing the requested information. Schools **must** use a calendar format and ensure there is a monthly tally of instructional days.

**PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.**

### [2023-2024 Simple School Calendar](#)

Filename: 2023-2024\_\_Simple\_School\_Calendar.pdf Size: 65.5 kB

## Entry 14 Staff Roster

Completed - Jul 26 2023

### [INSTRUCTIONS](#)

### Required of Regents and NYCDOE-authorized Charter Schools ONLY

Please click on the MS Excel [Faculty/Staff Roster Template](#) and provide the following information for **ANY and ALL** instructional and non-instructional employees (all faculty and staff employed by the school during the 2022-2023 school year).

**Use of the 2022-2023 Annual Report Faculty/Staff Roster Template is required. Each of the data elements, with the exception of the Notes, are required, and use of the drop-down options, when provided, is also required.**

**Reminders:** Please use the Notes section provided to add any additional information as deemed necessary. Failure to adhere to the guidelines and validations in the Faculty/Staff Roster Template will result in a resubmission of a fully corrected roster.

Here is the complete list of data elements in the roster template and an explanation of what information is required to correctly complete this task.

Roster Data Elements	Explanations
Authorizer <b>NOTE: MUST BE DONE FIRST</b>	Select your school's authorizer from the <b>drop-down list first</b> , before completing the roster.
School Name and Institution ID	Select your school's name from the <b>drop-down list</b> .
Faculty/Staff First Name	Enter the first name of the Faculty/Staff person.
Faculty/Staff Last Name	Enter the last name of the Faculty/Staff person.

TEACH ID	Enter the <b>7 digit TEACH ID</b> for the Faculty/Staff person.
Role in School	<b>Select</b> the best choice of role of the Faculty/Staff person from the <b>drop-down list</b> .
CPR/AED Certification Status	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Hire Date	Enter the date that the Faculty/Staff person was hired.
Start Date	Enter the date that the Faculty/Staff person actually began employment in this school.
Total Years' Experience in this Role	Enter Total Years of Experience that the Faculty/Staff person has in their current role.
Total Years at this School	Enter the Total Years that the Faculty/Staff person has been employed in this school.
Out-of-Certification Justification	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Subject Taught	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Notes	Optional

[faculty-staff-roster-template-2023 \(1\)](#)

Filename: faculty-staff-roster-template-2023\_1.xlsx Size: 63.2 kB

## Optional Additional Documents to Upload (BOR)

Incomplete

# **Mott Haven Academy Charter School**

**Financial Statements**  
Years Ended June 30, 2023 and 2022

**and Supplemental Schedule of Expenditures  
of Federal Awards**  
Year Ended June 30, 2023

# **Mott Haven Academy Charter School**

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Financial Statements

Years Ended June 30, 2023 and 2022

and Supplemental Schedule of Expenditures of Federal Awards  
for the Year Ended June 30, 2023

# Mott Haven Academy Charter School

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## **Independent Auditor's Report**

The Board of Trustees  
Mott Haven Academy Charter School  
Bronx, New York

### ***Opinion***

We have audited the financial statements of Mott Haven Academy Charter School (the School), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Emphasis of Matter - Adoption of New Accounting Pronouncement***

As discussed in Note 2 to the financial statements, the School has elected to change its method of accounting for leases in the year ended June 30, 2023 due to the adoption of ASC Topic 842, Leases. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

BDO USA, P.C., a Virginia professional corporation, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.



### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits, significant audit findings, and certain internal control-related matters that we identified during the audits.



## ***Other Matters***

### ***Supplementary Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements, and to certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and to other additional procedures, in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2023 on our consideration of the 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 solely 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 effectiveness of the School's 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 the School's internal control over financial reporting and compliance.

*BDO USA, P.C.*

October 30, 2023

# Mott Haven Academy Charter School

## Statements of Financial Position

<i>June 30,</i>	<b>2023</b>	<b>2022</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 2,249,196	\$ 1,068,014
Restricted cash	70,388	70,374
Grants and other receivables, net	765,004	1,769,512
Due from New York Foundling Hospital	302,000	604,000
Prepaid expenses and other assets	34,364	43,545
Right-of-use asset, operating leases, net	1,673,670	-
Property and equipment, net	346,516	324,718
<b>Total Assets</b>	<b>\$ 5,441,138</b>	<b>\$ 3,880,163</b>
<b>Liabilities and Net Assets</b>		
<b>Liabilities</b>		
Accounts payable and accrued expenses	\$ 476,195	\$ 458,544
Accrued salaries and other payroll related expenses	688,275	682,543
Operating lease liabilities	1,674,491	-
Due to NYC Department of Education	121,569	31,414
Due to New York Foundling Hospital	-	31,583
<b>Total Liabilities</b>	<b>2,960,530</b>	<b>1,204,084</b>
<b>Commitments and Contingencies</b> (Noted 2, 3, 6, 7, 8, 9 and 10)		
<b>Net Assets</b>		
Without donor restrictions	2,430,608	2,597,027
With donor restrictions	50,000	79,052
<b>Total Net Assets</b>	<b>2,480,608</b>	<b>2,676,079</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 5,441,138</b>	<b>\$ 3,880,163</b>

*See accompanying notes to financial statements.*

# Mott Haven Academy Charter School

## Statement of Activities

<i>Year ended June 30, 2023</i>	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenue and Support</b>			
State and local per pupil operating revenue	\$ 10,778,843	\$ -	\$ 10,778,843
Government grants and contracts	2,490,787	-	2,490,787
Contributions and other grants	771,033	100,000	871,033
New York Foundling Hospital contributions and grants	304,000	-	304,000
Interest and other income	14	-	14
Net assets released from restrictions	129,052	(129,052)	-
<b>Total Revenue and Support</b>	<b>14,473,729</b>	<b>(29,052)</b>	<b>14,444,677</b>
<b>Expenses</b>			
Program services:			
General education	10,682,848	-	10,682,848
Special education	1,872,975	-	1,872,975
Pre-K education	436,677	-	436,677
<b>Total Program Services</b>	<b>12,992,500</b>	<b>-</b>	<b>12,992,500</b>
Supporting services:			
Management and general	1,614,505	-	1,614,505
Fundraising	33,143	-	33,143
<b>Total Expenses</b>	<b>14,640,148</b>	<b>-</b>	<b>14,640,148</b>
<b>Change in Net Assets</b>	<b>(166,419)</b>	<b>(29,052)</b>	<b>(195,471)</b>
<b>Net Assets, beginning of year</b>	<b>2,705,211</b>	<b>(29,132)</b>	<b>2,676,079</b>
<b>Net Assets, end of year</b>	<b>\$ 2,538,792</b>	<b>\$ (58,184)</b>	<b>\$ 2,480,608</b>

*See accompanying notes to financial statements.*

# Mott Haven Academy Charter School

## Statement of Activities

<i>Year ended June 30, 2022</i>	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenue and Support</b>			
State and local per pupil operating revenue	\$ 10,119,107	\$ -	\$ 10,119,107
Government grants and contracts	2,290,700	-	2,290,700
Contributions and other grants	211,128	325,743	536,871
New York Foundling Hospital contributions and grants	393,481	604,000	997,481
Interest and other income	14	-	14
Net assets released from restrictions	958,875	(958,875)	-
<b>Total Revenue and Support</b>	<b>13,973,305</b>	<b>(29,132)</b>	<b>13,944,173</b>
<b>Expenses</b>			
Program services:			
General education	9,842,861	-	9,842,861
Special education	1,883,060	-	1,883,060
Pre-K education	412,098	-	412,098
<b>Total Program Services</b>	<b>12,138,019</b>	<b>-</b>	<b>12,138,019</b>
Supporting services:			
Management and general	1,333,226	-	1,333,226
Fundraising	51,453	-	51,453
<b>Total Expenses</b>	<b>13,522,698</b>	<b>-</b>	<b>13,522,698</b>
<b>Change in Net Assets</b>	<b>450,607</b>	<b>(29,132)</b>	<b>421,475</b>
<b>Net Assets, beginning of year</b>	<b>2,254,604</b>	<b>-</b>	<b>2,254,604</b>
<b>Net Assets, end of year</b>	<b>\$ 2,705,211</b>	<b>\$ (29,132)</b>	<b>\$ 2,676,079</b>

*See accompanying notes to financial statements.*

# Mott Haven Academy Charter School

## Statement of Functional Expenses

*Year ended June 30, 2023*

	No. of Positions	Program Services					Management and General	Fundraising	Total
		General Education	Special Education	Pre-K Education	Total Program Services				
Personnel service costs:									
Administrative staff personnel	9	\$ 576,216	\$ 300,292	\$ -	\$ 876,508	\$ 863,490	\$ 22,215	\$ 1,762,213	
Instructional personnel	89	5,781,960	670,922	213,000	6,665,882	-	-	6,665,882	
Non-instructional personnel	3	110,784	31,932	-	142,716	14,861	-	157,577	
<b>Total Salaries and Staff</b>		6,468,960	1,003,146	213,000	7,685,106	878,351	22,215	8,585,672	
Payroll taxes and employee benefits									
		1,306,944	198,700	43,793	1,549,437	180,588	4,567	1,734,592	
Retirement benefits		135,354	20,578	4,535	160,467	18,702	473	179,642	
Legal services		-	-	-	-	718	-	718	
Accounting and audit services		-	-	-	-	255,932	-	255,932	
Other purchased, professional, and consulting services		208,086	68,793	20,345	297,224	6,207	111	303,542	
Building lease and rent		842,334	128,063	28,225	998,622	116,390	2,944	1,117,956	
Repairs and maintenance		38,703	5,884	1,297	45,884	5,348	135	51,367	
Insurance		51,527	7,834	1,727	61,088	7,120	180	68,388	
Supplies and materials		190,086	59,154	17,258	266,498	6,442	163	273,103	
Equipment and furnishings		12,898	4,681	1,411	18,990	1,686	-	20,676	
Staff development		249,616	37,950	8,364	295,930	34,491	872	331,293	
Marketing and recruitment		162,948	30,399	7,484	200,831	18,830	476	220,137	
Technology		78,342	11,911	2,625	92,878	10,825	274	103,977	
Food service		341,057	123,776	37,313	502,146	-	-	502,146	
Student services		386,443	140,248	42,279	568,970	7,636	-	576,606	
Office expense		63,447	9,645	2,126	75,218	45,051	222	120,491	
Depreciation		91,504	13,912	3,066	108,482	12,644	320	121,446	
Other		54,599	8,301	1,829	64,729	7,544	191	72,464	
<b>Total Expenses</b>		\$ 10,682,848	\$ 1,872,975	\$ 436,677	\$ 12,992,500	\$ 1,614,505	\$ 33,143	\$ 14,640,148	

*See accompanying notes to financial statements.*

# Mott Haven Academy Charter School

## Statement of Functional Expenses

Year ended June 30, 2022

	No. of Positions	Program Services			Total Program Services	Management and General	Fundraising	Total
		General Education	Special Education	Pre-K Education				
Personnel service costs:								
Administrative staff personnel	12	\$ 529,374	\$ 359,384	\$ -	\$ 888,758	\$ 654,469	\$ 22,320	\$ 1,565,547
Instructional personnel	82	5,249,289	661,605	213,000	6,123,894	-	-	6,123,894
Non-instructional personnel	42	237,173	66,935	-	304,108	12,046	12,046	328,200
<b>Total Salaries and Staff</b>	<b>136</b>	<b>6,015,836</b>	<b>1,087,924</b>	<b>213,000</b>	<b>7,316,760</b>	<b>666,515</b>	<b>34,366</b>	<b>8,017,641</b>
Payroll taxes and employee benefits		1,263,254	226,351	45,529	1,535,134	142,468	7,346	1,684,948
Retirement benefits		136,587	24,474	4,923	165,984	15,404	794	182,182
Accounting and audit services		-	-	-	-	237,715	-	237,715
Other purchased, professional, and consulting services		108,506	29,077	9,297	146,880	35,095	176	182,151
Building lease and rent		838,164	150,183	30,208	1,018,555	94,527	4,874	1,117,956
Repairs and maintenance		65,793	11,789	2,371	79,953	7,420	383	87,756
Insurance		46,467	8,326	1,675	56,468	5,240	270	61,978
Supplies and materials		161,074	43,607	14,049	218,730	4,661	240	223,631
Equipment and furnishings		16,340	4,940	1,714	22,994	3,170	-	26,164
Staff development		148,715	26,647	5,360	180,722	16,772	865	198,359
Marketing and recruitment		114,296	20,630	4,204	139,130	12,752	657	152,539
Technology		100,155	17,946	3,610	121,711	11,295	582	133,588
Food service		280,185	84,707	29,389	394,281	-	-	394,281
Student services		392,708	118,725	41,191	552,624	9,814	-	562,438
Office expense		14,576	2,612	525	17,713	54,565	85	72,363
Depreciation		136,751	24,503	4,929	166,183	15,423	795	182,401
Other		3,454	619	124	4,197	390	20	4,607
<b>Total Expenses</b>		<b>\$ 9,842,861</b>	<b>\$ 1,883,060</b>	<b>\$ 412,098</b>	<b>\$ 12,138,019</b>	<b>\$ 1,333,226</b>	<b>\$ 51,453</b>	<b>\$ 13,522,698</b>

*See accompanying notes to financial statements.*

# Mott Haven Academy Charter School

## Statements of Cash Flows

<i>Year ended June 30,</i>	<b>2023</b>	<b>2022</b>
<b>Cash Flows from Operating Activities</b>		
Cash received from operating revenue	\$ 14,576,138	\$ 11,659,909
Other cash received	1,175,046	1,534,366
Cash paid to employees and suppliers	(14,426,744)	(13,470,493)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>1,324,440</b>	<b>(276,218)</b>
<b>Cash Flows from Investing Activities</b>		
Purchase of property and equipment	(143,244)	(147,822)
<b>Net Increase (Decrease) in Cash</b>	<b>1,181,196</b>	<b>(424,040)</b>
<b>Cash, Cash Equivalents and Restricted Cash, beginning of year</b>	<b>1,138,388</b>	<b>1,562,428</b>
<b>Cash, Cash Equivalents and Restricted Cash, end of year</b>	<b>\$ 2,319,584</b>	<b>\$ 1,138,388</b>
<b>Reconciliation of Change in Net Assets to Net Cash Provided by (Used in) Operating Activities</b>		
Change in net assets	\$ (195,471)	\$ 421,475
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	121,446	182,401
Non-cash lease expense	744,047	-
Bad debt expense	66,526	-
Changes in operating assets and liabilities:		
Grants and other receivables	937,982	(919,547)
Due from New York Foundling Hospital	302,000	134,867
Due from NYC Department of Education	-	3,368
Prepaid expenses and other assets	9,181	(9,639)
Accounts payable and accrued expenses	17,651	(218,751)
Accrued salaries and other payroll related expenses	5,732	66,611
Due to NYC Department of Education	90,155	31,414
Due to New York Foundling Hospital	(31,583)	31,583
Principal reduction in lease liabilities	(743,226)	-
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>\$ 1,324,440</b>	<b>\$ (276,218)</b>
<b>Supplemental Disclosure of Cash Flow Information</b>		
Cash and cash equivalents	\$ 2,249,196	\$ 1,068,014
Restricted cash	70,388	70,374
<b>Cash, Cash Equivalents and Restricted Cash, end of year</b>	<b>\$ 2,319,584</b>	<b>\$ 1,138,388</b>

*See accompanying notes to financial statements.*

# Mott Haven Academy Charter School

## Notes to Financial Statements

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### 1. Nature of The Organization

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, by the Board of Regents of the University of the State of New York. The charter was renewed through June 30, 2025.

The School opened its doors in the fall of 2008 in 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.

The School operates classes for students in kindergarten through eighth grade. The eighth grade was added in fiscal year 2020. The School also has a Pre-K program named "Little Haven" which is funded by the New York City Department of Education (NYCDOE).

### 2. Significant Accounting Policies

#### *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 (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 two classes of net assets - with donor restrictions or without donor restrictions - be displayed in a statement of financial position and that the amount of change in each of those classes of net assets be displayed in a statement of activities.

These classes are defined as follows:

*Net Assets with Donor Restrictions* - These consist of contributions and other inflows of assets whose use is subject to donor-imposed restrictions that are more specific than broad limits reflecting the nature of the not-for-profit entity, the environment in which it operates and the purposes specified in its articles of incorporation or bylaws or comparable documents. Donor-imposed restrictions may be temporary in nature, such as stipulating that resources may be used only after a specified date or limited to specific programs or services. Certain donor-imposed restrictions are perpetual in nature.

*Net Assets Without Donor Restrictions* - These consist of contributions and other inflows of assets whose use is not subject to donor-imposed restrictions. This net asset category includes both contributions not subject to donor restrictions and exchange transactions, and are, therefore, available for general operations.

# Mott Haven Academy Charter School

## Notes to Financial Statements

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The School had \$50,000 and \$79,052 of net assets with donor restrictions at June 30, 2023 and 2022, respectively.

### ***Cash - Restricted***

An escrow account in the amount of \$70,388 and \$70,374 was held aside under the provisions of the School's charter to pay for legal and audit expenses that would be associated with a dissolution should it occur, as required by the New York State Education Department as of June 30, 2023 and 2022, respectively.

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

Grants and other receivables represent unconditional promises to give by donors. Grants and other receivables that are expected to be collected within one year and are recorded at net realizable value are \$765,004 and \$1,769,512 at June 30, 2023 and 2022, respectively. The School determined that no allowance for uncollectible accounts for grants and other receivables is necessary at June 30, 2023 and 2022. Such estimate is based on management's assessments and historical information, the aged basis of its receivables, as well as current economic conditions.

### ***Contributions***

Transfers of cash or other assets or settlement of liabilities that are both voluntary and nonreciprocal are recognized as contributions.

Contributions may either be conditional or unconditional. A contribution is considered conditional when the donor imposes both a measurable barrier and a right of return. Conditional contributions are recognized as revenue on the date all donor-imposed barriers are overcome or explicitly waived by the donor. Barriers may include specific and measurable outcomes, limitations on the performance of an activity and other stipulations related to the contribution. A donor has a right of return of any assets transferred or a right of release of its obligation to transfer any assets in the event the School fails to overcome one or more barriers. Assets received before the barrier is overcome are accounted for as refundable advances.

Unconditional contributions may or may not be subject to donor-imposed restrictions. Donor-imposed restrictions limit the use of the donated assets as to time or purpose restrictions.

Contributions subject to donor restrictions are recognized in changes in net assets with donor restrictions. When a purpose restriction is satisfied or when a time restriction expires, the contribution is reported as net assets released from restrictions and is recognized in changes in net assets without donor restrictions in the statement of activities.

### ***Revenue Recognition***

#### ***Per-Pupil Revenue***

The School recognizes revenues from per-pupil funding in the fiscal year in which the academic programs are provided. Per-pupil revenue is billed and received based on the total number of full-time equivalent (FTE) students and the basic charter school tuition rate for the school district of residence of the students attending the School in any given fiscal year for general education and special education. The FTE is formula-driven and based on the number of days the student has been

# Mott Haven Academy Charter School

## Notes to Financial Statements

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with the School as a proportion of the number of days in the entire school year (the calculation is done by using the New York State calculator online). The School's total student population includes general education and special education students. The School has determined that revenue from its students has the same performance obligations, types of contract, and services rendered. As a result, the student body is viewed as one customer base for revenue purposes. The School uses a portfolio approach to account for per-pupil contracts as a collective group rather than recognizing revenue on an individual-contract basis. The School believes that revenue recognized by utilizing the portfolio approach approximates the revenue that would have been recognized if an individual contract approach were used.

Per-pupil invoicing is managed on a bi-monthly basis to the funding source (local school district). Billing is a function of student enrollment for the upcoming fiscal year, which is the basis for the first two invoices per-pupil due June 1<sup>st</sup> and July 31<sup>st</sup>, which is a projection. Subsequent invoices are due bi-monthly. With the implementation of an automated-invoicing process through a dedicated website, the submission of each invoice is done online. After the year is complete, the School submits the FTE per-pupil reconciliation, listing every student who attended any part of the year, and the FTE each represents. Based on this final count, it calculates how much should have been paid to the School and included in the reconciliation will be any amounts due from the funding source included in grants and other receivables on the statement of financial position at year end, or any amounts payable to the funding source included as a liability on the statement of financial position at year end, as amounts are tried up to actual based on actual numbers submitted at year end.

Additional funding is also provided to support special education services. All students who are identified to need special education services or settings have an Individualized Education Program (IEP), formalized for his or her unique needs. Based on this IEP, the student is categorized into one of three levels of service: 0-20% service, 20-60% service, or 60% or more service required and provided by the School. For a student receiving less than 20% in services, no additional funding is received. For a student receiving services between 20% and 60% and 60% or more services of the school day, additional funding per FTE is received. Billing for this support is incorporated into the per-pupil invoices and is also settled in the same FTE per-pupil reconciliation process.

As the students receive the benefit of these services simultaneously as the School is providing them, the School recognizes per-pupil revenue from these services over time. The School believes that this method provides a reasonable depiction of the transfer of services over the term of the performance obligation based on the services needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to students receiving academic or school services. The School measures the performance obligation from admission or enrollment into the School to the point when the student is discharged or the end of the school year where it is no longer required to provide services to the student, which is generally at the time of discharge or the completion of the school year. All of these services are bundled and considered a single-performance obligation, and as such, the School accounts for these bundled-performance obligations under state and local per pupil operating revenue in the statement of activities and recognizes the per-pupil revenue over time.

### *Government Grants*

Revenue from federal, state, and local government grants and contracts is recognized by the School when qualifying expenditures are incurred and billable to the government, or when required services have been provided.

# Mott Haven Academy Charter School

## Notes to Financial Statements

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### ***Contract Assets and Contract Liabilities***

In accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 606, contract assets are to be recognized when an entity has the right to receive consideration in exchange for goods or services that have been transferred to a customer when that right is conditional on something other than the passage of time. The School does not recognize contract assets, as the right to receive consideration is unconditional in accordance with the passage of time criteria. Also, in accordance with ASC 606, contract liabilities are to be recognized when an entity is obligated to transfer goods or services for which consideration has already been received. The School does not receive consideration prior to the transfer of goods or services and, therefore, does not recognize contract liabilities.

### ***Contributions of Nonfinancial Assets***

The School receives contributed goods and services that are an integral part of its operations. Such support is recorded as contributions in-kind, at their fair value, provided it meets the criteria for recognition. In-kind contributions consist of rent subsidies and are reflected as both income and expense in the accompanying financial statements.

### ***Property and Equipment***

Property and equipment are stated at cost and are depreciated on the straight-line method over the estimated useful lives of the assets. Leasehold improvements are amortized over the lesser of the useful life of the asset or the lease term. 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, based on the established threshold.

### ***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, 2023 and 2022.

### ***Advertising***

The School expenses advertising costs as incurred. The School incurred \$220,137 and \$152,539 of advertising costs for the years ended June 30, 2023 and 2022, respectively, which is included in the accompanying statements of functional expenses under marketing and recruitment.

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

The costs of providing programs and other activities have been summarized on a functional basis in the accompanying statement of activities. Accordingly, certain costs have been allocated among the respective programs and activities according to the functional categories, as follows:

# Mott Haven Academy Charter School

## Notes to Financial Statements

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*Program Services* - This category represents expenses related to general education and special education for certain students requiring additional attention and guidance. These costs are allocated based on the FTE allocation method.

*Management and General* - This category represents expenses related to the overall administration and operation of the School that are not specific to any program services or development. These costs are allocated based on the FTE allocation method.

### ***Estimates***

The preparation of financial statements in conformity with 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.

### ***Income Taxes***

The School is exempt from federal, state and local income taxes under Section 501(c)(3) of the IRC and, therefore, has made no provision for income taxes in the accompanying financial statements. In addition, the School has been determined by the Internal Revenue Service not to be a “private foundation” within the meaning of Section 509(a) of the IRC. There was no unrelated business income for the years ended June 30, 2023 and 2022.

Under GAAP, an organization must recognize the tax benefit associate with tax positions taken for tax-return purposes when it is more likely than not that the position will not be sustained upon examination by a taxing authority. The School does not believe it has taken any material uncertain tax positions and, accordingly, it has not recorded any liability for unrecognized tax benefits. The School is subject to routine audits by a taxing authority. As of June 30, 2023 and 2022, the School was not subject to any examination by a taxing authority.

### ***Reclassification***

Certain amounts in the 2022 financial statements were classified to conform with the 2023 presentation. These reclassifications had no effect on the School’s financial position and change in net assets.

### ***Adopted Accounting Pronouncements***

#### ***Lease Accounting***

In February 2016, the FASB issued ASU 2016-02, Accounting for Leases, which applies a right-of-use (ROU) model that requires a lessee to record, for all leases with a lease term of more than payments. For leases with a term of 12 months or less, a practical expedient is available whereby a lessee may elect, by class of underlying asset, not to recognize an ROU asset or lease liability. At inception, lessees must classify all leases as either finance or operating based on five criteria. Balance sheet recognition of finance and operating leases is similar, but the pattern of expense recognition in the income statement, as well as the effect on the statement of cash flows, differs depending on the lease classification. In addition, lessees and lessors are required to provide certain qualitative and quantitative disclosures to enable users of financial statements to assess the amount, timing, and

# Mott Haven Academy Charter School

## Notes to Financial Statements

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uncertainty of cash flows arising from leases. The FASB issued ASU 2020-05, which deferred the effective date for the School until annual periods beginning after December 15, 2021. Effective July 1, 2022, the School adopted this ASU following the modified retrospective method of application, see Note 6.

### ***Recently Issued but not yet Adopted Accounting Pronouncements***

#### *Financial Instruments - Credit Losses*

In June 2016, the FASB issued ASU 2016-13, Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments. The new credit losses standard changes the impairment model for most financial assets and certain other instruments. For trade and other receivables, contract assets recognized as a result of applying ASC 606, loans and certain other instruments, entities will be required to use new forward looking “expected loss” model that generally will result in earlier recognition of credit losses than under today’s incurred loss model. ASU 2016-13 is effective for annual periods beginning after December 15, 2022. The School is currently evaluating the impact of this ASU on its financial statements.

### **3. Liquidity Management and Availability of Resources**

The School maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities and other obligations come due.

The School’s financial assets available within one year of the statements of financial position date for general expenditures are as follows:

<i>June 30,</i>	<b>2023</b>	<b>2022</b>
Cash and cash equivalents	\$ 2,249,196	\$ 1,068,014
Restricted cash	70,388	70,374
Grants and other receivables	765,004	1,769,512
Due from New York Foundling Hospital	302,000	604,000
<b>Total Financial Assets Available Within One Year</b>	<b>3,386,588</b>	<b>3,511,900</b>
Less: amounts unavailable for general expenditures within one year due to:		
Restricted by donors with purpose restrictions	-	(29,052)
Restricted by donors with purpose restrictions	(70,388)	(70,374)
Restricted by donors with time restrictions	(50,000)	(50,000)
<b>Total Financial Assets Available to Management for General Expenditures Within One Year</b>	<b>\$ 3,266,200</b>	<b>\$ 3,362,474</b>

The New York Foundling Hospital (NY Foundling) subsidizes rent and facility costs (see Note 4). In addition, NY Foundling provided contributions and grants to the School totaling \$304,000 and \$997,481 for the years ending June 30, 2023 and 2022, respectively.

# Mott Haven Academy Charter School

## Notes to Financial Statements

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### 4. Related Party

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, which originally was to expire on August 31, 2020 but was amended and renewed through August 31, 2025.

### 5. Property and Equipment, Net

Property and equipment consist of the following:

<i>June, 30</i>	2023	2022	Estimated Useful Lives (Years)
Furniture and fixtures	\$ 299,345	\$ 256,103	7
Computer hardware and software	560,385	462,947	3
Leasehold improvements			Lesser of useful life of asset or lease term
	171,496	171,496	
Equipment	277,297	274,733	3
	1,308,523	1,165,279	
Less: accumulated depreciation	(962,007)	(840,561)	
	\$ 346,516	\$ 324,718	

---

Depreciation expense for the years ended June 30, 2023 and 2022 was \$121,446 and \$182,401, respectively.

### 6. Leases

The School has adopted the provisions of ASC 842, *Leases*. For leases with initial terms of greater than one year (or initially, greater than one year remaining under the lease at the date of the adoption of ASC 842), the School records the related right-of-use assets and liabilities at the present value of the remaining lease payments to be paid over the life of the related lease. Lease payments related to periods subject to renewal options are excluded from the amounts used to determine the present value of the remaining lease payments unless the School is reasonably certain to exercise the option to extend the lease. The lease require monthly payments of principal and interest at a rate averaging from 2.87%. The present value of the lease payments is calculated by utilizing the discount rate stated in the lease, when readily determinable. For leases for which a discount rate is not readily available, the organization has elected to use the risk-free rate plus a reasonable premium comparative for entities of similar risk. The School has made an accounting policy election not to separate lease components from non-lease components in contracts when determining its lease payments for all of its asset classes, as permitted by ASC 842. As such, the School accounts for the applicable non-lease components together with the related lease components when determining the right-of-use assets and liabilities. The School has made an accounting policy

# Mott Haven Academy Charter School

## Notes to Financial Statements

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election not to record leases with an initial term of less than one year as right-of-use assets and liabilities in the statements of financial position.

On August 1, 2020, the School entered into a contract to lease equipment to be used as part of the School's operations. Additionally, on January 30, 2021, the School entered into a second leasing contract for space to be used as part of the School's operations. Finally, on September 29, 2021, the School entered into third contract for the lease of another equipment, also to be used as part of the School's operations. All three lease contracts are deemed to be operating leases based on the underlying terms of the agreements and the criteria included in ASC 842.

The following tables summarize information related to the lease assets and liabilities:

### *Year ended June 30, 2023*

---

#### **Lease Costs**

Operating lease cost:		
Amortization of right-of-use assets	\$	744,047
Interest on lease liabilities		67,240
<b>Total Lease Cost</b>	<b>\$</b>	<b>811,287</b>

---

### *Year ended June 30, 2023*

---

Right-of-use assets and liabilities:		
Operating lease right-of-use assets, net of amortization	\$	1,673,670
Operating lease liabilities	\$	1,674,491

---

Weighted-average remaining lease term - operating leases (years)	3.00
Weighted-average discount rate - operating leases (%)	2.87%

---

For operating leases, right-of-use assets are recorded in right-of-use assets, operating lease net and lease liabilities are recorded in operating lease liabilities in the accompanying statements of financial position. Amortization expense and interest expense are recorded as a component of building lease and rent expense within statement of functional expense.

The following is a schedule of future minimum lease payments, including interest, under the term of the leases, together with the present value of the net minimum lease payments, as of June 30, 2023:

### *Year ending June 30, 2023*

---

2024	\$	803,474
2025		796,484
2026		133,274
<b>Total Minimum Lease Payments</b>		<b>1,733,232</b>
Less: imputed interest		(58,741)
<b>Present Value of Net Minimum Lease Payments</b>	<b>\$</b>	<b>1,674,491</b>

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# Mott Haven Academy Charter School

## Notes to Financial Statements

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### 7. 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 one full year of service are also eligible for employer contributions. The Plan provides for the School to contribute up to 4% of participating employee salaries. The School contribution becomes fully vested after the first year. For the years ended June 30, 2023 and 2022, employer contribution expense for the School was \$179,642 and \$182,182, respectively, which is included in retirement benefits in the accompanying statements of functional expenses.

### 8. 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 also intends to defend its positions on these matters. As of June 30, 2023 and 2022, there are no matters for which the School believes the ultimate outcome would have a material adverse effect on the School's financial position.

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, as well as additional funds for the use of facilities. The accompanying financial statements make no provision for the possible disallowance or refund. The School is of the opinion that such cost disallowances, if any, will not have a material effect in the School's financial statements and will record them in the fiscal year they become known.

### 9. Concentration Risks

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 insured limit of \$250,000. The School has not experienced any losses in such accounts and does not believe it is exposed to any significant credit risk on its cash accounts.

The School received approximately 75% and 73% of its total revenue from per-pupil funding from the NYCDOE during the years ending June 30, 2023 and 2022, respectively. The School received approximately 2% and 5% of its total revenue from NY Foundling during both the years ending June 30, 2023 and 2022.

### 10. Net Assets with Donor Restrictions

Net assets with donor restrictions are purpose and time restricted and consist of the following:

<i>June 30,</i>	<b>2023</b>		<b>2022</b>	
Haven Kids rock music program	\$	-	\$	23,058
Mental health services		-		5,994
Time restriction		<b>50,000</b>		50,000
<b>Total Net Assets with Donor Restrictions</b>	<b>\$</b>	<b>50,000</b>	<b>\$</b>	<b>79,052</b>

# Mott Haven Academy Charter School

## Notes to Financial Statements

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Net assets were released from restrictions by incurring expenses and the passing of time, thus satisfying the restrictions as follows:

<i>June 30,</i>	<b>2023</b>	<b>2022</b>
Alumni support and college readiness	\$ -	\$ 300,000
Family coordinator and school nurse	-	5,048
Mental health services	<b>5,994</b>	206,630
Support services/social worker and behavior specialist	-	126,000
After school program	-	178,000
Haven Kids rock music program	<b>23,058</b>	47,822
COVID-19	-	11,000
Classroom furnishing	-	16,000
PD Fellows	-	18,375
Walton Family Foundation	<b>50,000</b>	-
Time restriction - 2023	<b>50,000</b>	-
Time restriction - 2022	-	50,000
<b>Total Released from Restrictions</b>	<b>\$ 129,052</b>	<b>\$ 958,875</b>

### 11. Subsequent Events

The School has evaluated events through October 30, 2023, which is the date the financial statements were available to be issued.

## Supplementary Information

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# Mott Haven Academy Charter School

## Schedule of Expenditure of Federal Awards

Year ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Cluster or Program Title	Federal Assistance Listing Number	Pass-through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>United States (U.S) Department of Education</b>				
Passed through the New York State				
Education Department:				
Title I - Grants to Local Educational Agencies (Title I Part A of the ESEA)	84.010	Not Applicable	\$ -	\$ 285,019
Title II - Supporting Effective Instruction State Grants	84.367	Not Applicable	-	32,826
Title IV - Student Support and Academic Enrichment Program	84.424	Not Applicable	-	21,397
Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public School (CRRSA EANS) Program	84.425R	Not Applicable	-	355,593
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	Not Applicable	-	957,807
Special Education Cluster (IDEA): Education - Grants to States (IDEA, Part B)	84.027	Not Applicable	-	107,861
American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth	84.425W	Not Applicable	-	16,588
<b>Total U.S. Department of Education</b>			-	<b>1,777,091</b>
<b>U.S. Department of Agriculture</b>				
Passed through the New York State				
Education Department:				
School Breakfast Program	10.553	Not Applicable	-	92,961
National School Lunch Program	10.555	Not Applicable	-	407,888
Fresh Fruit and Vegetable Program	10.582	Not Applicable	-	25,567
<b>Total U.S. Department of Agriculture</b>			-	<b>526,416</b>
<b>Universal Services Administrative Co.</b>				
Emergency Connectivity Fund	32.009	Not Applicable	-	108,482
<b>Total Universal Services Administrative Co.</b>			-	<b>108,482</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ -</b>	<b>\$ 2,411,989</b>

*The accompanying notes are an integral part of this schedule.*

**Mott Haven Academy Charter School**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

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**1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Mott Haven Academy Charter School (the School) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the School, it is not intended and does not present the financial position, changes in net assets, or cash flows of the School.

**2. Summary Of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**3. Indirect Cost Rate**

The School has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



Tel: 212-371-4446  
Fax: 212-371-9374  
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622 Third Ave, Suite 3100  
New York, NY 10017

## **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***

The Board of Trustees  
Mott Haven Academy Charter School  
Bronx, New York

We have audited, in accordance with the 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 statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated October 30, 2023.

### **Report on 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) as a basis for designing audit 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 entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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



## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### *Purpose of This Report*

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

*BDO USA, P.C.*

October 30, 2023



## **Independent Auditor’s Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance**

The Board of Trustees  
Mott Haven Academy Charter School  
Bronx, New York

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Mott Haven Academy Charter School’s (the School) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School’s major federal programs for the year ended June 30, 2023. The School’s major federal program is identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2023.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School’s compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School’s federal programs.



### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in



internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*BDO USA, P.C.*

October 30, 2023

# Mott Haven Academy Charter School

## Schedule of Findings and Questioned Costs Year Ended June 30, 2023

---

### Section I. Summary of Auditor's Results

#### Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported
- Noncompliance material to financial statements noted?  Yes  No

#### Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes  No

Identification of major federal programs:

Assistance Listing Number	Name of Federal Program or Cluster
84.425R	Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public School (CRRSA EANS) Program
84.425U	American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

Yes  No

### Section 2. Financial Statement Findings

There were no findings related to the financial statements that are required to be reported, in accordance with generally accepted government auditing standards.

### Section 3. Federal Award Findings and Questioned Costs

There were no findings and questioned costs for federal awards (as defined in 2 CFR 200.516(a)) that are required to be reported.



MOTT HAVEN ACADEMY CHARTER SCHOOL  
170 BROWN PL  
BRONX NY 10454-4140

Page: 1 of 2  
Statement Period: Jul 01 2023-Sep 30 2023  
Cust Ref #: 8920837930-356-E-0  
Primary Account #: 00008920837930

**Commercial Savings**

MOTT HAVEN ACADEMY CHARTER SCHOOL

Account # 00008920837930

**ACCOUNT SUMMARY**

Statement Balance as of 07/01		70,388.28
Plus	0 Deposits and Other Credits	0.00
Plus	Interest Paid	3.55
Less	0 Checks and Other Debits	0.00
Statement Balance as of 09/30		70,391.83

**ACCOUNT ACTIVITY**

**Transactions by Date**

DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE
07/31	INTEREST PAID		1.20	70,389.48
08/31	INTEREST PAID		1.19	70,390.67
09/30	INTEREST PAID		1.16	70,391.83

**INTEREST SUMMARY**

Beginning Interest Rate	0.02%
Number of days in this Statement Period	92
Interest Earned this Statement Period	3.55
Annual Percentage Yield Earned	0.02%
Interest Paid Year to date	10.53

# How to Balance your Account

**Begin by adjusting your account register as follows:**

- Subtract any services charges shown on this statement.
- Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- Add any interest earned if you have an interest-bearing account.
- Add any automatic deposit or overdraft line of credit.
- Review all withdrawals shown on this statement and check them off in your account register.
- Follow instructions 2-5 to verify your ending account balance.

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

<b>1</b>	<b>Ending Balance</b>		<b>70,391.83</b>
<b>2</b>	<b>Total Deposits</b>	+	
<b>3</b>	<b>Sub Total</b>		
<b>4</b>	<b>Total Withdrawals</b>	-	
<b>5</b>	<b>Adjusted Balance</b>		

<b>2</b>	<b>DEPOSITS NOT ON STATEMENT</b>	<b>DOLLARS</b>	<b>CENTS</b>
	<b>Total Deposits</b>		<b>2</b>

<b>4</b>	<b>WITHDRAWALS NOT ON STATEMENT</b>	<b>DOLLARS</b>	<b>CENTS</b>

	<b>WITHDRAWALS NOT ON STATEMENT</b>	<b>DOLLARS</b>	<b>CENTS</b>
	<b>Total Withdrawals</b>		<b>4</b>

**FOR CONSUMER ACCOUNTS ONLY — IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:**

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

**TD Bank, N.A., Deposit Operations Dept, P.O. Box 1377, Lewiston, Maine 04243-1377**

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- Your name and account number.
- A description of the error or transaction you are unsure about.
- The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

We will investigate your complaint and will correct any error promptly. If we take more than ten (10) business days to do this, we will credit your account for the amount you think is in error, so that you have the use of the money during the time it takes to complete our investigation.

**INTEREST NOTICE**

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

**FOR CONSUMER LOAN ACCOUNTS ONLY — BILLING RIGHTS SUMMARY**

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

**FINANCE CHARGES:** Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.

REPORT TO THE AUDIT COMMITTEE

# MOTT HAVEN ACADEMY CHARTER SCHOOL

AUDIT WRAP UP:  
YEAR ENDED JUNE 30, 2023

havenacademy



Mott Haven Academy  
Charter School



# Contents

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FULL REPORT

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[HISTORICAL TRENDS](#)

[INTERNAL CONTROL OVER FINANCIAL REPORTING](#)

[APPENDIX](#)

The following communication was prepared as part of our audit, has consequential limitations, and is intended solely for the information and use of those charged with governance (e.g., Board of Directors and Audit Committee) and, if appropriate, management of the School, and is not intended and should not be used by anyone other than these specified parties.

# Welcome

October 13, 2023

The Audit Committee

Mott Haven Academy Charter School

Professional standards require us to communicate with you regarding matters related to the audit, that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. On September 11, 2023, we presented an overview of our plan for the audit of the financial statements of Mott Haven Academy Charter School, the School as of and for the year ended June 30, 2023, including a summary of our overall objectives for the audit, and the nature, scope, and timing of the planned audit work.

This communication is intended to elaborate on the significant findings from our audit, including our views on the qualitative aspects of the School's accounting practices and policies, management's judgments and estimates, financial statement disclosures, and other required matters.

We are pleased to be of service to the School and look forward to meeting with you to discuss our audit findings, as well as other matters that may be of interest to you, and to answer any questions you might have.

Respectfully,

*BDO USA, P.C.*

BDO USA, P.C., a Virginia professional corporation, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms.



**ADAM COLE**  
Engagement Partner  
acole@bdo.com



**JIMMY VORA**  
Engagement Director  
jvora@bdo.com



# Executive Summary

# Status of Our Audit

We have substantially completed our audit of the financial statements as of and for the year ended June 30, 2023. Our audit was conducted in accordance with auditing standards generally accepted in the United States of America. This audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

- ▶ The objective of our audit was to obtain reasonable - not absolute - assurance about whether the financial statements are free from material misstatements.
- ▶ The scope of the work performed was substantially the same as that described to you in our earlier Audit Planning communications.
- ▶ We expect to issue an unmodified opinion on the financial statements and release our report on October 30, 2023.
- ▶ We expect to issue an unmodified opinion on the School's Single Audit report, including the Schedule of Expenditures of Federal Awards (SEFA).
- ▶ In planning and performing our audit of the SEFA, we considered the *School's internal control* over compliance with requirements that could have a direct and material effect on its major federal program(s) to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with GAS and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.
- ▶ Our responsibility for other information in documents containing the School's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform procedures to corroborate such other information. However, in accordance with professional standards, we will read the information included by the School and consider whether such information, or the manner of its presentation, is materially inconsistent with its presentation in the financial statements. Our responsibility also includes calling to management's attention any information that we believe is a material misstatement of fact. We have not identified any material inconsistencies or concluded there are any material misstatements of facts in the other information that management has chosen not to correct.
- ▶ All records and information requested by BDO were freely available for our inspection.
- ▶ Management's cooperation was excellent. We received full access to all information that we requested while performing our audit, and we acknowledge the full cooperation extended to us by all levels of Schools personnel throughout the course of our work.



# Results of the Audit

## ACCOUNTING PRACTICES, POLICIES, AND ESTIMATES

The following summarizes the more significant required communications related to our audit concerning the School’s accounting practices, policies, and estimates:

The School’s significant accounting practices and policies are those included in Note 2 to the financial statements. These accounting practices and policies are appropriate, comply with the applicable financial reporting framework and industry practice, were consistently applied, and are adequately described within Note 2 to the financial statements.

- ▶ A summary of recently issued accounting pronouncements is included in Note 2 to the School’s financial statements.
- ▶ The School adopted ASU 2020-07, Presentation and Disclosures by Not-For-Profit Entities for Contributed Nonfinancial Assets (Topic 958), retrospectively as of July 1, 2020. The update requires not-for-profits to present contributed nonfinancial assets as a separate line item in the statement of activities, and to disclose information regarding each type of contributed nonfinancial assets. The adoption of this update had no effect on the School’s change in net assets or cash flows.
- ▶ There were no changes in significant accounting policies and practices during FY23

Significant estimates are those that require management’s most difficult, subjective, or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain. The School’s significant accounting estimates, including a description of management’s processes and significant assumptions used in development of the estimates, are disclosed in Note 2 of the financial statements.

### Significant Accounting Estimates

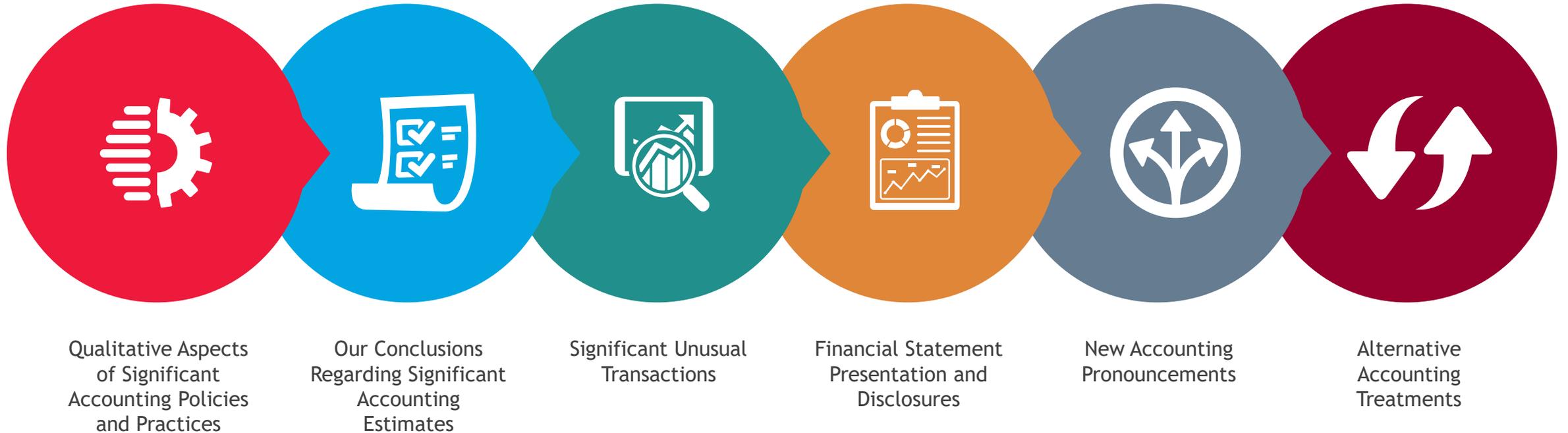
Allowances on grants and other receivables
Useful lives of fixed assets
Fair value measurements
Allocation of functional expenses

- ▶ Management did not make any significant changes to the processes or significant assumptions used to develop the significant accounting estimates in FY23.

# Results of the Audit

## QUALITATIVE ASPECTS OF THE SCHOOL'S FINANCIAL REPORTING

A discussion will be held regarding the quality of the School's financial reporting, which will include:



# Results of the Audit

## CORRECTED AND UNCORRECTED MISSTATEMENTS

Please refer to the Adjusting Journal Entries (AJEs) report in Appendix A for the full list of adjusting journal entries made during the year ended June 30, 2023.

There were no uncorrected misstatements, other than those that were clearly trivial, related to accounts and/or disclosures that we presented to management.



# Highlights: Results of the Audit - Assets

ASSETS					
	2023		2022		Change
Cash and cash equivalents	\$	2,249,196	\$	1,068,014	\$ 1,181,182
Restricted cash		70,388		70,374	14
Grants and other receivables		765,004		1,769,512	(1,004,508)
Due from New York Foundling Hospital		302,000		604,000	(302,000)
Right of Use Asset - Operating Lease, net		1,673,670		-	1,673,670
Prepaid expenses and other assets		34,364		43,545	(9,181)
Property and equipment, net		346,516		324,718	21,798
	\$	5,441,138	\$	3,880,163	\$ 1,560,975

- ▶ The increase in Cash in current year by \$1.18M is mainly due collections of prior year receivables. Refer to Statement of Cash Flows for detailed changes in cash balance.
- ▶ The decrease in Accounts Receivable is due to the allocation for ESSER, ESSER II, ESSER III & New York Founding was higher in prior year compared to the current year.
- ▶ The increase in Right of Use Asset of \$1.67M is mainly due the implementation of lease in the current year.

# Highlights: Results of the Audit - Liabilities and Net Assets

LIABILITIES AND NET ASSETS			
	2023	2022	Change
Accounts payable and accrued expenses	\$ 476,196	\$ 458,544	\$ 17,652
Accrued salaries and other payroll related expenses	688,275	682,543	5,732
Operating Lease Payable, Net	1,674,491	-	1,674,491
Due to NYC Department of Education	121,569	31,414	90,155
Due to New York Foundling Hospital	-	31,583	(31,583)
<b>Total Liabilities</b>	<b>\$ 2,960,531</b>	<b>\$ 1,204,084</b>	<b>\$ 1,756,447</b>
Net assets - without donor restrictions	\$ 2,430,607	2,597,027	(166,420)
Net assets - with donor restrictions	50,000	79,052	(29,052)
<b>Total Net Assets</b>	<b>\$ 2,480,607</b>	<b>\$ 2,676,079</b>	<b>\$ (195,472)</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 5,441,138</b>	<b>\$ 3,880,163</b>	<b>\$ 1,560,975</b>

- ▶ The increase in Lease liability of \$1.67M is due the implementation of lease in the current year.

# Highlights: Results of the Audit - Net Assets

NET ASSETS			
	2023	2022	Change
Net assets - without donor restrictions	\$ 2,430,607	\$ 2,597,027	\$ (166,420)
Net assets - with donor restrictions	50,000	79,052	(29,052)
<b>Total Net Assets</b>	<b>\$ 2,480,607</b>	<b>\$ 2,676,079</b>	<b>\$ (195,472)</b>
Reconciliation of the Change in Net Assets	2023	2022	
Change in Net Assets	(195,472)	421,475	
Net change (decrease)	<b>(616,947)</b>		
<b>The following represents significant fluctuations in the change in net assets between the current and prior year:</b>			
Increase in revenue and support	\$ 500,503	<i>Refer to page 12</i>	
Increase in expenses	(1,117,450)	<i>Refer to page 13</i>	
	<b>\$ (616,947)</b>		

# Highlights: Results of the Audit - Revenues

REVENUE AND OTHER SUPPORT					
	<i>Without Donor</i>	<i>With Donor</i>			
	<i>Restrictions</i>	<i>Restrictions</i>	2023	2022	Change
State and local per pupil operating revenue	\$ 10,778,843	\$ -	\$ 10,778,843	\$ 10,119,107	\$ 659,736
Government grants and contracts	2,490,787	-	2,490,787	2,290,700	200,087
Contributions and other grants	771,032	100,000	871,032	536,871	334,161
New York Foundling Hospital contributions and grants	304,000	-	304,000	997,481	(693,481)
Interest and other income	14	-	14	14	-
	<u>\$ 14,344,676</u>	<u>\$ 100,000</u>	<u>\$ 14,444,676</u>	<u>\$ 13,944,173</u>	<u>\$ 500,503</u>

- ▶ The increase of approximately \$660,000 in per pupil funding is due to the rate increase and increase in SP-ED students.
- ▶ The increase of approximately \$200,000 in government grants is related to more utilization of ESSER grants.
- ▶ In the prior year there was an anonymous foundation contribution of \$200,000.

# Highlights: Results of the Audit - Expenses

EXPENSES			
	2023	2022	Change
Program services:			
General education	\$ 10,682,848	\$ 9,842,861	\$ 839,987
Special education	1,872,975	1,883,060	(10,085)
Pre-K education	436,677	412,098	24,579
Total Program services	\$ 12,992,500	\$ 12,138,019	\$ 854,481
Supporting services:			
Management and general	\$ 1,614,505	\$ 1,333,226	\$ 281,279
Fundraising	33,143	51,453	(18,310)
Total Supporting services	\$ 1,647,648	\$ 1,384,679	\$ 262,969
Total Expenses	\$ 14,640,148	\$ 13,522,698	\$ 1,117,450

- ▶ The increase in program service expenses is mainly due to the increase in the average number of employees from prior year to current year, as well as annual salary raises.

# Highlights: Results of the Audit - Expenses (cont.)

	2023	2022	Change
Program services expense	\$ 12,992,500	\$ 12,138,019	\$ 854,481
Management and general	1,647,648	1,384,679	262,969
Total FTE of Gen Ed Scholars	448	447	1
Program services expense per Scholar	29,001	27,154	1,847
General and administrative per Scholar	3,678	3,098	580
	<u>\$ 32,679</u>	<u>\$ 30,252</u>	<u>\$ 2,427</u>

- ▶ Program services expense consist mostly of payroll related expenses and facility leasing costs.

	2023	2022	Change
Significant Expense Fluctuations			
Salaries and staff	\$ 8,556,483	\$ 7,997,639	\$ 558,844

- ▶ Increase in salaries is driven by the increase in the average number of employees from prior year to current year, as well as annual salary raises.

# Highlights: Results of the Audit - Expenses (cont.)

FUNCTIONAL CLASS ANALYSIS (\$)							
	Program Services				Supporting Services		Total Expenses
	General Education	Special Education	Pre-K Education	Total	Management and General	Fundraising	
June 30, 2023	\$ 10,682,848	\$ 1,872,975	\$ 436,677	\$ 12,992,500	\$ 1,614,505	\$ 33,143	\$ 14,640,148
June 30, 2022	9,842,861	1,883,060	412,098	12,138,019	1,333,226	51,453	13,522,698
Decrease (\$)	\$ 839,987	\$ (10,085)	\$ 24,579	\$ 854,481	\$ 281,279	\$ (18,310)	\$ 1,117,450

FUNCTIONAL CLASS ANALYSIS (%)							
	Program Services				Supporting Services		Total Expenses
	General Education	Special Education	Pre-K Education	Total	Management and General	Fundraising	
June 30, 2023	72.97%	12.79%	2.98%	88.75%	11.03%	0.23%	100%
June 30, 2022	73.00%	14.00%	3.00%	89.76%	9.86%	0.38%	100%
Increase / (Decrease) (%)	-0.03%	-1.21%	-0.02%	-1.01%	1.17%	-0.15%	

▶ Refer to Historical trends section for the School's functional expenses categories relationship for FY 2020 through FY 2023.

# Highlights: Results of the Single Audit

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS				
FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	PROVIDED TO SUBRECIPIENTS	FEDERAL EXPENDITURES
<b><u>U.S. Department of Education:</u></b>				
Passed through the New York State Education Department:				
Title I - Grants to Local Educational Agencies (Title I Part A of the ESEA)	84.010	Not Applicable	\$ -	\$ 285,019
Title II - Supporting Effective Instruction State Grants	84.367	Not Applicable	-	32,826
Title IV - Student Support and Academic Enrichment Program	84.424	Not Applicable	-	21,397
Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public School (CRRSA EANS) Program	84.425R	Not Applicable	-	355,593
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	Not Applicable	-	957,807
Special Education Cluster (IDEA): Education - Grants to States (IDEA, Part B)	84.027	Not Applicable	-	107,861
ARP Homeless (HCY)	84.425W	Not Applicable	-	16,588
<b>Total U.S. Department of Education</b>				<b>1,777,091</b>
<b><u>U.S. Department of Agriculture:</u></b>				
Passed through the New York State Education Department:				
School Breakfast Program	10.553	Not Applicable	-	92,961
National School Lunch Program	10.555	Not Applicable	-	407,888
Fresh Fruit and Vegetable Program	10.582	Not Applicable	-	25,567
<b>Total U.S. Department of Agriculture</b>				<b>526,416</b>
<b><u>Universal Services Administrative Co.:</u></b>				
Emergency Connectivity Fund	32.009	Not Applicable	-	108,482
<b>Total Universal Services Administrative Co.</b>				<b>108,482</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ -</b>	<b>\$ 2,411,989</b>

- ▶ For FY 2023, the School had applicable federal expenditures amounting to \$2,411,989. This amount was greater than the \$750,000 established dollar threshold and therefore subject to Single Audit under Uniform Guidance.

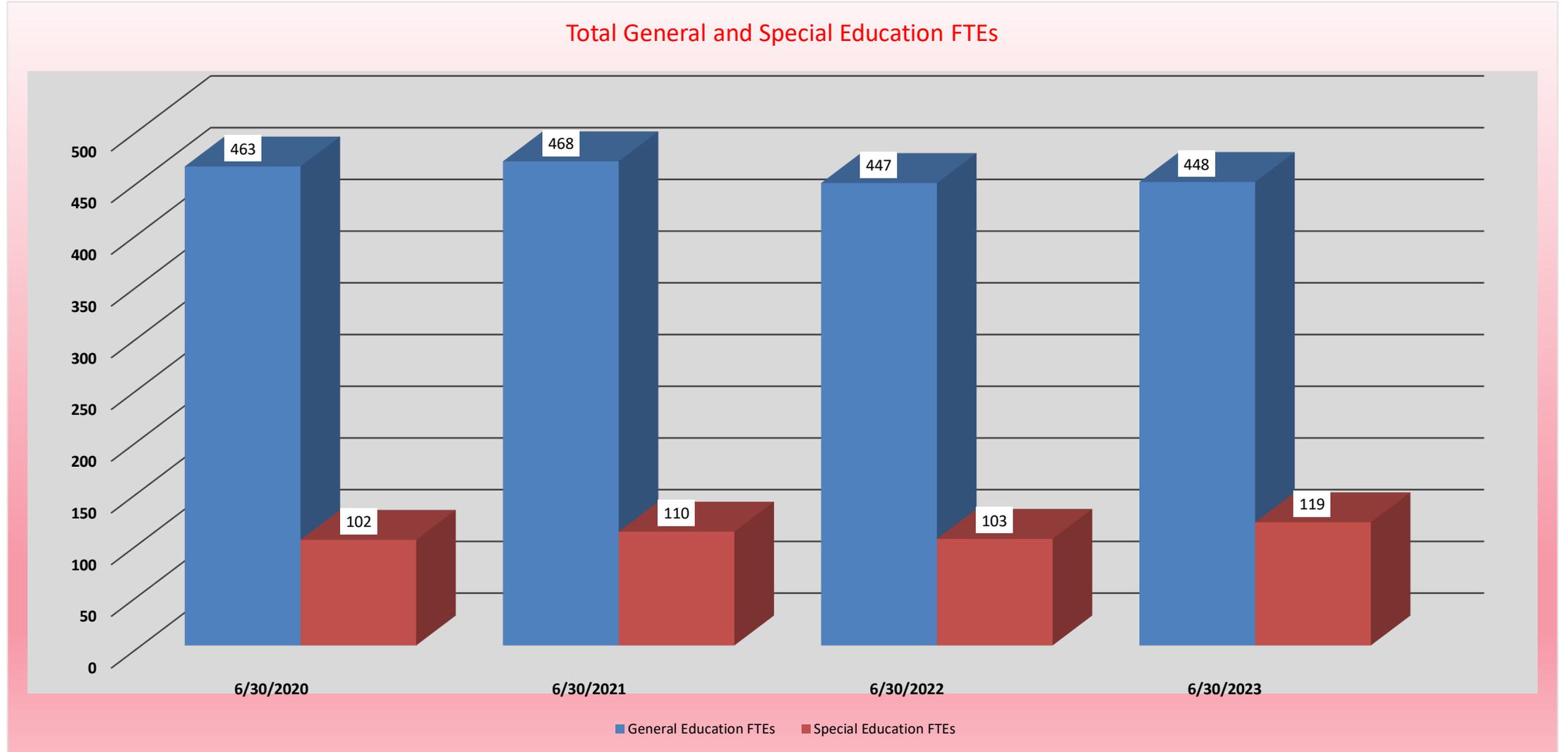
# Highlights: Results of the Single Audit (cont.)

IDENTIFICATION OF MAJOR FEDERAL PROGRAMS	
CFDA Number	Name of Federal Program or Cluster
84.425R	Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public School (CRRSA EANS) Program
84.425U	American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)
84.425W	ARP Homeless (HCY)

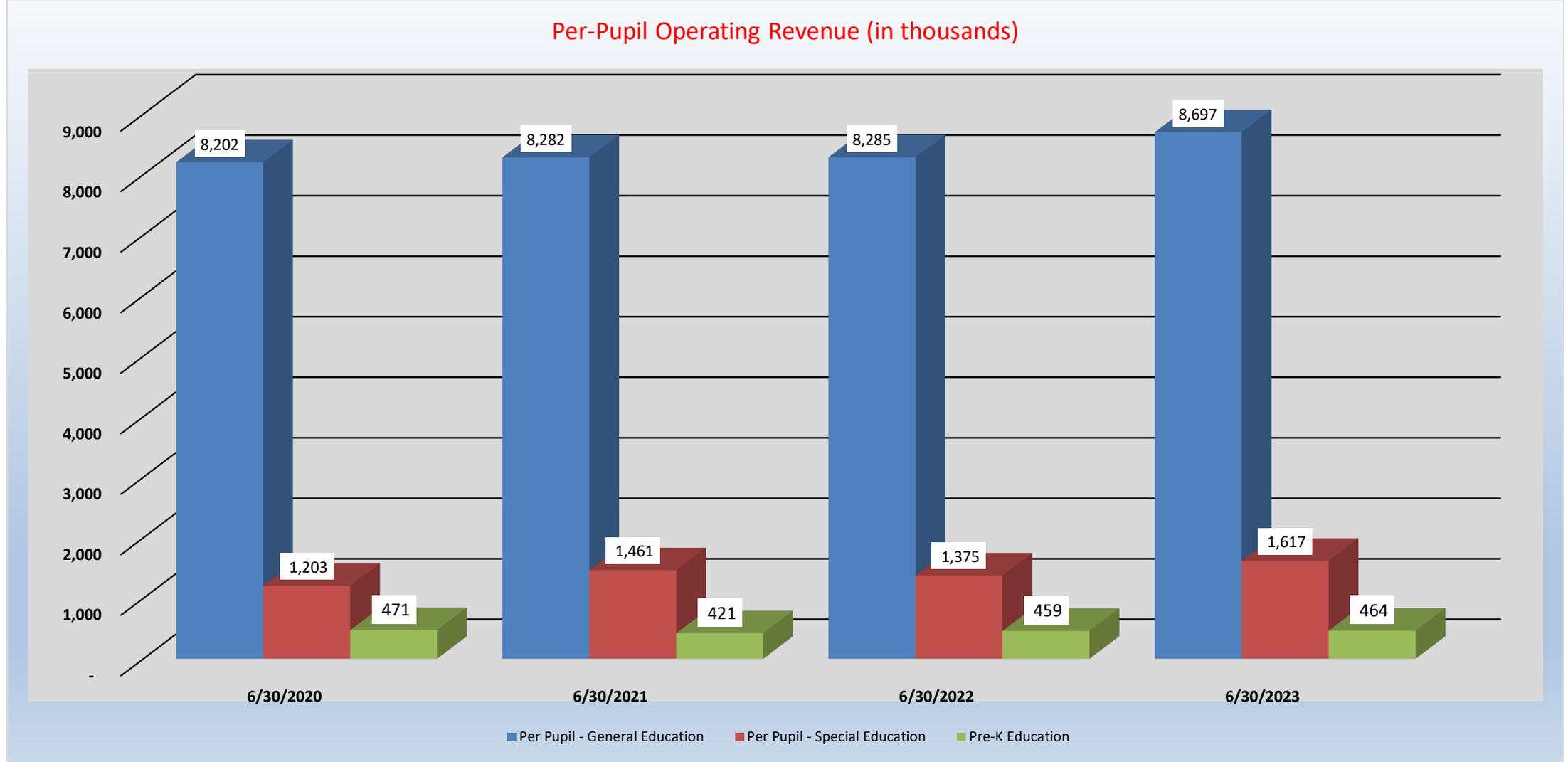
- ▶ Based on our evaluations of federal programs included in the Schedule of Expenditures of Federal Awards (SEFA), the major program audited in FY 2023 is the Education Stabilization Fund which consisted of subprograms ESSER II and ESSER III.

SUMMARY OF AUDITORS RESULTS ON FEDERAL AWARDS			
Internal control over major programs:			
Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
Significant deficiency(ies) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported	
Type of auditor's report issued on compliance for major federal programs:		Unmodified	
Any audit findings disclosed that are required to be reporting in accordance with 2 CFR 20.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	

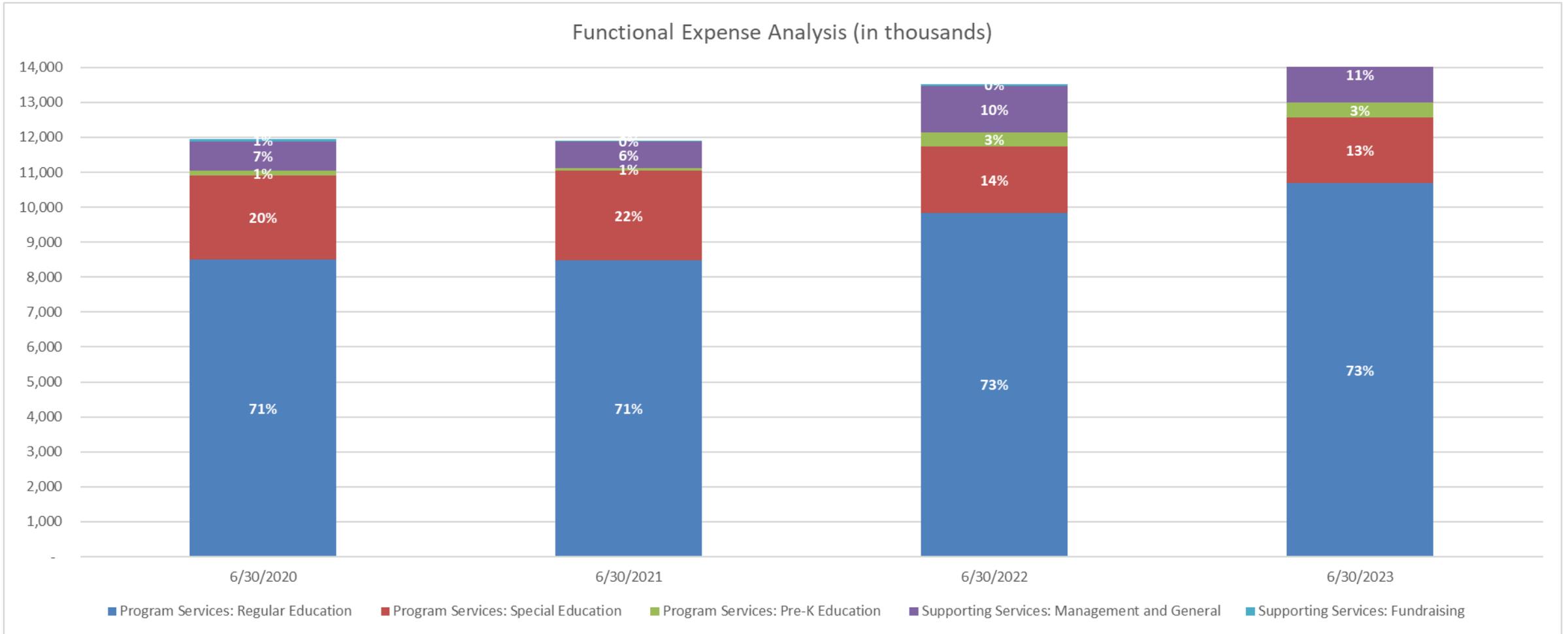
# Mott Haven Academy Charter School - Historical Trends



# Mott Haven Academy Charter School - Historical Trends



# Mott Haven Academy Charter School - Historical Trends





# Internal Control Over Financial Reporting

# 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) as a basis for designing our auditing procedures 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.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

We are required to communicate, in writing, to those charged with governance all material weaknesses and significant deficiencies that have been identified in the School’s internal control over financial reporting. The definitions of control deficiency, significant deficiency and material weakness follow:

Category	Definition
Control Deficiency	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.
Significant Deficiency	A deficiency or 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.
Material Weakness	A deficiency or 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.

In conjunction with our audit of the financial statements, we noted no material weaknesses.



# Additional Required Communications

# Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to the School:

Requirement	Discussion Point
Significant changes to planned audit strategy or significant risks initially identified	There were no significant changes to the planned audit strategy or significant risks initially identified and previously communicated to those charged with governance as part of our Audit Planning communications.
Obtain information from those charged with governance relevant to the audit	There were no matters noted relevant to the audit, including, but not limited to: violations or possible violations of laws or regulations; risks of material misstatement, including fraud risks; or tips or complaints regarding the School's financial reporting that we were made aware of as a result of our inquiry of those charged with governance.
Nature and extent of specialized skills or knowledge needed related to significant risks	There were no specialized skills or knowledge needed, outside of the core engagement team, to perform the planned audit procedures or evaluate audit results related to significant risks.
Consultations with other accountants	We are not aware of any consultations about accounting or auditing matters between management and other independent public accountants. Nor are we aware of opinions obtained by management from other independent public accountants on the application of generally accepted accounting principles.
Significant findings and issues arising during the audit in connection with the School's related parties	We have evaluated whether the identified related party relationships and transactions have been appropriately identified, accounted for, and disclosed and whether the effects of the related party relationships and transactions, based on the audit evidence obtained, prevent the financial statements from achieving fair presentation.
Significant findings or issues arising during the audit that were discussed, or were the subject of correspondence, with management	There were no significant findings or issues arising during the audit that were discussed, or were the subject of correspondence, with management.

# Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to the School:

Requirement	Discussion Point
Disagreements with management	There were no disagreements with management about matters, whether or not satisfactorily resolved, that individually or in aggregate could be significant to the School's financial statements or to our auditor's report.
Significant difficulties encountered during the audit	There were no significant difficulties encountered during the audit.
Matters that are difficult or contentious for which the auditor consulted outside the engagement team	There were no difficult or contentious matters that we consulted with others outside the engagement team that we reasonably determined to be relevant to those charged with governance regarding their oversight of the financial reporting process.
If applicable, other matters significant to the oversight of the School's financial reporting process, including complaints or concerns regarding accounting or auditing matters	There are no other matters that we consider significant to the oversight of the School's financial reporting process that have not been previously communicated.
The School is required to be in compliance with New York State Education Department ("NYSED") requirements.	<p>NYSED requires the School to have no more than 15 uncertified teachers, with the provision that 5 of these teachers are teaching math, science, computer science, technology, or career and technical education, with the remaining 10 teachers not restricted. The teacher certification exemption allows charter schools to have up to 15 uncertified teachers. The School has 34 teachers that were uncertified.</p> <p>We recommend the School review its hiring and recruitment procedures and staff retention policies in order to be in compliance with the NYSED teacher qualification requirements.</p>
Representations requested from management	Please refer to the management representation letter.

# Independence

Our engagement letter to you dated May 23, 2023 describes our responsibilities in accordance with professional standards and certain regulatory authorities with regard to independence and the performance of our services. This letter also stipulates the responsibilities of the School with respect to independence as agreed to by the School. Please refer to that letter for further information.



# Peer Review Report

## PEER REVIEWS

As a member of the AICPA, we are subject to triennial external peer reviews of the portion of our auditing practice applicable to non-SEC issuers.

Our 2021 peer review concluded that the system of quality for the firm's accounting and auditing practice applicable to non-SEC issuers was suitably designed, and the firm had complied with its own quality guidelines.

The peer review also concluded the system provided the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail.

Our firm received a rating of pass.



### Report on the Firm's System of Quality Control

November 22, 2021

To the Partners of BDO USA, LLP and the National Peer Review Committee:

We have reviewed the system of quality control for the accounting and auditing practice of BDO USA, LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (the Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/summary](http://www.aicpa.org/summary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans, an audit performed under FDICIA, an audit of a broker-dealer, and examinations of service organizations (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of BDO USA, LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. BDO USA, LLP has received a peer review rating of *pass*.

*Baker Tilly US, LLP*

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National Peer  
Review Committee

December 09, 2021

Wayne Berson  
BDO USA, LLP  
12505 Park Potomac Ave Ste 700  
Potomac, MD 20854-6801

Dear Wayne Berson:

It is my pleasure to notify you that on December 09, 2021, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is September 30, 2024. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Michael Wagner  
Chair, National PRC

+1.919.402.4502

cc: Jeffrey Gendreau, Michael Fawley

Firm Number: 900010063586

Review Number: 584260

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# Appendix

# Appendix A - Schedule of Adjusting Journal Entries Report

## ADJUSTED JOURNAL ENTRIES REPORT

<u>Item #</u>	<u>Account Name and Adjustment Description</u>	<u>Debit</u>	<u>Credit</u>
1	PBC - to adjust 401k match expense.		
	5413 - Benefits: Retirement 401k Match	\$ 14,642	
	2300 - Accrued Expenses		\$ 14,642

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*Material discussed in this publication is meant to provide general information and should not be acted on without professional advice tailored to your needs.*

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**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

Christine Stokes

---

**Name of Charter School Education Corporation:**

Mott Haven Academy

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1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Trustee

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes  No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

<b>Date(s)</b>	<b>Nature of financial interest / transaction</b>	<b>Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)</b>	<b>Name of person holding interest or engaging in transaction and relationship to you</b>

7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

**None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

*This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.*

**Business Telephone:**

212-207-2089

---

**Business Address:**

730 3rd Ave. New York, NY 10803

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**E-mail Address:**

cmb.stokes@gmail.com

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**Home Telephone:**

914-738-3420

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**Home Address:**

441 Manor Ridge Rd. Pelham, NY 10803

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*Christine Stokes*

**Christine Stokes**

7/13/23

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**Signature**

**Date**

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

*last revised 04/2022*

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

Fanon Howell

**Name of Charter School Education Corporation:**

The Carmel Hill Fund Education Program (CHFEP)

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

*Appointed Board Member*

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes  No

If Yes, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes  No

If Yes, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

*Director of The Carmel Hill Fund Education Program, which partners with Mott Haven to implement student reading and assessment programming.*

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
2022-2023	Provision of Ed. Tech. products & reading incentives/resources	Board member bylaws	Fanna Howell

7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
CHFEP	Partner for student reading services	\$13,000+	Fanon Howell	Board member bylaws

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.

**Business Telephone:**

(212) 426-8404

**Business Address:**

475 Riverside Drive Suite 1846 NY, NY 10115

**E-mail Address:**

Ahowell@carmelhill.org

**Home Telephone:**

(347) 837-0225

**Home Address:**

8 Quers Court Ossining, NY 10562

Joe J. Howell

Signature

7/19/23

Date

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last revised 04/2022

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

**Janet Campagna** \_\_\_\_\_

**Name of Charter School Education Corporation: Mott Haven Academy**

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Board Treasurer

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

**No**

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

**No**

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation. Page 1 of 5

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation? **No**  
If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does

business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

**No**

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date. Page 2 of 5

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6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

<b>Date(s)</b>	<b>Nature of financial interest / transaction</b>	<b>Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)</b>	<b>Name of person holding interest or engaging in transaction and relationship to you</b>

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7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

**None**

Organizational conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

*This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.*

**Business Telephone: N/A**

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**Business Address: N/A**

---

**E-mail Address: janet.campagna57@gmail.com**

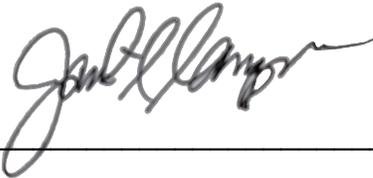
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**Home Telephone: 732 687 0720**

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**Home Address: 105 Ocean Ave., Wells, ME 04090**

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**Signature Date** 7/25/2023

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*Jlast revised 04/2022*

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

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**Name of Charter School Education Corporation:**

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1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

**Yes**      **No**

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

**Yes**      **No**

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes      No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services (“CMO”), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes      No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None 

<b>Date(s)</b>	<b>Nature of financial interest / transaction</b>	<b>Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)</b>	<b>Name of person holding interest or engaging in transaction and relationship to you</b>

7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

None 

<b>Organization conducting business with the school(s)</b>	<b>Nature of business conducted</b>	<b>Approximate value of the business conducted</b>	<b>Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest</b>	<b>Steps taken to avoid conflict of interest</b>

-

*This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.*

**Business Telephone:**

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**Business Address:**

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**E-mail Address:**

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**Home Telephone:**

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**Home Address:**

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**Signature**

**Date**

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*last revised 04/2022*

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

Meghan Mackay

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**Name of Charter School Education Corporation:**

Mott Haven Academy Charter School

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1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).  
Trustee

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services (“CMO”), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes  No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

My organization, the LeveragED Foundation, provides pro bono services to benefit school systems leaders. We have and continue to provide services to MHACS on an as-needed basis. No payment is required.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

<b>Date(s)</b>	<b>Nature of financial interest / transaction</b>	<b>Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)</b>	<b>Name of person holding interest or engaging in transaction and relationship to you</b>
7/22-current	N/A - the work in all pro-bono	N/A	Jessica Nauiokas & Sherrie Henry from MHACS are the point people. My colleague from the LeveragED Foundation, Caitlin Klein, is the point person on my team.

7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

**None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
LeveragED Foundation	<p>Project to codify and disseminate the work that MHACS does through virtual tour and "packaged" resources, webinars, etc.</p> <p>Build out of internal portal for training and curricular resources</p>	\$150K	<p>Meghan Mackay</p> <p>Nature of Interest: Support with the codification and dissemination of elements of the MHACS model to amplify its importance in the education sector</p>	<p>All work is pro-bono; LeveragED is attuned to the fact that this work belongs to MHACS, and the benefit to LeveragED matches its mission to amplify the learnings and ideas of education leaders so that other school systems benefit. LeveragED has worked in collaboration with contracted vendors, researchers, etc. that were chosen by MHACS.</p>

*This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.*

**Business Telephone:**

415-260-5693

---

**Business Address:**

PO Box 15201 P.O. Box 15201, Albany, NY 12212

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**E-mail Address:**

mmackay@leveragedfoundation.org

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**Home Telephone:**

415-260-5693

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**Home Address:**

47 W. 70th Street, New York, NY 10023

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June 25, 2023

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**Signature**

**Date**

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*last revised 04/2022*

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

Melanie Hartzog

---

**Name of Charter School Education Corporation:**

Mott Haven Academy Charter School

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1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes  No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

I am currently president and chief executive officer of The New York Foundling, a New York not-for-profit corporation. I began serving as the president of The New York Foundling on January 15, 2022 and I began serving as The Foundling's chief executive officer on March 1, 2022. As president and CEO, I provide strategic, financial, and operational leadership to The Foundling. My total compensation is \$388,000.

The Foundling was instrumental in the formation of the charter school as part of The Foundling's commitment to improving educational opportunities for +

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

**None**

<b>Organization conducting business with the school(s)</b>	<b>Nature of business conducted</b>	<b>Approximate value of the business conducted</b>	<b>Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest</b>	<b>Steps taken to avoid conflict of interest</b>
The New York Foundling	see response to question 5		I am the president and CEO of The New York Foundling	

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**Business Telephone:**

212-886-4005

---

**Business Address:**

590 Avenue of the Americas, New York, NY 10011

---

**E-mail Address:**

melanie.hartzog@nyfoundling.org

---

**Home Telephone:**

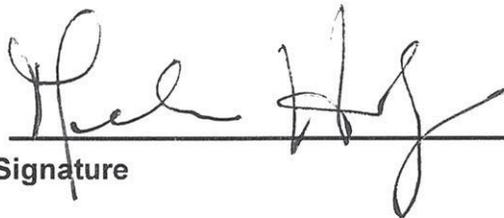
646-413-2407

---

**Home Address:**

86 Covert Street, Brooklyn, NY 11207

---



Signature

07/20/2023

Date

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**Disclosure of Financial Interest by a Current or Proposed Board of Trustees  
Member**

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Name:

Nancy King

---

Name of Charter School Education Corporation (the Charter School Name,  
if the charter school is the only school operated by the education  
corporation):

Mott Haven Academy

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1. List all positions held on the education corporation Board of Trustees ("Board")  
(e.g. president, treasurer, parent representative).

general board member

2. Are you an employee of any school operated by the education corporation?  
 Yes  No

If **Yes**, for each school, please provide a description of the position(s) you  
hold, your responsibilities, your salary and your start date.

3. Are you related, by blood or marriage, to any person employed by the school?

NO

If **Yes**, please describe the nature of your relationship and how this person  
could benefit from your participation.

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any  
student currently enrolled in the school?

NO

If **Yes**, please describe the nature of your relationship and how this person  
could benefit from your participation.

5. Are you related, by blood or marriage, to any person that could otherwise  
benefit from your participation as a board member of this school?

NO

If **Yes**, please describe the nature of your relationship and how this person  
could benefit from your participation.

6. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes  No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

NONE

Date(s)	Nature of financial interest/transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

8. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write "**None**."

NONE

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in	Steps taken to avoid

			the organization conducting business with the school(s) and the nature of the interest	conflict of interest

Nancy Q. King  
Signature

7/13/22  
Date

*Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.*

**Business Telephone:** 929-334-5863

**Business Address:** \_\_\_\_\_

**E-mail Address:** nancyaking64@gmail.com

**Home Telephone:** 929-334-5863

**Home Address:** 17 West 71st St Apt 7A  
New York, N.Y. 10023

last revised 04/2021

**Disclosure of Financial Interest by a Current  
or Former Trustee**

Trustee Name:

Nancy A. King

Name of Charter School Education Corporation:

Haven Academy

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

*general board member*

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes  No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.

**Business Telephone:**

929-334-5863

**Business Address:**

**E-mail Address:**

nancyaking64@gmail.com

**Home Telephone:**

929-334-5863

**Home Address:**

17 West 71<sup>st</sup> Apt 7A  
NY, NY 10023

**Signature**

Nancy A. King

**Date**

7/19/23

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

PATRICIA MULVANEY

**Name of Charter School Education Corporation:**

MOTT HAVEN ACADEMY CHARTER SCHOOL

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Board chair

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes  No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

Member of The New York Foundling  
Board of Trustees since mid-1990s.  
This is a non-compensated position

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

**None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.

**Business Telephone:**

Retired

**Business Address:**

Retired

**E-mail Address:**

mulvaneytrish@gmail.com

**Home Telephone:**

732.610.2625

**Home Address:**

500 Cinnamon Beach Way Unit 431  
Palm Coast, FL 32137

Patricia Mulvaney July 7, 2023  
**Signature** **Date**

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

**MINUTES OF THE  
BOARD OF TRUSTEES OF THE  
MOTT HAVEN ACADEMY CHARTER SCHOOL  
July 20, 2022**

The meeting of the Mott Haven Academy Charter School Board of Trustees was held at 9:00 AM. The following members attended in person or had access to video and voice connection: Patricia Mulvaney, Melanie Hartzog, Meghan Mackay, Fanon Howell, Janet Campagna, Nancy King, Jessica Nauiokas and Christine Stokes. All members participating in person and via video were able to adequately hear and make comments. School Team included: Michael Windram, Lower School Principal, Sherrie Henry, Chief Operating and Talent Officer, Gleendy Marte, Upper School Assistant Principal, Zennea Chetta, Director of Data and Technology. Guests Included: Kirkley Strand, The New York Foundling

**1. Approval of Prior Board Meeting Minutes**

- a. June 22, 2022 minutes approved

**2. Personnel, Operational and Financial Matters**

- a. Monthly financial report review: The board was given the opportunity to ask clarifying questions on the monthly financial report.
- b. Hiring Updates: The Haven team gave updates on the hiring process for the new school year and shared the recent hires for SY 22-23.

**3. Academic and Social-Emotional Program Matters**

- a. Review of Data Analysis and progress on codification work: Haven Academy shared the ongoing work on documenting the Haven Model to see where Haven has been, and where is Haven going. Haven Academy is looking at data of successes as well as areas for improvement and determining what the next steps are for the school's model and the need for the model in NYC. Haven Academy shared the beginning of the ongoing analysis and data project. The Board would like some more time to review the presentation on their own as well. The Board proposed some questions that Haven could potentially explore during this project.

**4. Legal, Regulatory and Governance Matters**

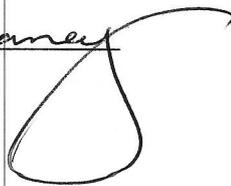
- a. Welcome to newest Board Member Nancy King: Introductions were made on behalf of the board and the Haven team. Nancy King was given an opportunity to introduce herself to the board as well.
- b. Official resignation of Board Member Whitney Kneisley (July 13, 2022): resignation was shared with the board.
- c. Board Member Disclosure Conflict of Interest forms are due: reminder was given to the board.

**5. Executive Session**

Upon motion duly made and seconded, the Meeting of the Haven Academy Charter School Board was adjourned.

Signature: \_\_\_\_\_

Patricia Mulvaney, Board Chair



**MINUTES OF THE  
BOARD OF TRUSTEES OF THE  
MOTT HAVEN ACADEMY CHARTER SCHOOL  
August 31, 2022**

The meeting of the Mott Haven Academy Charter School Board of Trustees was held at 9:00 AM. The following members attended in person or had access to video and voice connection: Patricia Mulvaney, Meghan Mackay, Fanon Howell, Nancy King and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Michael Windram, Lower School Principal, Sherrie Henry, Chief Operating and Talent Officer, Zennea Chetta, Chief Information Officer. Guests Included: Kirkley Strand, The New York Foundling

**1. Approval of Prior Board Meeting Minutes**

- a. July 20, 2022 minutes approved

**2. Personnel, Operational and Financial Matters**

- a. Hiring Updates - Haven Academy gave an update on summer institute for new staff and returning staff, and an update on new hires for the school year. Haven Academy shared the remaining vacancies for the new school year as well. Haven announced the candidate that was hired to fill the Upper School Principal position. The Board had the opportunity to learn a little more about the new Principal candidate.
- b. Summer Program Updates- Haven Academy served 73 students in grades 1-8 during Summer Academy. The program offered 5 weeks of programming, 4 days per week, 3 hours per day. Based on the program pre and post tests participating students grew an average of 19 percentage points from the beginning to the end of Summer Academy.

**3. Academic and Social-Emotional Program Matters**

- a. NYS Test Data timing and expectations- NYS test results have been released and Haven Academy shared initial findings. Since this test cannot be compared to previous years, full analysis will wait until there is comparison data from the city and state in order to determine Haven's performance based on comparison groups.

**4. Legal, Regulatory and Governance Matters**

- a. Analysis of board growth needs- Haven Academy board has recently added new members and is in the process of planning a full onboarding of the new members. Haven Academy will continue to assess the need to add additional members to the board.
- b. Annual report status- Haven Academy submitted the annual report to NYS on time with all applicable documents for the August 1 submission.

**5. Executive Session**

Upon motion duly made and seconded, the Meeting of the Haven Academy Charter School Board was adjourned.

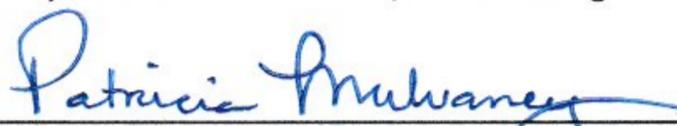
Signature: Patricia Mulvaney  
Patricia Mulvaney, Board Chair

**MINUTES OF THE  
BOARD OF TRUSTEES OF THE  
MOTT HAVEN ACADEMY CHARTER SCHOOL  
September 21, 2022**

The meeting of the Mott Haven Academy Charter School Board of Trustees was held at 9:00 AM. The following members attended in person or had access to video and voice connection: Janet Campagna, Meghan Mackay, Nancy King, Christine Stokes, Melanie Hartzog, Fanon Howell and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Gleendy Marte, Upper School Assistant Principal, Sherrie Henry, Chief Operating and Talent Officer, Zennea Chetta, Chief Information Officer. Guests Included: Kirkley Strand, The New York Foundling

1. **Approval of Prior Board Meeting Minutes**
  - a. August 31, 2022 minutes approved
2. **Personnel, Operational and Financial Matters**
  - a. Hiring Updates - Haven Academy shared the remaining vacancies for the new school year and announced the hiring of a new Middle School Guidance Counselor.
3. **Academic and Social-Emotional Program Matters**
  - a. Review of Phase One Haven Progress Analysis- The board had the opportunity to review the Phase 1 Final Report of the Haven Academy model evaluation and codification project. Haven Academy shared key takeaways from the project and the success of the Haven Model. Though it is still too soon to tell the impact of the pandemic, the current data reviewed is extremely encouraging. The board is interested in digging deeper into longitudinal DESSA SEL data.
4. **Legal, Regulatory and Governance Matters**
  - a. Open Meetings Law and creation of virtual resolution- Haven Academy and their counsel will work on a resolution for the changes to the Open Meeting Law from NYS.
  - b. NY Foundling Fall Fete reminder to the Board and next Board Meeting updates
5. **Executive Session**

Upon motion duly made and seconded, the Meeting of the Haven Academy Charter School Board was adjourned.

Signature:   
Patricia Mulvaney, Board Chair

**MINUTES OF THE**

**BOARD OF TRUSTEES OF THE  
MOTT HAVEN ACADEMY CHARTER SCHOOL**

**October 26, 2022**

The meeting of the Mott Haven Academy Charter School Board of Trustees was held at 9:00 AM. The following members attended in person or had access to video and voice connection: Patricia Mulvaney, Meghan Mackay, Nancy King, Christine Stokes, Melanie Hartzog and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Michael Windram, Lower School Principal, Tyra Williams, Upper School Principal, Sherrie Henry, Chief Operating and Talent Officer, Zennea Chetta, Chief Information Officer. Guests Included: Kirkley Strand, The New York Foundling

**1. Approval of Prior Board Meeting Minutes**

- a. September 21, 2022 minutes approved

**2. Academic and Social-Emotional Program Matters**

- a. Board Support for Haven Kids Rock Show- The Board was asked to send out the information about the show to their colleagues and their networks.
- b. NWEA Pandemic Impact and Fall Response- Haven Academy shared longitudinal NWEA Map data with the Board and explored year over year achievement and the key takeaways for the school.
- c. State test results with comparisons - Haven Academy shared the key takeaways from 2022 NYS test results as well as how Haven performed compared to other comparison groups. Haven Academy continued to outperform CSD 7. The Board was given the opportunity to ask clarifying questions. The school shared the action steps they are taking based on this data.

**3. Personnel, Operational and Financial Matters**

- a. Hiring Updates - Haven Academy shared the remaining vacancies for this school year and updates on a number of hires that Haven was able to make to fill some of our vacancies.
- b. Audit Summary- The school is scheduled for its final audit meeting with board representative Janet Campagna.
- c. Timeline for Changes to 401K - Haven Academy shared the objectives of the plan to transition to a new vendor for Haven Academy's 401k. The Board Finance committee has gone through a thorough process of reviewing and researching different options. Board feedback was solicited to discuss the migration steps. The group agreed we would revisit the plan at the next board meeting.

**4. Legal, Regulatory and Governance Matters**

- a. Open Meetings Law and creation of virtual resolution- Haven Academy has been in communication with their legal counsel and reviewing recommendations.

**5. Executive Session**

Upon motion duly made and seconded, the Meeting of the Haven Academy Charter School Board was adjourned.

Signature:   
Patricia Mulvaney, Board Chair

**MINUTES OF THE**

**BOARD OF TRUSTEES OF THE  
MOTT HAVEN ACADEMY CHARTER SCHOOL**

**November 16, 2022**

The meeting of the Mott Haven Academy Charter School Board of Trustees was held at 9:00 AM. The following members attended in person or had access to video and voice connection: Patricia Mulvaney, Janet Campagna, Meghan Mackay, Nancy King, Christine Stokes, Melanie Hartzog, Fanon Howell and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Michael Windram, Lower School Principal, Tyra Williams, Upper School Principal, Vyasa Tewari, Lower School Assistant Principal Sherrie Henry, Chief Operating and Talent Officer, Zennea Chetta, Chief Information Officer. Guests Included: Kirkley Strand, The New York Foundling

**1. Approval of Prior Board Meeting Minutes**

- a. October 26, 2022 minutes approved

**2. Academic and Social-Emotional Program Matters**

- a. Haven Kids Rock Performance Summary - Haven Academy reported a very successful performance of Haven Kids Rock show "Shelter Me" and discussed the options with the board of continuing the story line in other formats.
- b. Lower School and Upper School Happenings - The principals gave the board an update on happenings in the Lower School and in the Upper School. The principals reported on the completion of data cycles, implementations of new interventions, report card distribution, staff professional development opportunities, staffing updates and parent teacher conferences.
- c. Deepening Family Partnerships- Haven Academy reported on Family council happenings including a very successful Book Fair and canned food drive. Haven Academy has been working with families to build out the capacity of the leadership for the family council. The Director of ENL reported on the supports that are in place for supporting families who are new to the United States.

**3. Personnel, Operational and Financial Matters**

- a. Hiring Updates- New Middle School Assistant Principal was hired and has begun her work with the middle school. Haven also reported being fully staffed.
- b. Audit Closeout
- c. Timeline for Changes to 401K- Haven Academy presented a transition summary plan to transition the staff 401K plan management to a potential new vendor. The goal is to ensure Haven maintains compliance as we grow to a larger organization, proper oversight as well as easier and more direct access for staff to their investments. Discussion held. New TPA and Asset manager still being vetted. The board agreed that the finance sub-committee will meet with school management to develop the transition timeline and will report back to the board.

**4. Legal, Regulatory and Governance Matters**

- a. Open Meetings Law Updates Reviewed

**5. Executive Session**

Upon motion duly made and seconded, the Meeting of the Haven Academy Charter School Board was adjourned.

Signature: \_\_\_\_\_

*Patricia Mulvaney*

**MINUTES OF THE  
BOARD OF TRUSTEES OF THE  
MOTT HAVEN ACADEMY CHARTER SCHOOL  
December 14, 2022**

The meeting of the Mott Haven Academy Charter School Board of Trustees was held at 9:00 AM. The following members attended in person or had access to video and voice connection: Patricia Mulvaney, Janet Campagna, Meghan Mackay, Nancy King, Christine Stokes, Melanie Hartzog, and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Michael Windram, Lower School Principal, Tyra Williams, Upper School Principal, Gleendy Marte, Assistant Principal Grades 3-5, Sherrie Henry, Chief Operating and Talent Officer. Guests Included: Kirkley Strand, The New York Foundling.

**1. Approval of Prior Board Meeting Minutes**

- a. November 16, 2022 minutes approved

**2. Academic and Social-Emotional Program Matters**

- a. Lower School and Upper School Happenings-The principals gave the board an update on happenings in the Lower School and in the Upper School. The lower school principal reported updates on the Bridges math Intervention program and Holiday happenings. The upper school principal provided an update on the new hire of the Middle School Assistant Principal, curriculum planning & shift towards close reading in Middle school as well as updates on the WIN periods.
- b. Review of City Wide school's ranking analysis - MHACS students consistently outperformed the students from district 7. Although the rankings analysis show that overall academic impact from covid was disproportionately more significant for our community than the city and state. Analysis confirms this year's priorities shall continue to include ELA and math performance.

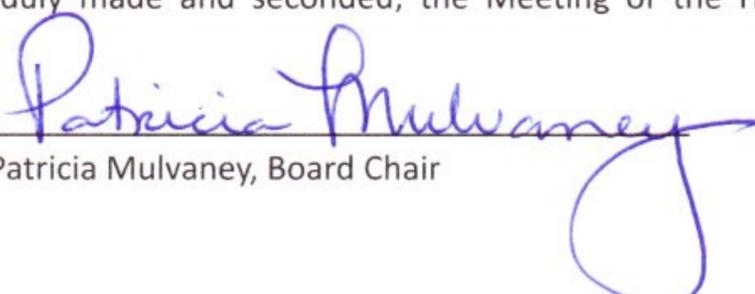
**3. Personnel, Operational and Financial Matters**

- a. Review of Monthly Financials- Members of the board reviewed monthly financials. A Mid-year touch point on yearly projections will be discussed during the January board meeting. The board briefly discussed changes in the budgeted Deerfield funding.
- b. Hiring Updates- Hired a MS math teacher who will begin after the new year. Currently seeking an Art teacher. Postponing nurse hiring as well as External Affairs/ Communication position.
- c. 401K Updates - Final decision to be made at the beginning of the New Year. An audit will need to be completed before moving forward.

**4. Legal, Regulatory and Governance Matters**

- a. Open Meetings Law Updates Reviewed

Upon motion duly made and seconded, the Meeting of the Haven Academy Charter School Board was adjourned.

Signature:   
Patricia Mulvaney, Board Chair

**MINUTES OF THE  
BOARD OF TRUSTEES OF THE  
MOTT HAVEN ACADEMY CHARTER SCHOOL  
January 18, 2023**

The meeting of the Mott Haven Academy Charter School Board of Trustees was held at 9:00 AM. The following members attended in person or had access to video and voice connection: Patricia Mulvaney, Janet Campagna, Meghan Mackay, Nancy King, Christine Stokes, Melanie Hartzog, and Fanon Howell. All members participating in person and via video were able to adequately hear and make comments. School Team included: Michael Windram, Lower School Principal, Tyra Williams, Upper School Principal, Sherrie Henry, Chief Operating and Talent Officer, Zennea Chetta, Chief Information Officer. Guests Included: Kirkley Strand, The New York Foundling.

**1. Approval of Prior Board Meeting Minutes**

- a. December 14, 2022 minutes approved

**2. Academic and Social-Emotional Program Matters**

- a. Lower School and Upper School Happenings- The principals gave the board an update on happenings in the Lower School and in the Upper School. The Lower School reported on instructional walkthroughs by the leadership team. Haven is focusing on increasing staff visitations between classrooms to improve our practice. The Upper School reported on the most recent assessments given to MS and the new hire of a MS math teacher. The Upper School will launch Afternoon Academy, an afterschool opportunity for standards practice in both ELA and Math. All grades K-8 will begin NWEA testing next week.
- b. Progress Toward Charter Goal- The Haven Board reviewed the current charter term timeline, progress towards goals for this charter term as well as the historical context of the goals in the past years. The board members were given the opportunity to ask clarifying questions and discuss the goal measures, targets and outcomes.

**3. Personnel, Operational and Financial Matters**

- a. Review of Monthly Financials- Members of the board reviewed monthly financials. The Haven team will present a more detailed budgeting update in February.
- b. Hiring Update- Haven Academy shared new hires and open positions that the school is currently hiring for.
- c. Discussion on Prioritizing board focus over the next 4-8 quarters- The board was presented with some of the high level priority areas for the board's focus over the next 6-12 months. This includes strategic planning, development, compensation strategy and budgeting.

**4. Legal, Regulatory and Governance Matters**

- a. Partnership MOUs Update-Discussion was postponed until the February meeting.

Upon motion duly made and seconded, the Meeting of the Haven Academy Charter School Board was adjourned.

Signature: \_\_\_\_\_

*Patricia Mulvaney*  
Patricia Mulvaney, Board Chair

**MINUTES OF THE  
BOARD OF TRUSTEES OF THE  
MOTT HAVEN ACADEMY CHARTER SCHOOL  
February 15, 2023**

The meeting of the Mott Haven Academy Charter School Board of Trustees was held at 9:00 AM. The following members attended in person or had access to video and voice connection: Patricia Mulvaney, Janet Campagna, Meghan Mackay, Nancy King, Christine Stokes, Jessica Nauiokas and Fanon Howell. All members participating in person and via video were able to adequately hear and make comments. School Team included: Michael Windram, Lower School Principal, Tyra Williams, Upper School Principal, Sherrie Henry, Chief Operating and Talent Officer, Zennea Chetta, Chief Information Officer. Guests Included: Kirkley Strand, The New York Foundling.

**1. Approval of Prior Board Meeting Minutes**

- a. January 18, 2022 minutes approved

**2. Academic and Social-Emotional Program Matters**

- a. Lower School and Upper School Happenings- The principals gave the board an update on happenings in the Lower School and in the Upper School. The principals shared about upcoming family conferences and the most recent round of interim assessments. The lower school continues to focus on adult learning and inter-school and inter-classroom visitations to share best practices. Haven Academy shared about their successful male role model event this month. Upper school shared about the mock ELA test and the start of our Afternoon Academies for grades 3-8. Middle school has begun a daily Shared Text period to work on student skills in reading, writing and interpreting texts.
- b. 21st CCLC Award and multi year opportunity- Haven Academy shared a very exciting opportunity to participate in the 21st Century Community Learning Centers state grant. Haven was awarded the funding beginning July 2023-2027. This state funding will go toward out of school time learning and help enhance our afterschool and academies.
- c. Results Over Time: Grade 3 data, now and historically- Haven Academy shared analysis on Grade 3 historical state test results and areas of analysis on what we see specifically in 3rd grade results and trends.

**3. Personnel, Operational and Financial Matters**

- a. Review of Monthly Financials- Members of the board reviewed and discussed the monthly financials and were given the opportunity to ask clarifying questions.
- b. 401k Audit Timeline discussed

**4. Legal, Regulatory and Governance Matters**

- d. Partnership MOUs Update- The NY Foundling and Haven are updating the MOUs on specific programs and partnership areas. The changes will be developed jointly with NYF and Haven leadership and reviewed by Haven's legal counsel. Any MOU with a monetary exchange the board chair and board finance committee will also review before being signed.
- e. "Desk Review" for ESSR funding update

Upon motion duly made and seconded, the Meeting of the Haven Academy Charter School Board was adjourned.

Signature:

  
Patricia Mulvaney, Board Chair

**MINUTES OF THE  
BOARD OF TRUSTEES OF THE  
MOTT HAVEN ACADEMY CHARTER SCHOOL  
March 22, 2023**

The meeting of the Mott Haven Academy Charter School Board of Trustees was held at 9:00 AM. The following members attended in person or had access to video and voice connection: Patricia Mulvaney, Janet Campagna, Meghan Mackay, Nancy King, Melanie Hartzog, and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Michael Windram, Lower School Principal, Tyra Williams, Upper School Principal, Sherrie Henry, Chief Operating and Talent Officer, Zennea Chetta, Chief Information Officer. Guests Included: Kirkley Strand, The New York Foundling.

**1. Approval of Prior Board Meeting Minutes**

- a. February 15, 2022 minutes approved

**2. Academic and Social-Emotional Program Matters**

- a. Lower School and Upper School Happenings- The principals gave the board an update on happenings in the Lower School and in the Upper School. The Lower School shared about participation in the "Chain Reaction Challenge", a challenge about creating kindness and empathy in the community. The Lower School also shared about some great PD days that the staff was able to participate in as well as field trip opportunities for the students. The Upper School shared their process of reviewing data from the mock state tests and how they are implementing the data action plans in each grade level.
- b. HS Match Process and Analysis- Haven Academy shared the high school match process and analysis of student placements and the next steps for Haven Academy to help the 8th graders navigate the process and guide our students to apply to more competitive schools. Haven Academy shared some of their current work on analyzing the data, developing next steps and codifying the process for the future.

**3. Personnel, Operational and Financial Matters**

- a. Review of Monthly Financials- Members of the board reviewed and discussed the monthly financials and were given the opportunity to ask clarifying questions.

**4. Legal, Regulatory and Governance Matters**

- a. 401k Audit Timeline discussed- Haven Academy shared the progress and timeline of the 401k audit process.
- b. Retirement Plan Transition Proposal-Haven Academy shared the work the finance committee has been working on regarding the potential change of the plan TPA and advisor. Haven Academy proposed dates for Finance Committee meetings to the board.

Upon motion duly made and seconded, the Meeting of the Haven Academy Charter School Board was adjourned.

Signature: Patricia Mulvaney  
Patricia Mulvaney, Board Chair

**MINUTES OF THE  
BOARD OF TRUSTEES OF THE  
MOTT HAVEN ACADEMY CHARTER SCHOOL  
April 26, 2023**

The meeting of the Mott Haven Academy Charter School Board of Trustees was held at 9:00 AM. The following members attended in person or had access to video and voice connection: Patricia Mulvaney, Janet Campagna, Nancy King, Christine Stokes, Fanon Howell, Meghan Mackay, and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Michael Windram, Lower School Principal, Tyra Williams, Upper School Principal, Sherrie Henry, Chief Operating and Talent Officer, Zennea Chetta, Chief Information Officer.

**1. Approval of Prior Board Meeting Minutes**

- a. March 22, 2023 minutes approved

**2. Academic and Social-Emotional Program Matters**

- a. Summer Boost Grant Approved- Haven Academy shared out the plans for summer academy programming and the approval of the Summer Boost Grant. Haven has added an enrichment part to the programming in the afternoon which will make the program a full day.
- b. Lower School and Upper School Happenings- The principals gave the board an update on happenings in the Lower School and in the Upper School. The Lower School shared about an upcoming Woman's Inspirational morning, upcoming Spring trips and closing out the year strong. Lower School shared the successes and work of the Lower School Committee. The Upper School shared the completion of the NYS ELA testing and the upcoming NYS Math test coming up next week. The Middle School will be giving mock regents for Living Environment and US History.
- c. Progress on Virtual Tour- Haven Academy is concluding work on a new virtual tour site and was able to share some of the highlights of this work.
- d. Marketing Update- Haven Academy shared some new marketing initiatives and branding opportunities.

**3. Personnel, Operational and Financial Matters**

- a. Review of Monthly Financials- Members of the board reviewed and discussed the monthly financials and were given the opportunity to ask clarifying questions.

**4. Legal, Regulatory and Governance Matters**

- a. ESSER Desk Review update- The ESSER grant desk review deadline is approaching in early May. With support from CSBM, the Haven Academy team is working through the process to remain in compliance with this federal grant.

5. **Executive Session**

a. Executive Session held

Upon motion duly made and seconded, the Meeting of the Haven Academy Charter School Board was adjourned.

Signature: Patricia Mulvaney  
Patricia Mulvaney, Board Chair



**MINUTES OF THE  
BOARD OF TRUSTEES OF THE  
MOTT HAVEN ACADEMY CHARTER SCHOOL  
May 24, 2023**

The meeting of the Mott Haven Academy Charter School Board of Trustees was held at 9:00 AM. The following members attended in person or had access to video and voice connection: Patricia Mulvaney, Melanie Hartzog, Janet Campagna, Nancy King, Christine Stokes, Fanon Howell, Meghan Mackay, and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Tyra Williams, Upper School Principal, Vyasa Autar, Lower School Assistant Principal, Shelivia Ocasio, Middle School Assistant Principal, Sherrie Henry, Chief Operating and Talent Officer, Zennea Chetta, Chief Information Officer. Guests Included: Kirkley Strand, The New York Foundling.

**1. Approval of Prior Board Meeting Minutes**

- a. April 26, 2023 minutes approved

**2. Academic and Social-Emotional Program Matters**

- a. Lower School and Upper School Happenings- The lower school shared out on the end of year Lower School Committee meeting and the student end of year activities and staff PLC meetings. The upper school shared about a change in curriculum in grades 3-5, the 8th grade trip to Washington DC and the end of year assessments and data meetings.
- b. Mock Regents and 8th Grade experiences- Haven Academy shared data on 8th grade regents from the past and the plans for the current year to give both the Living Environment Regents and the US History and Government Regents. All 8th grade students will take the Living Environment Regents this year and select students will take the US History and Government Regents.
- c. End of year ceremony dates- Haven Academy shared end of year events such as final community meetings, stepping up ceremonies and the 8th grade graduation. The Board was invited to attend all events.

**3. Personnel, Operational and Financial Matters**

- a. Review of Monthly Financials- The board reviewed the monthly financial report. Cashflow remains stable despite changes in revenue.
- b. Budget Discussion-Haven Academy shared the budget projections for the 23-24 school year. Haven Academy shared internal and external factors that affect budgeting, increases and decreases in funding and solutions, revenue assumptions, cash flow projections and proposed adjustments to budgeting. The board was given the opportunity to ask clarifying questions, give input and

review the budget planning in detail.

**4. Legal, Regulatory and Governance Matters**

- a. 401K Audit Completion- 401K audit completes and 5500 files in April
- b. 401K TPA Decision from the Finance Committee- The Finance Committee has completed due diligence on new TPA and advisor. Alliant has been selected and once engaged, the committee will take on the next step of considering recommendations on moving accounts and updating investment strategy.
- c. Update on ESSR and ARP funding program progress
- d. EFC Desk Audit submission- Deadline was met and materials were submitted on time

**5. Executive Session**

Upon motion duly made and seconded, the Meeting of the Haven Academy Charter School Board was adjourned.

Signature: Patricia Mulvaney  
Patricia Mulvaney, Board Chair

**MINUTES OF THE  
BOARD OF TRUSTEES OF THE  
MOTT HAVEN ACADEMY CHARTER SCHOOL  
June 21, 2023**

The meeting of the Mott Haven Academy Charter School Board of Trustees was held at 9:00 AM. The following members attended in person or had access to video and voice connection: Patricia Mulvaney, Melanie Hartzog, Janet Campagna, Nancy King, Christine Stokes, Fanon Howell, Meghan Mackay, and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Tyra Williams, Upper School Principal, Michael Windram, Lower School Principal, Shelivia Ocasio, Middle School Assistant Principal, Sherrie Henry, Chief Operating and Talent Officer, Zennea Chetta, Chief Information Officer. Guests Included: Kirkley Strand, The New York Foundling.

**1. Approval of Prior Board Meeting Minutes**

- a. May 24, 2023 minutes approved

**2. Academic and Social-Emotional Program Matters**

- a. Lower School and Upper School Happenings- The principals shared the highlights for the end of the school year and year end wrap ups. The principals reported on the stepping up and graduation ceremonies. The lower school is fully hired at this point for the new school year. Haven Academy announced the hiring of a new Assistant Principal, Kinnery Shah.
- b. Mock Regents and 8th Grade experiences updates-The Upper School principal shared that 8th grade has completed the administration of two regents exams and will have the pass rates to share during the July board meeting.
- c. Crowdfunding campaign results- Haven Academy shared the results of the crowdfunding campaign and was happy to share that the goal of \$5000 was exceeded.
- d. NWEA Results- Haven Academy shared the Fall to Spring NWEA results for grade bands, grade levels and cohorts. The board had the opportunity to ask clarifying questions and give their comments.

**3. Personnel, Operational and Financial Matters**

- a. Budget Discussion and Vote- The board reviewed the final FY23-24 budget and had the opportunity to discuss. The board gave input on compensation and incentives and discussed employee retention ideas. The board discussed development funds, student enrollment and staffing. The board voted and the budget was approved.

- b. Security System Upgrade Plan- Haven Academy shared the plans to upgrade the camera system in the building and the partnership with the New York Foundling on this project.
- c. Bidding Process and Selection of New Food Vendor-Haven Academy shared that they will be partnering with a new company for student food next year, Butter Beans.

**4. Legal, Regulatory and Governance Matters**

- a. Progress on spending of government grants- Phase 1 of our ESSR and ARP desk audit complete. Summer plans include getting input from all stakeholders on the remaining funds to be spent which prioritize Covid Learning Loss initiatives
- b. Calendar of Board Meetings for new school year was shared

**5. Executive Session- None Held**

Upon motion duly made and seconded, the Meeting of the Haven Academy Charter School Board was adjourned.

Signature: Patricia Mulvaney  
Patricia Mulvaney, Board Chair

**Haven Academy Board of Trustees**

**Chief Knowledge Officer**  
 Zennea Chetta

**Head of School/Executive Director,**  
 Jessica Nauiokas

**Organizational Systems**  
 Sherrie Henry COTO

**Lower School Principal**  
 Michael Windram

**Upper School Principal**  
 Tyra Williams

**Operations Team**

**Facility Team**

**HR and Talent Team**

**Food Service, Security, Custodial**

**Assistant Principal**  
 Vyasa Autar

**Director of Social Services, Elementary**  
 Vivian Colon

**Teachers**  
 Classroom  
 Special Area Teachers  
 Interventionists

**Social Emotional Team**  
 Behavior Data Specialists  
 Family Student Specialists

Assistant Teachers  
 School Aides

Social Work Interns

**K-8 Instructional Directors**  
 Special Populations  
 ENL, Data and Assessment, Staff Development

**Assistant Principals**  
 Gleendy Marte (Gr 3-5)  
 TBD (Gr 6-8)

**Director of Social Services, Middle**  
 Gwendy Fuentes

**Teachers**  
 Special Area Teachers  
 Interventionists

**Social Emotional Team**  
 Alumni Director, Guidance,  
 Restorative Justice Team,  
 Family Student Specialists

Assistant Teachers and School Aides

Alumni Coaches

Social Work Interns

## 2023-2024 SCHOOL CALENDAR

August 30, 2023	Wednesday	First Day of School	
August 30 - September 1, 2023	Wednesday - Friday	Half day for Pre-K and Kindergarten <b>ONLY</b>	12:30 dismissal
September 4, 2023	Monday	Labor Day	NO SCHOOL
September 19, 2023	Tuesday	Back to School Night	
September 25, 2023	Monday	Yom Kippur	NO SCHOOL
October 9, 2023	Monday	Indigenous Peoples' Day	NO SCHOOL
November 7, 2023	Tuesday	Election Day	NO SCHOOL
November 16-17, 2023	Thursday & Friday	Pre-K to 8 Conferences	HALF DAYS
November 22-24, 2023	Wednesday-Friday	Thanksgiving	NO SCHOOL
December 25, 2023- January 5, 2024	10 Days (Students return to school on January 8, 2024)	Winter Recess	NO SCHOOL
January 15, 2024	Monday	Dr. MLK Jr. Day	NO SCHOOL
January 29, 2024	Monday	Professional Development Day	NO SCHOOL
February 19-23, 2024	5 Days (Students return to school on February 26, 2024)	Mid-Winter Recess	NO SCHOOL
March 21-22, 2024	Thursday-Friday	Pre- K to 8 Conferences	HALF DAYS
March 29, 2024	Friday	Good Friday	NO SCHOOL
April 10, 2024	Wednesday	Eid al-Fitr	NO SCHOOL
April 11-12, 2024	Thursday-Friday	ELA State Test for grades 3-8	
April 22- 26, 2024	5 Days (Students return to school on April 29, 2024)	Spring Recess	NO SCHOOL
May 7-9, 2024	3 days	Math State Test for grades 3-8	
May 27, 2024	Monday	Memorial Day	NO SCHOOL
June 6, 2024	Thursday	Chancellor's Day	NO SCHOOL
June 13, 2024	Thursday	Last day of School	HALF DAY

### School Hours

#### Pre-K:

7:45 arrival and 3:15 dismissal

#### Kindergarten- 8th grade:

7:45 arrival and breakfast and 3:25 dismissal

\*\*\* State Testing for grades 3-8 will occur: the week of April 8th and the week of May 6th(Attendance MANDATORY)

## Calendario de 2023-2024

30 de agosto 2023	martes	Primer día de escuela	
30 de agosto - 1 de septiembre	miercoles-viernes	Medio día <b>SOLO</b> para Pre-K y Kinder Salida a las 12:30	
4 de septiembre 2023	lunes	Día laboral	NO HAY CLASE
19 de septiembre 2023	martes	Noche de Regreso a la Escuela	
25 de septiembre 2023	lunes	Yom Kippur	NO HAY CLASE
9 de octubre 2023	lunes	Indigenous Peoples' Day	NO HAY CLASE
7 de noviembre 2023	martes	Día de Elección	NO HAY CLASE
16-17 de noviembre 2023	jueves y viernes	Conferencias	MEDIOS DIAS
22-24 de noviembre 2023	3 Días	Acción de Gracias	NO HAY CLASE
25 de diciembre 2023- 5 de enero 2024	10 Días	Receso de Invierno (Estudiantes regresan a la escuela a 8 de enero del 2024)	NO HAY CLASE
15 de enero 2024	lunes	Día del Dr. MLK, Jr.	NO HAY CLASE
29 de enero 2024	lunes	Día de Desarrollo Profesional	NO HAY CLASE
19-23 de febrero 2024	5 Días	Receso de mediados de Invierno (Estudiantes regresan a la escuela a 26 de febrero del 2024)	NO HAY CLASE
21-22 de marzo 2024	jueves y viernes	Conferencias	MEDIOS DIAS
29 de marzo 2024	viernes	Buen viernes	NO HAY CLASE
10 de abril 2024	miercoles	Eid al Fitr	NO HAY CLASE
11-12 de abril 2024	jueves y viernes	Las pruebas estatales para los grados 3-8	
22-26 de abril 2024	5 Días	Vacaciones de Primavera (Estudiantes regresan a la escuela a 29 de abril del 2024)	NO HAY CLASE
7-9 de mayo 2024	3 Días	Las pruebas estatales para los grados 3-8	
27 de mayo 2024	lunes	Día Conmemorativo	NO HAY CLASE
6 de junio 2024	jueves	Chancellor's Day	NO HAY CLASE
13 de junio 2024	jueves	último día de clases	

### Horas de Escuela:

#### Pre-K:

7:45 am llegada y 3:15 pm salida

#### Kindergarten - 8th grado

lunes a viernes 7:45 am llegada y desayuno - 3:25 pm salida

\*\*\*Las pruebas estatales para los grados 3-8 se llevarán a cabo: la semana del 19 de abril y la semana del 2 de mayo (Asistencia OBLIGATORIA)



144 21st Street  
Brooklyn, NY 11232  
O: 718-369-3434

**HIGH RISE**  
**FIRE AND SECURITY**  
SCUTUM GROUP

1200 N Federal Hwy, Suite 200  
Boca Raton, FL 33432  
O: 561-569-2100

**Silent Test Performed\***  
**REPORT OF TEST AND INSPECTION #570768**

CLIENT - SUBSCRIBER				SERVICED													
NY Foundling 590 6th Avenue New York, NY 10011				170 Brown Place Bronx, NY 10454													
SERVICE REQUEST																	
CALL AUTHORIZED BY Melanie Randall; Ioannis Gemeliaris;		CONTRACT # SC1812 NEW019		FEE SERVICE #		PO #											
PHONE (212) 206-4165		FAX		DATE Wednesday 6/21/2023		TIME SCHEDULED 8:00:00											
						TECHNICIAN(S) ASSIGNED TC											
MATERIAL RECORD																	
QUANTITY		DESCRIPTION															
SERVICE RECORD																	
TYPE OF SERVICE		TECHNICIAN(S)		S98/S78 CERT. #		DEPART		TIME IN		TIME OUT		RETURNED		TOTAL		SIGNED	
Test & Inspect		Tyrone Crawford		91842997		7:30 AM		8:00 AM		11:00 AM		11:30 AM		4		<i>[Signature]</i>	
Edwards EST-3																	
AUTHORIZATION FOR FIRE ALARM INTERRUPTION AND OTHER LEGAL NOTICES																	
<p>The client has been advised by High Rise Fire Protection Corp. representatives that it may be necessary to interrupt the fire protection services by disconnecting the system and/or a component in the performance of their assigned work.</p> <p>The client hereby assumes the responsibility for the notification of the authorities at the times the interruption is initiated and will take all of the precautions deemed necessary during this period of interruption and hold harmless High Rise Fire Protection Corp. and its employees regarding interruption of the protection service during their service of the equipment.</p> <p>In the event the client requests a silent test to be conducted, this will require disabling the audio/visual notification appliance devices as well as any output functions. Therefore High Rise Fire Protection cannot be held responsible or liable for the proper operation of these functions.</p> <p>LIMITATION OF LIABILITY: The client agrees that should there arise any liability relating directly or indirectly to services performed by HIGH RISE as a result of HIGH RISE's negligent performance to any degree, failure to perform any of HIGH RISE's obligations, equipment failure or strict products liability, that HIGH RISE's liability shall be limited to the sum of \$250.00 or 5% of the total of all charges to be paid under this contract, whichever is greater. If the client wishes to increase HIGH RISE's maximum amount of HIGH RISE's limitation of liability, the client may, as a matter of right, at any time, by entering into a supplemental contract, obtain a higher limit by paying an annual payment consonant with HIGH RISE's increased liability. This shall not be construed as insurance coverage.</p>																	
CLIENT SIGNATURE <i>[Signature]</i>									CLIENT NAME (PRINT) Roberto Huerta								
DESCRIPTION OF SERVICE REQUESTED Supervisory, Water Flow & Tamper Test & Inspect Includes																	
Test all water flow & tamper Fire pump run, fire pump fail, and fire phase reversal Water tank high & low water Generator run and generator fail High and low air pressure Test central station signals Check sensitivity report																	
SERVICE PERFORMED A SILENT TEST WAS PERFORMED DURING THIS TEST & INSPECTION																	
Upon arrival EST-3 Panel was found normal. System was taken offline by <b>security guard/FSD Mike</b> . Panel Date/Time was adjusted. Lamp Test was conducted. All LEDs were functional. All Service Groups were activated to begin Silent Test. All Supervisory signals were tested electronically by shorting out the modules and reported to the Panel properly.																	

\* In the event the client requests a silent test to be conducted, this will require disabling the audio/visual notification appliance devices as well as any output functions. Therefore High Rise Fire Protection cannot be held responsible or liable for the proper operation of these functions.



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Brooklyn, NY 11232  
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**HIGH RISE**  
**FIRE AND SECURITY**  
SCUTUM GROUP

1200 N Federal Hwy, Suite 200  
Boca Raton, FL 33432  
O: 561-569-2100

***Silent Test Performed\****  
**REPORT OF TEST AND INSPECTION #570768**

All Waterflows and Tamperers were tested electronically by shorting out the modules and reported to the panel properly.  
Testing was completed for the day. Panel was reset and returned to normal.  
Sensitivity Report was checked and all devices were within range.  
Batteries were cleaned, tested and labeled with voltage readings.  
Panel was left as found.

HRF WORK REMAINING/COMMENTS  
NONE

CLIENT ACTION REQUIRED  
NONE

THANK YOU FOR YOUR BUSINESS

\* In the event the client requests a silent test to be conducted, this will require disabling the audio/visual notification appliance devices as well as any output functions. Therefore High Rise Fire Protection cannot be held responsible or liable for the proper operation of these functions.



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 Brooklyn, NY 11232  
 O: 718-369-3434

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**FIRE AND SECURITY**  
 SCUTUM GROUP

1200 N Federal Hwy, Suite 200  
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 O: 561-569-2100

**DETAIL OF DEVICE TEST AND INSPECTION RESULTS**  
**TEST AND INSPECTION #570768**

**Inspection Summary**

**Total Devices Tested: 30**

**Pass: 30**

**Fail: 0**

**Other: 0**

**Test Result: Passed**

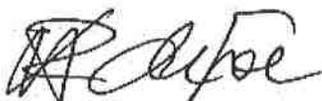
<u>Date</u>	<u>Location</u>	<u>Model</u>	<u>Address</u>	<u>Test Result</u>	<u>Note</u>
6/21/23	1ST FL STAIR 'A' TAMPER SWITCH	CT2	01020191	Passed	
6/21/23	1ST FL STAIR 'A' WATERFLOW SWITCH	CT2	01020190	Passed	
6/21/23	2ND FL STAIR 'A' TAMPER SWITCH	CT2	01020167	Passed	
6/21/23	2ND FL STAIR 'A' WATERFLOW SWITCH	CT2	01020166	Passed	
6/21/23	3RD FL STAIR 'A' TAMPER SWITCH	CT2	01020161	Passed	
6/21/23	3RD FL STAIR 'A' WATERFLOW SWITCH	CT2	01020160	Passed	
6/21/23	4TH FL DGP DOOR TAMPER	MCT2	02020227	Passed	
6/21/23	4TH FL DGP TAMPER SPARE	MCT2	02020228	Passed	
6/21/23	4TH FL STAIR 'A' TAMPER SWITCH	CT2	02020138	Passed	
6/21/23	4TH FL STAIR 'A' WATERFLOW SWITCH	CT2	02020137	Passed	
6/21/23	5TH FL STAIR 'A' TAMPER SWITCH	CT2	02020159	Passed	
6/21/23	5TH FL STAIR 'A' WATERFLOW SWITCH	CT2	02020158	Passed	
6/21/23	6TH FL STAIR 'A' TAMPER SWITCH	CT2	02020199	Passed	
6/21/23	6TH FL STAIR 'A' WATERFLOW SWITCH	CT2	02020198	Passed	
6/21/23	7TH FL STAIR 'A' WATERFLOW SWITCH	CT2	02020218	Passed	
6/21/23	7TH FL STAIR 'A' TAMPER SWITCH	CT2	02020219	Passed	
6/21/23	CENTRAL OFFICE PUMP RUN	MCR	01020221	Passed	
6/21/23	CENTRAL OFFICE PUMP RUN	MCR	01020217	Passed	
6/21/23	LL SPRINKLER RM BY SIDE ENTRANCE TAMPER	CT1	01020126	Passed	
6/21/23	LOWER LEV STAIR 'A' WATERFLOW SWITCH	CT2	01020209	Passed	
6/21/23	LOWER LEVEL FIRE PUMP FAIL	CT2	01020226	Passed	
6/21/23	LOWER LEVEL FIRE PUMP REVERSAL	CT1	01020227	Passed	
6/21/23	LOWER LEVEL FIRE PUMP RUN	CT2	01020225	Passed	
6/21/23	LOWER LEVEL GAS METER RM TAMPER SWITCH	CT1	01020228	Passed	
6/21/23	LOWER LEVEL SPRINKLER RM TAMPER SWITCH	MCT2	01020223	Passed	
6/21/23	LOWER LEVEL WATERPUMP ROOM TAMPER SW	CT2	01020201	Passed	
6/21/23	PENTHOUSE GENERATOR FAIL	CT2	02020183	Passed	
6/21/23	PENTHOUSE GENERATOR RUN	CT2	02020182	Passed	
6/21/23	PENTHOUSE STAIR 'A' TAMPER SWITCH	CT2	02020181	Passed	
6/21/23	PENTHOUSE STAIR 'A' WATERFLOW SWITCH	CT2	02020180	Passed	

**Certificate of Occupancy**

**CO Number: 210057089F**

This certifies that the premises described herein conforms substantially to the approved plans and specifications and to the requirements of all applicable laws, rules and regulations for the uses and occupancies specified. No change of use or occupancy shall be made unless a new Certificate of Occupancy is issued. *This document or a copy shall be available for inspection at the building at all reasonable times.*

<b>A.</b>	<b>Borough:</b> Bronx	<b>Block Number:</b> 02263	<b>Certificate Type:</b> Final
	<b>Address:</b> 170 BROWN PLACE	<b>Lot Number(s):</b> 1	<b>Effective Date:</b> 10/31/2011
	<b>Building Identification Number (BIN):</b> 2000023	<b>Building Type:</b> Altered	
<i>For zoning lot metes &amp; bounds, please see BISWeb.</i>			
<b>B.</b>	<b>Construction classification:</b> 1-C	(1968 Code)	
	<b>Building Occupancy Group classification:</b> G	(1968 Code)	
	<b>Multiple Dwelling Law Classification:</b> None		
	<b>No. of stories:</b> 7	<b>Height in feet:</b> 97	<b>No. of dwelling units:</b> 0
<b>C.</b>	<b>Fire Protection Equipment:</b> Standpipe system, Fire alarm system, Sprinkler system, Fire Suppression system		
<b>D.</b>	<b>Type and number of open spaces:</b> None associated with this filing.		
<b>E.</b>	<b>This Certificate is issued with the following legal limitations:</b> None		
<b>Borough Comments:</b> None			



Borough Commissioner



Commissioner

*Certificate of Occupancy*

CO Number: **210057089F**

Permissible Use and Occupancy						
All Building Code occupancy group designations are 1968 designations, except RES, COM, or PUB which are 1938 Building Code occupancy group designations.						
Floor From To	Maximum persons permitted	Live load lbs per sq. ft.	Building Code occupancy group	Dwelling or Rooming Units	Zoning use group	Description of use
CEL	2	OG	D-2		3B	KITCHEN
CEL		OG	B-2		3B	STORAGE ROOMS, TRASH ROOM, RECYCLE ROOM
CEL		OG	D-2		3B	MECHANICAL ROOM, ELECTRICAL CONTROL ROOM, WATER SERVICE ROOM SERVER ROOM
CEL	68	OG	F-1B		3B	CONFERENCE ROOM
CEL	128	OG	F-4		3B	CAFETERIA
CEL	1	OG	E		3B	OFFICE
CEL	20	OG	G		3A	CLASSROOMS
CEL	166	OG	F-3		3A	GYMNASIUM
001	104	40	G		3A	CLASSROOM, LIBRARY
001	10	50	E		3B	OFFICES, STAFF CENTER
002	167	40	G		3A	CLASSROOMS
003	159	40	G		3A	CLASS ROOMS
003	30	40	G		3A	SCIENCE LAB



Borough Commissioner



Commissioner

**Certificate of Occupancy**

CO Number: **210057089F**

Permissible Use and Occupancy						
All Building Code occupancy group designations are 1968 designations, except RES, COM, or PUB which are 1938 Building Code occupancy group designations.						
Floor From To	Maximum persons permitted	Live load lbs per sq. ft.	Building Code occupancy group	Dwelling or Rooming Units	Zoning use group	Description of use
003	1	50	E		3B	OFFICES
004	164	50	E		4A	NON-PROFIT OFFICES WITHOUT SLEEPING ACCOMMODATIONS
005	29	50	E		4A	NON-PROFIT OFFICES WITHOUT SLEEPING ACCOMMODATIONS
005		50	D-2		4C	IT-CLOSET, COPY ROOM
006	29	50	E		4A	NON PROFIT OFFICES WITHOUT SLEEPING ACCOMODATIONS
006		50	D-2		4C	IT-CLOSET, COPY ROOM
007		50	D-2		4C	IT-CLOSET, COPY ROOM
007	29	50	E		4A	NON-PROFIT OFFICES WITHOUT SLEEPING ACCOMMODATIONS
ROF	74	100	F-3		3B	SECOND FLOOR ROOF-DECK
PEN	7	100	D-2		3B	MECHANICAL ROOM
NOTE: NON-PROFIT INSTITUTE WITHOUT SLEEPING ACCOMODATIONS PROVIDED THAT THE NUMBER OF PERSONS EMPLOYED IN CENTRAL OFFICE FUNCTION SHALL NOT EXCEED 50, AND THE AMOUNT OF FLOOR AREA FOR CENTRAL OFFICE PURPOSES SHALL NOT EXCEED 25 PERCENT OF THE TOTAL FLOOR AREA OR 25,000 SQUARE FEET, WHICH EVER IS GREATER, EXCEPT THAT IN R6 DISTRICTS, THE AMOUNT OF FLOOR AREA USED FOR THE CENTRAL OFFICE PURPOSES SHALL IN NO EVENT EXCEED 25 PERCENT OF THE TOTAL FLOOR AREA THESE PREMISES, CONSISTING OF ONE (1) TAX LOT, HAVE BEEN DECLARED ONE (1) Z ONING LOT AS PER SECTION 12-10 OF THE ZONING RESOLUTION AND HAVE BEEN RECOR DED AT THE OFFICE OF THE CITY REGISTER UNDER EXHIBIT I CRFN AND EXHIBIT III CRFN #2010000311858 2010000311859						
<b>END OF SECTION</b>						



Borough Commissioner



Commissioner

END OF DOCUMENT

210057089/000 10/31/2011 2:41:35 PM



NYC Department of Buildings  
280 Broadway, New York, NY 10007

Robert D. LiMandri, Commissioner



## Letter of Completion

HANS P ERDENBER  
180 SYLVAN AVENUE  
ENGLEWOOD CLIFF, NJ 076304

Re: 170 BROWN PLACE, BRONX  
Job #: 220074620  
Block: 2263 Lot: 1

Dear HANS P ERDENBER:

Please be advised that the work related to the above application is completed and was signed off in the Building Information System (BIS) on 03/04/2011.

Based on the nature of the work filed on this application a new certificate of occupancy is not required.

Very truly yours,

Borough Commissioner  
BRONX



PW7: Certificate of Occupancy /  
Letter of Completion Folder  
Review Request

Must be typewritten.



**1 Location Information**

House No(s) 170 Street Name Brown Place Work Proposed on Floor No(s)  
Borough Bronx Block 2263 Lot 1 BIN CB No.

**2 Requestor Information**

Individuals Relationship to Job (example: applicant, owner, filing representative)  
Last Name D'Amico First Name Mary Beth Middle Initial  
Business Name Consultant Business Telephone 9174399256  
Business Address 15 Rosewood Place Business Fax 7188151271  
City Staten Island State NY Zip 10304 Mobile Telephone 9174399256  
E-Mail stella1118@aol.com License Number D64634

**3 Type of Request Choose one.**

- Letter of Completion (Directive 14 or Non-Directive 14)
- TCO - Temporary Certificate of Occupancy (Borough Commissioner's Office approval may be required. All requirements must be fulfilled before a TCO will be issued)
- Renewal of TCO - Temporary Certificate of Occupancy (Borough Commissioner's Office approval may be required. All requirements must be fulfilled before a TCO will be issued)
- Final Certificate of Occupancy

**4 Comments** *if additional space is required, write "see A1-1" here and submit a completed A1-1 form with this request.*

**5 Statements and Signatures**

By signing below, I understand that all the information provided is true to the best of my knowledge and that falsification of any statement is a misdemeanor under § 26-124 of the NYC Administrative Building Code and is punishable by a fine or imprisonment, or both. It is unlawful to give to a city employee, or for a city employee to accept, any benefit, monetary or otherwise, either as a gratuity for property performing the job or in exchange for special consideration. Violation is punishable by imprisonment or fine, or both.

Requestor Signature *Mary Beth D'Amico* Date 4/1/11

**Borough Commissioner's Office TCO Authorization** *Do not write in this section.*

Comments:  
  
  
Authorized Name (please print)  Approved  Disapproved  
Authorized Signature (if approved only) Date

**Disapproval Reasons** *Review request cannot be processed for the following reasons:*

- Fees unpaid  Open ECB/DOB Violation(s)  Incomplete PAA  Audit Conditions Pending / Job on Hold
- Missing Inspection Sign-off(s):  Construction  Plumbing  Electrical  Other: \_\_\_\_\_
- Missing Required Item(s): \_\_\_\_\_  TR-1 Error(s): \_\_\_\_\_
- Form(s) missing/incomplete: Form(s) \_\_\_\_\_ Section(s)/Reason(s) \_\_\_\_\_
- Other: \_\_\_\_\_



PW7: Certificate of Occupancy / Letter of Completion Folder Review Request

Must be typewritten.

Barcode area with DEPT. BLDGS 220074620 Job Number and Scan Code SC620700046

1 Location Information

House No(s) 170 Street Name Brown Place Work Proposed on Floor No(s)
Borough Bronx Block 2263 Lot 1 BIN CB No.

2 Requestor Information

Individuals Relationship to Job (example: applicant, owner, filing representative)
Last Name D'Amico First Name Mary Beth Middle Initial
Business Name Consultant Business Telephone 9174399256
Business Address 15 Rosewood Place Business Fax 7188151271
City Staten Island State NY Zip 10304 Mobile Telephone 9174399256
E-Mail stella1118@aol.com License Number D64634

3 Type of Request Choose one.

- Letter of Completion (Directive 14 or Non-Directive 14)
TCO - Temporary Certificate of Occupancy (Borough Commissioner's Office approval may be required. All requirements must be fulfilled before a TCO will be issued)
Renewal of TCO - Temporary Certificate of Occupancy (Borough Commissioner's Office approval may be required. All requirements must be fulfilled before a TCO will be issued)
Final Certificate of Occupancy

4 Comments If additional space is required, write "see A1-1" here and submit a completed A1-1 form with this request.

5 Statements and Signatures

By signing below, I understand that all the information provided is true to the best of my knowledge and that falsification of any statement is a misdemeanor under § 26-124 of the NYC Administrative Building Code and is punishable by a fine or imprisonment or both. It is unlawful to give to a city employee, or for a city employee to accept, any benefit, monetary or otherwise, either as a gratuity for properly performing the job or in recognition for special consideration. Violation is punishable by imprisonment or fine, or both.

Requestor Signature [Signature] Date 4/1/11

Borough Commissioner's Office TCO Authorization Do not write in this section.

Comments:
Authorized Name (please print) [ ] Approved [ ] Disapproved
Authorized Signature (if approved only) Date

Disapproval Reasons Review request cannot be processed for the following reasons:

- Fees unpaid Open ECB/DOB Violation(s) Incomplete PAA Audit Conditions Pending / Job on Hold
Missing Inspection Sign-off(s): Construction Plumbing Electrical Other:
Missing Required Item(s): TR-1 Error(s):
Form(s) missing/incomplete: Form(s) Section(s)/Reason(s)
Other: