

# Application: Mott Haven Academy Charter School

Zennea Chetta - zchetta@havenacademy.org  
2024-2025 Annual Report

## Summary

**ID:** 0000000055  
**Status:** Annual Report Submission  
**Last submitted:** Oct 27 2025 03:24 PM (EDT)

## Entry 1 – School Information and Cover Page

**Completed** - Jul 23 2025

### 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 2024-2025 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, 2025**) or you may not be assigned the correct tasks.

## BASIC INFORMATION

### a. LEGAL SCHOOL NAME (as chartered)

(Select name from the drop down menu)

Mott Haven Academy Charter School

**b. Unofficial or Popular School Name**

Haven Academy

**c. CHARTER AUTHORIZER (As of June 30th, 2025)**

Please select the correct authorizer as of June 30, 2025 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**

New York City Community School District # 7

**e. Date of Approved Initial Charter**

Jan 1 2008

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

Aug 1 2008

## **g. Approved School Mission**

*(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.

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## **h. Approved Key Design Elements**

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

### 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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#### **i. School Website Address**

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

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#### **j. Authorized Charter Enrollment for 2024-2025 School Year**

468

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#### **k. Actual Enrollment on June 30, 2025, Excluding Pre-K Program Enrollment**

444

**I. Grades Served**

Grades served during the 2024-2025 school year (exclude Pre-K program students):

**Responses Selected:**

Kindergarten
1
2
3
4
5
6
7
8

**m. Charter Management Organization/Educational Management Organization**

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

No

**FACILITIES INFORMATION**

**n. FACILITIES: Owned, rented, or leased to educate students**

Will the school maintain or operate multiple sites in 2025-2026?

No, just one site.

**School Site 1 (Primary)**

**n1. SCHOOL SITES**

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

	Physical Address	Phone Number	District/CSD	Grades Served at Site for 2024-2025 School Year (K-5, 6-9, etc.)	Grades to be Served at Site for 2025-2026 school 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	New York City Community School District # 7	K-8	K-8	6-8

**n1a. 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@havanacademy.org">jnauiakas@havanacademy.org</a>
Operational Leader	Milagros Torres	Director of HR	347-854-0819	718-292-7015	<a href="mailto:mtorres@havanacademy.org">mtorres@havanacademy.org</a>
Compliance Contact	Zennea Chetta	CIO	718-292-7015	516-698-9229	<a href="mailto:zchetta@havanacademy.org">zchetta@havanacademy.org</a>
Complaint Contact	Brandon Taylor	Principal	347-854-0879	718-292-7015	<a href="mailto:btaylor@havanacademy.org">btaylor@havanacademy.org</a>
DASA Coordinator	Gwendy Fuentes	Director of Social Services	347-854-0864	718-292-7015	<a href="mailto:gfuentes@havanacademy.org">gfuentes@havanacademy.org</a>
Phone Contact for After Hours Emergencies	Jessica Nauiokas	Executive Director	347-854-0835	917-806-0777	<a href="mailto:zchetta@havanacademy.org">zchetta@havanacademy.org</a>

**n1b. Is site 1 in public space or in private space?**

Private Space

**n1c. Is site 1 in a co-located or not in a co-located facility?**

**Responses Selected:**

Not Co-Located

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

n1e. 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, 2025.

Fire inspection certificates must be updated annually. For the upcoming school year 2025-2026, please submit a current fire inspection certificate.

If the fire inspection certificate will expire between the August 1, 2025 submission of the Annual Report and the November 3 Annual Report submission, please submit the new certificate with the Annual Report entries due no later than 11:59 PM on November 3, 2025.

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

[\\_Certificate of Occupancy 170 Brown.pdf](#)

**Filename:** \_Certificate of Occupancy 170 Brown.pdf **Size:** 88.8 kB

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**Site 1 Fire Inspection Report**

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

[170 Brown PI Fire Inspection Letter 2025.pdf](#)

**Filename:** 170 Brown PI Fire Inspection Letter 2025.pdf **Size:** 310.3 kB

**o. List of owned, rented, or leased facilities not used to educate students and the purpose of each.**

Separate by semi-colon (;)

none

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**p1. Total Number of School Calendar Days**

181

**p2. Total Number of Anticipated Hours of Instruction by Month (Entries are required for all months. Enter a zero for months with no instructional hours.)**

July 2025	0
August 2025	0
September 2025	138
October 2025	161
November 2025	115
December 2025	115
January 2026	153
February 2026	115
March 2026	161
April 2026	130
May 2026	146
June 2026	92

**CHARTER REVISIONS DURING THE 2024-2025 SCHOOL YEAR**

**q. Summary of Material and Non-Material Charter Revisions submitted or approved since August 1, 2024, including updates to the school’s board of trustees’ by-laws, enrollment policy, discipline policy, or complaint policy.**

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

Does the school have any material or non-material revision requests that have been submitted or approved since August 1, 2024?

No

**ATTESTATIONS**

**r. Name/Position of Person Completing/Submitting the 2024-2025 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>

s. 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, this 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 7 (Employee Fingerprint Requirements Attestation):

Our E-Signatures (not digital 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 7 and found in the [NYSED CSO Fingerprint Clearance Oct 2019 Memo](#). Click **YES** to agree.

**Responses Selected:**

Yes

Signature, Head of Charter School

(If you are not signing the application now, please click "Clear" on both signature fields before saving this task or else the system will return an error.)

A handwritten signature in black ink on a light gray background. The signature is cursive and appears to read "J. M. ...".

Signature, President of the Board of Trustees

(If you are not signing the application now, please click "Clear" on both signature fields before saving this task or else the system will return an error.)



Date

Jun 3 2025



Thank you.

## Entry 2 – Links to Critical Documents on School Website

Completed - Jul 23 2025

### Instructions

**Required of ALL Charter Schools** (Note that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved Dignity for All Students Act (DASA) policy and Authorizer-approved School Discipline Policy)

By law, each charter school is required to maintain certain notices and policies listed on its website. All documents must be readily found on the school's website and publicly accessible. Please insert the link to the page on the school's website where each document can be accessed. **DO NOT provide a direct link to a Google document.**

1. Current Annual Report (i.e., 2024-2025 Annual Report);[\[1\]](#)
2. Board meeting notices, agendas, and documents, including board meeting minutes;
3. New York State School Report Card - This report captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State law.[\[2\]](#) Even if there is no school data yet reported, a direct web link to the most recent [New York State School Report Card](#) for the charter school must be provided.
4. Authorizer-approved DASA Policy and Authorizer-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 July 2023 [Emergency Response Plan Memo](#) – Charter Schools Only);
6. Authorizer-approved FOIL Policy; and
7. Subject matter list of FOIL records (e.g., 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., repost when financials have been submitted in November.)

[2] SRC data is included in the reporting requirements for New York charter schools in 8 NYCRR 119.3.

## **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 (Note that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved Dignity for All Students Act (DASA) policy and Authorizer-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. All links must be readily found on the school's website.

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2024-2025 Annual Report)	<u><a href="https://havenacademy.org/about-us/annual-accountability-reports/">https://havenacademy.org/about-us/annual-accountability-reports/</a></u>
2. Board meeting notices, agendas, and documents, including board meeting minutes	<u><a href="https://havenacademy.org/staff-board/board/">https://havenacademy.org/staff-board/board/</a></u>
3. New York State School Report Card. This report captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State law. Even if there is no school data yet reported, a direct web link to the most recent New York State School Report Card for the charter school must be provided.	<u><a href="https://havenacademy.org/about-us/annual-accountability-reports/">https://havenacademy.org/about-us/annual-accountability-reports/</a></u>
4a. Authorizer-approved DASA Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	<u><a href="https://havenacademy.org/resources/parent-resources/">https://havenacademy.org/resources/parent-resources/</a></u>
4b. Authorizer-approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	<u><a href="https://havenacademy.org/resources/parent-resources/">https://havenacademy.org/resources/parent-resources/</a></u>
5. District-wide safety plan, not a building level safety plan (as per the July 2023 Emergency Response Plan Memo)	<u><a href="https://havenacademy.org/resources/parent-resources/">https://havenacademy.org/resources/parent-resources/</a></u>
6. Authorizer-approved FOIL Policy	<u><a href="https://havenacademy.org/resources/parent-resources/">https://havenacademy.org/resources/parent-resources/</a></u>
7. Subject matter list of FOIL records (e.g., see NYSED	<u><a href="https://havenacademy.org/resources/parent-resources/">https://havenacademy.org/resources/parent-resources/</a></u>

It is the school's responsibility to ensure that if a policy appears in more than one place on the website, including as part of the family handbook, that the policy versions are consistent and up to date.

**Responses Selected:**

Yes, the website has been reviewed to ensure that policies are consistent and up to date.



Thank you.

### Entry 3 – Board of Trustees Membership Table

Completed - Jul 23 2025

## 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 3 – Board of Trustees Membership 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. 2024-2025 Board Member Information (Enter info for each BOT member)**

	Voting Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliation (s)	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 2024-2025
1	Patricia Mulvane y	<a href="mailto:mulvane.ytrish@gmail.com">mulvane.ytrish@gmail.com</a>	Chair	Finance	Yes	17	03/01/2008	08/01/2020	12
2	Janet Campagna	<a href="mailto:janet.campagna57@gmail.com">janet.campagna57@gmail.com</a>	Treasurer	Finance	Yes	17	03/01/2008	08/01/2020	8
3	Jessica Nauiokas	<a href="mailto:Jnauioкас@have.nacademy.org">Jnauioкас@have.nacademy.org</a>	Secretary	Education	No	17	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	16	11/01/2009	08/01/2020	11
5	Christine S	<a href="mailto:cmbs">cmbs</a>	Trustee/Member	Finance	Yes	7	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	Fanon Howell	<a href="mailto:docfjh@gmail.com">docfjh@gmail.com</a>	Trustee/Member	Education and Accountability	Yes	4	04/08/2022	08/01/2070	10
7	Nancy King	<a href="mailto:nancyking64@gmail.com">nancyking64@gmail.com</a>	Trustee/Member	Finance and Fundraising	Yes	3	07/01/2022	08/01/2070	9
8	Reina Batrony	<a href="mailto:reina.batrony@ny.foundling.org">reina.batrony@ny.foundling.org</a>	Trustee/Member	Finance/Education	Yes	2	4/17/2024	08/01/2070	9
9	Warren Lilien	<a href="mailto:Warren.Lilien@lw.com">Warren.Lilien@lw.com</a>	Trustee/Member	Finance/Fundraising	Yes	2	5/22/2024	08/01/2070	12

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

No

**2. Number of board meetings conducted in 2024-2025**

12

### 3. Number of board meetings scheduled for the 2025-2026 school year

12

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

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

a. Total number of Voting Members on June 30, 2025	8
b. Total number of Voting Members added during the 2024-2025 school year	0
c. Total number of Voting Members who left the board during 2024-2025 school year	0
d. Total Maximum Number of Voting Members in 2024-2025, as set by the board in by-laws, resolution, or minutes	13
e. Board members attending 8 or fewer meetings during 2024-2025	0

**5. INFORMATION ABOUT NON-VOTING MEMBERS OF THE BOARD OF TRUSTEES (REGENTS, NYCDOE, and BUFFALO BOE-AUTHORIZED ONLY)**

a. Total number of Non-Voting Members on June 30, 2025	1
b. Total number of Non-Voting Members added during the 2024-2025 school year	0
c. Total number of Non-Voting Members who left the board during the 2024-2025 school year	0
d. Total Maximum Number of Non-Voting members in 2024-2025, as set by the board in by-laws, resolution, or minutes	2

Thank you.

**Entry 4 – Board of Trustees Disclosure of Financial Interest Form**

Completed - Jul 23 2025

**Instructions**

**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 2024-2025 school year must complete and sign a Trustee [Disclosure of Financial Interest Form](#) due **no later than 11:59 PM on August 1, 2025**. 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 2024-2025 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.

**[Fanon Howell DOFI 2024-25](#)**

**Filename:** Fanon\_Howell\_DOFI\_2024-25.pdf **Size:** 558.7 kB

**[Christine Stokes DOFI 2024-25](#)**

**Filename:** Christine\_Stokes\_DOFI\_2024-25.pdf **Size:** 595.2 kB

## [Jessica Nauiokas DOFI 2024-25](#)

Filename: Jessica\_Nauioakas\_DOFI\_2024-25.pdf Size: 594.6 kB

## [Janet Campagna DOFI 2024-25](#)

Filename: Janet\_Campagna\_DOFI\_2024-25.pdf Size: 592.7 kB

## [Nancy King DOFI 2024-25](#)

Filename: Nancy\_King\_DOFI\_2024-25.pdf Size: 594.2 kB

## [Meghan Mackay DOFI 2024-25](#)

Filename: Meghan\_Mackay\_DOFI\_2024-25.pdf Size: 603.5 kB

## [Warren Lilien DOFI 2024-25](#)

Filename: Warren\_Lilien\_DOFI\_2024-25.pdf Size: 591.9 kB

## [Reina Batrony DOFI 2024-25](#)

Filename: Reina\_Batrony\_DOFI\_2024-25.pdf Size: 595.5 kB

## [Patricia Mulvaney DOFI 2024-25](#)

Filename: Patricia\_Mulvaney\_DOFI\_2024-25.pdf Size: 592.9 kB

## Entry 5 – Board Meeting Minutes

Completed - Jul 23 2025

## Instructions

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

Schools must upload a complete set of final monthly board meeting minutes (July 2024-June 2025), which should match the number of meetings held during the 2024-2025 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 must be posted on the school's website. Board meeting minutes may be uploaded individually or as one single combined file. Board meeting minutes must be submitted **no later than 11:59 PM on August 1, 2025**.

### [Haven-Minutes-July-June-2024-2025-signed](#)

Filename: Haven-Minutes-July-June-2024-2025-signed.pdf Size: 9.5 MB

## Entry 6 – Enrollment & Retention

Completed - Jul 23 2025

## Instructions

### Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2024-2025 toward meeting targets to attract and retain the enrollment of students with disabilities (SWD), English language learners (ELL), and students who are economically disadvantaged (ED). In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2025-2026.

## Entry 6 – Enrollment and Retention of Special Populations



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

	Describe Recruitment Efforts in 2024-2025	Describe Recruitment Plans in 2025-2026
Students with Disabilities	<p>25% 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>
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 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>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 accessible for non-English speaking community members. Additional staff members have been added who bring experience with this population.</p>
Economically Disadvantaged	<p>96% 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</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</p>

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 planful 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.

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.

## Good Faith Efforts To Meet Retention Targets

	Describe Retention Efforts in 2024-2025	Describe Retention Plans in 2025-2026
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 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.
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
Economically Disadvantaged	96% 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.

## Entry 7 – Employee Fingerprint Requirements Attestation

Completed - Jul 23 2025

### Instructions

#### Required of ALL Charter Schools

Review and complete the Employee Fingerprint Requirements Attestation.

# Entry 7 – 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.

Please note that all schools should maintain an electronic or hard copy of the clearance certification pulled from TEACH and dated PRIOR to the employee's start date. Clearance certifications pulled from TEACH at a later date will show that the staff member was cleared as of that date and may result in a finding of clearance violations against the school.

<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 [NYSED CSO Employee Clearance and Fingerprint Memo](#) or visit the NYSED website at [Who Must Be Fingerprinted Charts](#) for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

## **B. 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](#).

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### **Attestation**

#### **Responses Selected:**

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

## **Entry 8 – Organization Chart**

Completed - Jul 23 2025

### **Instructions**

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

Upload the school's current approved **2024-2025 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 2024-25**

Filename: Haven\_Org\_Chart\_2024-25.pdf Size: 80.5 kB

## **Entry 9 – School Calendar**

Completed - Jul 23 2025

### **Instructions**

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

Charter schools must upload a final 2025-2026 calendar into the portal **no later than 11:59 PM on August 1, 2025**.

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 are also 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. Schools must use a calendar format and ensure there is a monthly tally of instructional days.**

Charter schools serving elementary and secondary levels may submit one combined calendar showing instructional hours and days for all building levels OR separate calendars uploaded as one PDF. *Note that school calendars will also provide evidence of alignment for schools with extended days/years referenced in their mission statements or key design elements.*

See below for an example of a calendar showing the requested information.

### Sample Calendar:

### [School Calendar 2025- 2026](#)

Filename: School\_Calendar\_2025-\_2026.pdf Size: 117.2 kB

## Entry 10 – Faculty/Staff Roster Template

Completed - Jul 23 2025

### [INSTRUCTIONS](#)

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

Please click on the MS Excel [Faculty/Staff Roster Template](#) and provide the following information for **all** instructional and non-instructional employees, which should include all faculty and staff employed by the school at any point during the 2024-2025 school year.

**Use of the 2024-2025 Annual Report Faculty/Staff Roster Template is required. With the exception of the optional Notes section, completion of each of the data elements is required. When provided, use of the drop-down list options is also required.** Failure to adhere to the guidelines and validations in the Faculty/Staff Roster Template will result in the need for resubmission of a fully corrected roster.

Reminders: (1) Verify that the correct TEACH ID is entered in the roster. Incorrect data entry may result in findings of non-compliance for the school in the areas of teacher certification and clearance. (2) Use the Notes section to add any additional information deemed necessary, such as a name change that may impact verification of certification. (3) Ensure staff classifications (i.e., teacher / non-teacher) are accurately identified.

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.

<b>Roster Data Elements</b>	<b>Explanations</b>
Authorizer <b>NOTE: MUST BE DONE FIRST</b>	<b>Select</b> your school's authorizer from the <b>drop-down list first</b> , before completing the roster.
School Name and Institution ID	<b>Select</b> your school's name from the <b>drop-down list</b> .
Faculty/Staff First Name	Enter the <b>first name</b> of the Faculty/Staff person.
Faculty/Staff Last Name	Enter the <b>last name</b> of the Faculty/Staff person.
TEACH ID	Enter the <b>7-digit TEACH ID</b> for the Faculty/Staff person; <b>verify the TEACH ID is correctly entered</b> .
Role at the School / Network	<b>Select</b> the best choice of role of the Faculty/Staff person from the <b>drop-down list</b> .
Total Years Experience in this Role	Enter the <b>number of years</b> of experience the Faculty/Staff person has <b>in the role selected</b> .
CPR/AED Certification Status	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Hire Date at the School / Network	Enter the <b>date</b> that the Faculty/Staff person was <b>hired at the school/network</b> .
Start Date at the School / Network	Enter the <b>date</b> that the Faculty/Staff person actually <b>began employment at this school/network</b> .
Date Employee Separated from Service (if applicable)	Enter the <b>date</b> that the Faculty/Staff person <b>separated from service at the school/network</b> .
Certification Status / Out-of-Certification Justification	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .

FOR TEACHERS ONLY: Choose Subject Taught  
FOR TEACHERS ONLY: Specify Subject or Grade Band, if NOT Math, Science, Career Technical Education, Technology, or Computer Science  
Notes

Select the appropriate choice from the **drop-down list**.  
Select the appropriate choice from the **drop-down list**.  
Optional

### [faculty-staff-roster-template-may-2025](#)

Filename: faculty-staff-roster-template-may-2025.xlsx Size: 30.5 kB

## Entry 11 – Progress Toward Goals (Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)

Completed - Sep 25 2025

### Instructions

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

Board of Regents, NYCDOE, and Buffalo BOE-authorized schools must report all Progress Toward Charter Goals as per their currently approved charters **no later than 11:59 PM on November 3, 2025**.

Schools must complete the "Goals" tables as provided in the tables below OR upload the most current action plan that includes progress made toward the attainment of goals during the 2024-2025 school year.

**PLEASE NOTE: This is a required task for Regents, NYCDOE, and Buffalo BOE-authorized charter schools. It is marked optional for administrative purposes only.**

## Entry 11 – Progress Toward Goals

### PROGRESS TOWARD CHARTER GOALS

Board of Regents, NYCDOE, and Buffalo BOE-authorized schools may complete the "Goals" tables as provided in the portal OR upload the school's most current action plan that includes progress made toward the attainment of academic, organization, and financial goals during the 2024-2025 school year.

Please select the method by which you will provide your school's information:

#### Responses Selected:

Upload Action Plan That Includes 2024-2025 Progress Toward Goals

1. Please upload a current action plan document that includes:

- 2024-2025 Progress Toward Attainment of Academic Goals
- 2024-2025 Progress Toward Attainment of Organization Goals
- 2024-2025 Progress Toward Attainment of Financial Goals

[MHA Progress Towards Charter Goals 24-25 \(1\).xlsx](#)

Filename: MHA Progress Towards Charter Goals 24-25 (1).xlsx Size: 15.7 kB

## Entry 12 – Audited Financial Statements

Completed - Oct 24 2025

### Required of ALL Charter Schools

**ALL charter schools** must upload the financial statements and related documents in PDF format into the portal **no later than 11:59 PM on November 3, 2025**. The statements, the independent auditor's report, any advisory and/or management letter, and the internal controls report must be combined into a PDF file with security features such as password protection removed.

**ALL SUNY-authorized charter schools** must also enter the financial statements and upload related documents in PDF format into the SUNY Compass system **no later than 11:59 PM on November 3, 2025**. **SUNY-authorized charter schools** are asked to ensure that security features such as password protection are turned off.

PLEASE NOTE: This task appears as optional until August 1, 2025. Thereafter, it will be identified as a required task due on November 3, 2025.

### Mott Haven Academy 2025 Audited Financial Statements

Filename: b8e6d3e11d6c43baafc337c08325e435.pdf Size: 553.3 kB

## Entry 12b – Additional Financial Documents

Completed - Oct 27 2025

**Regents, NYCDOE, and Buffalo BOE-authorized schools** must upload financial documents and submit **no later than 11:59 PM on November 3, 2025**. The items listed below should be uploaded with an explanation added if an item is not applicable or not available (e.g., 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
5. Corrective Action Plan for Audit Findings and Management Letter Recommendations

PLEASE NOTE: This task appears as an optional task until August 1, 2025. After this date, the task will be identified as a required task due on November 3, 2025.

### Final Oct 2025 Letter Management Mott Haven Academy Charter (1)(1)

Filename: 1b24ab70012f422e8a1f6dbc143de69a.pdf Size: 418.4 kB

### View PDF Statement 2025-09-30

Filename: 1c3086e02f43428d99e62adfd4b459ff.pdf Size: 934.6 kB

### Mott Haven Academy 2024 fst 0630 EV Final SECURED (1)

## Entry 12c – Financial Contact Information

Completed - Jul 23 2025

**Regents, NYCDOE, and Buffalo BOE-authorized schools** should enter financial contact information directly into the form within the portal **no later than 11:59 PM on November 3, 2025**.

PLEASE NOTE: This task appears as an optional task until August 1, 2025. After this date, the task will be identified as a required task due on November 3, 2025.

### 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	5

#### 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	17

## Entry 13 – Fiscal Year 2025-2026 Budget

Completed - Oct 24 2025

**SUNY-authorized charter schools** are required to use Compass to complete and submit the Annual Budget and the Budget Narrative Questionnaire **no later than 11:59 PM on November 3, 2025**.

**Regents, NYCDOE, and Buffalo BOE-authorized charter schools** are required to download the budget template from the portal or the [Annual Reports](#) webpage and complete it. Upload the completed template **no later than 11:59 PM on November 3, 2025**. The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory.

PLEASE NOTE: This task appears as optional until August 1, 2025. Thereafter, it will be identified as a required task due on November 3, 2025.

### **[MHA 2025-2026-Annual Budget \(1\)](#)**

Filename: 51f5d9695bd44cbd9611c780c501f7a6.xlsx Size: 48.7 kB

## **Optional Additional Documents to Upload (BOR)**

Incomplete

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

**Trustee Name:**

Fanon Howell

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**Name of Charter School Education Corporation:**

Mott Haven Charter 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.).

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:**

(347) 837-0225

---

**Business Address:**

N/A

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**E-mail Address:**

docfjh@gmail.com

---

**Home Telephone:**

(347) 837-0225

---

**Home Address:**

8 Duers Court Ossining, NY 10562

---

*Fanon Howell*

Fanon Howell (Jun 4, 2025 11:57 EDT)

6/4/25

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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:**

Christine Stokes

---

**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.

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

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**Business Address:**

730 3rd Ave. New York, NY 10017

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**E-mail Address:**

cmb.stokes@gmail.com

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**Home Telephone:**

516-318-5533

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**Home Address:**

441 Manor Ridge Rd. Pelham, NY 10803

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*Christine Stokes*

[Christine Stokes \(Jul 2, 2025 09:14 EDT\)](#)

7/2/25

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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*

# ACTION ITEM: Disclosure of Financial interest Form

Final Audit Report

2025-07-02

Created:	2025-06-03
By:	zennea chetta (zchetta@havenacademy.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAO2kivP_U8emLhMytkcfj1JfW0WxQqWMP

## "ACTION ITEM: Disclosure of Financial interest Form" History

-  Document created by zennea chetta (zchetta@havenacademy.org)  
2025-06-03 - 5:40:12 PM GMT
-  Document emailed to Christine Stokes (christine.stokes@nuveen.com) for signature  
2025-06-03 - 5:40:49 PM GMT
-  Email viewed by Christine Stokes (christine.stokes@nuveen.com)  
2025-06-28 - 11:50:16 PM GMT
-  Email viewed by Christine Stokes (christine.stokes@nuveen.com)  
2025-07-01 - 2:59:56 PM GMT
-  Document e-signed by Christine Stokes (christine.stokes@nuveen.com)  
Signature Date: 2025-07-02 - 1:14:09 PM GMT - Time Source: server
-  Agreement completed.  
2025-07-02 - 1:14:09 PM GMT

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

**Trustee Name:**

Jessica Nauiokas

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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.).

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:**

7182927015

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**Business Address:**

170 Brown Place

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**E-mail Address:**

jnauiakas@havenacademy.org

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**Home Telephone:**

9178060777

---

**Home Address:**

211 East 3rd Street, Apt 2r New York, NY 10009

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*Jessica Nauiokas*

Jessica Nauiokas (Jun 3, 2025 13:07 EDT)

6/3/2025

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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*

# annual-report-current-former-trustee-financial-disclosure-form

Final Audit Report

2025-06-03

Created:	2025-06-03
By:	zennea chetta (zchetta@havenacademy.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA7O8Z1kUfOfvG6dLhT4RGRcHFFVeSO3Xr

## "annual-report-current-former-trustee-financial-disclosure-form" History

-  Document created by zennea chetta (zchetta@havenacademy.org)  
2025-06-03 - 3:26:28 PM GMT
-  Document emailed to Jessica Nauiokas (jnauiakas@havenacademy.org) for signature  
2025-06-03 - 3:27:52 PM GMT
-  Email viewed by Jessica Nauiokas (jnauiakas@havenacademy.org)  
2025-06-03 - 5:02:43 PM GMT
-  Document e-signed by Jessica Nauiokas (jnauiakas@havenacademy.org)  
Signature Date: 2025-06-03 - 5:07:37 PM GMT - Time Source: server
-  Agreement completed.  
2025-06-03 - 5:07:37 PM GMT

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

**Trustee Name:**

Janet Campagna

---

**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.).

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:**

7326870720

---

**Business Address:**

105 Ocean Ave

---

**E-mail Address:**

janet.campagna57@gmail.com

---

**Home Telephone:**

7326870720

---

**Home Address:**

105 Ocean Ave, Wells, ME 04090

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Janet Campagna (Jun 3, 2025 19:25 EDT)

06/02/2025

---

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

# ACTION ITEM: Disclosure of Financial interest Form

Final Audit Report

2025-06-03

Created:	2025-06-03
By:	zennea chetta (zchetta@havenacademy.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAC9EmYLJf1yYQKUztfvyHbh_jKlnRiwjd

## "ACTION ITEM: Disclosure of Financial interest Form" History

-  Document created by zennea chetta (zchetta@havenacademy.org)  
2025-06-03 - 5:48:40 PM GMT
-  Document emailed to Janet Campagna (janet.campagna57@gmail.com) for signature  
2025-06-03 - 5:49:24 PM GMT
-  Email viewed by Janet Campagna (janet.campagna57@gmail.com)  
2025-06-03 - 11:22:45 PM GMT
-  Document e-signed by Janet Campagna (janet.campagna57@gmail.com)  
Signature Date: 2025-06-03 - 11:25:39 PM GMT - Time Source: server
-  Agreement completed.  
2025-06-03 - 11:25:39 PM GMT

**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.).

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:**

929-334-5863

---

**Business Address:**

None

---

**E-mail Address:**

Nancyaking64@gmail.com

---

**Home Telephone:**

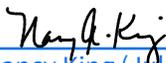
929-334-5863

---

**Home Address:**

17 West 71st Street Apt 7a. New York, New York 10023

---

  
Nancy King (Jul 1, 2025 15:35 EDT)

6/28/30

---

**Signature**

**Date**

Acceptable signature formats include:

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

# ACTION ITEM: Disclosure of Financial interest Form

Final Audit Report

2025-07-01

Created:	2025-06-03
By:	zennea chetta (zchetta@havenacademy.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAALWhoZtYLwT28OPra-BnuG38km7iGIFiP

## "ACTION ITEM: Disclosure of Financial interest Form" History

-  Document created by zennea chetta (zchetta@havenacademy.org)  
2025-06-03 - 5:44:18 PM GMT
-  Document emailed to Nancy King (nancyaking64@gmail.com) for signature  
2025-06-03 - 5:44:51 PM GMT
-  Email viewed by Nancy King (nancyaking64@gmail.com)  
2025-06-25 - 10:54:58 PM GMT
-  New document URL requested by Nancy King (nancyaking64@gmail.com)  
2025-06-25 - 10:56:19 PM GMT
-  Email viewed by Nancy King (nancyaking64@gmail.com)  
2025-06-29 - 3:03:28 AM GMT
-  Email viewed by Nancy King (nancyaking64@gmail.com)  
2025-07-01 - 7:33:34 PM GMT
-  Document e-signed by Nancy King (nancyaking64@gmail.com)  
Signature Date: 2025-07-01 - 7:35:07 PM GMT - Time Source: server
-  Agreement completed.  
2025-07-01 - 7:35:07 PM GMT

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

**Trustee Name:**

Meghan Mackay

---

**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.).

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:**

4152605693

---

**Business Address:**

PO Box 13953, Albany, NY 12212

---

**E-mail Address:**

meghanmackay@me.com

---

**Home Telephone:**

4152605693

---

**Home Address:**

47 W 70th Street, New York, NY 10023

---

  
Meghan Mackay (Jul 1, 2025 11:53 EDT)

July 1, 2025

---

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

# ACTION ITEM: Disclosure of Financial interest Form

Final Audit Report

2025-07-01

Created:	2025-06-03
By:	zennea chetta (zchetta@havenacademy.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAMFbY-QVT2JHBofJluOP-uTIFNNXqwxZX

## "ACTION ITEM: Disclosure of Financial interest Form" History

-  Document created by zennea chetta (zchetta@havenacademy.org)  
2025-06-03 - 5:47:47 PM GMT
-  Document emailed to Meghan Mackay (meghanmackay@gmail.com) for signature  
2025-06-03 - 5:48:06 PM GMT
-  Email viewed by Meghan Mackay (meghanmackay@gmail.com)  
2025-07-01 - 3:47:04 PM GMT
-  Document e-signed by Meghan Mackay (meghanmackay@gmail.com)  
Signature Date: 2025-07-01 - 3:53:56 PM GMT - Time Source: server
-  Agreement completed.  
2025-07-01 - 3:53:56 PM GMT

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

**Trustee Name:**

Warren Lilien

---

**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.).

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:**

2129061200

---

**Business Address:**

1271 Avenue of the Americas

---

**E-mail Address:**

warren.lilien@lw.com

---

**Home Telephone:**

---

**Home Address:**

---

*Warren Lilien*

Warren Lilien (Jun 25, 2025 12:24 EDT)

6/25/2025

---

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

# ACTION ITEM: Disclosure of Financial interest Form

Final Audit Report

2025-06-25

Created:	2025-06-03
By:	zennea chetta (zchetta@havenacademy.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAzpp6U-yeSH86mlByMJCXJtIKVsXFqffD

## "ACTION ITEM: Disclosure of Financial interest Form" History

-  Document created by zennea chetta (zchetta@havenacademy.org)  
2025-06-03 - 5:50:36 PM GMT
-  Document emailed to Warren Lilien (warren.lilien@lw.com) for signature  
2025-06-03 - 5:50:59 PM GMT
-  Email viewed by Warren Lilien (warren.lilien@lw.com)  
2025-06-25 - 4:22:11 PM GMT
-  Document e-signed by Warren Lilien (warren.lilien@lw.com)  
Signature Date: 2025-06-25 - 4:24:34 PM GMT - Time Source: server
-  Agreement completed.  
2025-06-25 - 4:24:34 PM GMT

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

**Trustee Name:**

Reina Batrony

---

**Name of Charter School Education Corporation:**

Mott Haven Academy Charter School (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.).

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:**

6467262953

---

**Business Address:**

590 Avenue of the Americas

---

**E-mail Address:**

reina.batrony@nyfoundling.org

---

**Home Telephone:**

6467262953

---

**Home Address:**

4727 Little Neck Pkwy, Little Neck, NY 11362

---

*Reina Batrony*

Reina Batrony (Jun 25, 2025 10:01 EDT)

6/25/25

---

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

# ACTION ITEM: Disclosure of Financial interest Form

Final Audit Report

2025-06-25

Created:	2025-06-03
By:	zennea chetta (zchetta@havenacademy.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAy-K6Hzdch-1PtAXMp-anPc6Q9B55rVae

## "ACTION ITEM: Disclosure of Financial interest Form" History

-  Document created by zennea chetta (zchetta@havenacademy.org)  
2025-06-03 - 5:51:39 PM GMT
-  Document emailed to Reina Batrony (reina.batrony@nyfoundling.org) for signature  
2025-06-03 - 5:52:03 PM GMT
-  Email viewed by Reina Batrony (reina.batrony@nyfoundling.org)  
2025-06-25 - 1:56:29 PM GMT
-  New document URL requested by Reina Batrony (reina.batrony@nyfoundling.org)  
2025-06-25 - 1:56:46 PM GMT
-  Document e-signed by Reina Batrony (reina.batrony@nyfoundling.org)  
Signature Date: 2025-06-25 - 2:01:15 PM GMT - Time Source: server
-  Agreement completed.  
2025-06-25 - 2:01:15 PM GMT

**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.).

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:**

---

**Business Address:**

---

**E-mail Address:**

mulvaneytrish@gmail.com

---

**Home Telephone:**

732-610-2625

---

**Home Address:**

414 Ocean Ave. Sea Bright, NJ 07760

---

*Patricia Mulvaney*

Patricia Mulvaney (Jun 30, 2025 14:17 EDT)

June 30, 2025

---

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

# ACTION ITEM: Disclosure of Financial interest Form

Final Audit Report

2025-06-30

Created:	2025-06-03
By:	zennea chetta (zchetta@havenacademy.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA6lbeHf1U6E0lswJZD4hxaNJgP5hntJJU

## "ACTION ITEM: Disclosure of Financial interest Form" History

-  Document created by zennea chetta (zchetta@havenacademy.org)  
2025-06-03 - 5:42:10 PM GMT
-  Document emailed to Patricia Mulvaney (mulvaneytrish@gmail.com) for signature  
2025-06-03 - 5:42:31 PM GMT
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**MINUTES OF THE  
BOARD OF TRUSTEES OF THE  
MOTT HAVEN ACADEMY CHARTER SCHOOL  
July 24, 2024**

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, Janet Campagna, Christine Stokes, Nancy King, Reina Batrony, Fanon Howell, Warren Lilien and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Michael Windram, Elementary School Principal, Brandon Taylor, Middle School Principal, Zennea Chetta, Chief Information Officer

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

- a. June 26, 2024 minutes approved

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

- a. Summer Boost Program Launch Summary- Summer Boost is a private philanthropic initiative supported by Bloomberg Philanthropies in partnership with co-funders. The program aims to support charter students in select cities across the nation to accelerate their academic progress in English Language Arts and Math this summer while providing engaging enrichment activities. Haven Academy is offering 5 weeks of programming to students this summer with 3 hours of academic enrichment and 3 hours of learning fun to 100-110 students and the program has an attendance requirement for full funding.
- b. New Middle School Principal intro- Brandon Taylor and the Board had the opportunity to introduce themselves to each other and Brandon had the opportunity to share his journey to the Haven community. The Board shared in the school's excitement about having Brandon in this position.
- c. Math for All participation for 24/25 school year- Haven Academy applied and has been accepted into Bank Streets Math For All Project. Math for All is a professional learning (PL) program designed to assist schools in implementing high-quality, standards-based mathematics education for a wide range of students, including those with disabilities and those for whom English is a new language (ENLs).

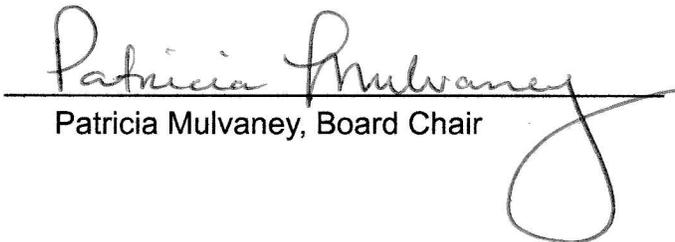
**3. Personnel, Operational and Financial Matters**

- a. FY 23/24 Updated Year End Report- Haven Academy is anticipated to close the FY with surplus of around \$175K, which is slightly higher than previous reports. Haven Academy shared enrollment targets and predictions for the coming year.
- b. Progress towards hiring goals-Haven Academy shared new hires and current vacancies.

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

- a. Annual financial audit process has commenced
- b. Resolution for Voya Adoption Agreements- The board will review the new 401K resolution from Voya and the finance team will process the paperwork.
- c. Charter Renewal Application Update- Haven Academy shared that the application process for Charter Renewal has commenced and Haven Academy will continue the process throughout the 24-25 school year.

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 28, 2024**

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, Janet Campagna, Christine Stokes, Nancy King, Reina Batrony, Warren Lilien and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Zennea Chetta, Chief Information Officer, Kameka Salmon, Finance Manager

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

- a. July 24, 2024 minutes approved

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

- a. New school year launch highlights-The Building has been cleaned, shined and repaired, instructional team is fully hired, staff has returned for summer institute and the beginnings of the 24-25 school year is underway.
- b. Preliminary 2024 NYS test results - Haven academy shared NYS test results from the 23-24 school year. The highlights and the opportunities were shared with the board as well as district and city comparisons. The board was given the opportunity to ask clarifying questions and dig deeper into the results.

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

- a. FY 23/24 Updated Year End Report- Haven Academy is anticipated to close the FY with surplus of around \$175K
- b. Progress towards hiring goals-Haven Academy shared that the instruction team is fully staffed for the new school year. MDBO Operations Leadership vacancy search will re-commence this fall.

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

- a. Annual financial audit process has commenced
- b. 2025 Renewal Preparations have commenced
- c. NY Foundling MOUs: Road To Success, Fundraising-Haven Academy shared enrollment updates, and fundraising to date. The NYF fundraising team will continue to support Haven's fundraising goals and the board will review the MOU for this.

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 25, 2024**

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, Christine Stokes, Fanon Howell, Warren Lilien and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Michael Windram, Elementary School Principal, Brandon Taylor, Middle School Principal, Zennea Chetta, Chief Information Officer, Kameka Salmon, Finance Manager

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

- a. August 28, 2024 minutes approved

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

- a. New school year launch highlights- Academic learning, social-emotional learning, and team building opportunities have been the highlights of the first three weeks of school. The Middle School has been working hard on setting a strong foundation of learning. Initial NWEA assessments being given this week. Along with classroom assessments, the data will be used to create opportunities for small group instruction during our WIN period.
- b. Special Education program trends - Haven Academy shared updates and highlights on the Special Education Programming including the growth of the total SPED population, revenue from SPED program, on site services that exceed mandates and data on SPED students surpassing the comparative groups.

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

- a. Budget Projects and Actuals Review- Haven Academy shared current ongoing projects and an update on student enrollment FTE for the month.
- b. Progress towards hiring and recruitment goals- Haven shared that the

school has no open vacancies and is fully staffed at this point.

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

- a. 2025 Renewal Report- Submitted Sept 2024
- b. Annual Financial Audit Update- Audit is near completion and there is expected to be a finance committee meeting in October.

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  
October 23, 2024**

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, Christine Stokes, Fanon Howell, Nancy King, Reina Batrony, Warren Lilien and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Brandon Taylor, Middle School Principal, Vyasa Autar, Elementary School Assistant Principal (PK-2). Zennea Chetta, Chief Information Officer, Kameka Salmon, Finance Manager

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

- a. September 25, 2024 minutes approved

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

- a. Elementary and Middle School Updates: The team reported that beginning of the year assessments have been completed and the data has been analyzed in order to create new intervention groups for all students. The teachers and staff have been focused on their professional learning which included intervisitation at other charter schools, collaboration with universities and ongoing grade level meetings focused on curriculum implementation. The middle school shared a summary video of their overnight trip to Camp Getaway.
- b. Fall NWEA Data Review-the school shared achievement and growth for the Fall NWEA MAP testing and how the data was and will be used.
- c. DESSA expansion to Student Data Set-the students in grade 3-8 will be completing the student self report assessment this year in order to be able to rate their own social emotional competencies.
- d. Haven Harm Prevention Program Federal Grant-Haven Academy reported on the receipt of a new federal grant for School Based Mental Health services and shared some plans for the funds.

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



- a. Monthly Financial Report Summary- Haven Academy reported on budget projects and actuals.
- b. Visit Prep for Walton Guests- The Walton Family Foundation visited Haven with some of their team members to experience our programming and had the chance to see some exemplary classrooms and instruction.

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

- a. Annual Financial Audit Wrap Up- meeting is scheduled with governance and we are expecting the audit to close without any significant findings.
- b. Annual 401K Audit Period is launching- Haven will conduct its 401K program audit with the support of BDO and our partners CSBM and Alliant. The Finance Committee will review the process and timeline.

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  
November 20, 2024**

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, Christine Stokes, Fanon Howell, Nancy King, Warren Lilien and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Brandon Taylor, Middle School Principal, Michael Windram, Elementary School Principal. Zennea Chetta, Chief Information Officer, Kameka Salmon, Finance Manager

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

- a. October 2024 minutes approved

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

- a. Elementary and Middle School Updates- The first round of family conferences took place last week and both the elementary and middle school had a great turnout and plan to have 100% conferences held by winter break. The principals reported on various attendance initiatives and incentives that took place. Interim assessments have commenced and data meetings are happening to create new intervention groups and make instructional adjustments based on data. The middle school team is working with the 8th graders on “High School Pre-Season” and resetting culture and expectations to ensure they are ready for the challenges of high school.
- b. Summer Boost Data Report- Summer boost measured pre and post standards for individual grades. Haven kids show significant gains on Summer boost designed assessments. In ELA, Haven made slightly more growth than the Summer Boost national comparison group and in math Haven made slightly less growth than the national comparison group.
- c. Family Conference Report- The goal of Family conferences is to celebrate the students’ successes and provide clarity on their growth areas as well. In an effort to reduce barriers to attendance, since Covid, we have offered both in-person conferences and virtual conferences, plus by appointment times throughout the week to ensure access. Haven

Academy set out to have a conference with 100% of our families. 97% of families have had a conference with their child(ren)'s teachers. There is a plan in place for the remainder of the families to ensure 100% have a conference. An in-house team of Spanish speakers served as translators for our Spanish speaking families to ensure there were no language barriers. Conferences in MS include the student, teachers and families working together toward helping the student take ownership of their growth.

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

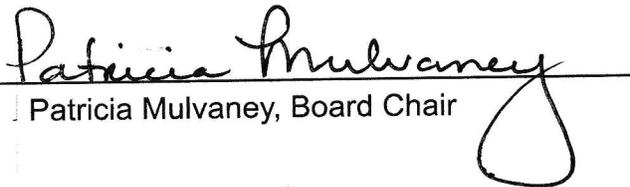
- a. Monthly Financial Report Summary- Haven Academy shared the monthly financials with the board and reported on budget projects and reviewed actuals.
- b. Finance Committee Share Out
  - 401K audit has been completed
  - TD brokerage account launch and transfer timeline was reported on

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

- a. Annual Financial Audit Wrap Up

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  
December 18, 2024**

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, Christine Stokes, Fanon Howell, Nancy King, Reina Batrony, Warren Lilien and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Brandon Taylor, Middle School Principal, Vyasa Autar, Elementary School Assistant Principal. Zennea Chetta, Chief Information Officer, Kameka Salmon, Finance Manager

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

- a. November 2024 minutes approved

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

- a. Elementary and Middle School Updates- The elementary school had a winter concert last week where every student had a chance to perform for their families. PLCs are in full swing and there is one last session in this round that will take place in January. Both schools continue to use data to drive instruction using regular data meetings to make instructional adjustments. Middle School had their first dance and 100+ students attended. Middle school shared data on progress towards their Q2 goals and how they are tracking these goals. Both schools
- b. The Canopy Project Research Report- Over the past 5 years, Haven Academy participated in a study with The Canopy Project about innovative schools. The school shared the report results and shared the report with the board. Haven Academy is proud to have participated alongside so many other innovative schools nationwide.

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

- a. Monthly Financial Report Summary- Haven Academy shared the monthly financials with the board and reported on budget projects and reviewed actuals.

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

- a. Renewal Process Updates- Next renewal visit will occur on January



- 14th and planning for the Public Hearing planning is underway.
- b. 401K Audit in Progress
  - c. 990 Form completed and ready for submission

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  
January 22, 2025**

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, Christine Stokes, Fanon Howell, Nancy King, Warren Lilien and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Brandon Taylor, Middle School Principal, Vyasa Autar, Elementary School Assistant Principal. Zennea Chetta, Chief Information Officer, Kameka Salmon, Finance Manager

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

- a. December 2024 minutes approved

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

- a. Elementary and Middle School Updates-Haven Academy elementary had their first Band and choral concert along with middle school. The elementary school held the first workshop on safe social media use for 5th grade. Middle School reported on their basketball teams and step teams. NWEA mid -year assessments are underway. Middle School students spent time to reflect on their NWEA growth goals. All teachers and leaders will focus on ongoing data analysis and data focused instructional adjustments.
- b. Renewal visit follow up- Haven Academy gave a report on the renewal visit and shared focus areas with the board.
  - o Grade 3 Focus and Next Steps- Haven shared the steps that are being taken to support our current 4th graders in order to close the gaps we saw on last year's ELA state tests.
  - o Teacher Recruitment and Retention Improvements-The reviewers were impressed with teacher recruitment and retention efforts and Haven shared the changes that have been made to see these improvements.

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

- a. Monthly Financial Report Summary- Haven Academy shared the monthly financials with the board.



b. Financial Contingency Planning

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

a. 401K Audit in Progress

b. Next Steps for Renewal- Haven is still awaiting a date for the renewal team to meet with the board and also a date for the public hearing.

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 26, 2025**

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, Fanon Howell, Warren Lilien, Reina Batrony and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Brandon Taylor, Middle School Principal, Vyasa Autar, Elementary School Assistant Principal. Zennea Chetta, Chief Information Officer, Kameka Salmon, Finance Manager

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

- a. January 2025 minutes approved

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

- a. Elementary and Middle School Updates-State practice exams are underway in both ELA and Math in grade 3-8-8. NWEA testing is complete and analysis of the results has been completed and interventions groupings have been adjusted based on the data. The next round of Afternoon Academy will begin soon. Middle school reported on some data points on staff attendance, academic progress, student culture trends and extracurricular and sports updates.
- b. Winter NWEA results- Haven Academy shared the winter NWEA takeaways, data response and action planning. The school shared with the board the results in both achievement and growth as well as the next steps that are being taken with the data.

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

- a. Monthly Financial Report Summary- Haven Academy shared the monthly financials with the board.
- b. Federal Grant Updates- The school shared an update on federal grant dollars.
- c. Lease Renewal Process for 170 Brown Place - Lease expires June 2025 and the finance committee will support in negotiations with The New York Foundling. The school is hoping to leverage some more of the DOE facility support for a portion of the new lease.

- d. Finance Committee Upcoming Reviews
  - o Investment Statement Revision
  - o Timeline for FPP Revision

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

- a. 401K Audit in Progress
- b. Renewal Public Hearing March 5, 2025 Preparations - The meeting has been posted to our website and the link to register is available to the public. Community members, staff, parents and students will be invited to attend and/or comment.

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  
March 26, 2025**

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, Fanon Howell, Warren Lilien, Reina Batrony, Nancy King and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Brandon Taylor, Middle School Principal, Vyasa Autar, Elementary School Assistant Principal. Zennea Chetta, Chief Information Officer, Kameka Salmon, Finance Manager

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

- a. February 2025 minutes approved

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

- a. Elementary and Middle School Updates-After careful data consideration and thoughtful student groupings grades 3-8 are in the final push towards the preparation for our state assessments. New WIN groups, new afternoon academy groups and in-class supports are in place. Haven reported the school culture remains strong and the team remains committed to family and student support. Middle School is implementing “TikTok to the top” as a rewards system for test taking habits and preparations. The middle school reported on high school placement progress for our 8th grade students as well as the introduction of an 8th grade math portfolio as a requirement for graduation. This year, 94% of 8th graders received an offer to one of their top 4 choices.
- b. State Test Practice Work, Projections, Preparations- Haven academy shared NYS Practice test results and the historical relationship between the actual state test and the practice test we administer.

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

- a. Monthly Financial Report Summary- Haven Academy shared the monthly financials with the board.
- b. Finance Committee Upcoming Reviews
  - o Investment Statement Revision
  - o Timeline for FPP Revision

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

- a. 401K Audit is complete
- b. Renewal Updates- The NYC DOE will officially recommend that Haven be renewed for a full 5 year renewal with no conditions. They will bring this recommendation to the Board of Regents on May 6th.

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 23, 2025**

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, Warren Lilien, Christine Stokes and Reina Batrony. All members participating in person and via video were able to adequately hear and make comments. School Team included: Brandon Taylor, Middle School Principal, Michael Windram, Elementary School Principal. Zennea Chetta, Chief Information Officer, Kameka Salmon, Finance Manager

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

- a. March 2025 minutes approved

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

- a. Elementary and Middle School Updates- Middle School and Elementary School shared out on the successes of their test prep challenges. Daily data reviews are underway and targeted small group instruction is happening during instructional periods. Grades 3-8 will begin NYS testing next week. The 8th grade students are preparing for the first annual portfolio defense capstone experience in math. Select middle schoolers participated in a Spring Break "Brian Camp" and 5th grade families participated in a middle school orientation. Michael Windram, Elementary Principal, notified the board of his impending resignation at the end of the school year.
- b. High School Match Data- Haven Academy shared out High School match data for the current 8th grade cohort. The board would like to see the data aggregate by child welfare status as well. The board discussed some opportunities for connecting with Haven Alumni and collecting data on our Alums.

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

- a. Monthly Financial Report Summary- Haven Academy shared the monthly financials with the board.
- b. Leadership Search, Team Input- The search for a new Principal for the Elementary School is underway and the process was shared with the

board. The board was given the opportunity to give some thoughts on the process.

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

- a. Finance Committee Summary- Investment Policy has been edited and approved by the finance committee.
- b. Renewal Updates- The NYC DOE will officially recommend that Haven be renewed for a full 5 year renewal with no conditions. They will bring this recommendation to the Board of Regents on May 6th. No new updates since last 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  
May 21, 2025**

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, Warren Lilien, Christine Stokes, Fanon Howell, Nancy King, Reina Batrony and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Brandon Taylor, Middle School Principal, Michael Windram, Elementary School Principal. Zennea Chetta, Chief Information Officer, Kameka Salmon, Finance Manager. Guests included: Lauren Torres, CSBM, Jennifer March, The NY Foundling.

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

- a. April 2025 minutes approved

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

- a. Elementary and Middle School Updates-State testing has been completed in grade 3-8. End of year band and choral concerts are underway. Middle School hosted a successful career day where community professionals visited classrooms and shared career paths and insights.
- b. Grade 8 Project, Math in the Real World- In May, 8th grade students presented a capstone project to their community. This was an effort to evaluate the effectiveness of our curriculum, strengthen performance-based assessment practices, and provide authentic opportunities for students to demonstrate meaningful learning.

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

- a. Monthly Financial Report Summary- Haven Academy shared the monthly financials with the board and year end projections.
- b. Update on ERC Covid Credit- The Employee Retention Credit (ERC) – is a refundable tax credit for certain eligible businesses and tax-exempt organizations that had employees and were affected during the COVID-19 pandemic. The credit is available to eligible employers that paid qualified wages to some or all employees after March 12, 2020, and before Jan. 1, 2022. Eligibility and credit amounts vary depending on

when the business impacts occurred. In 2023, Haven Academy submitted four eligibility quarters and recently received the funds for Q2 2021.

- c. FY 26 Budget Review and Discussion- The Board was given the opportunity to discuss the draft FY26 budget and give their input on possible edits.

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

- a. Renewal Update- Haven Academy is happy to report that NYSED and the DOE have renewed the Charter for the full 5 year term without any additional conditions.
- b. Finance Committee: Audit Preparation underway/ BDO partnership continues, 401K Plan Review-Cash analysis confirms the availability of funds to be transferred to the organization's wealth account. The Finance Committee has reviewed the recommendation. The committee will continue to explore an additional wealth account away from TD to accomplish diversification. 401K 4th Quarter Monitoring Report has been shared with leadership and will be sent to committee members for review.
- c. Legal Pro Bono Support- Pro Bono Legal Support initiated for new school name confusion

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 18, 2025**

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, Christine Stokes, Fanon Howell, Nancy King, Reina Batrony and Jessica Nauiokas. All members participating in person and via video were able to adequately hear and make comments. School Team included: Brandon Taylor, Middle School Principal, Zennea Chetta, Chief Information Officer, Kameka Salmon, Finance Manager.

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

- a. May 2025 minutes approved

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

- a. Elementary and Middle School Updates - June brought many moments of joy to our community. Pre-K and 5th grade concluded the year with stepping up ceremonies and 8th grade graduation took place at Hostos Community College. 5th and 8th graders concluded the year with a dance as well. Summer Academy will begin in the first week of July with both academic and enrichment opportunities for students.
- b. EOY Initial Data Wrap Up- Haven Academy shared an end of the year data recap. Data shared included NWEA Map Academic data in ELA and Math, DESSA Social Emotional Learning results, Special Education Services data and NYC DOE Survey preliminary results.

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

- a. Hiring Update- We are still actively hiring and searching for both teachers and leaders.
- b. FY26 Budget Review and Approval- The proposed budget for FY26 was shared with the Board along with the actuals for the end of the FY25 budget. After a thorough review of the proposed budget the Board of Directors approved the FY26 budget.

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

- a. Legal Pro Bono Support Needs Update - Pro Bono Legal Support initiated for new school name confusion. Connection made to East Side

House Executive Director. Concerns were shared about the new HS name conflict. He will pursue ideas with his team to call the school by its initials.

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 Information Officer**  
 Zennea Chetta

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

**Organizational Team**

**Elementary School Principal**  
 Michael Windram

**Middle School Principal**  
 Brandon Taylor

- Finance Team**
- Student Systems Team**  
 Food Service, Security, Custodial
- HR and Talent Team**

- Assistant Principals**  
 Aly Jaquith  
 Vyasa Autar
- Director of Social Services, Elementary**  
 Lauren Katzenstein
- 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**  
 ENL, Staff Development

- Assistant Principal**  
 Kinnery Shah
- 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**

2025 - 2026 Date	Holiday
8/19- 22	New staff PD (Tues - Thursday in person, Friday asynchronous)
8/25 - 9/2	All staff PD
9/1	Labor Day - School closed
9/2	Day 1 of School for PK - option for students and families to stay until 2:30) K- 8 New Student Orientation from 12- 2 to meet new kids and families
9/3	K- 8 First Day of School
9/16	Back to School Night
9/23	Rosh Hashanah Day 1 - School Closed for Kids PD Day for Staff (10 and 12 months) PK in Session 8:30 - 2:30
9/24	Rosh Hashanah Day 2 - School Closed
10/2	Yom Kippur - School Closed
10/13	Indigenous Peoples Day - School Closed
11/4	Election Day - PD Day for Staff (10 and 12 months) PK in Session 8:30 - 2:30
11/11	Veterans Day - School Closed
11/13 11/14	Parent Teacher Conferences - Half Days for Students 11/13 in person 1:00 - 5:00 11/14 virtual 2:00 - 6:00
11/26- 11/28 Wed - Fri	Thanksgiving Break - School Closed
12/22- 1/2	Holiday Break - School Closed
1/19	MLK Day - School Closed
2/16- 2/20	Mid - Winter Recess - School Closed

## School Calendar 2025-2026

	12 Month Team - Work Days
3/12- 3/13	Parent Teacher Conferences- Half Days for Students 3/12 - in person 1:00- 5:00 3/13 - virtual 2:00- 6:00
3/20	Eid al-Fitr- School Closed
4/3- 4/10	Spring Break - School Closed 12 Month Team - Work Days 4/6- 4/10
4/6- 5/22	NYSESLAT- Speaking Assessment
4/21- 4/24	Grades 3- 8 NYS ELA Test
4/28- 4/31	Grades 3- 8 NYS MATH Test
5/5	Grade 5 Science Test
5/4- 5/22	NYSESLAT - Listening, Reading and Writing Assessment
5/25	Memorial Day- School Closed
5/27	Eid al- Adha - School Closed for Kids PD Day for ALL Staff
6/5	Field Day
6/15	Ceremony TBD 9am and 2pm
6/16	Ceremony TBD 9am and 2pm
6/17	Last Day of School Half day dismissal for students

# Mott Haven Academy Charter School

Financial Statements and  
Supplementary Information  
Years Ended June 30, 2025 and 2024

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation, and the U.S. member of BDO International Limited, a UK company limited by guarantee.



# **Mott Haven Academy Charter School**

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Financial Statements and Supplementary Information  
Years Ended June 30, 2025 and 2024

# 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, 2025 and 2024, 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, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted (GAAP) 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.

### *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.



### ***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***

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2025 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 23, 2025

# Mott Haven Academy Charter School

## Statements of Financial Position

<i>June 30,</i>	2025	2024
<b>Assets</b>		
Cash and cash equivalents	\$ 1,750,274	\$ 2,374,758
Restricted cash	71,641	70,507
Investments at Fair Value	1,013,400	-
Grants and other receivables, net	416,372	885,519
Due from New York Foundling Hospital	250,000	-
Due from NYC Department of Education	458,526	428,592
Prepaid expenses and other assets	33,036	27,803
Right-of-use asset, finance leases, net	54,261	-
Right-of-use asset, operating leases, net	131,509	913,132
Property and equipment, net	288,424	326,008
<b>Total Assets</b>	<b>\$ 4,467,443</b>	<b>\$ 5,026,319</b>
<b>Liabilities and Net Assets</b>		
<b>Liabilities</b>		
Accounts payable and accrued expenses	\$ 379,140	\$ 608,314
Accrued salaries and other payroll related expenses	708,776	705,728
Finance lease liabilities	55,392	-
Operating lease liabilities	131,509	913,132
<b>Total Liabilities</b>	<b>1,274,817</b>	<b>2,227,174</b>
<b>Commitments and Contingencies</b> (Notes 2, 5, 7, 8, and 9)		
<b>Net Assets</b>		
Without donor restrictions	3,148,284	2,774,145
With donor restrictions	44,342	25,000
<b>Total Net Assets</b>	<b>3,192,626</b>	<b>2,799,145</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 4,467,443</b>	<b>\$ 5,026,319</b>

*See accompanying notes to financial statements.*

# Mott Haven Academy Charter School

## Statement of Activities

*Year ended June 30, 2025*

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenue and Support</b>			
State and local per-pupil operating revenue	\$ 11,596,680	\$ -	\$ 11,596,680
Government grants and contracts	1,809,511	-	1,809,511
Contributions and other grants	293,368	104,167	397,535
New York Foundling Hospital contributions and grants	250,000	-	250,000
Employee retention credit	734,992	-	734,992
Interest and other income	15,166	-	15,166
Net assets released from restrictions	84,825	(84,825)	-
<b>Total Revenue and Support</b>	<b>14,784,542</b>	<b>19,342</b>	<b>14,803,884</b>
<b>Expenses</b>			
Program services:			
General education	9,070,307	-	9,070,307
Special education	2,695,049	-	2,695,049
Pre-K education	539,532	-	539,532
<b>Total Program Services</b>	<b>12,304,888</b>	<b>-</b>	<b>12,304,888</b>
Supporting services:			
Management and general	1,995,946	-	1,995,946
Fundraising	109,569	-	109,569
<b>Total Expenses</b>	<b>14,410,403</b>	<b>-</b>	<b>14,410,403</b>
<b>Change in Net Assets</b>	<b>374,139</b>	<b>19,342</b>	<b>393,481</b>
<b>Net Assets, beginning of year</b>	<b>2,774,145</b>	<b>25,000</b>	<b>2,799,145</b>
<b>Net Assets, end of year</b>	<b>\$ 3,148,284</b>	<b>\$ 44,342</b>	<b>\$ 3,192,626</b>

*See accompanying notes to financial statements.*

# Mott Haven Academy Charter School

## Statement of Activities

*Year ended June 30, 2024*

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenue and Support</b>			
State and local per-pupil operating revenue	\$ 11,071,315	\$ -	\$ 11,071,315
Government grants and contracts	2,226,592	-	2,226,592
Contributions and other grants	994,725	25,000	1,019,725
New York Foundling Hospital contributions and grants	304,000	-	304,000
Interest and other income	194	-	194
Net assets released from restrictions	50,000	(50,000)	-
<b>Total Revenue and Support</b>	<b>14,646,826</b>	<b>(25,000)</b>	<b>14,621,826</b>
<b>Expenses</b>			
Program services:			
General education	10,554,656	-	10,554,656
Special education	1,551,045	-	1,551,045
Pre-K education	137,118	-	137,118
<b>Total Program Services</b>	<b>12,242,819</b>	<b>-</b>	<b>12,242,819</b>
Supporting services:			
Management and general	2,020,479	-	2,020,479
Fundraising	39,991	-	39,991
<b>Total Expenses</b>	<b>14,303,289</b>	<b>-</b>	<b>14,303,289</b>
<b>Change in Net Assets</b>	<b>343,537</b>	<b>(25,000)</b>	<b>318,537</b>
<b>Net Assets, beginning of year</b>	<b>2,430,608</b>	<b>50,000</b>	<b>2,480,608</b>
<b>Net Assets, end of year</b>	<b>\$ 2,774,145</b>	<b>\$ 25,000</b>	<b>\$ 2,799,145</b>

*See accompanying notes to financial statements.*

# Mott Haven Academy Charter School

## Statement of Functional Expenses

*Year ended June 30, 2025*

	No. of Positions	Program Services				Total Program Services	Management and General	Fundraising	Total
		General Education	Special Education	Pre-K Education					
<b>Personnel service costs:</b>									
Administrative staff personnel	21	\$ 1,399,488	\$ 413,762	\$ 80,871	\$ 1,894,121	\$ 502,758	\$ 92,434	\$ 2,489,313	
Instructional personnel	71	4,581,509	1,040,255	382,552	6,004,316	8,750	-	6,013,066	
Non-instructional personnel	3	83,625	35,839	-	119,464	-	-	119,464	
<b>Total Salaries and Staff</b>	<b>95</b>	<b>6,064,622</b>	<b>1,489,856</b>	<b>463,423</b>	<b>8,017,901</b>	<b>511,508</b>	<b>92,434</b>	<b>8,621,843</b>	
Payroll taxes and employee benefits		1,244,092	513,700	3,709	1,761,501	68,651	1,589	1,831,741	
Retirement benefits		129,811	53,600	387	183,798	7,163	166	191,127	
Legal services		-	-	-	-	-	-	-	
Accounting and audit services		-	-	-	-	262,822	-	262,822	
Other purchased, professional, and consulting services		120,834	49,280	3,448	173,562	38,005	467	212,034	
Building lease and rent		212,412	55,898	-	268,310	838,467	11,180	1,117,957	
Repairs and maintenance		8,041	2,116	-	10,157	31,739	423	42,319	
Insurance		58,639	24,213	175	83,027	3,236	75	86,338	
Supplies and materials		182,569	76,379	12,248	271,196	1,483	34	272,713	
Equipment and furnishings		10,005	4,162	563	14,730	290	7	15,027	
Staff development		171,692	70,315	221	242,228	34,468	500	277,196	
Marketing and recruitment		82,739	34,402	4,434	121,575	2,507	58	124,140	
Technology		18,313	4,819	-	23,132	72,287	964	96,383	
Food service		273,040	114,484	31,461	418,985	-	-	418,985	
Student services		411,077	172,362	19,308	602,747	-	-	602,747	
Office expense		33,119	13,675	99	46,893	1,828	42	48,763	
Depreciation		30,342	7,985	-	38,327	119,771	1,597	159,695	
Other		18,960	7,803	56	26,819	1,721	33	28,573	
<b>Total Expenses</b>		<b>\$ 9,070,307</b>	<b>\$ 2,695,049</b>	<b>\$ 539,532</b>	<b>\$ 12,304,888</b>	<b>\$ 1,995,946</b>	<b>\$ 109,569</b>	<b>\$ 14,410,403</b>	

*See accompanying notes to financial statements.*

# Mott Haven Academy Charter School

## Statement of Functional Expenses

Year ended June 30, 2024

	No. of Positions	Program Services				Total Program Services	Management and General	Fundraising	Total
		General Education	Special Education	Pre-K Education					
<b>Personnel service costs:</b>									
Administrative staff personnel	25	\$ 1,112,064	\$ 488,223	\$ -	\$ 1,600,287	\$ 1,084,940	\$ 27,124	\$ 2,712,351	
Instructional personnel	64	5,272,436	259,486	93,000	5,624,922	-	-	5,624,922	
Non-instructional personnel	3	101,724	39,982	-	141,706	-	-	141,706	
<b>Total Salaries and Staff</b>	<b>92</b>	<b>6,486,224</b>	<b>787,691</b>	<b>93,000</b>	<b>7,366,915</b>	<b>1,084,940</b>	<b>27,124</b>	<b>8,478,979</b>	
Payroll taxes and employee benefits		1,336,883	157,215	19,439	1,513,537	226,782	5,670	1,745,989	
Retirement benefits		131,258	15,436	1,909	148,603	22,266	557	171,426	
Legal services		-	-	-	-	9,961	-	9,961	
Accounting and audit services		-	-	-	-	339,386	-	339,386	
Other purchased, professional, and consulting services		133,963	43,203	499	177,665	5,820	146	183,631	
Building lease and rent		831,823	97,821	12,095	941,739	141,106	3,528	1,086,373	
Repairs and maintenance		8,868	1,043	129	10,040	1,504	38	11,582	
Insurance		59,854	7,039	871	67,764	10,153	254	78,171	
Supplies and materials		195,053	68,351	439	263,843	5,119	127	269,089	
Equipment and furnishings		3,938	1,548	-	5,486	3,358	-	8,844	
Staff development		246,493	28,987	3,584	279,064	41,814	1,045	321,923	
Marketing and recruitment		112,503	16,513	1,463	130,479	17,062	427	147,968	
Technology		77,030	9,058	1,120	87,208	13,067	327	100,602	
Food service		315,565	124,030	-	439,595	-	-	439,595	
Student services		438,433	172,321	-	610,754	9,606	-	620,360	
Office expense		14,923	1,756	217	16,896	61,080	62	78,038	
Depreciation		145,000	17,052	2,108	164,160	24,597	615	189,372	
Other		16,845	1,981	245	19,071	2,858	71	22,000	
<b>Total Expenses</b>		<b>\$ 10,554,656</b>	<b>\$ 1,551,045</b>	<b>\$ 137,118</b>	<b>\$ 12,242,819</b>	<b>\$ 2,020,479</b>	<b>\$ 39,991</b>	<b>\$ 14,303,289</b>	

*See accompanying notes to financial statements.*

# Mott Haven Academy Charter School

## Statements of Cash Flows

<i>Year ended June 30,</i>	2025	2024
<b>Cash Flows from Operating Activities</b>		
Cash received from operating revenue	\$ 14,053,726	\$ 13,100,800
Other cash received	750,158	1,273,919
Cash paid to employees and suppliers	(14,291,723)	(14,080,174)
<b>Net Cash Provided by Operating Activities</b>	<b>512,161</b>	<b>294,545</b>
<b>Cash Flows from Investing Activities</b>		
Purchase of investments	(1,013,400)	-
Purchase of property and equipment	(122,111)	(168,864)
<b>Net (Decrease) Increase in Cash</b>	<b>(623,350)</b>	<b>125,681</b>
<b>Cash, Cash Equivalents, and Restricted Cash, beginning of year</b>	<b>2,445,265</b>	<b>2,319,584</b>
<b>Cash, Cash Equivalents, and Restricted Cash, end of year</b>	<b>\$ 1,821,915</b>	<b>\$ 2,445,265</b>
<b>Reconciliation of Change in Net Assets to Net Cash Provided by Operating Activities</b>		
Change in net assets	\$ 393,481	\$ 318,537
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	159,695	189,372
Non-cash lease expense	727,362	748,379
Bad debt expense	-	14,768
Changes in operating assets and liabilities:		
Grants and other receivables	469,147	(563,875)
Prepaid expenses and other assets	(5,233)	6,561
Due from NYC Department of Education	(29,934)	(121,569)
Due from New York Foundling Hospital	(250,000)	302,000
Accounts payable and accrued expenses	(229,174)	132,119
Accrued salaries and other payroll related expenses	3,048	17,453
Principal reduction in lease liabilities	(726,231)	(749,200)
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 512,161</b>	<b>\$ 294,545</b>
<b>Supplemental Disclosure of Cash Flow Information</b>		
Cash and cash equivalents	\$ 1,750,274	\$ 2,374,758
Restricted cash	71,641	70,507
<b>Cash, Cash Equivalents, and Restricted Cash, end of year</b>	<b>\$ 1,821,915</b>	<b>\$ 2,445,265</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, 2030.

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 \$44,342 and \$25,000 of net assets with donor restrictions at June 30, 2025 and 2024, respectively.

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

An escrow account in the amount of \$71,641 and \$70,507 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, 2025 and 2024, respectively.

### ***Investments, at Fair Value***

Investments are recorded at their readily determinable fair value. Interest and dividend income, net of investment expenses, are recorded as revenue when earned. Realized and unrealized gains and losses from investments are included in investment gain in the consolidated statement of activities.

### ***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 \$416,372 and \$885,519 at June 30, 2025 and 2024, respectively. The School determined that no allowance for uncollectible accounts for grants and other receivables is necessary at June 30, 2025 and 2024. Such estimate is based on management's assessments and historical information, the aged basis of its receivables, as well as current economic conditions. Bad debt expense for years ended December 31, 2025 and 2024 were \$0 and \$14,768, respectively.

### ***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.

# Mott Haven Academy Charter School

## Notes to Financial Statements

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### *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 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 trued 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,

# Mott Haven Academy Charter School

## Notes to Financial Statements

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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.

Revenues with customers is comprised of the following:

<i>June 30,</i>	<b>2025</b>	<b>2024</b>
State per-pupil revenue	\$ 11,596,680	\$ 11,071,315
<b>Total Revenue from Contracts Subject to ASC 606</b>	<b>11,596,680</b>	<b>11,071,315</b>
<b>Total Other Revenues Not Subject to ASC 606 <sup>(1)</sup></b>	<b>3,207,204</b>	<b>3,550,511</b>
<b>Total Operating Revenues</b>	<b>\$ 14,803,884</b>	<b>\$ 14,621,826</b>

<sup>(1)</sup> Other revenues not subject to ASC 606 include government grants and contracts, contributions and other grants, interest and other income and net assets released from restrictions.

The School had \$458,526 and \$428,592 accounts receivable subject to Accounting Standards Codification (ASC) 606 at June 30, 2025 and June 30, 2024, respectively.

### *Contract Assets and Contract Liabilities*

In accordance with Financial Accounting Standards Board (FASB)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.

### *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.

# Mott Haven Academy Charter School

## Notes to Financial Statements

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### ***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, 2025 and 2024.

### ***Advertising***

The School expenses advertising costs as incurred. The School incurred \$124,140 and \$147,968 of advertising costs for the years ended June 30, 2025 and 2024, 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:

*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, 2025 and 2024.

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, 2025 and 2024, the School was not subject to any examination by a taxing authority.

# Mott Haven Academy Charter School

## Notes to Financial Statements

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### ***Credit Losses***

The School recognizes credit losses for financial assets carried at amortized cost to present the net amount expected to be collected as of the year-end. Such amounts are based on the credit losses expected to arise over the life of the asset (contractual term), which includes consideration of prepayments and is based on the expectation as of the financial position date.

Assets are written off when the School determines that such financial assets are deemed uncollectible or based on regulatory requirements, whichever is earlier. Write-offs are recognized as a deduction from the allowance for credit losses. Expected recoveries of amounts previously written off are included in determining the necessary reserve at the financial position date.

The School pools its accounts receivable based on similar risk characteristics in estimating expected credit losses. In situations where certain accounts receivable do not share same risk characteristics with other receivables, the School measures the expected credit losses for those receivables individually. The School also continuously evaluates such pooling decisions and adjusts as needed from period to period as risk characteristics change.

The School determines its estimated credit losses for accounts receivable using a loss-rate approach in determining its lifetime expected credit losses on its receivables from customers. This method is used for calculating an estimate of losses based primarily on the School's historical loss experience. In determining its loss rates, the School evaluates information related to its historical losses, adjusted for current conditions, and further adjusted for the period of time that the School can reasonably forecast. Qualitative and quantitative adjustments related to current conditions and the reasonable and supportable forecast period consider all of the following: the customers' creditworthiness, changes in policy and procedures, existence and effect of any concentration of credit and changes in level of such considerations, and the current and forecasted direction of the economic and operation environment.

### ***Reclassification***

Certain amounts in the 2024 financial statements were reclassified to conform with the 2025 presentation. These reclassifications had no effect on the school's financial position or change in net assets.

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# Mott Haven Academy Charter School

## Notes to Financial Statements

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### 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>	2025	2024
Cash and cash equivalents	\$ 1,750,274	\$ 2,374,758
Restricted cash	71,641	70,507
Investment	1,013,400	-
Grants and other receivables	416,372	885,519
Due from NYC Department of Education	458,526	-
Due from New York Foundling Hospital	250,000	428,592
<b>Total Financial Assets Available Within One Year</b>	<b>3,960,213</b>	<b>3,759,376</b>
Less: amounts unavailable for general expenditures within one year due to:		
Restricted by contract	(71,641)	(70,507)
Restricted by donors with time restrictions	(44,342)	(25,000)
<b>Total Financial Assets Available to Management for General Expenditures Within One Year</b>	<b>\$ 3,844,230</b>	<b>\$ 3,663,869</b>

The New York Foundling Hospital (NY Foundling) subsidizes rent and facility costs (see Note 5). In addition, NY Foundling provided contributions and grants to the School totaling \$250,000 for the year ended June 30, 2025 and \$304,000 for the year ended June 30, 2024.

### 4. Investments, at Fair Value

In accordance with FASB ASC 820, *Fair Value Measurement*, the Organization has categorized its financial instruments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument. Investments recorded in the consolidated statement of financial position are categorized based on the inputs to valuation techniques, as follows:

*Level 1* - These are investments where values are based on unadjusted quoted prices for identical assets in an active market the Organization has the ability to access.

*Level 2* - These are investments where values are based on quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, or model-based valuation techniques that utilize inputs that are observable either directly or indirectly for substantially the full-term of the investments.

# Mott Haven Academy Charter School

## Notes to Financial Statements

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*Level 3* - These are investments where inputs to the valuation methodology are unobservable and significant to the fair value measurement.

Following is a description of the valuation methodologies used for investments measured at fair value.

*Money Market Funds* - Money market funds are valued at the daily closing price as reported by the fund. The money market fund is an open-end fund that is registered with the Securities and Exchange Commission (SEC). This fund is required to publish its daily net asset value (NAV) and to transact at that price. The money market fund is deemed to be actively traded.

*U.S. Treasury Bonds* - Fair value is based upon current yields available on comparable securities of issuers with similar ratings, the security's terms and conditions, and interest rate and credit risk.

The table below summarizes, by level within the fair value hierarchy, the school's investments.

*June 30, 2025*

	Level 1	Level 2	Level 3	Total
<b>Assets</b>				
Money Market Fund	\$ 892	\$ -	\$ -	\$ 892
U.S. Treasury Bonds	-	1,012,508	-	1,012,508
<b>Total Investments</b>	<b>\$ 892</b>	<b>\$ 1,012,508</b>	<b>\$ -</b>	<b>\$ 1,013,400</b>

There were no transfers between levels in the fair value hierarchy during the year ended June 30, 2025. Transfers between levels are recorded at the end of the reporting period, if applicable.

### 5. 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 through August 31, 2025. The lease extension agreement was signed in August 2025, effective till October 31, 2025.

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# Mott Haven Academy Charter School

## Notes to Financial Statements

### 6. Property and Equipment, Net

Property and equipment consist of the following:

June 30,

	2025	2024	Estimated Useful Lives (Years)
Furniture and fixtures	\$ 350,528	\$ 325,333	7
Computer hardware and software	655,302	691,574	3
Leasehold improvements	201,435	171,496	Lesser of useful life of asset or lease term
Equipment	266,192	288,984	3
	1,473,457	1,477,387	
Less: accumulated depreciation	(1,185,033)	(1,151,379)	
	\$ 288,424	\$ 326,008	

Depreciation and amortization expense for the years ended June 30, 2025 and 2024 was \$159,695 and \$189,372, respectively. Accumulated depreciation and amortization as of June 30, 2025 includes the effect of adjustment of \$126,041 on account of disposal of equipment.

### 7. 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 requires 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 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.

#### *Operating Lease*

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 a third contract for the lease of another equipment, also to be used as part

# Mott Haven Academy Charter School

## Notes to Financial Statements

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:

<i>Year ended June 30,</i>	<b>2025</b>	<b>2024</b>
<b>Lease Costs</b>		
Operating lease cost:		
Amortization of right-of-use assets	\$ 773,839	\$ 748,379
Interest on lease liabilities	16,313	41,773
<b>Total Lease Cost</b>	<b>\$ 790,152</b>	<b>\$ 790,152</b>

### *Year ended June 30, 2025*

Right-of-use assets and liabilities:		
Operating lease right-of-use assets, net of amortization	\$	131,509
Operating lease liabilities		131,509

Weighted-average remaining lease term - operating leases	0.17 years
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, 2025:

### *Year ending June 30, 2025*

2026	\$	131,692
<b>Total Minimum Lease Payments</b>		
Less: imputed interest		(183)
<b>Present Value of Net Minimum Lease Payments</b>	<b>\$</b>	<b>131,509</b>

### ***Finance Lease***

On June 27, 2024, the School entered into a contract with Konica Minolta for four years to lease equipment to be used as part of the School's operations.

### *Year ended June 30, 2025*

Right-of-use assets and liabilities:		
Operating lease right-of-use assets, net of amortization	\$	54,261
Operating lease liabilities		55,392

# Mott Haven Academy Charter School

## Notes to Financial Statements

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Weighted-average remaining lease term - finance leases	2.25 years
Weighted-average discount rate - finance leases	4.44%

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*Year ending June 30,*

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2026	\$	18,087
2027		18,087
2028		18,087
2029		18,087
<b>Total Minimum Lease Payments</b>		<b>72,348</b>
Less: imputed interest		(16,956)
<b>Present Value of Net Minimum Lease Payments</b>	<b>\$</b>	<b>55,392</b>

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### 8. Retirement Plan

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, 2025 and 2024, employer contribution expense for the School was \$191,127 and \$171,426, respectively, which is included in retirement benefits in the accompanying statements of functional expenses.

### 9. 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, 2025 and 2024, 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.

### 10. 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.

# Mott Haven Academy Charter School

## Notes to Financial Statements

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The School received approximately 78% and 73% of its total revenue from per-pupil funding from the NYCDOE during the years ending June 30, 2025 and 2024, respectively. The School received approximately 1.7% of its total revenue from NY Foundling during the year ending June 30, 2025 and 2% during the year ending June 30, 2024.

### 11. 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>2025</b>		<b>2024</b>	
Time restriction	\$	44,342	\$	25,000
<b>Total Net Assets with Donor Restrictions</b>	\$	<b>44,342</b>	\$	<b>25,000</b>

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>2025</b>		<b>2024</b>	
The Carmel Hill Fund Education Program	\$	20,000	\$	-
Time restriction		58,158		50,000
Haven Kids rock music program		6,667		-
<b>Total Released from Restrictions</b>	\$	<b>84,825</b>	\$	<b>50,000</b>

### 12. Subsequent Events

The School has evaluated events through October 23, 2025, which is the date the financial statements were available to be issued.

## Supplementary Information

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## **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, 2025 and 2024, 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 23, 2025.

### **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 23, 2025

# Mott Haven Academy Charter School

## Schedule of Findings and Questioned Costs Year Ended June 30, 2025

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### 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                      X   no
- Significant deficiency(ies) identified?                           yes                      X   none reported

Noncompliance material to financial statements noted?                           yes                      X   no

### Section II. 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.



October 23, 2025

BDO USA, P.C.  
200 Park Avenue, 38<sup>th</sup> Floor  
New York, NY 10166

Ladies and gentlemen:

We are providing this letter in connection with your audit of the financial statements of Mott Haven Academy Charter School (the School) as of June 30, 2025 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, changes in net assets, and cash flows of the Entity in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). We confirm that we are responsible for the preparation and fair presentation in the financial statements of financial position, changes in net assets, and cash flows in conformity with U.S. GAAP.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, as of the date of this representation letter, as entered on the first page, the following representations made to you during your audit:

- (1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 27, 2025, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- (2) We have fulfilled our responsibility, as set out in the terms of the aforementioned audit engagement letter, 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.
- (3) The financial statements include all assets and liabilities under the School's control.
- (4) We have made available to you:
  - (a) All financial records, and related data, including the names of all related parties and all relationships and transactions with related parties, as agreed upon in the terms of the aforementioned audit engagement letter.
  - (b) All additional information that you have requested from us for the purpose of the audit.
  - (c) Unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.

BDO USA, P.C.  
October 23, 2025  
Page 2 of 6

- (d) Minutes of the meetings of directors and committees of directors that were held from July 1, 2024 to the date of this letter, or summaries of actions of recent meetings for which minutes have not yet been prepared.
- (5) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.
- (6) There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- (7) You have identified and discussed with us in the course of the audit the deficiencies in our internal control over financial reporting listed immediately below.
- (8) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud or noncompliance. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud or noncompliance. We have no knowledge of any:
  - (a) Fraud or suspected fraud involving management or involving employees who have significant roles in internal control, whether or not perceived to have a material effect on the financial statements.
  - (b) Fraud or suspected fraud involving others where the fraud could have a material effect on the financial statements.
  - (c) Allegations of fraud or suspected fraud affecting the Entity received in communications from employees, former employees, regulatory agencies, grantors, law firms, predecessor accounting firms, or others.
  - (d) Instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts or grant agreements, or waste or abuse, whose effects, both quantitatively and qualitatively, should be considered when preparing the financial statements.
- (9) We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or net asset balances.
- (10) The following, where applicable and material, have been properly recorded or disclosed in the financial statements:
  - (a) The identity of all related parties and all related party relationships and transactions of which we are aware (e.g., transactions with unconsolidated subsidiaries; affiliates under common control with the Entity or that are directly or indirectly controlled by the Entity; directors, management, and members of their immediate families), including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
  - (b) Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements.

BDO USA, P.C.  
October 23, 2025  
Page 3 of 6

- (c) All derivative instruments and any embedded derivative instruments that require bifurcation, in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 815, *Derivatives and Hedging*.
- (d) Guarantees, whether written or oral, under which the Entity is contingently liable.
- (e) Significant estimates and material concentrations known to management that are required to be disclosed in accordance with FASB ASC 275-10, *Risk and Uncertainties - Overall*. In that regard, all accounting estimates that could be material to the financial statements, including key factors and significant assumptions underlying those estimates, have been identified, and we believe the estimates are reasonable in the circumstances. The methods, significant assumptions, and the data used in making the accounting estimates and the related disclosures are appropriate to achieve recognition, measurement, and disclosure that is in accordance with U.S. GAAP.
- (f) The effects of all known actual or possible litigation, claims, and other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB ASC 450, *Contingencies*, including:
  - Pending or anticipated tax assessments or refunds, other potential or pending claims, lawsuits by or against any branch of government or others;
  - Written or oral guarantees, endorsements, or unused letters of credit;
  - Unusual warranties or guarantees; or
  - Labor claims or negotiations.

FASB ASC 450-20, *Loss Contingencies*, requires loss contingencies to be accrued if it is probable an asset has been impaired or a liability incurred at the statement of financial position date and the amount of loss can be reasonably estimated. Such contingencies must be disclosed, but may not be accrued, if the loss is reasonably possible (but not probable) or the loss is probable but the amount of loss cannot be reasonably estimated.

- (g) Commitments, such as:
  - Major fixed asset purchase agreements;
  - More-than-one-year employment arrangements or contracts with suppliers or customers, or one-year-or-longer term leases;
  - Deferred compensation, bonuses, pension and profit-sharing plans, or severance pay; or
  - Pending sale or merger of all or a portion of the business or of an interest therein or acquisition of all or a portion of the business, assets, or securities of another School
- (h) Joint ventures or other participations, the detailed transactions of which are not carried on our books.
- (i) Foreign currency transaction gains or losses, as well as translation of foreign currency financial statements.

BDO USA, P.C.  
October 23, 2025  
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- (11) There are no:
- (a) Violations or possible violations of laws or regulations and provisions of contracts and grant agreements (including the failure to file reports required by regulatory bodies (e.g., EPA, OCC, FDIC, DOL, Medicare, U.S. Customs Service, HIPAA, IRS, Dept. of Commerce, state and municipal authorities) when the effects of failing to file could be material to the financial statements) whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
  - (b) Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with FASB ASC 450.
  - (c) Side agreements or other arrangements (either written or oral) that have not been disclosed to you.
  - (d) Designation of net assets disclosed to you that were not properly authorized and approved, or reclassifications of net assets that have not been properly reflected in the financial statements.
- (12) Receivables recorded in the financial statements represent valid claims against debtors or grantors for sales, contributions, pledges, or other charges arising on or before the statement of financial position date and have been appropriately reduced to their estimated net realizable value.
- (13) During the fiscal year ended June 30, 2025, the New York State Education Department owed the School Title I, Title IIA, Title IV, funds totaling \$112,341.
- (14) With regard to items reported at fair value: (a) the underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action, (b) the measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied in accordance with FASB ASC 820, *Fair Value Measurements and Disclosures*, and have taken into account all the considerations therein, (c) the disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP (other comprehensive basis of accounting) and (d) there are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- (15) The School has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- (16) We have complied with all aspects of grant agreements and other contractual agreements, including debt covenants, that would have a material effect on the financial statements in the event of noncompliance.
- (17) No discussions have taken place with your firm's personnel regarding employment with the School.
- (18) The School is an exempt organization under Section 501(c)(3) of the Internal Revenue Code as evidenced by determination letter. Any activities of which we are aware that would jeopardize our tax-exempt status and all activities subject to tax on unrelated business income, excise, or other tax, have been disclosed to you. All required filings with tax authorities are up to date.

BDO USA, P.C.  
October 23, 2025  
Page 5 of 6

- (19) We have complied with all restrictions on resources, including donor restrictions, and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
- (20) We have implemented and maintained proper controls to identify revenue recognition in accordance with FASB ASC 606, *Revenue from Contracts with Customers*, and Accounting Standards Update (ASU) 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, and also addressed the related disclosure requirements.
- (21) For revenue contracts under FASB ASC 606:
  - a. There are no side letters, e-mails, or other agreements (oral or written) that materially alter the terms of the original contracts other than any fully executed amendments to the contracts.
  - b. We have taken all appropriate and reasonable measures to inform employees of the School and our sales force to comply with School policies in this regard.
  - c. We have fully disclosed to you all sales terms, including all rights of return or price adjustments, upgrade/update rights, and any other relevant provisions.
- (22) The liquidity disclosure presented in Note 3 within the financial statements is a true and accurate presentation of the School's liquidity as of the statement of financial position date.
- (23) We have implemented FASB issued ASU 2016-13, *Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments* during the audit period. Results for reporting periods beginning after July 1, 2024 are presented under ASC 326, while prior period amounts are reported in accordance with previously applicable U.S. GAAP. The School's credit loss was not material to the financial statements and no adjustments were required related to this ASU.
- (24) There were \$44,342 net assets with donor restrictions at June 30, 2025.
- (25) The basis used for the allocation of functional expenses is reasonable and is in compliance with the provisions of ASC 958-720.
- (26) We are responsible for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to us and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- (27) We have identified and disclosed to you the findings received for previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- (28) There have been no known or suspected breaches of sensitive information (e.g., credit card data, personnel files) caused by cyber-attack or other means, or other cybersecurity incidents, where the breach or other incidents could have a material effect on the financial statements.
- (29) In connection with any electronic presentation of the financial statements and your audit report thereon on our web site, we acknowledge that:

BDO USA, P.C.  
October 23, 2025  
Page 6 of 6

- We are responsible for the preparation, presentation, and content of the financial statements in the electronic format.
  - If your audit report is presented on our web site, the full financial statements upon which you reported and to which you appended your signed report will be presented.
  - We will clearly indicate in the electronic presentation on our web site the financial information that is subject to your audit report. We will clearly differentiate any information that may also be presented by us on or in connection with our web site that was contained in the published version of the financial statements and other supplementary information, but which is not part of the audited financial statements or other financial information covered by your audit report.
  - We have assessed the security over financial statement information and the audit report presented on our web site and are satisfied that procedures in place are adequate to ensure the integrity of the information provided. We understand the risk of potential misrepresentation inherent in publishing financial information on our web site through internal failure or external manipulation.
  - If the electronic financial statements are generally made available to the public on our web site, we will include a notification to the reader that such financial statements are presented for convenience and information purposes only, and while reasonable efforts have been made to ensure the integrity of such information, they should not be relied on. A copy of the printed financial statements will be provided on request.
- (30) We have considered climate-related events and conditions when preparing the financial statements and necessary disclosures, and have communicated to you such matters, if any, and their impact on our financial reporting.
- (31) By executing this document, you represent that Mott haven Academy Charter School is not owned or controlled, directly or indirectly, by one or more Russian citizen(s), Russian national(s), persons physically located in Russia or entity(s) organized under the laws of Russia. You agree that if at any time while BDO USA, P.C. ("BDO") is providing services to the School the foregoing representation is no longer true, you will immediately notify BDO.
- (32) As part of your audit, you assisted with the preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonattest/nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, Jessica Nauiokas, principal, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for the financial statements and related notes.

To the best of our knowledge and belief, no events, have occurred subsequent to the statement of financial position date and through the date of this representation letter, as entered on the first page, that would require adjustment to or disclosure in the aforementioned financial statements.

Very truly yours,

Signed by:  
  
75392066AZ7841C...  
\_\_\_\_\_  
Jessica Nauiokas, Principal

10/23/2025

## Certificate Of Completion

Envelope Id: 7F9DEDAF-3C0D-4FE7-AC09-3F8E7E96DD86	Status: Completed
Subject: DocuSign Request: Mott Haven Academy Charter School BDO Representation Letter	
SN Ticket #: DOCS0052347	
Project #: 1367379 - 2025 Audit	
Client #: 0408540 - Mott Haven Academy Charter School	
Source Envelope:	
Document Pages: 6	Signatures: 1
Certificate Pages: 4	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	BDO eSign Assurance
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	130 E Randolph St
	#2800
	Chicago, IL 60601-6207
	BDOAssuranceDocuSign@bdo.com
	IP Address: 167.103.88.112

## Record Tracking

Status: Original 10/23/2025 5:15:38 AM	Holder: BDO eSign Assurance BDOAssuranceDocuSign@bdo.com	Location: DocuSign
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## Signer Events

Jessica Nauiokas  
 jnauiakas@havenacademy.org  
 Executive Director  
 Haven Academy  
 Security Level: Email, Account Authentication (None)

## Signature

Signed by:  
  
75392066A27841C...  
 Signature Adoption: Pre-selected Style  
 Using IP Address: 40.132.190.162

## Timestamp

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 Viewed: 10/23/2025 6:40:18 AM  
 Signed: 10/23/2025 6:42:59 AM

**Electronic Record and Signature Disclosure:**  
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## In Person Signer Events

## Signature

## Timestamp

## Editor Delivery Events

## Status

## Timestamp

## Agent Delivery Events

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## Status

## Timestamp

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## Status

## Timestamp

## Carbon Copy Events

## Status

## Timestamp

Pooja K N  
 Pooja.KN@bdo.com  
 Security Level: Email, Account Authentication (None)

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 Shubham.Deshpande@bdo.com  
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Shubham Deshpande Shubham.Deshpande@bdo.com Security Level: Email, Account Authentication (None) <b>Electronic Record and Signature Disclosure:</b> Not Offered via DocuSign	<b>COPIED</b>	Sent: 10/23/2025 6:43:00 AM
Jimmy Vora jvora@bdo.com Security Level: Email, Account Authentication (None) <b>Electronic Record and Signature Disclosure:</b> Not Offered via DocuSign	<b>COPIED</b>	Sent: 10/23/2025 6:43:00 AM

Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	10/23/2025 5:15:39 AM
Certified Delivered	Security Checked	10/23/2025 6:40:18 AM
Signing Complete	Security Checked	10/23/2025 6:42:59 AM
Completed	Security Checked	10/23/2025 6:43:00 AM

Payment Events	Status	Timestamps
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Electronic Record and Signature Disclosure
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**CONSUMER DISCLOSURE** From time to time, BDO USA, P.C. (“BDO,” we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign, Inc. (DocuSign) electronic signing system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to these terms and conditions, please confirm your agreement by clicking the ‘I agree’ button at the bottom of this document. Getting paper copies At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after signing session and, if you elect to create a DocuSign signer account, you may access them for a limited period of time (usually 30 days) after such documents are first sent to you. You may request delivery of such paper copies from us by following the procedure described below. Withdrawing your consent If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below. Consequences of changing your mind If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign ‘Withdraw Consent’ form on the signing page of a DocuSign envelope instead of signing it. This will indicate to us that you have withdrawn your consent to receive required notices and disclosures electronically from us and you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us. All notices and disclosures will be sent to you electronically Unless you tell us otherwise in accordance with the procedures described herein, you agree that we may provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you, including, for example, engagement documentation and/or tax return e-file authorizations. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us. How to contact BDO USA, P.C. : You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically, please contact your BDO representative. To advise BDO USA, P.C. of your new email address To let us know of a change in your e-mail address where we should send notices and disclosures electronically to you, you must send an email message to your BDO representative, and in the body of such request you must state: your previous e-mail address,

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

Page: 1 of 2  
Statement Period: Jul 01 2025-Sep 30 2025  
Cust Ref #: [REDACTED]  
Primary Account #: 00008920837930

**Commercial Savings**

MOTT HAVEN ACADEMY CHARTER SCHOOL [REDACTED]

**ACCOUNT SUMMARY**

Statement Balance as of 07/01		71,641.46
Plus	0 Deposits and Other Credits	0.00
Plus	Interest Paid	289.31
Less	0 Checks and Other Debits	0.00
Statement Balance as of 09/30		71,930.77

**ACCOUNT ACTIVITY**

**Transactions by Date**

DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE
07/31	INTEREST PAID		97.35	71,738.81
08/31	INTEREST PAID		97.49	71,836.30
09/30	INTEREST PAID		94.47	71,930.77

**INTEREST SUMMARY**

Beginning Interest Rate	1.60%
Number of days in this Statement Period	92
Interest Earned this Statement Period	289.31
Annual Percentage Yield Earned	1.61%
Interest Paid Year to date	855.11

# 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>71,930.77</b>
<b>2</b>	<b>Total Deposits</b>	<b>+</b>	
<b>3</b>	<b>Sub Total</b>		
<b>4</b>	<b>Total Withdrawals</b>	<b>-</b>	
<b>5</b>	<b>Adjusted Balance</b>		

**2**

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

**4**

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

WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS
<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.

# **Mott Haven Academy Charter School**

**Financial Statements**  
Years Ended June 30, 2024 and 2023

**and Supplemental Schedule of Expenditures  
of Federal Awards**  
Year Ended June 30, 2024

# **Mott Haven Academy Charter School**

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Financial Statements

Years Ended June 30, 2024 and 2023

and Supplemental Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

# 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, 2024 and 2023, 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, 2024 and 2023, 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.

### ***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.



### ***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 25, 2024 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 25, 2024

# Mott Haven Academy Charter School

## Statements of Financial Position

<i>June 30,</i>	2024	2023
<b>Assets</b>		
Cash and cash equivalents	\$ 2,374,758	\$ 2,249,196
Restricted cash	70,507	70,388
Grants and other receivables, net	1,314,111	765,004
Due from New York Foundling Hospital	-	302,000
Prepaid expenses and other assets	27,803	34,364
Right-of-use asset, operating leases, net	913,132	1,673,670
Property and equipment, net	326,008	346,516
<b>Total Assets</b>	<b>\$ 5,026,319</b>	<b>\$ 5,441,138</b>
<b>Liabilities and Net Assets</b>		
<b>Liabilities</b>		
Accounts payable and accrued expenses	\$ 608,314	\$ 476,195
Accrued salaries and other payroll related expenses	705,728	688,275
Operating lease liabilities	913,132	1,674,491
Due to NYC Department of Education	-	121,569
<b>Total Liabilities</b>	<b>2,227,174</b>	<b>2,960,530</b>
<b>Commitments and Contingencies</b> (Notes 2, 3, 6, 7, 8, 9, and 10)		
<b>Net Assets</b>		
Without donor restrictions	2,774,145	2,430,608
With donor restrictions	25,000	50,000
<b>Total Net Assets</b>	<b>2,799,145</b>	<b>2,480,608</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 5,026,319</b>	<b>\$ 5,441,138</b>

*See accompanying notes to financial statements.*

# Mott Haven Academy Charter School

## Statement of Activities

*Year ended June 30, 2024*

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenue and Support</b>			
State and local per pupil operating revenue	\$ 11,071,315	\$ -	\$ 11,071,315
Government grants and contracts	2,226,592	-	2,226,592
Contributions and other grants	994,725	25,000	1,019,725
New York Foundling Hospital contributions and grants	304,000	-	304,000
Interest and other income	194	-	194
Net assets released from restrictions	50,000	(50,000)	-
<b>Total Revenue and Support</b>	<b>14,646,826</b>	<b>(25,000)</b>	<b>14,621,826</b>
<b>Expenses</b>			
Program services:			
General education	10,554,656	-	10,554,656
Special education	1,551,045	-	1,551,045
Pre-K education	137,118	-	137,118
<b>Total Program Services</b>	<b>12,242,819</b>	<b>-</b>	<b>12,242,819</b>
Supporting services:			
Management and general	2,020,479	-	2,020,479
Fundraising	39,991	-	39,991
<b>Total Expenses</b>	<b>14,303,289</b>	<b>-</b>	<b>14,303,289</b>
<b>Change in Net Assets</b>	<b>343,537</b>	<b>(25,000)</b>	<b>318,537</b>
<b>Net Assets, beginning of year</b>	<b>2,430,608</b>	<b>50,000</b>	<b>2,480,608</b>
<b>Net Assets, end of year</b>	<b>\$ 2,774,145</b>	<b>\$ 25,000</b>	<b>\$ 2,799,145</b>

*See accompanying notes to financial statements.*

# Mott Haven Academy Charter School

## Statement of Activities

*Year ended June 30, 2023*

	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 Functional Expenses

*Year ended June 30, 2024*

	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	25	\$ 1,112,064	\$ 488,223	\$ -	\$ 1,600,287	\$ 1,084,940	\$ 27,124	\$ 2,712,351	
Instructional personnel	64	5,272,436	259,486	93,000	5,624,922	-	-	5,624,922	
Non-instructional personnel	3	101,724	39,982	-	141,706	-	-	141,706	
<b>Total Salaries and Staff</b>	<b>92</b>	<b>6,486,224</b>	<b>787,691</b>	<b>93,000</b>	<b>7,366,915</b>	<b>1,084,940</b>	<b>27,124</b>	<b>8,478,979</b>	
Payroll taxes and employee benefits		1,336,883	157,215	19,439	1,513,537	226,782	5,670	1,745,989	
Retirement benefits		131,258	15,436	1,909	148,603	22,266	557	171,426	
Legal services		-	-	-	-	9,961	-	9,961	
Accounting and audit services		-	-	-	-	339,386	-	339,386	
Other purchased, professional, and consulting services		133,963	43,203	499	177,665	5,820	146	183,631	
Building lease and rent		831,823	97,821	12,095	941,739	141,106	3,528	1,086,373	
Repairs and maintenance		8,868	1,043	129	10,040	1,504	38	11,582	
Insurance		59,854	7,039	871	67,764	10,153	254	78,171	
Supplies and materials		195,053	68,351	439	263,843	5,119	127	269,089	
Equipment and furnishings		3,938	1,548	-	5,486	3,358	-	8,844	
Staff development		246,493	28,987	3,584	279,064	41,814	1,045	321,923	
Marketing and recruitment		112,503	16,513	1,463	130,479	17,062	427	147,968	
Technology		77,030	9,058	1,120	87,208	13,067	327	100,602	
Food service		315,565	124,030	-	439,595	-	-	439,595	
Student services		438,433	172,321	-	610,754	9,606	-	620,360	
Office expense		14,923	1,756	217	16,896	61,080	62	78,038	
Depreciation		145,000	17,052	2,108	164,160	24,597	615	189,372	
Other		16,845	1,981	245	19,071	2,858	71	22,000	
<b>Total Expenses</b>		<b>\$ 10,554,656</b>	<b>\$ 1,551,045</b>	<b>\$ 137,118</b>	<b>\$ 12,242,819</b>	<b>\$ 2,020,479</b>	<b>\$ 39,991</b>	<b>\$ 14,303,289</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				Total Program Services	Management and General	Fundraising	Total
		General Education	Special Education	Pre-K Education					
Personnel service costs:									
Administrative staff personnel	9	\$ 879,953	\$ 399,654	\$ -	\$ 1,279,607	\$ 863,490	\$ 22,215	\$ 2,165,312	
Instructional personnel	89	5,478,223	571,560	213,000	6,262,783	-	-	6,262,783	
Non-instructional personnel	3	110,784	31,932	-	142,716	14,861	-	157,577	
<b>Total Salaries and Staff</b>	<b>101</b>	<b>6,468,960</b>	<b>1,003,146</b>	<b>213,000</b>	<b>7,685,106</b>	<b>878,351</b>	<b>22,215</b>	<b>8,585,672</b>	
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>		<b>\$ 10,682,848</b>	<b>\$ 1,872,975</b>	<b>\$ 436,677</b>	<b>\$ 12,992,500</b>	<b>\$ 1,614,505</b>	<b>\$ 33,143</b>	<b>\$ 14,640,148</b>	

*See accompanying notes to financial statements.*

# Mott Haven Academy Charter School

## Statements of Cash Flows

Year ended June 30,	2024	2023
<b>Cash Flows from Operating Activities</b>		
Cash received from operating revenue	\$ 13,100,800	\$ 14,576,138
Other cash received	1,273,919	1,175,046
Cash paid to employees and suppliers	(14,080,174)	(14,426,744)
<b>Net Cash Provided by Operating Activities</b>	<b>294,545</b>	<b>1,324,440</b>
<b>Cash Flows from Investing Activities</b>		
Purchase of property and equipment	(168,864)	(143,244)
<b>Net Increase in Cash</b>	<b>125,681</b>	<b>1,181,196</b>
<b>Cash, Cash Equivalents, and Restricted Cash, beginning of year</b>	<b>2,319,584</b>	<b>1,138,388</b>
<b>Cash, Cash Equivalents, and Restricted Cash, end of year</b>	<b>\$ 2,445,265</b>	<b>\$ 2,319,584</b>
<b>Reconciliation of Change in Net Assets to Net Cash Provided by Operating Activities</b>		
Change in net assets	\$ 318,537	\$ (195,471)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	189,372	121,446
Non-cash lease expense	748,379	744,047
Bad debt expense	14,768	66,526
Changes in operating assets and liabilities:		
Grants and other receivables	(563,875)	937,982
Due from New York Foundling Hospital	302,000	302,000
Prepaid expenses and other assets	6,561	9,181
Accounts payable and accrued expenses	132,119	17,651
Accrued salaries and other payroll related expenses	17,453	5,732
Due to NYC Department of Education	(121,569)	90,155
Due to New York Foundling Hospital	-	(31,583)
Principal reduction in lease liabilities	(749,200)	(743,226)
<b>Net Cash Provided by Operating Activities</b>	<b>\$ 294,545</b>	<b>\$ 1,324,440</b>
<b>Supplemental Disclosure of Cash Flow Information</b>		
Cash and cash equivalents	\$ 2,374,758	\$ 2,249,196
Restricted cash	70,507	70,388
<b>Cash, Cash Equivalents, and Restricted Cash, end of year</b>	<b>\$ 2,445,265</b>	<b>\$ 2,319,584</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 \$25,000 and \$50,000 of net assets with donor restrictions at June 30, 2024 and 2023, respectively.

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

An escrow account in the amount of \$70,507 and \$70,388 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, 2024 and 2023, 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 \$1,314,111 and \$765,004 at June 30, 2024 and 2023, respectively. The School determined that no allowance for uncollectible accounts for grants and other receivables is necessary at June 30, 2024 and 2023. Such estimate is based on management's assessments and historical information, the aged basis of its receivables, as well as current economic conditions. Bad debt expense for year ended December 31, 2024 and 2023 were \$14,768 and \$66,526, respectively.

### ***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

# Mott Haven Academy Charter School

## Notes to Financial Statements

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special education. The FTE is formula-driven and based on the number of days the student has been 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 trued 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.

# Mott Haven Academy Charter School

## Notes to Financial Statements

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### *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.

Revenues with customers is comprised of the following:

<i>June 30,</i>	<b>2024</b>	<b>2023</b>
State per-pupil revenue	\$ 11,071,315	\$ 10,778,843
<b>Total Revenue from Contracts Subject to ASC 606</b>	<b>11,071,315</b>	<b>10,778,843</b>
<b>Total Other Revenues Not Subject to ASC 606 <sup>(1)</sup></b>	<b>3,550,511</b>	<b>3,665,834</b>
<b>Total Operating Revenues</b>	<b>\$ 14,621,826</b>	<b>\$ 14,444,677</b>

<sup>(1)</sup> Other revenues not subject to ASC 606 include government grants and contracts, contributions and other grants, interest and other income and net assets released from restrictions.

The School had \$428,591 and \$114,631 accounts receivable subject to ASC 606 at June 30, 2024 and June 30, 2023, respectively.

### *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

# Mott Haven Academy Charter School

## Notes to Financial Statements

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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, 2024 and 2023.

### ***Advertising***

The School expenses advertising costs as incurred. The School incurred \$147,969 and \$220,137 of advertising costs for the years ended June 30, 2024 and 2023, 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:

*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, 2024 and 2023.

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

# Mott Haven Academy Charter School

## Notes to Financial Statements

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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, 2024 and 2023, the School was not subject to any examination by a taxing authority.

### **Recently Adopted Accounting Pronouncements**

#### *Financial Instruments - Credit Losses*

In June 2016, the FASB issued Accounting Standards Update (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 adopted the ASU effective July 1, 2023, and the adoption did not have a material impact on the 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>2024</b>	<b>2023</b>
Cash and cash equivalents	\$ 2,374,758	\$ 2,249,196
Restricted cash	70,507	70,388
Grants and other receivables	1,314,111	765,004
Due from New York Foundling Hospital	-	302,000
<b>Total Financial Assets Available Within One Year</b>	<b>3,759,376</b>	<b>3,386,588</b>
Less: amounts unavailable for general expenditures within one year due to:		
Restricted by contract	(70,507)	(70,388)
Restricted by donors with time restrictions	(25,000)	(50,000)
<b>Total Financial Assets Available to Management for General Expenditures Within One Year</b>	<b>\$ 3,663,869</b>	<b>\$ 3,266,200</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 for both the years ending June 30, 2024 and 2023.

# 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 through August 31, 2025.

### 5. Property and Equipment, Net

Property and equipment consist of the following:

*June 30,*

	2024	2023	Estimated Useful Lives (Years)
Furniture and fixtures	\$ 325,333	\$ 299,345	7
Computer hardware and software	691,574	560,385	3
Leasehold improvements	171,496	171,496	Lesser of useful life of asset or lease term
Equipment	288,984	277,297	3
	1,477,387	1,308,523	
Less: accumulated depreciation	(1,151,379)	(962,007)	
	\$ 326,008	\$ 346,516	

Depreciation expense for the years ended June 30, 2024 and 2023 was \$189,372 and \$121,446, 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

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:

<i>Year ended June 30,</i>	<b>2024</b>	<b>2023</b>
<b>Lease Costs</b>		
Operating lease cost:		
Amortization of right-of-use assets	\$ 748,379	\$ 744,047
Interest on lease liabilities	41,773	67,240
<b>Total Lease Cost</b>	<b>\$ 790,152</b>	<b>\$ 811,287</b>

*Year ended June 30, 2024*

Right-of-use assets and liabilities:		
Operating lease right-of-use assets, net of amortization	\$	913,132
Operating lease liabilities		913,132

Weighted-average remaining lease term - operating leases	1.17 years
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, 2024:

*Year ending June 30, 2024*

2025	\$	797,937
2026		131,692
<b>Total Minimum Lease Payments</b>		<b>929,629</b>
Less: imputed interest		(16,497)
<b>Present Value of Net Minimum Lease Payments</b>	<b>\$</b>	<b>913,132</b>

# Mott Haven Academy Charter School

## Notes to Financial Statements

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### 7. Retirement Plan

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, 2024 and 2023, employer contribution expense for the School was \$171,426 and \$179,642, 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, 2024 and 2023, 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 73% and 75% of its total revenue from per-pupil funding from the NYCDOE during the years ending June 30, 2024 and 2023, respectively. The School received approximately 2% of its total revenue from NY Foundling during both the years ending June 30, 2024 and 2023.

### 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>2024</b>	<b>2023</b>
Time restriction	\$	<b>25,000</b>	\$ 50,000
<b>Total Net Assets with Donor Restrictions</b>	<b>\$</b>	<b>25,000</b>	<b>\$ 50,000</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>		2024		2023
Mental health services	\$	-	\$	5,994
Time restriction		50,000		50,000
Haven Kids rock music program		-		23,058
Walton Family Foundation		-		50,000
<b>Total Released from Restrictions</b>	<b>\$</b>	<b>50,000</b>	<b>\$</b>	<b>129,052</b>

### 11. Subsequent Events

The School has evaluated events through October 25, 2024, 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, 2024*

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) Supporting Effective Instruction State Grants	84.010	Not Applicable	\$ -	\$ 266,498
English Language Acquisition State Grants (Title III, Part A)	84.367	Not Applicable	-	31,166
Title IV - Student Support and Academic Enrichment Program	84.365	Not Applicable	-	20,680
Elementary and Secondary School Emergency Relief Fund	84.424	Not Applicable	-	16,750
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425D	Not Applicable	-	248,250
Special Education Cluster (IDEA): Education - Grants to States (IDEA, Part B)	84.425U	Not Applicable	-	186,905
Twenty-First Century Community Learning Centers	84.027	Not Applicable	-	152,163
	84.287	Not Applicable	-	577,500
<b>Total U.S. Department of Education</b>			-	1,499,912
<b>U.S. Department of Agriculture</b>				
Passed through the New York State				
Education Department:				
School Breakfast Program	10.553	Not Applicable	-	79,705
National School Lunch Program	10.555	Not Applicable	-	404,257
American Rescue Plan - CN Equipment Assistance Grant	10.579	Not Applicable	-	11,686
Fresh Fruit and Vegetable Program	10.582	Not Applicable	-	26,343
<b>Total U.S. Department of Agriculture</b>			-	521,991
<b>Universal Services Administrative Co.</b> Emergency Connectivity Fund Program	32.009	Not Applicable	-	85,805
<b>Total Universal Services Administrative Co.</b>			-	85,505
<b>Total Expenditures of Federal Awards</b>			\$ -	\$ 2,107,708

*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, 2024**

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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, 2024. 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.



## **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, 2024 and 2023, 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 25, 2024.

### **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 25, 2024



## **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, 2024. 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, 2024.

#### ***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 25, 2024

# Mott Haven Academy Charter School

## Schedule of Findings and Questioned Costs Year Ended June 30, 2024

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### 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        X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes        X   none reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ yes        X   no

#### *Federal Awards*

Internal control over major federal programs:

- Material weakness(es) identified? \_\_\_\_\_ yes        X   no
- Significant deficiency(ies) identified? \_\_\_\_\_ yes        X   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        X   no

Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425D	Elementary and Secondary School Emergency Relief Fund
84.425U	American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)

Auditee qualified as low-risk auditee?

  X   yes      \_\_\_\_\_ no

### Section II. 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 III. 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.



# FDNY

May 07, 2025

MOTT HAVEN ACADEMY CHARTER SCHOOL AT HAVEN ACADEMY  
ELEMENTARY SCHOOL

170 Brown Place  
Bronx, NY 10454--4140

Re: Fire Safety Inspection Report

**BIN:** 2000023

**FDNY Account:** 38170197

**DCID:**

**Facility Type:** Charter School

**DBA:**

**Premises:** 170 BROWN PLACE BRONX NY 10454

To Whom It May Concern:

The New York City Fire Department ("FDNY"), Bureau of Fire Prevention, Public Building Inspection Unit conducted an inspection of the above-referenced premises on 03/14/2025 at 03:40 PM

The inspection of the above-referenced premises and review of records maintained for such premises **DISCLOSED** the existence of unsafe and non-compliant fire and life safety conditions contrary to the requirements of the New York City Fire Code and/or other law, rule or regulation enforced by the Fire Department and within the scope of the inspection conducted by the above-referenced inspectional unit. Please use the FDNY Business portal to review non-compliant conditions, the link to which is as follows: <https://fires.fdnyccloud.org>  
Such conditions must be promptly corrected to maintain the premises safe for use and occupancy.

- The inspection of the above-referenced premises and review of records maintained for such premises **DID NOT DISCLOSE** the existence of unsafe or non-compliant fire or life safety conditions contrary to requirements of the New York City Fire Code or other law, rule or regulation enforced by the Fire Department and within the scope of the inspection conducted by the above-referenced inspectional unit.

This report does not constitute a permit or other FDNY approval for any material, operation of facility at the premises. FDNY does not certify that the premises are free from any unsafe or non-compliant condition for which the premises has not been inspected by the above-referenced inspectional unit or that would not be disclosed by inspection in accordance with standard FDNY inspection protocols.

By Order of the Chief of Fire  
Prevention

**Fire Department, City of New York**  
9 MetroTech Center, Brooklyn New York 11201-3857



# Certificate of Occupancy

CO Number:2000023-0000002

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.*

<p>A. <b>Borough:</b> BRONX <b>Address:</b> 170 BROWN PLACE <b>Building Identification Number(BIN):</b> 2000023</p>	<p><b>Block Number:</b> 2263 <b>Lot Number(s):</b> 1 <b>Additional Lot Number(s):</b> <b>Application Type:</b> A1 - ALTERATION TYPE 1</p>	<p><b>Full Building Certificate Type:</b> Final <b>Date Issued:</b> 01/12/2022</p>
<p><b>This building is subject to this Building Code:</b> 1968</p>		
<p><b>This Certificate of Occupancy is associated with job#</b> 220564958-01</p>		
<p>B. <b>Construction Classification:</b> I-C: 2 HOUR PROTECTED <b>Building Occupancy Group classification:</b> E - EDUCATIONAL <b>Multiple Dwelling Law Classification:</b> Not Available</p>		
<p><b>No.of stories:</b> 7</p>	<p><b>Height in feet:</b> 97</p>	<p><b>No.of dwelling units:</b> Not Available</p>
<p>C <b>Parking Spaces and Loading Berths:</b> Open Parking Spaces: Not Available. Enclosed Parking Spaces: Not Available. Total Loading Berths: Not available</p>		
<p>D <b>This Certificate is issued with the following legal limitations:</b> Restrictive Declaration: None      Zoning Exhibit: 2010000311858, 2010000311859 BSA Calendar Number(s): None      CPC Calendar Number(s): None</p>		
<p><b>Borough Comments:</b></p>		

Borough Commissioner

Commissioner



## Permissible Use and Occupancy

FLOOR	Occ Group	Max. Persons Permitted	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type
Cellar	A-2	128	OG	3B		210057089	Final
Description of Use:	Cafeteria CAFETERIA				Exceptions:		
Cellar	A-3	166	OG	3A		210057089	Final
Description of Use:	School Auditorium - EDU GYMNASIUM				Exceptions:		
Cellar	A-3	NA	OG	3A		220564958	Final
Description of Use:	Dance Studio DANCE STUDIO				Exceptions:		
Cellar	F-2	NA	OG	3B		210057089	Final
Description of Use:	Mechanical and/or electrical equipment rooms MECHANICAL ROOM, ELECTRICAL CONTROL ROOM, WATER SERVICE ROOM SERVER ROOM				Exceptions:		
Cellar	B	1	OG	3B		210057089	Final
Description of Use:	Business and Service OFFICE				Exceptions:		
Cellar	S-2	NA	OG	3B		210057089	Final
Description of Use:	Storage of non combustible Materials STORAGE ROOMS, TRASH ROOM, RECYCLE ROOM				Exceptions:		



### Permissible Use and Occupancy

FLOOR	Occ Group	Max. Persons Permitted	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type
Cellar	F-2	2	OG	3B		210057089	Final
Description of Use:	Low-Hazard: Manufacturing KITCHEN				Exceptions:		
Cellar	E	20	OG	3A		210057089	Final
Description of Use:	Academies and schools CLASSROOMS				Exceptions:		
Floor 1	E	104	40	3A		210057089	Final
Description of Use:	Academies and schools CLASSROOM, LIBRARY				Exceptions:		
Floor 1	B	10	50	3B		210057089	Final
Description of Use:	Educational OFFICE STAFF CENTER				Exceptions:		
Floor 2	E	167	40	3A		210057089	Final
Description of Use:	Academies and schools CLASSROOMS				Exceptions:		
Floor 2	E	20	40	3A		220564958	Final
Description of Use:	Academies and schools BREAK OUT ROOM				Exceptions:		



## Permissible Use and Occupancy

FLOOR	Occ Group	Max. Persons Permitted	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type
Floor 3	E	30	40	3A		210057089-01	Final
Description of Use:	Academies and schools SCIENCE LAB				Exceptions:		
Floor 3	E	159	40	3A		210057089	Final
Description of Use:	Academies and schools CLASSROOMS				Exceptions:		
Floor 3	B	1	50	3B		210057089	Final
Description of Use:	Business and Service OFFICES				Exceptions:		
Floor 4	B	164	50	4A		210057089	Final
Description of Use:	Business and Service NON-PROFIT OFFICES WITHOUT SLEEPING ACCOMMODATIONS				Exceptions:		
Floor 5	E	10	40	3A		220564958	Final
Description of Use:	Academies and schools ADMINISTRATIVE OFFICES AND RECEPTION				Exceptions:		
Floor 5	F-2	NA	50	4C		210057089	Final
Description of Use:	Mechanical and/or electrical equipment rooms IT-CLOSET, COPY ROOM				Exceptions:		



## Permissible Use and Occupancy

FLOOR	Occ Group	Max. Persons Permitted	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type
Floor 5	E	91	40	3A		220564958	Final
Description of Use:	Academies and schools CLASSROOMS				Exceptions:		
Floor 6	F-2	NA	50	4C		210057089	Final
Description of Use:	Mechanical and/or electrical equipment rooms IT-CLOSET, COPY ROOM				Exceptions:		
Floor 6	E	5	40	3A		220564958	Final
Description of Use:	Academies and schools OFFICES				Exceptions:		
Floor 6	E	96	40	3A		220564958	Final
Description of Use:	Academies and schools CLASSROOMS				Exceptions:		
Floor 7	E	90	40	3A		220564958	Final
Description of Use:	Academies and schools CLASSROOMS				Exceptions:		
Floor 7	F-2	NA	50	4C		210057089	Final
Description of Use:	Mechanical and/or electrical equipment rooms IT-CLOSET, COPY ROOM				Exceptions:		



## Permissible Use and Occupancy

FLOOR	Occ Group	Max. Persons Permitted	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type
Floor 7	E	6	40	3A		220564958	Final
Description of Use:	Academies and schools TEACHERS LOUNGE, OFFICE, NURSE				Exceptions:		
Penthouse - 1	F-2	7	100	3B		210057089	Final
Description of Use:	Mechanical and/or electrical equipment rooms MECHANICAL ROOM				Exceptions:		
Roof	A-3	74	100	3B		210057089	Final
Description of Use:	Recreation SECOND FLOOR ROOF-DECK				Exceptions:		

**CofO Comments:** 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) ZONING LOT AS PER SECTION 12-10 OF THE ZONING RESOLUTION AND HAVE BEEN RECORD DED AT THE OFFICE OF THE CITY REGISTER UNDER EXHIBIT I CRFN AND EXHIBIT III CRFN #2010000311858 2010000311859

Borough Commissioner

Commissioner