

# Application: Emblaze Academy Charter School

Shakina Hinton - shinton@emblazeacademy.org  
2021-2022 Annual Report

## Summary

**ID:** 0000000287

**Labels:** Board of Regents

## Entry 1 School Info and Cover Page

**Completed** Aug 1 2022

### 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 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 2021-2022 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, 2022)** or you may not be assigned the correct tasks.

## BASIC INFORMATION

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**a. SCHOOL NAME**

(Select name from the drop down menu)

EMBLAZE ACADEMY CHARTER SCHOOL 800000089569

**a1. Popular School Name**

(No response)

**b. CHARTER AUTHORIZER (As of June 30th, 2021)**

Please select the correct authorizer as of June 30, 2022 or you may not be assigned the correct tasks.

BOARD OF REGENTS

**d. DISTRICT / CSD OF LOCATION**

CSD # 8 - BRONX

**e. DATE OF INITIAL CHARTER**

6/2017

**f. DATE FIRST OPENED FOR INSTRUCTION**

8/2018

**c. School Unionized**

Is your charter school unionized?

No

**f. APPROVED SCHOOL MISSION (Regents, NYCDOE, and Buffalo BOE authorized schools only)**

MISSION STATEMENT

Through rigorous curriculum and high-quality instruction, provided within an invested and ambitious school community, Emblaze Academy Charter School prepares all students in grades five through eight to thrive in high school and graduate from the college of their choice.

**g. KEY DESIGN ELEMENTS (Regents, NYCDOE, and Buffalo BOE authorized schools only)**

KEY DESIGN ELEMENTS (Briefly describe each Key Design Elements (KDE) as presented in the schools approved charter. KDEs are those general aspects of the school that are innovative or unique to the school’s mission and goals, are core to the school’s overall design, and are critical to its success.

KDE 1	Rigor Equals Equity. We hold our students to high academic expectations because we know they are capable of reaching the bar we set. Our curriculum, vetted by experts, is used by high-performing schools across the country to get results and prepare students for college.
KDE 2	Challenge and support are at the core of who we are instructionally. All students receive daily interventions and are challenged with complex tasks in their core classes. We have two special educators in each grade, a robust RTI program, and small group instruction four times daily.
KDE 3	We start with the end. All of our students are going to college, so we carefully backwards map all assessments, units, and daily lessons using the

	New York State Common Core Standards and AP Literature, Mathematics, and History courses. We know the college-ready bar in each subject.
KDE 4	High-impact professional development. Every teacher is equipped with the skills they need to effectively lead a classroom and deliver results. We have a culture of growth and feedback, weekly practice-based professional development, and every teacher has an instructional coach.
KDE 5	We measure results, not intentions. We are unapologetically data-driven because every student deserves targeted instruction that pushes him or her to meet ambitious academic goals. We analyze exit tickets daily in all subjects, and give weekly quizzes, and Interims every six weeks.
KDE 6	Our systems allow us to thrive. We have consistent systems throughout individual classrooms and across the school that create a predictable space in which students can excel academically and behaviorally. Teachers are normed and consistent, and classes are structured and joyful.
KDE 7	RISE. Our core values of Respect, Initiative, Scholarship, and Effort come alive in our school through our words, actions, and physical space. Students learn about our core values at Student Orientation and get daily individual and group feedback through scholar dollars and RISE points.
KDE 8	We celebrate academics. Students become fully invested in their personal academic growth and achievement. Students earn awards and recognition at weekly awards ceremonies and reflect on progress in weekly small group Family Meetings with their advisors.
KDE 9	Families are partners. Families become invested in our mission. We hold Home Visits with every new family and three Family Academy sessions each year. We host monthly school-based family events and engage in daily and weekly communication with our families.

KDE 10

(No response)

**Need additional space for variables**

No

**h. SCHOOL WEB ADDRESS (URL)**

<https://www.emblazeacademy.org/>

**i. Total Approved Charter Enrollment for 2021-2022 School Year (exclude Pre-K program enrollment)**

360

**j. Total Enrollment on June 30, 2022 (exclude Pre-K program enrollment)**

268

**k. Grades Served during the 2021-2022 School Year (exclude Pre-K program students)**

Check all that apply

Grades Served

5, 6, 7, 8

**I1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?**

No

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## **FACILITIES INFORMATION**

### **m. FACILITIES**

Will the school maintain or operate multiple sites in 2022-2023?

No, just one site.

**EMBLAZE ACADEMY CHARTER SCHOOL 80000089569**

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**School Site 1 (Primary)**

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**m1. SCHOOL SITES**

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	1164 Garrison Avenue, Bronx NY 10474	929-388-0011	NYC CSD 8	5-8	5-8

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

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Shakina Hinton	Co-HOS	929-388-0011	917-736-3351	<a href="mailto:shinton@embla-zeacademy.org">shinton@embla-zeacademy.org</a>
Operational Leader	Erienne Rojas	CO-HOS	929-388-0011	917-415-6547	<a href="mailto:erojas@embla-zeacademy.org">erojas@embla-zeacademy.org</a>
Compliance Contact	Erienne Rojas	CO-HOS	929-388-0011	917-415-6547	<a href="mailto:erojas@embla-zeacademy.org">erojas@embla-zeacademy.org</a>
Complaint Contact	Shakina Hinton	CO-HOS	929-388-0011	917-736-3351	<a href="mailto:shinton@embla-zeacademy.org">shinton@embla-zeacademy.org</a>
DASA Coordinator	Shauniece Turner	Director of School Culture	929-388-0011		<a href="mailto:sturner@embla-zeacademy.org">sturner@embla-zeacademy.org</a>
Phone Contact for After Hours Emergencies	Erienne Rojas	CO-HOS	917-415-6547		<a href="mailto:erojas@embla-zeacademy.org">erojas@embla-zeacademy.org</a>

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

Private Space

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

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

**Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2021.**

- **Fire inspection certificates must be updated annually. For the upcoming school year 2022-2023, the fire inspection certificate must be dated after July 1, 2021.**
- **If the fire inspection certificate is dated after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2022.**

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

[1164 Garrison COO.PDF](#)

**Filename:** 1164 Garrison COO.PDF **Size:** 36.4 kB

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**Site 1 Fire Inspection Report**

[2021-2022 Fire Inspection - 1164 Garrison ave X.pdf](#)

**Filename:** 2021-2022 Fire Inspection - 1164 Garrison ave X.pdf **Size:** 190.3 kB

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**CHARTER REVISIONS DURING THE 2021-2022 SCHOOL YEAR**



**n1. Were there any revisions to the school’s charter during the 2021-2022 school year? (Please include approved or pending material and non-material charter revisions).**

No

**o. Has your school's Board of Trustee's approved a budget for the 2021-2022 FY?**

Yes

**ATTESTATIONS**

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

Name	Shakina Hinton
Position	Co-Head of School
Phone/Extension	929-388-0011
Email	<a href="mailto:shinton@emblazeacademy.org">shinton@emblazeacademy.org</a>

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

**Responses Selected:**

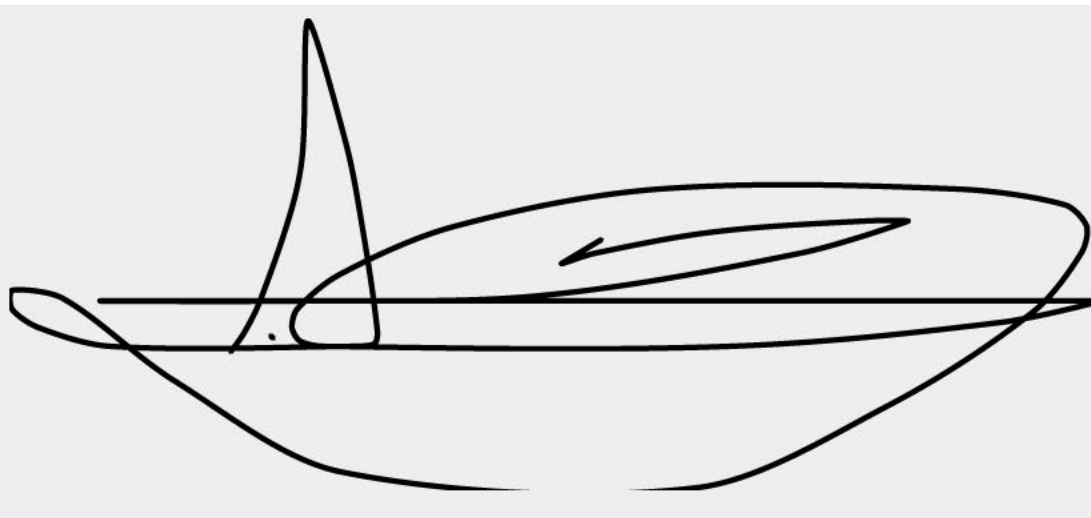
Yes

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

**Responses Selected:**

Yes

**Signature, Head of Charter School**

A handwritten signature in black ink on a light gray background. The signature is highly stylized, featuring a large, sweeping loop on the left side that crosses over a horizontal line. The main body of the signature consists of several overlapping, fluid strokes that form a complex, abstract shape.

**Signature, President of the Board of Trustees**



**Date**

Jul 27 2022

Thank you.



## Entry 3 Progress Toward Goals

Completed Nov 1 2022

### Instructions

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2022**.

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

## Entry 3 Progress Toward Goals

### PROGRESS TOWARD CHARTER GOALS

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

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 2, 2022.

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**EMBLAZE ACADEMY CHARTER SCHOOL 800000089569**

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### 1. ACADEMIC STUDENT PERFORMANCE GOALS

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2022**.

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## 2021-2022 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1				
Academic Goal 2				
Academic Goal 3				
Academic Goal 4				
Academic Goal 5				
Academic Goal 6				
Academic Goal 7				
Academic Goal 8				
Academic Goal 9				
Academic Goal 10				

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

(No response)

## 2021-2022 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Meet	If not met, describe efforts the school will take to meet goal. If unable to assess

				goal, type N/A for Not Applicable
Academic Goal 21				
Academic Goal 22				
Academic Goal 23				
Academic Goal 24				
Academic Goal 25				
Academic Goal 26				
Academic Goal 27				
Academic Goal 28				
Academic Goal 29				
Academic Goal 30				
Academic Goal 31				
Academic Goal 32				
Academic Goal 33				
Academic Goal 34				
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Academic Goal 36				
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Academic Goal 46				
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Academic Goal 62				
Academic Goal 63				
Academic Goal 64				
Academic Goal 65				
Academic Goal 66				
Academic Goal 67				
Academic Goal 59				
Academic Goal 60				
Academic Goal 61				
Academic Goal 62				

#### 4. ORGANIZATION GOALS

**For the 2021-2022 school year, any organization goals that cannot be evaluated due to school closure resulting in a lack of data and changes in testing, surveying, and other usual practices should be reported as “N/A”.**

#### 2021-2022 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Org Goal 1				
Org Goal 2				
Org Goal 3				
Org Goal 4				
Org Goal 5				
Org Goal 6				
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				

Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

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

(No response)

**6. FINANCIAL GOALS**



## 2021-2022 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1	Audit is clean (no deficiencies in internal controls)	Audited Financial Statements	Met	
Financial Goal 2	Audit is clean (no material findings overall)	Audited Financial Statements	Partially Met	The finding has been reviewed with management and the Operations staff. Corrective action will be taken and new procedures will be implemented for the student files to be internally reviewed, in full, throughout the year by personnel who are not responsible for maintaining student files.
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				

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

No

**Thank you.**

## Entry 3 Accountability Plan Progress Reports

**Incomplete** Hidden from applicant

### Instructions

#### **SUNY-Authorized Charter Schools ONLY- Complete Template and Upload to Epicenter**

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report](#). After completing, SUNY-authorized charter schools must upload the document into the SUNY Epicenter system by **September 15, 2022**. SUNY CSI will forward to NYSED CSO.

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

## Entry 4 - Audited Financial Statements

**Completed** Oct 31 2022

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

**ALL SUNY-authorized charter schools** must upload the financial statements and related documents in PDF format into the SUNY Epicenter system no later than **November 1, 2022**. SUNY CSI will forward to NYSED CSO. **SUNY-authorized charter schools** are asked to ensure that security features such as password protection are turned off.

**ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools** must upload final, audited financial statements to the [Annual Report Portal](#) no later than **November 1, 2022**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

**PLEASE NOTE: This task appears as visible and optional task in the online portal until August 1 2022 but will be identified as a required task thereafter and due on November 1, 2022. This is a required task, and it is marked optional for administrative purposes only.**

#### **Fin Stmts 6-30-22 FINAL Combined**

**Filename:** Fin Stmts 6 30 22 FINAL Combined.pdf **Size:** 2.4 MB

## Entry 4a - Audited Financial Report Template (SUNY)

**Incomplete** Hidden from applicant

#### **Instructions - SUNY-Authorized Charter Schools ONLY**

SUNY-authorized schools must download the Excel spreadsheet entitled "Audited Financial Report Template" at <http://www.newyorkcharters.org/fiscal/>. After completing, schools must upload the document into the SUNY Epicenter system no later than **November 1, 2022**. SUNY CSI will forward to NYSED CSO.

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

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

Completed Nov 1 2022

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

Regents-authorized schools must download and complete the Excel spreadsheet entitled "Audited Financial Report Template" from the online portal or the [2021-2022 Annual Reports](#) webpage. Upload the completed file in Excel format and submit by **November 1, 2022**.

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

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

### [Emblaze - Audited Financial Template NYSED FY2021-2022](#)

Filename: Emblaze Audited Financial Templ 5iy34w9.xlsx Size: 73.5 kB

## Entry 4c - Additional Financial Documents

Completed Nov 1 2022

**Instructions - Regents, NYCDOE and Buffalo BOE authorized schools** must upload financial documents and submit by **November 1, 2022**. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a "federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold."

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

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

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

### [2021-2022 NYSED Annual Report \(4c\) - 2021-2022 NYSED Annual Report \(4c\)](#)

Filename: 2021 2022 NYSED Annual Report 4c rims3v.pdf Size: 294.0 kB

## Entry 4d - Financial Services Contact Information

Completed Oct 31 2022

**Regents, NYCDOE, and Buffalo BOE authorized schools** should enter financial contact information directly into the form within the portal by **November 1, 2022**.

## Form for "Financial Services Contact Information"

### 1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Erienne E. Rojas	<a href="mailto:erojas@emblazeacademy.org">erojas@emblazeacademy.org</a>	917-415-6547

### 2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Andrew Hyer	[REDACTED]	[REDACTED]	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
	edtec	Leslie Rich	1410-A 62nd Street; Emeryville, CA 94608	[REDACTED]	[REDACTED]	5

## Entry 5 - Fiscal Year 2022-2023 Budget

**Completed** Nov 1 2022

**SUNY-authorized charter schools** should download the [2022-23 Budget and Quarterly Report Template and the 2022-23 Budget Narrative Questionnaire](#) from the SUNY website and upload the completed template into Epicenter. SUNY CSI will forward to NYSED CSO. **Due November 1, 2022.**

**Regents, NYCDOE, and Buffalo BOE authorized charter schools** should upload a copy of the school's FY22 Budget using the [2022-2023 Budget Template](#) in the portal or from the Annual Report website. **Due November 1, 2022.**

The assumptions column should be completed for all revenue and expense items unless the item is self-

explanatory. Where applicable, reference the page number or section in the application narrative that indicates the assumption being made. For instance, student enrollment would reference the applicable page number in Section I, C of the application narrative.

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

## **[Emblaze - FY2022-2023 NYSED Budget Template](#)**

**Filename:** Emblaze FY2022 2023 NYSED Budge f4YtkSF.xlsx **Size:** 37.0 kB

## **Entry 6 - Board of Trustees Disclosure of Financial Interest Form**

### **Incomplete**

Due on August 1, 2022, 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 2021-2022 school year must complete and sign a [Trustee Disclosure of Financial Interest Form](#). 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 completing the form for trustees who left the board during the reporting year.**

Forms completed from past years will not be accepted. **Only the latest version of the form** (updated in April, 2022) is acceptable.).

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 Disclosure of Financial Interest Form, trustees must disclose information relevant to any of the schools served by the governing education corporation.

## **Entry 7 BOT Membership Table**

**Completed** Aug 1 2022

## **Instructions**

### **Required of ALL charter schools**

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

## **Entry 7 BOT Table**

1. SUNY-AUTHORIZED charter schools are required to provide information for VOTING Trustees only.

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

**EMBLAZE ACADEMY CHARTER SCHOOL 80000089569**

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**Authorizer:**

Who is the authorizer of your charter school?

Board of Regents

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**1. 2021-2022 Board Member Information (Enter info for each BOT member)**

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2021-2022
1	Geraldo Vasquez		Chair	Governance, Finance	Yes	4	07/01/2021	6/30/2022	12
2	Tameka Beckfor-young		Secretary	Governance	Yes	4	07/01/2021	06/30/2022	12
3	Janneth Gaona		Treasurer	Finance	Yes	1	07/01/2021	06/30/2022	12
4	Marlin Jenkins		Trustee/Member	Enrollment & Development	Yes	4	07/01/2021	06/30/2022	12
5	Matthew Kirby - Smith		Trustee/Member	N/A	Yes	4	07/01/2021	06/30/2022	12
6									
7									
8									
9									

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

No

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

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

a. Total Number of BOT Members on June 30, 2022	5
b.Total Number of Members Added During 2021-2022	1
c. Total Number of Members who Departed during 2021-2022	0
d.Total Number of members, as set in Bylaws, Resolution or Minutes	5

**3. Number of Board meetings held during 2021-2022**

12

**4. Number of Board meetings scheduled for 2022-2023**

12

**Total number of Voting Members on June 30, 2022:**

5



**Total number of Voting Members added during the 2021-2022 school year:**

1

**Total number of Voting Members who departed during the 2021-2022 school year:**

0

**Total Maximum Number of Voting members in 2021-2022, as set by the board in bylaws, resolution, or minutes:**

5

**Total number of Non-Voting Members on June 30, 2022:**

0

**Total number of Non-Voting Members added during the 2021-2022 school year:**

0

**Total number of Non-Voting Members who departed during the 2021-2022 school year:**

0

**Total Maximum Number of Non-Voting members in 2021-2022, as set by the board in bylaws, resolution or minutes:**

0

**Board members attending 8 or fewer meetings during 2021-2022**

0

Thank you.

## **Entry 8 Board Meeting Minutes**

**Incomplete**

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

Schools must upload a complete set of monthly board meeting minutes (July 2021-June 2022), which should match the number of meetings held during the 2021-2022 school year, as indicated in the above table. The minutes provided must be the final version approved by the school's Board of Trustees and may be uploaded individually or as one single combined file. Board meeting minutes must be submitted by **August 1, 2022**.

## **Entry 9 Enrollment & Retention**

**Completed** Aug 1 2022

[Instructions for submitting Enrollment and Retention Efforts](#)

**Required of ALL Charter Schools**

Describe the good faith efforts the charter school has made in 2021-2022 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2022-2023.

## **Entry 9 Enrollment and Retention of Special Populations**

**Recruitment/Attraction Efforts Toward Meeting Targets**

	Describe Recruitment Efforts in 2021-2022	Describe Recruitment Plans in 2022-2023
Economically Disadvantaged	<p>Emblaze Academy continues to ensure that Economically Disadvantaged students can access our curriculum by continuing to provide chromebooks and a hotspot in case students are unable to access the internet for required school work from home.</p> <p>EACS provides every student with everything they need for school at the beginning of each year and again after mid winter recess, including a pencil pouch with all school supplies, class novels, academic subject folders, a binder (applicable for upper grades), a book bag, and headphones.</p> <p>We also provide families with two uniform shirts and a school sweater. We also help families in need with purchasing other uniform items like school sneakers, uniform pants and belts, as well as coats and anything else the family may need in order for the student to be productive in school which may include household necessities like alarm clocks, air beds, groceries, and/or cleaning supplies. For school activities such as field trips, senior prom (including senior dues), EACS has sponsored multiple children by paying for prom dresses and suits, hair/ makeup, etc. Emblaze also covers all field trip expenses including admission, food, and transportation.</p>	<p>Emblaze Academy promotes all of our resources that are available at no cost to all incoming and current students through community postcard mailers, promotional flyers, in-person and/or virtual events with stakeholders, social media as well as through word of mouth from our current families that help spread the word. We also advocate for our families to ensure their educational rights are upheld and all supports are available with the help of other entities like NYCDOE and OPT.</p>

English Language Learners	<p>Emblaze Academy continues to ensure that access to our promotional materials, enrollment/registration paperwork and orientation presentations are bilingual (english/spanish). We also use a parent communication platform, ParentSquare that translates to numerous other languages. This guarantees that families can access all school information in their preferred language at all times including direct messaging with teachers and staff. Our Operations Team is also fluent to help families with anything they need from beginning to end of school year.</p>	<p>Emblaze Academy's recruitment strategy always includes translated promotional materials and Open Houses are facilitated in both English and Spanish languages as well.</p>
Students with Disabilities	<p>Emblaze Academy is a school for all students and we eagerly promote our various supports and interventions that are available to our school community. Our academic program model is designed with services such as small group instruction in ELA and Math, a staffing of 2 Special Education teachers per grade to provide differentiation and all IEP mandates, 2 School Counselors for mandating counseling hours, and partnership with the CSE for securing providers (OT, PT, Speech, etc), access to free after school tutoring as well as Saturday Academy tutoring too.</p>	<p>Emblaze Academy partners up with local community organizations like The Point and Hunts Point Alliance to advertise our program model and academic services to ensure all students with disabilities have access to a high-quality education and an invested and ambitious community. Emblaze Academy is proud to report that our school continues to exceed the district's average in serving students with disabilities.</p>

**Retention Efforts Toward Meeting Targets**

	Describe Retention Efforts in	Describe Retention Plans in
--	-------------------------------	-----------------------------

	2021-2022	2022-2023
Economically Disadvantaged	<p>Emblaze Academy has an invested and ambitious school community which means that we will do everything we can to always put people first. With that being said, we take into consideration the whole student and the whole family in our decision-making every year as we prepare for the new school term. We have provided all economically disadvantaged families with everything they need for their student to thrive in our building which varies from school supplies, uniform shirts and winter apparel (sweaters and coats), book bags, eye glasses, beds, grocery gift cards, metro cards, and household necessities. All educational, extra curricular (sports and electives programming), and field trip opportunities are available at no cost to students. This has helped us tremendously with high retention numbers of economically disadvantaged students.</p>	<p>Emblaze Academy ensures that during our recruitment period, we are drawing attention to the wide array of reinforcements we provide our school community that benefit the whole child, the whole family including participation in the free meals program (breakfast, lunch and snack), academic preparation with all free supplies including 1:1 laptop and head phones, as well as all sponsored activities for field trips, rewards/incentives, and sports/elective experiences and supplies.</p>
English Language Learners	<p>Emblaze Academy guarantees that our students have equal access to the curriculum at our school through small group instruction from a certified ESL Teacher, including audio books for all class novels in Spanish, and English/Spanish dictionaries.</p>	<p>Emblaze Academy has a high retention number of ELLs due to our ongoing and frequent communication that is always available in Spanish as well as school updates, informational documents/forms, and presentations are available in Spanish as well.</p>
	<p>Emblaze Academy's academic model is intentional about creating and maximizing on</p>	

Students with Disabilities	<p>opportunities for students to learn in small groups for literature, writing, math, and problem solving to really benefit from individualized instruction to target the needs of each and every small cohort of students. All students in Special Education classes have two teachers in core content areas and also receive access to audio books to listen to all class novels in-class and at home with their families.</p>	<p>Emblaze Academy has a high retention number of SWD because of our academic model: small group instruction in ELA &amp; Math as well as two teachers in all core content areas (ELA, Math, including History and Science too) and also access to audio books to listen to all class novels in-class and at home with their families.</p>
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**Entry 10 - Teacher and Administrator Attrition**

Completed Aug 1 2022

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

## **A. TEACH System - Employee Clearance**

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

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

<sup>[1]</sup> Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.nysed.gov/common/nysed/files/programs/charter-schools/employeefingerprintoct19.pdf> or visit the NYSED website at: <http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html> for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

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## **B. Emergency Conditional Clearances**

### **Emergency Conditional Clearances**

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

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

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

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### **Attestation**

#### **Responses Selected:**

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

## **Entry 11 Percent of Uncertified Teachers**

**Completed** Aug 1 2022

### **Instructions**

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

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

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

## **Entry 11 Uncertified Teachers**

**School Name:**



# Instructions for Reporting Percent of Uncertified Teachers

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

The table below reflects the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Uncertified teachers are those not certified pursuant to the State Certification Requirements established by the NYSED Commissioner of Education. Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

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

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

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2022)	4
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	1
Total Category A: 5 or 30% whichever is less	5.0

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

	FTE Count
i. Mathematics	3
ii. Science	2
iii. Computer Science	0
iv. Technology	0
v. Career and Technical Education	0
<b>Total Category B: not to exceed 5</b>	<b>5.0</b>

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

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2022)	3
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	2
<b>Total Category C: not to exceed 5</b>	<b>5.0</b>

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

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

	FTE Count
Total	26

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

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

	FTE Count
Total Category D	10

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

	FTE Count
Total Category E	7

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

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	33

**Thank you.**



**Entry 12 Organization Chart**

**Completed** Aug 1 2022

## Instructions

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

Upload the 2021-2022 **Organization Chart**. The organization chart should include position titles and reporting relationships. Employee names should **not** appear on the chart.

### **2021-2022 Org Chart (vf)**

**Filename:** 2021 2022 Org Chart vf.pdf **Size:** 492.1 kB

## Entry 13 School Calendar

**Completed** Aug 1 2022

### [Instructions for submitting School Calendar](#)

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

If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 1, 2022 submission. Charter schools must upload a final school calendar into the portal and may do so at any time but no later than **September 15, 2022**.

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

Board of Regents-authorized charter schools also are required to submit school calendars that clearly indicate the start and end date of the instructional year AND the number of instructional hours and/or instructional days for each month. See an example of a calendar showing the requested information. Schools are encouraged to use a calendar template and ensure there is a monthly tally of instructional days.

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

### **2021-2022 Master Calendar v2**

**Filename:** 2021 2022 Master Calendar v2.pdf **Size:** 144.2 kB

## Entry 14 Links to Critical Documents on School Website

**Completed** Aug 1 2022

### Instructions

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

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

1. Current Annual Report (i.e., 2021-2022 Annual Report);[\[1\]](#)
2. Board meeting notices, agendas and documents;
3. New York State School Report Card;
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy **(For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)**;

5. District-wide safety plan, not a building level safety plan (as per the September 2021 [Emergency Response Plan Memo](#);
6. Authorizer-approved FOIL Policy; and
7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

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

## Form for Entry 14 Links to Critical Documents on School Website

**School Name: Emblaze Academy Charter School**

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

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

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

Thank you.



## Entry 15 Staff Roster

Completed Aug 1 2022

### [INSTRUCTIONS](#)

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

Please click on the MS Excel [Faculty/Staff Roster Template](#) and provide the following information for **ANY and ALL** instructional and non-instructional employees.

**Use of the 2021-2022 Annual Report Faculty/Staff roster template is required. Each of the data elements, with the exception of the Notes, are required, and use of the drop-down options, when provided, is also required. Reminders:** Please use the notes section provided to add any additional information as deemed necessary. Failure to adhere to the guidelines and validations in the Staff Roster Template will result in a resubmission of a fully corrected roster.

Please note the roster should include all staff employed any point from July 1, 2021 to June 30, 2022, including those employed on June 30th.

### **[2021-2022 EACS Faculty Staff Roster](#)**

**Filename:** 2021 2022 EACS Faculty Staff Roster.xlsx **Size:** 22.9 kB

## Optional Additional Documents to Upload (BOR)

Incomplete



**EMBLAZE ACADEMY**  
CHARTER SCHOOL

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Entry 4c

**Instructions - Regents, NYCDOE and Buffalo BOE authorized schools** must upload financial documents and submit by **November 1, 2022**. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a “federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold.”

1. Advisory and/or Management letter
  - a. Please see Entry 4 for combined audited financial statements and Management Letter.
2. Federal Single Audit
3. CSP Agreed-Upon Procedure Report
4. Evidence of Required Escrow Account for each school<sup>[1]</sup>
  - a. Please see enclosed bank confirmation.
5. Corrective Action Plan for Audit Findings and Management Letter Recommendations
  - a. Please see enclosed CAP.

[Overview](#) / Account: CHASE BUS PREM SAV [REDACTED]

CHASE BUS PREM SAV [REDACTED] | [See full account number >](#)  
EMBLAZE ACADEMY CHARTER SCHOOL



\$100,049.44

Available balance

\$100,049.44

Present balance

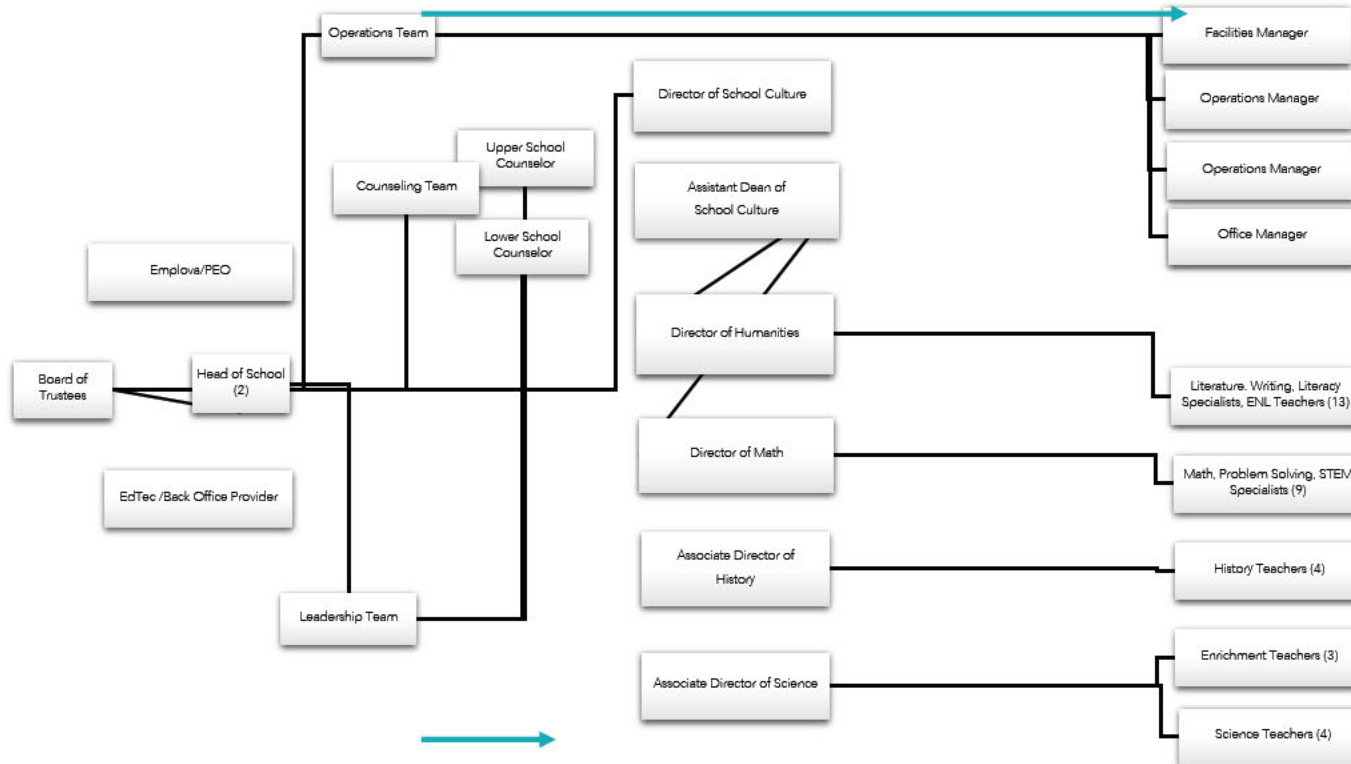




# EMBLAZE ACADEMY

## CHARTER SCHOOL

### 2021-2022 ORGANIZATIONAL CHART





## Annual Financial Statement Audit Report

for Board of Regents Authorized Charter Schools

School Name:	Emblaze Academy Charter School
Date (Report is due Nov. 1):	November 1, 2022
Primary District of Location (If NYC select NYC DOE):	New York City Department of Education
If located in NYC DOE select CSD:	NYCSD #8
School Fiscal Contact Name:	Erienne Rojas / Leslie Rich - EdTec, Financial Consultant
School Fiscal Contact Email:	[REDACTED]
School Fiscal Contact Phone:	[REDACTED]
School Audit Firm Name:	Schall and Ashenfarb, CPA's, LLC
School Audit Contact Name:	Mike Schall, CPA, CGMA
School Audit Contact Email:	[REDACTED]
School Audit Contact Phone:	[REDACTED]
Audit Period:	2021-22
Prior Year:	2020-21

**The following items are required to be included:**

- 1.) The independent auditor's report on financial statements and notes.
- 2.) Excel template file containing the Financial Position, Statement of Activities, Cash Flow and Functional Expenses worksheets.
- 3.) Reports on internal controls over financial reporting and on compliance.

The additional items listed below should be included if applicable. Please explain the reason(s) if the items are not included. Examples might include: a written management letter was not issued; the school did not expend federal funds in excess of the Single Audit Threshold of \$750,000; the management letter response will be submitted by the following date (should be no later than 30 days from the submission of the report); etc.

Item	If not included, state the reason(s) below (if not applicable fill in N/A):
Management Letter	Included
Management Letter Response	The management letter response will be submitted by 11/30/2022
Form 990	Not due until May 15, 2023
Federal Single Audit (A-133)	N/A - The school did not expend federal funds in excess of the Single Audit Threshold of \$750,000
Corrective Action Plan	The corrective action plan will be submitted by 11/30/2022

**Emblaze Academy Charter School**  
**Statement of Financial Position**  
**as of June 30**

	<u>2022</u>	<u>2021</u>
<b><u>CURRENT ASSETS</u></b>		
Cash and cash equivalents	\$ 2,858,114	\$ 1,392,016
Grants and contracts receivable	205,846	271,856
Accounts receivables	-	-
Prepaid Expenses	3,491	130,406
Contributions and other receivables	-	171,589
Other current assets	150,000	150,000
<b>TOTAL CURRENT ASSETS</b>	<b>3,217,451</b>	<b>2,115,867</b>
<b><u>NON-CURRENT ASSETS</u></b>		
Property, Building and Equipment, net	\$ 343,145	\$ 377,018
Restricted Cash	75,044	50,028
Security Deposits	-	-
Other Non-Current Assets	-	-
<b>TOTAL NON-CURRENT ASSETS</b>	<b>418,189</b>	<b>427,046</b>
<b>TOTAL ASSETS</b>	<b><u>3,635,640</u></b>	<b><u>2,542,913</u></b>
<b><u>CURRENT LIABILITIES</u></b>		
Accounts payable and accrued expenses	\$ 461,803	\$ 235,640
Accrued payroll, payroll taxes and benefits	-	-
Current Portion of Loan Payable	-	-
Due to Related Parties	-	-
Refundable Advances	13,341	-
Deferred Revenue	239,966	-
Other Current Liabilities	-	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>715,110</b>	<b>235,640</b>
<b><u>LONG-TERM LIABILITIES</u></b>		
Loan Payable; Due in More than One Year	\$ -	\$ -
Deferred Rent	1,883,542	1,608,499
Due to Related Party	-	-
Other Long-Term Liabilities	-	-
<b>TOTAL LONG-TERM LIABILITIES</b>	<b>1,883,542</b>	<b>1,608,499</b>
<b>TOTAL LIABILITIES</b>	<b><u>2,598,652</u></b>	<b><u>1,844,139</u></b>
<b><u>NET ASSETS</u></b>		
Unrestricted	\$ 1,036,988	\$ 698,774
Temporarily restricted	-	-
Permanently restricted	-	-
<b>TOTAL NET ASSETS</b>	<b><u>1,036,988</u></b>	<b><u>698,774</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>3,635,640</u></b>	<b><u>2,542,913</u></b>

**Emblaze Academy Charter School**  
**Statement of Activities**  
**as of June 30**

	2022			2021
	Unrestricted	Temporarily Restricted	Total	Total
<b>OPERATING REVENUE</b>				
State and Local Per Pupil Revenue - Reg. Ed	\$ 4,584,549	\$ -	\$ 4,584,549	\$ 3,956,584
State and Local Per Pupil Revenue - SPED	1,266,809	-	1,266,809	1,044,314
State and Local Per Pupil Facilities Revenue	1,380,638	-	1,380,638	1,183,904
Federal Grants	303,376	-	303,376	352,715
State and City Grants	-	-	-	-
Other Operating Income	86	-	86	799
Food Service/Child Nutrition Program	-	-	-	-
<b>TOTAL OPERATING REVENUE</b>	7,535,458	-	7,535,458	6,538,316
<b>EXPENSES</b>				
Program Services				
Regular Education	\$ 3,991,286	\$ -	\$ 3,991,286	\$ 3,780,002
Special Education	1,999,540	-	1,999,540	1,574,615
Other Programs	-	-	-	-
Total Program Services	5,990,826	-	5,990,826	5,354,617
Management and general	1,206,418	-	1,206,418	843,415
Fundraising	-	-	-	-
<b>TOTAL EXPENSES</b>	7,197,244	-	7,197,244	6,198,032
<b>SURPLUS / (DEFICIT) FROM OPERATIONS</b>	338,214	-	338,214	340,284
<b>SUPPORT AND OTHER REVENUE</b>				
Interest and Other Income	\$ -	\$ -	\$ -	\$ -
Contributions and Grants	-	-	-	176,579
Fundraising Support	-	-	-	-
Investments	-	-	-	-
Donated Services	-	-	-	-
Other Support and Revenue	-	-	-	338,725
<b>TOTAL SUPPORT AND OTHER REVENUE</b>	-	-	-	515,304
<b>Net Assets Released from Restrictions / Loss on Disposal of Assets</b>	\$ -	\$ -	\$ -	\$ -
<b>CHANGE IN NET ASSETS</b>	338,214	-	338,214	855,588
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 698,774	\$ -	\$ 698,774	\$ (156,814)
<b>PRIOR YEAR/PERIOD ADJUSTMENTS</b>	-	-	-	-
<b>NET ASSETS - END OF YEAR</b>	\$ 1,036,988	\$ -	\$ 1,036,988	\$ 698,774

**Emblaze Academy Charter School  
Statement of Cash Flows**

**as of June 30**

	<b>2022</b>	<b>2021</b>
<b>CASH FLOWS - OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	\$ 338,214	\$ 855,588
Revenues from School Districts	66,010	29,999
Accounts Receivable	-	-
Due from School Districts	-	-
Depreciation	130,765	119,331
Grants Receivable	-	-
Due from NYS	-	-
Grant revenues	171,589	(171,589)
Prepaid Expenses	126,915	86,649
Accounts Payable	226,163	98,247
Accrued Expenses	-	-
Accrued Liabilities	-	-
Contributions and fund-raising activities	-	-
Miscellaneous sources	-	70,834
Deferred Revenue	253,307	-
Interest payments	-	-
Paycheck Protection Program Loan Forgiveness	-	(338,725)
Deferred Rent	275,043	571,636
<b>NET CASH PROVIDED FROM OPERATING ACTIVITIES</b>	<b>\$ 1,588,006</b>	<b>\$ 1,321,970</b>
<b>CASH FLOWS - INVESTING ACTIVITIES</b>		
Purchase of equipment	(96,892)	(152,777)
Other	-	-
<b>NET CASH PROVIDED FROM INVESTING ACTIVITIES</b>	<b>\$ (96,892)</b>	<b>\$ (152,777)</b>
<b>CASH FLOWS - FINANCING ACTIVITIES</b>		
Principal payments on long-term debt	-	-
Other	-	-
<b>NET CASH PROVIDED FROM FINANCING ACTIVITIES</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>\$ 1,491,114</b>	<b>\$ 1,169,193</b>
Cash at beginning of year	1,442,044	272,851
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$ 2,933,158</b>	<b>\$ 1,442,044</b>

**Emblaze Academy Charter School  
Statement of Functional Expenses  
as of June 30**

	No. of Positions	2022							2021	
		Program Services				Supporting Services			Total	Total
		Regular Education	Special Education	Other Education	Total	Fundraising	Management and General	Total		
Personnel Services Costs		\$	\$	\$	\$	\$	\$	\$	\$	\$
Administrative Staff Personnel	-	-	-	-	-	-	411,651	411,651	411,651	693,834
Instructional Personnel	-	1,893,004	972,264	-	2,865,268	-	-	-	2,865,268	2,121,292
Non-Instructional Personnel	-	-	-	-	-	-	-	-	-	-
Total Salaries and Staff	-	1,893,004	972,264	-	2,865,268	-	411,651	411,651	3,276,919	2,815,126
Fringe Benefits & Payroll Taxes		384,763	197,618	-	582,381	-	83,671	83,671	666,052	504,168
Retirement		-	-	-	-	-	-	-	-	26,300
Management Company Fees		-	-	-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	12,627	12,627	12,627	-
Accounting / Audit Services		-	-	-	-	-	29,000	29,000	29,000	-
Other Purchased / Professional / Consulting Services		107,514	2,861	-	110,375	-	255,264	255,264	365,639	234,036
Building and Land Rent / Lease		1,188,424	612,017	-	1,800,441	-	282,032	282,032	2,082,473	2,063,008
Repairs & Maintenance		-	-	-	-	-	-	-	-	-
Insurance		50,640	26,079	-	76,719	-	12,018	12,018	88,737	82,306
Utilities		-	-	-	-	-	-	-	-	-
Supplies / Materials		106,568	54,731	-	161,299	-	-	-	161,299	81,747
Equipment / Furnishings		30,360	15,596	-	45,956	-	17,420	17,420	63,376	25,831
Staff Development		12,546	6,444	-	18,990	-	-	-	18,990	52,684
Marketing / Recruitment		-	-	-	-	-	59,633	59,633	59,633	64,403
Technology		-	-	-	-	-	-	-	-	-
Food Service		-	-	-	-	-	-	-	-	-
Student Services		-	-	-	-	-	-	-	-	-
Office Expense		89,421	46,047	-	135,468	-	20,722	20,722	156,190	63,809
Depreciation		74,625	38,430	-	113,055	-	17,710	17,710	130,765	119,331
OTHER		53,421	27,453	-	80,874	-	4,671	4,671	85,545	65,283
<b>Total Expenses</b>		<b>\$ 3,991,286</b>	<b>\$ 1,999,540</b>	<b>\$ -</b>	<b>\$ 5,990,826</b>	<b>\$ -</b>	<b>\$ 1,206,418</b>	<b>\$ 1,206,418</b>	<b>\$ 7,197,244</b>	<b>\$ 6,198,032</b>

# New York State Education Department

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

### 2022-2023 Budget & Cash Flow Template

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

1	Complete ALL SIX columns in <b>BLUE</b>
2	Enter information into the <b>GRAY</b> cells
3	Cells containing <b>RED</b> triangles in the upper right corner in columns B through G contain guidance on that particular item
4	School district per-pupil tuition information is located on the State Aid website at <a href="https://stateaid.nysed.gov/charter/">https://stateaid.nysed.gov/charter/</a> . Rows may be inserted in the worksheet to accommodate additional districts if necessary.
5	The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, please reference the page number or section in the application narrative that indicates the assumption being made. For instance, student enrollment would reference the applicable page number in Section I, C of the application narrative.

**Emblaze Academy Charter School**

**PROJECTED BUDGET FOR 2022-2023**

**July 1, 2022 to June 30, 2023**

Assumptions

DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	6,972,975	1,239,146	-	-	122,647	8,334,768
Total Expenses	6,080,174	253,590	-	-	1,483,917	7,817,681
Net Income	892,801	985,556	-	-	(1,361,270)	517,087
Actual Student Enrollment	245	-	-	-	-	-
Total Paid Student Enrollment	245	-	-	-	-	245

**PROGRAM SERVICES**

**SUPPORT SERVICES**

REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
-------------------	-------------------	-------	-------------	----------------------	-------

**REVENUE**

**REVENUES FROM STATE SOURCES**

Per Pupil Revenue

CY Per Pupil Rate

District of Location

\$17,626.00

- School District 2 (Enter Name)
- School District 3 (Enter Name)
- School District 4 (Enter Name)
- School District 5 (Enter Name)

4,320,085	-	-	-	-	4,320,085
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,320,085	-	-	-	-	4,320,085

Special Education Revenue

-	1,158,523	-	-	-	1,158,523
---	-----------	---	---	---	-----------

Grants

Stimulus

-	-	-	-	-	-
---	---	---	---	---	---

Other

1,296,026	-	-	-	-	1,296,026
-----------	---	---	---	---	-----------

Facility Rental Assistance

Other State Revenue

-	-	-	-	-	-
---	---	---	---	---	---

**TOTAL REVENUE FROM STATE SOURCES**

5,616,111	1,158,523	-	-	-	6,774,634
-----------	-----------	---	---	---	-----------

**REVENUE FROM FEDERAL FUNDING**

IDEA Special Needs

-	80,623	-	-	-	80,623
---	--------	---	---	---	--------

Title I

172,121	-	-	-	-	172,121
---------	---	---	---	---	---------

Title Funding - Other

33,414	-	-	-	-	33,414
--------	---	---	---	---	--------

School Food Service (Free Lunch)

-	-	-	-	-	-
---	---	---	---	---	---

Grants

Charter School Program (CSP) Planning & Implementation

-	-	-	-	-	-
---	---	---	---	---	---

Other

1,129,474	-	-	-	-	1,129,474
-----------	---	---	---	---	-----------

ESSER II, ARP

Other Federal Revenue

-	-	-	-	-	-
---	---	---	---	---	---

**TOTAL REVENUE FROM FEDERAL SOURCES**

1,335,009	80,623	-	-	-	1,415,632
-----------	--------	---	---	---	-----------

**LOCAL and OTHER REVENUE**

Contributions and Donations, Fundraising

-	-	-	-	100,000	100,000
---	---	---	---	---------	---------

Erate Reimbursement

-	-	-	-	22,647	22,647
---	---	---	---	--------	--------

Interest Income, Earnings on Investments,

-	-	-	-	-	-
---	---	---	---	---	---

NYC-DYCD (Department of Youth and Community Developmt.)

-	-	-	-	-	-
---	---	---	---	---	---

Food Service (Income from meals)

-	-	-	-	-	-
---	---	---	---	---	---

Text Book

21,855	-	-	-	-	21,855
--------	---	---	---	---	--------

NYSTL / FAMIS

Other Local Revenue

-	-	-	-	-	-
---	---	---	---	---	---

**TOTAL REVENUE FROM LOCAL and OTHER SOURCES**

21,855	-	-	-	122,647	144,502
--------	---	---	---	---------	---------

**TOTAL REVENUE**

6,972,975	1,239,146	-	-	122,647	8,334,768
-----------	-----------	---	---	---------	-----------

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

**EXPENSES**

**ADMINISTRATIVE STAFF PERSONNEL COSTS**

No. of Positions

Executive Management

-

-	-	-	-	135,000	135,000
---	---	---	---	---------	---------

Instructional Management

-

678,955	-	-	-	-	678,955
---------	---	---	---	---	---------

Deans, Directors & Coordinators

-

-	-	-	-	-	-
---	---	---	---	---	---

CFO / Director of Finance

-

-	-	-	-	-	-
---	---	---	---	---	---

Operation / Business Manager

-

-	-	-	-	125,000	125,000
---	---	---	---	---------	---------

Administrative Staff

-

-	-	-	-	181,486	181,486
---	---	---	---	---------	---------

**TOTAL ADMINISTRATIVE STAFF**

-

678,955	-	-	-	441,486	1,120,441
---------	---	---	---	---------	-----------

**INSTRUCTIONAL PERSONNEL COSTS**

Teachers - Regular

-

1,804,772	-	-	-	-	1,804,772
-----------	---	---	---	---	-----------

Teachers - SPED

-

-	209,425	-	-	-	209,425
---	---------	---	---	---	---------

Substitute Teachers

-

-	-	-	-	-	-
---	---	---	---	---	---

Teaching Assistants

-

-	-	-	-	-	-
---	---	---	---	---	---

Specialty Teachers

-

-	-	-	-	-	-
---	---	---	---	---	---



**Emblaze Academy Charter School**

**PROJECTED BUDGET FOR 2022-2023**

**July 1, 2022 to June 30, 2023**

Assumptions

DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	6,972,975	1,239,146	-	-	122,647	8,334,768
Total Expenses	6,080,174	253,590	-	-	1,483,917	7,817,681
Net Income	892,801	985,556	-	-	(1,361,270)	517,087
Actual Student Enrollment	245	-	-	-	-	-
Total Paid Student Enrollment	245	-	-	-	-	245

**PROGRAM SERVICES**

**SUPPORT SERVICES**

REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
----------------------	----------------------	-------	-------------	-------------------------	-------

Aides	-	-	-	-	-	-
Therapists & Counselors	158,000	-	-	-	-	158,000
Other	120,800	-	-	-	-	120,800
<b>TOTAL INSTRUCTIONAL</b>	<b>2,083,572</b>	<b>209,425</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,292,997</b>
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>						
Nurse	-	-	-	-	-	-
Librarian	-	-	-	-	-	-
Custodian	-	-	-	-	-	-
Security	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>TOTAL NON-INSTRUCTIONAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>	<b>2,762,527</b>	<b>209,425</b>	<b>-</b>	<b>-</b>	<b>441,486</b>	<b>3,413,438</b>
<b>PAYROLL TAXES AND BENEFITS</b>						
Payroll Taxes	229,778	17,419	-	-	36,721	283,918
Fringe / Employee Benefits	305,853	23,186	-	-	48,879	377,918
Retirement / Pension	46,963	3,560	-	-	9,505	60,028
<b>TOTAL PAYROLL TAXES AND BENEFITS</b>	<b>582,594</b>	<b>44,165</b>	<b>-</b>	<b>-</b>	<b>95,105</b>	<b>721,864</b>
<b>TOTAL PERSONNEL SERVICE COSTS</b>	<b>3,345,121</b>	<b>253,590</b>	<b>-</b>	<b>-</b>	<b>536,591</b>	<b>4,135,302</b>
<b>CONTRACTED SERVICES</b>						
Accounting / Audit	-	-	-	-	225,623	225,623
Legal	-	-	-	-	20,000	20,000
Management Company Fee	-	-	-	-	-	-
Nurse Services	-	-	-	-	-	-
Food Service / School Lunch	-	-	-	-	-	-
Payroll Services	-	-	-	-	64,789	64,789
Special Ed Services	-	-	-	-	-	-
Titlement Services (i.e. Title I)	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	-	-	-	-	-
<b>TOTAL CONTRACTED SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>310,412</b>	<b>310,412</b>
<b>SCHOOL OPERATIONS</b>						
Board Expenses	-	-	-	-	-	-
Classroom / Teaching Supplies & Materials	64,066	-	-	-	-	64,066
Special Ed Supplies & Materials	-	-	-	-	-	-
Textbooks / Workbooks	22,817	-	-	-	-	22,817
Supplies & Materials other	-	-	-	-	-	-
Equipment / Furniture	-	-	-	-	-	-
Telephone	13,870	-	-	-	-	13,870
Technology	31,964	-	-	-	10,000	41,964
Student Testing & Assessment	14,823	-	-	-	-	14,823
Field Trips	82,267	-	-	-	-	82,267
Transportation (student)	-	-	-	-	-	-
Student Services - other	111,153	-	-	-	30,000	141,153
Office Expense	-	-	-	-	72,396	72,396
Staff Development	35,600	-	-	-	-	35,600
Staff Recruitment	-	-	-	-	55,079	55,079
Student Recruitment / Marketing	50,000	-	-	-	4,000	54,000
School Meals / Lunch	-	-	-	-	-	-
Travel (Staff)	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-
Other	17,751	-	-	-	80,500	98,251
<b>TOTAL SCHOOL OPERATIONS</b>	<b>444,311</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>251,975</b>	<b>696,286</b>

Stipends

Audit services, EdTec Financial Consultants

Computers, software

Extracurricular, Student Life Organizations, Incentives, uniforms, special events

Supplies, postage, copiers

Family engagement

Dues and subscriptions, supplies, staff appreciation

**Emblaze Academy Charter School**

**PROJECTED BUDGET FOR 2022-2023**

**July 1, 2022 to June 30, 2023**

Assumptions

DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

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Net Income	892,801	985,556	-	-	(1,361,270)	517,087
Actual Student Enrollment	245	-	-	-	-	-
Total Paid Student Enrollment	245	-	-	-	-	245

**PROGRAM SERVICES**

**SUPPORT SERVICES**

REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
----------------------	----------------------	-------	-------------	-------------------------	-------

**FACILITY OPERATION & MAINTENANCE**

Insurance	-	-	-	-	97,785	97,785
Janitorial	-	-	-	-	1,500	1,500
Building and Land Rent / Lease	1,815,115	-	-	-	239,455	2,054,570
Repairs & Maintenance	-	-	-	-	5,000	5,000
Equipment / Furniture	-	-	-	-	41,199	41,199
Security	-	-	-	-	-	-
Utilities	-	-	-	-	-	-

Rent, deferred rent

**TOTAL FACILITY OPERATION & MAINTENANCE**

<b>1,815,115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>384,939</b>	<b>2,200,054</b>
------------------	----------	----------	----------	----------	----------------	------------------

**DEPRECIATION & AMORTIZATION**

56,292	-	-	-	-	-	56,292
--------	---	---	---	---	---	--------

**DISSOLUTION ESCROW & RESERVES / CONTIGENCY**

419,335	-	-	-	-	-	419,335
---------	---	---	---	---	---	---------

Contingency

**TOTAL EXPENSES**

<b>6,080,174</b>	<b>253,590</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,483,917</b>	<b>7,817,681</b>
------------------	----------------	----------	----------	----------	------------------	------------------

**NET INCOME**

<b>892,801</b>	<b>985,556</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,361,270)</b>	<b>517,087</b>
----------------	----------------	----------	----------	----------	--------------------	----------------

**ENROLLMENT - \*School Districts Are Linked To Above Entries\***

	REGULAR EDUCATION	SPECIAL EDUCATION	TOTAL ENROLLED
District of Location	245	-	245
School District 2 (Enter Name)	-	-	-
School District 3 (Enter Name)	-	-	-
School District 4 (Enter Name)	-	-	-
School District 5 (Enter Name)	-	-	-
<b>TOTAL ENROLLMENT</b>	<b>245</b>	<b>-</b>	<b>245</b>

**REVENUE PER PUPIL**

28,461	-	-
--------	---	---

**EXPENSES PER PUPIL**

24,817	-	-
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IRA L. SCHALL, CPA  
DAVID C. ASHENFARB, CPA  
MICHAEL L. SCHALL, CPA

**EMBLAZE ACADEMY  
CHARTER SCHOOL**

Audited Financial Statements In Accordance  
With Government Auditing Standards

June 30, 2022

307 Fifth Avenue, 15th Floor  
New York, New York 10016  
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# EMBLAZE ACADEMY CHARTER SCHOOL

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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Emblaze Academy Charter School

### ***Report on the Audit of the Financial Statements***

#### ***Opinion***

We have audited the accompanying financial statements of Emblaze Academy Charter School (the "School"), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year 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, 2022, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

We conducted our audit 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 Auditors' 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 audit. 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 available to be issued.

### ***Auditors' 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 auditors' 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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users on the basis of these financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- 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.

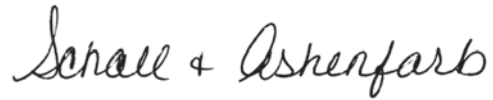
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

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

We have previously audited the School's 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 26, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 20, 2022, 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.



Schall & Ashenfarb  
Certified Public Accountants, LLC

October 20, 2022

**EMBLAZE ACADEMY CHARTER SCHOOL  
STATEMENT OF FINANCIAL POSITION  
AS OF JUNE 30, 2022**

(With comparative totals as of June 30, 2021)

	<u>6/30/22</u>	<u>6/30/21</u>
<b>Assets</b>		
Cash and cash equivalents	\$2,858,114	\$1,392,016
Government grants receivable - per pupil (Note 3)	0	15,926
Government grants receivable - other	205,846	255,930
Pledges receivable	0	171,589
Prepaid expenses and other assets	3,491	130,406
Security deposits	150,000	150,000
Fixed assets, net (Note 4)	343,145	377,018
Restricted cash (Note 5)	75,044	50,028
	<u>                    </u>	<u>                    </u>
Total assets	<u>\$3,635,640</u>	<u>\$2,542,913</u>
<b>Liabilities and Net Assets</b>		
Liabilities:		
Accounts payable and accrued expenses	\$461,803	\$235,640
Government grant advances - per pupil (Note 3)	13,341	0
Government grant advances - other (Note 2c)	239,966	0
Deferred rent	1,883,542	1,608,499
	<u>                    </u>	<u>                    </u>
Total liabilities	<u>2,598,652</u>	<u>1,844,139</u>
Net assets:		
Without donor restrictions	<u>1,036,988</u>	<u>698,774</u>
	<u>                    </u>	<u>                    </u>
Total liabilities and net assets	<u>\$3,635,640</u>	<u>\$2,542,913</u>

*The attached notes and auditors' report are an integral part of these financial statements.*



**EMBLAZE ACADEMY CHARTER SCHOOL**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
(With comparative totals for the year ended June 30, 2021)

	<u>6/30/22</u>	<u>6/30/21</u>
<b>Without Donor Restrictions:</b>		
Public support and revenue:		
Public school district revenue: (Note 3)		
Resident student enrollment	\$4,584,549	\$3,956,584
Students with special education services	1,266,809	1,044,314
Total public school district revenue	<u>5,851,358</u>	<u>5,000,898</u>
New York City rental assistance (Note 3)	1,380,638	1,183,904
Other government grants	303,376	352,715
Contributions	0	176,579
Government grant - Paycheck Protection Program (Note 8)	0	338,725
Other income	86	799
Total public support and revenue	<u>7,535,458</u>	<u>7,053,620</u>
Expenses:		
Program services:		
Regular education	3,991,286	3,780,002
Special education	1,999,540	1,574,615
Total program services	<u>5,990,826</u>	<u>5,354,617</u>
Supporting services - management and general	<u>1,206,418</u>	<u>843,415</u>
Total expenses	<u>7,197,244</u>	<u>6,198,032</u>
Change in net assets	338,214	855,588
Net assets - beginning of year	<u>698,774</u>	<u>(156,814)</u>
Net assets - end of year	<u>\$1,036,988</u>	<u>\$698,774</u>

*The attached notes and auditors' report are an integral part of these financial statements.*

**EMBLAZE ACADEMY CHARTER SCHOOL  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2022**

(With comparative totals for the year ended June 30, 2021)

	Program Services			Supporting Services	Total Expenses 6/30/22	Total Expenses 6/30/21
	Regular Education	Special Education	Total Program Services			
Salaries	\$1,893,004	\$972,264	\$2,865,268	\$411,651	\$3,276,919	\$2,815,126
Payroll taxes and benefits	384,763	197,618	582,381	83,671	666,052	530,468
Total personnel costs	2,277,767	1,169,882	3,447,649	495,322	3,942,971	3,345,594
Professional fees	107,514	2,861	110,375	296,890	407,265	234,036
Curriculum and classroom expenses	106,568	54,731	161,299		161,299	81,747
Facilities expense (Notes 3 and 7)	1,188,424	612,017	1,800,441	282,032	2,082,473	2,063,008
Equipment	30,360	15,596	45,956	17,420	63,376	25,831
Office expenses	89,421	46,047	135,468	20,722	156,190	63,809
Professional development	12,546	6,444	18,990		18,990	52,684
Insurance	50,640	26,079	76,719	12,018	88,737	82,306
Recruitment			0	59,633	59,633	64,403
Other expenses	53,421	27,453	80,874	4,671	85,545	65,283
Depreciation	74,625	38,430	113,055	17,710	130,765	119,331
Total expenses	\$3,991,286	\$1,999,540	\$5,990,826	\$1,206,418	\$7,197,244	\$6,198,032

*The attached notes and auditors' report are an integral part of these financial statements.*

**EMBLAZE ACADEMY CHARTER SCHOOL**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2022**  
(With comparative totals for the year ended June 30, 2021)

	<u>6/30/22</u>	<u>6/30/21</u>
Cash flows from operating activities:		
Change in net assets	\$338,214	\$855,588
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	130,765	119,331
Paycheck Protection Program loan forgiveness	0	(338,725)
Changes in assets and liabilities:		
Government grants receivable - per pupil	15,926	18,607
Government grants receivable - other	50,084	11,392
Pledges receivable	171,589	(171,589)
Prepaid expenses and other assets	126,915	86,649
Security deposits	0	70,834
Accounts payable and accrued expenses	226,163	98,247
Government grant advances - per pupil	13,341	0
Government grant advances - other	239,966	0
Deferred rent	275,043	571,636
Total adjustments	<u>1,249,792</u>	<u>466,382</u>
Net cash flows provided by operating activities	<u>1,588,006</u>	<u>1,321,970</u>
Cash flows from investing activities:		
Purchases of furniture and equipment	<u>(96,892)</u>	<u>(152,777)</u>
Net cash used for investing activities	<u>(96,892)</u>	<u>(152,777)</u>
Net increase in cash, cash equivalents and restricted cash	1,491,114	1,169,193
Cash, cash equivalents and restricted cash - beginning of year	<u>1,442,044</u>	<u>272,851</u>
Cash, cash equivalents and restricted cash - end of year	<u><u>\$2,933,158</u></u>	<u><u>\$1,442,044</u></u>
Cash, cash equivalents and restricted cash consists of:		
Cash and cash equivalents	\$2,858,114	\$1,392,016
Restricted cash	<u>75,044</u>	<u>50,028</u>
Total cash, cash equivalents and restricted cash	<u><u>\$2,933,158</u></u>	<u><u>\$1,442,044</u></u>
Supplemental disclosures:		
Interest and taxes paid	<u>\$0</u>	<u>\$0</u>

*The attached notes and auditors' report are an integral part of these financial statements.*

**EMBLAZE ACADEMY CHARTER SCHOOL  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

**Note 1 - Organization**

Emblaze Academy Charter School (the “School”), located in Bronx, New York, is a not-for-profit education corporation chartered by the Board of Regents of the State of New York. The School provides a full range of educational services appropriate for grades 5-8. The School completed the 2021-2022 fiscal year with an average enrollment of approximately 272 students. The School is a publicly funded, privately managed school, which is independent of the New York City Department of Education (“NYCDOE”).

The School has the following programs:

Regular Education – Instruction provided to all students.

Special Education – Instruction that is specially designed to meet the unique needs of students with disabilities.

In August 2018, the School was granted a provisional charter for a term up to and including through June 2023. The School submitted its charter renewal application subsequent to year end.

The School has been notified by the Internal Revenue Service that it is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been reflected in the accompanying financial statements. They have not been designated as a private foundation.

The School is affiliated with Friends of Emblaze Academy Charter School, Inc. (“Friends of Emblaze”) through the use of shared members of their respective Boards of Trustees. Friends of Emblaze is a not-for-profit corporation established to support the creation of the School and function as the fundraising arm of the School. As the School does not have control over Friends of Emblaze, the financial statements are not permitted to be consolidated. See Note 7 for a description of related party transactions.

**Note 2 - Summary of Significant Accounting Policies**

a. Basis of Accounting

The financial statements have been prepared using the accrual basis of accounting, which is the process of recognizing revenue and expenses when earned or incurred rather than received or paid.

b. Basis of Presentation

Net assets are classified based upon the existence or absence of donor-imposed restrictions as follows:

- *Net Assets Without Donor Restrictions* – represents those resources for which there are no restrictions by donors as to their use.

- *Net Assets With Donor Restrictions* – represents those resources, the uses of which have been restricted by donors to specific purposes or the passage of time and/or must remain intact, in perpetuity. The release from restrictions results from the satisfaction of the restricted purposes specified by the donor. The School did not have any net assets with donor restrictions at June 30, 2022 or June 30, 2021.

c. Revenue Recognition

The School follows the requirements of the Financial Accounting Standards Board’s (“FASB”) Accounting Standards Codification (“ASC”) 958-605 for recording contributions, which are recognized at the earlier of when cash is received or at the time a pledge becomes unconditional in nature. Contributions that do not contain donor restrictions are recorded in the class of net assets without donor restrictions. Contributions that do contain donor restrictions are recorded in the class of net assets with donor restrictions. When a restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions. If donor restricted contributions are satisfied in the same period they were received, they are classified as without donor restrictions.

Contributions may be subject to conditions which are defined as both a barrier to entitlement and a right of return of payments or release from obligations and are recognized as income once the conditions have been substantially met.

The School’s public-school district revenue and other government grants are primarily conditional, non-exchange transactions and fall under FASB ASC 958-605. Revenue from these transactions is recognized based on rates established by the School’s funding sources and when performance related outcomes are achieved as well as other conditions under the agreements are met.

Government grants that have been awarded to the School but have not been recognized as revenue amounted to \$1,834,710 at June 30, 2022. Of that amount \$239,966 has been received in cash, which was recognized as government grant advances on the statement of financial position.

Contributions and grants that are due within one year are recorded at net realizable value. Long-term pledges are recorded at fair value, using risk-adjusted present value techniques. At June 30, 2022, all contributions and grants are expected to be collected within one year.

All receivables are reviewed for collectability. Based on knowledge of specific donors and factoring in historical experience, no allowance for doubtful accounts exists as of June 30, 2022 or June 30, 2021. Write-offs will be made directly to operations in the period the receivable is deemed to be uncollected.

d. Cash and Cash Equivalents

For the statement of cash flows, the School considers all liquid investments purchased with a maturity of three months or less to be cash and cash equivalents. Cash maintained in escrow per requirements of the NYCDOE are treated as restricted cash.

e. Concentration of Credit Risk

Financial instruments, which potentially subject the School to a concentration of credit risk, consist of cash accounts, which have been placed with financial institutions that management deems to be creditworthy. At times, balances may exceed federally insured limits. While at year end and throughout the year the School had uninsured balances, management feels they have little risk and has not experienced any losses due to bank failure.

f. Fixed Assets

Computer hardware, furniture and equipment are capitalized at cost or at the fair value at the date of gift, if donated. The School capitalizes fixed assets in excess of \$5,000 that have a useful life of more than one year. Depreciation was computed using the straight-line method over the estimated useful life of each asset, which generally is between 3 and 7 years.

g. Deferred Rent Obligations

Rent expense is recorded on the straight-line basis and recognized evenly over the life of the lease. Rent expense recognized in excess of cash payments is reflected as deferred rent. As future payments exceed the annual expense recognized, deferred rent will be reduced to zero by the end of the lease term.

h. Donated Services

Donated services are recognized in circumstances where those services create or enhance non-financial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased, if not provided in-kind. Board members and other individuals volunteer their time and perform a variety of services that assist the School. These services do not meet the criteria outlined above and have not been recorded in the financial statements.

i. Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the accompanying financial statements. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Such allocations are determined by management on an equitable basis.

<u>Expense</u>	<u>Method of Allocation</u>
Salaries	Time and effort
Payroll taxes and benefits	Salary allocation
Curriculum and classroom expenses	Student FTE's
Facilities expense	Staff FTE's
Equipment	Student & Staff FTE's
Office expenses	Staff FTE's
Professional development	Student FTE's
Insurance	Staff FTE's
Other expenses	Student FTE's
Depreciation	Staff FTE's

Certain program expenses have been allocated between Regular Education and Special Education based on student full-time equivalent (“FTE”) rates. All other expenses have been charged directly to the applicable program or supporting services.

- j. Advertising  
The cost of advertising is expensed as incurred.
- k. Management Estimates  
The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.
- l. Contingencies  
Government contracts are subject to audit by the grantor. Management does not believe that any audits, if they were to occur, would result in material disallowed costs, and has not established any reserves. Any disallowed costs would be recorded in the period notified.
- m. Accounting for Uncertainty of Income Taxes  
The School does not believe its financial statements include any material, uncertain tax positions. Tax filings for periods ending June 30, 2019, and later are subject to examination by applicable taxing authorities.
- n. Summarized Comparative Information  
The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the School’s financial statements for the year ended June 30, 2021, from which the summarized information was derived.
- o. New Accounting Pronouncement  
FASB issued Accounting Standards Update (“ASU”) No. 2016-02, *Leases*. The ASU which becomes effective for the June 30, 2023 year, requires the full obligation of long-term leases to be recorded as a liability with a corresponding “right to use asset” on the statement of financial position.

The School is in the process of evaluating the impact this standard will have on future financial statements.

**Note 3 - Government Grants (Advance)/Receivable – Per Pupil**

Activity related to the contract with the NYCDOE can be summarized as follows:

	<u>6/30/22</u>	<u>6/30/21</u>
Beginning grants receivable	\$15,926	\$34,533
Per pupil funding:		
Funding based on allowable FTE’s	5,851,358	5,000,898
Advances received	<u>(5,880,625)</u>	<u>(5,019,505)</u>
Ending grant (advance)/receivable	<u>(\$13,341)</u>	<u>\$15,926</u>

In addition to per pupil funding, the School was entitled to receive a rent subsidy that is calculated at the lower of 30 percent of the per pupil amount or actual lease costs as approved by the NYCDOE. During the years ended June 30, 2022 and 2021, the amount of rent subsidy recognized was \$1,380,638 and \$1,183,904, respectively based on the per pupil cap. These amounts included base rent of \$1,350,000 plus additional facility costs of \$429,528 for the year ended June 30, 2022, under the sublease with the related party discussed in Note 7.

**Note 4 - Fixed Assets**

Fixed assets consist of the following:

	<u>6/30/22</u>	<u>6/30/21</u>
Computer equipment (3-5 years)	\$372,476	\$323,379
Furniture and fixtures (5-7 years)	<u>321,091</u>	<u>273,296</u>
	693,567	596,675
Less: accumulated depreciation	<u>(350,422)</u>	<u>(219,657)</u>
Total fixed assets, net	<u>\$343,145</u>	<u>\$377,018</u>

**Note 5 - Restricted Cash**

An escrow account has been established to meet the requirement of the Board of Regents of the State of New York. The purpose of this account is to ensure sufficient funds are available for an orderly dissolution or transition process in the event of termination of the charter or school closure.

**Note 6 - Significant Concentrations**

The School is dependent upon grants from the NYCDOE to carry out its operations. Approximately 96% and 88% of the School's total public support and revenue was from the NYCDOE for the years ended June 30, 2022 and June 30, 2021, respectively. If the NYCDOE were to discontinue funding it would have a severe economic impact on the School's ability to operate.

**Note 7 - Related Party Transaction**

The School has a sublease agreement with a related party, Friends of Emblaze, for educational space that became effective July 1, 2019. The lease expires on June 30, 2040 with two five-year renewal options.

Under the lease agreement with the landlord, Friends of Emblaze is responsible to pay rent, various utilities, and provide services on the School's behalf. The School will then make monthly payments to Friends of Emblaze to cover these expenses, in accordance with the sublease agreement.

Under the terms of the lease held by Friends of Emblaze with the landlord, the School acts as guarantor. The maximum potential amount that the school can be required to pay in connection with this guarantee is \$29,255,254.



Future minimum payments under the sublease with Friends of Emblaze are as follows:

Year ending:	June 30, 2023	\$1,815,120
	June 30, 2024	1,851,420
	June 30, 2025	1,888,440
	June 30, 2026	1,926,216
	June 30, 2027	1,964,736
	Thereafter	<u>29,419,896</u>
Total		<u>\$38,865,828</u>

**Note 8 - Paycheck Protection Program Loan**

During the year ended June 30, 2020, the School obtained a loan from the Small Business Administration (“SBA”) through the Paycheck Protection Program (“PPP”). Terms of the loan indicated that if certain conditions were met, which included maintaining average work forces during periods subsequent to receipt of the loan funds that were not less than pre-determined historical periods, that the loan, or a portion thereof, would be forgiven.

The School accounted for the PPP loan as a conditional contribution in accordance with FASB ASC 958-605. During the year ended June 30, 2021, the School met all of the conditions and recognized the full amount as revenue. The School was notified that the loan was forgiven by the SBA.

**Note 9 - Retirement Plan**

The School has a retirement plan (“Plan”) under Section 403(b) of the Internal Revenue Code. All employees who are at least 21 years of age are eligible to participate. Employees may elect to defer a portion of their salary and contribute to the Plan up to statutory amounts and receive an employer-based contribution equal to 100% of the salary reduction contributions made by the employee for the calendar year, not to exceed 3% of the employee’s salary.

The School contributed \$22,000 and \$26,000 to the Plan during the years ended June 30, 2022 and June 30, 2021, respectively.

The following vesting periods apply:

<u>Period</u>	<u>Vesting Percentage</u>
Less than 1 year	0%
At least 2, but less than 3 years	50%
3 years or more	100%

**Note 10 - Availability and Liquidity**

At June 30, 2022, the School’s financial assets available to meet cash needs for general expenditures within one year are \$3,063,960, which consist of cash and cash equivalents of \$2,858,114 and grants and pledges receivable of \$205,846.

There are no external or internal limits imposed on these balances. As part of its liquidity management, the School operates its programs within a board approved budget and relies on grants and contributions to fund its operations and program activities.

**Note 11 - Subsequent Events**

Subsequent events have been evaluated through October 20, 2022, the date the financial statements were available to be issued. Adjustments and disclosures have been made for all subsequent events that have occurred.

**Note 12 - Other Matters**

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an impact on the economies and financial markets of many countries, including the geographical area in which the School operates. As of the date of these financial statements, many of the travel restrictions and stay at home orders have been lifted; however, supply chains remain impacted. Management continues to monitor the outbreak; however, as of the date of these financial statements, the potential impact cannot be quantified.

**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***

**INDEPENDENT AUDITORS' REPORT**

To the Board of Trustees of  
Emblaze Academy Charter School

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 Emblaze Academy Charter School (the "School"), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated October 20, 2022.

***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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be significant deficiencies.

### ***Report on Compliance and Other Matters***

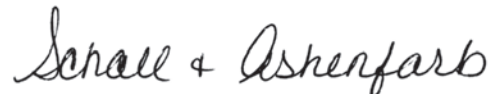
As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2022-001.

### ***Management of the School's Response to Finding***

The School's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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

  
Schall & Ashenfarb  
Certified Public Accountants, LLC

October 20, 2022

**EMBLAZE ACADEMY CHARTER SCHOOL  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2022**

Current Year:

**2022-001 – NYCDOE Per Pupil Funding – Proof of Residency**

Criteria: The School is required to document proof of residency of students who attend the school.

Condition: During our testing, we noted that six student files out of the twenty-five student files tested did not contain documentation of proof of residency.

Cause: Student files were not kept in a central location. The supporting documentation for the students was not reviewed by anyone other than the person who maintained these documents.

Effect: District rates used for billing of services are at risk of being incorrect.

Recommendation: Enrollment documents, including proof of residency, should be collected prior to the student's admittance, and maintained in a student file. Student files should be kept in a central location and reviewed for accuracy and completeness by someone other than the person who maintains the file.

Views of Responsible Officials: See Corrective Action Plan attached.

Prior Year:

**2021-001 – Minimum Escrow Account Balances – The matter has been corrected.**



## **EMBLAZE ACADEMY CHARTER FINDING, JUNE 30, 2022**

2022-001 – NYCDOE Per Pupil Funding – Proof of Residency

### **EMBLAZE ACADEMY CHARTER CORRECTIVE ACTION PLAN**

*Management response: We concur with the finding. The finding has been reviewed with management and the Operations staff. Corrective action will be taken and new procedures will be implemented for the student files to be internally reviewed, in full, throughout the year by personnel who are not responsible for maintaining student files.*

## **Communication with Those Charged with Governance**

To the Board of Trustees of  
Emblaze Academy Charter School

We have audited the financial statements of Emblaze Academy Charter School (“the School”) for the year ended June 30, 2022 and have issued our report thereon dated October 20, 2022. Professional standards require that we provide you with the following information related to our audit.

### Our Responsibility under Generally Accepted Auditing Standards

As stated in our engagement letter dated July 13, 2022, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with generally accepted accounting principles. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, fraud, or other illegal acts may exist and not be detected by us. Our audit of the financial statements does not relieve you or management of your responsibilities.

### Planned Scope of Audit

We performed our audit according to the plan previously communicated to you in our engagement letter and subsequent conversations during the planning phase.

### Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in Note 2 to the financial statements. No new accounting policies were adopted during the period under audit and the application of existing policies was not changed during the year.

We noted no transactions entered into by the School during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

### Accounting Estimates

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

The most sensitive estimates used in preparing the financial statements were as follows:

- Estimate for collectability of receivables
- Fixed asset depreciation methods and useful lives
- The allocation of expenses into program, management and fundraising categories and to determine use of government grant funds

We evaluated the key factors and assumptions used to develop the above estimate in determining that it was reasonable in relation to the financial statements taken as a whole. The disclosures in the financial statements are neutral, consistent and clear.

### Significant Audit Adjustments

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. None of the adjustments made were considered significant.

Management agreed with all proposed adjustments. These adjustments have been included as part of the audited financial statements presented. There are no known adjustments that have not been recorded.

### Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### Consultations with Other Independent Accountants

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



### Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the auditors. There were no specific matters of this nature discussed prior to our retention.

### Difficulties Encountered in Performing the Audit

There were no significant difficulties encountered in performing the audit.

### Management Representations

We have requested certain representations from management that are included in the management representation letter.

### Industry Updates

We would like to update you on important matters in the not-for-profit sector, including new accounting standards, priorities at the IRS and the Office of Management and Budget.

To summarize:

## **Accounting and Auditing Updates**

### FASB New Accounting Standard – Accounting Standards Update No. 2020-07

In September 2020, the Financial Accounting Standards Board (FASB) issued ASU No. 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, which becomes effective for the June 30, 2022, year with early adoption permitted. The ASU is intended to improve transparency and consistency of the Gifts-in-Kind (GIK) reporting. The new standard will require the following changes in the presentation of the Gifts-in-Kind:

- Separate line-item presentation on Statement of Activities.
- The footnotes will disclose:
  - Desegregation of the amount contributed.
  - Whether nonfinancial GIKs were sold or utilized and description of the program/activities in which those assets were used.
  - NFP's policy (if any) for monetizing rather than utilizing contributed nonfinancial assets.
  - A description of any donor restrictions associated with the contributed nonfinancial assets.
  - How fair value was arrived at, provide a description of the valuation techniques and inputs used to arrive at a fair value measure for GIKs.

### FASB New Accounting Standard – Accounting Standards Update No. 2016-02

On February 25, 2016, the FASB issued an ASU No. 2016-02, *Leases*. Under this standard, all leases, including operating leases, with terms of more than twelve months will be required to be reflected as assets and liabilities on the statement of financial position. The asset will be for the rights to use the property, equipment or space and the liability will be for the present value of the total obligations created by that lease.

ASU No. 2020-05 delayed the required adoption date of this new standard (ASU No. 2016-02 and related ASUs) until fiscal years beginning on or after December 15, 2021, which for practical purposes will be years ending December 31, 2022, or June 30, 2023. During the time before implementation is required, it is important for you to determine how this change will impact your organization. Important financial ratios and measures will change, and that is especially relevant to organizations that have loans with debt covenants.

### Auditing Standards Changes

During 2019 and 2020, the Auditing Standards Board (ASB) issued new Statements on Auditing Standards (SASs) Nos. 134-140. As amended by SAS No. 141, Amendment to the Effective Dates of SAS Nos. 134-140, the new standards are effective for audits of financial statements for fiscal years ending on or after December 15, 2021 (calendar year-end 2021 and fiscal year-end 2022 financial statements).

These standards impact several aspects of an audit. Some of the most significant changes are:

- **SAS 134**
  - Addresses changes to the auditor's report. The auditor's report will start with the opinion followed by basis of opinion. Users of the audited financial statements will benefit from added visibility of the opinion as it will be at the front of the report. In addition, the new report has enhanced descriptions of the responsibilities of management and auditors.
  - Introduces Key Audit Matters (KAM) reporting. The presentation of KAM is not required, however, NFPs may engage their auditors to perform additional procedures and report on KAM. KAM might include areas of higher risk of material misstatement, areas of the financial statements that involve significant judgment or significant events or transactions occurring during the current year audit.
- **SAS 135**
  - Enhances audit quality by heightening the auditor's focus on related party transactions and significant unusual transactions. Communications to those charged with governance will include required significant unusual transactions and related party communication.
- **SAS 137**
  - Addresses auditor's responsibilities relating to an NFPs annual report providing for performance, documentation, and reporting requirements. The auditor's main responsibility under this standard is to consider whether a material inconsistency exists between the information reported in an annual report and the audited financial statements and to remain alert for indications that a material misstatement of fact exists.

## IRS Updates

### CHAR500

The new threshold for submitting financial statements with the annual filing (CHAR500) is effective starting with fiscal years **beginning** on or after July 1, 2021, as follows:

- Organizations with total revenues greater than \$1 million will be required to submit audited financial statements with the CHAR500 filing.
- Organizations with total revenues between \$250,000 and \$1 million will be required to submit a review report with the CHAR500 filing.

### Schedule B No Longer Required with CHAR 500

The New York Attorney General's Charities Bureau has suspended its collection of IRS Form 990 Schedule B while it reviews any amendments that may be necessary to its policies, procedures, and forms in order to comply with the U.S. Supreme Court's decision in *Americans for Prosperity Foundation v. Bonta* (594 U.S. \_\_, 2021). Annual filings will no longer require disclosure information that identifies donors. Any notices that charities have received regarding a deficiency due to missing or incomplete Schedule Bs are no longer operative as to such deficiency, and annual filings will no longer be considered deficient in such regard.

### 2020 Form 990-T

The Form 990-T has been revised for tax year 2020 to allow for e-filing in calendar year 2021 (reporting on tax year 2020), as required by the Taxpayer First Act. Revisions are also being made to improve its utility for reporting unrelated business taxable income consistent with the 'silo' rules of Section 512(a)(6) as put in place by the Tax Cuts and Jobs Act. The 2020 Form 990-T separates the tax computation (which will be on Form 990-T) from reporting of separate unrelated trades or businesses, which will be on as many Schedules A (Form 990-T) as the organization needs.

Additionally, the Treasury Department and the IRS issued final regulations under IRC Section 512(a)(6), which requires an exempt organization subject to the unrelated business income tax that has more than one unrelated trade or business to calculate unrelated business taxable income, separately with respect to each such trade or business. The final regulations provide guidance on how an exempt organization subject to the UBIT determines if it has more than one unrelated trade or business, and if so, how it calculates UBIT.

### Tax Exempt & Government Entities FY 2021 Program Letter

The IRS TE/GE Entities Division released its program letter which details the main priorities of the division for the upcoming fiscal year. One of the key issues within the division continues to be the review of worker classification to ensure organizations are not reducing their tax burden by incorrectly treating workers as independent contractors instead of employees. Worker misclassification results in employers underreporting and underpaying Federal Insurance Contributions Act (FICA) and Federal Income taxes and may also result in incorrect exclusion from employer retirement plans.

## Consolidated Appropriations Act: Charitable Giving Impact

Signed into law on December 27, 2020, the legislation extended through 2021, several areas of the CARES Act that relate to charitable giving including: the increased deduction limitation related to certain types of donations of food inventory, above-the-line charitable contribution deductions for non-itemizers and the increased deduction limitations for cash contributions.

## **Government Auditing Updates**

### 2021 Compliance Supplement

In August 2021, the Office of Management and Budget (OMB) released the *2021 OMB Compliance Supplement*. This Supplement is effective for audits of fiscal years beginning after June 30, 2020, e.g., fiscal years ending on June 30, 2021, and later.

Some of the most significant highlights are:

- **Overview**
  - The Compliance Supplement is the primary document for the programs that are subject to the Uniform Guidance (UG).
  - OMB will be releasing two Addenda to the 2021 Supplement later in 2021, primarily to address new programs established by the American Rescue Plan.
  - A 6-month audit submission extension has been provided by OMB to all entities for fiscal years through June 30, 2021.
    - Entities with a fiscal year-end of December 31, 2020 - the single audits were due on September 30, 2021 and are now extended to March 31, 2022.
    - Entities with a fiscal year-end of June 30, 2021 - the single audits were due on March 31, 2022 and are now extended to September 30, 2022.
- **Part 2, Matrix of Compliance Requirements**
  - Changes to the compliance requirements are identified in bold and yellow highlighting.
- **Part 3, Compliance Requirements**
  - Updated to reflect the August 2020 revisions to the Uniform Guidance.
  - Incorporates into the Reporting section a new reporting requirement relating to recipient reporting under the Federal Funding Accountability and Transparency Act (FFATA), along with guidance on when auditors must test FFATA.
  - Clarifies key requirements for the Provider Relief Fund program, including the amount and timing of expenditures and lost revenues to be reported on the SEFA and what the auditor is required to test.

- ***Part 4, Agency Program Requirements***
  - There are several program additions and deletions as well as many programs with significant changes.
  - Identifies several programs as higher-risk programs, including the Education Stabilization Fund, the Coronavirus Relief Fund and the Provider Relief Fund and Medicaid Cluster.
  - Identified new American Rescue Plan (ARP) programs as high risk.
  
- ***Part 5, Clusters***
  - The Student Financial Assistance cluster has numerous compliance requirement changes.
  - Note that Appendix VII states that there will be no other clusters formed by the ARP nor will any ARP numbers be added to existing clusters.
  
- ***Appendix V***
  - Provides an overview of the changes made from the 2020 Supplement.
  
- ***Appendix VII***
  - Provides additional guidance on COVID-19 funding.
  - Provides an indication of the programs that may be included in the Addenda.

Reminder of the Changes to Uniform Guidance

In August 2020, OMB issued revisions to the Uniform Guidance (2 CFR Part 200).

Changes to the procurement standards:

- Procurement types have been grouped into three categories:
  - Informal (micro-purchase, small purchase)
  - Formal (sealed bids, proposals)
  - Non-competitive (sole source)

The UG has been aligned with recently enacted federal laws to raise:

- The micro-purchase threshold has increased from \$3,500 to \$10,000.
- The simplified acquisition threshold has increased from \$150,000 to \$250,000.

Nonfederal entities are authorized to request a micro-purchase threshold higher than the \$10,000 based on certain conditions.

Expansion of the de minimis indirect cost rate (200.414)

Previously, to claim the de minimis indirect cost rate, an entity could not have previously had a federal indirect rate in their entire life history. With the change, if the entity does not have a **current** federal indirect cost rate, then they are now eligible for the de minimis rate.

## Shuttered Venue Operators Grant

Shuttered Venue Operators Grant (SVOG) is subject to Single Audit under UG. Under the terms of the SVOG, recipients are not required to repay the funding so long as funds are used for eligible expenses. Not-for-profit entities should account for government grants in accordance with the contributions model in the FASB Accounting Standards Codification (ASC) subsection 958-605, *Not-for-Profit Entities – Revenue Recognition*. Because entitlement to the payments is conditioned upon having incurred eligible expenses (a barrier) and because noncompliance with the terms of the grant is grounds for recoupment by the SBA (right of return), the payments are considered conditional contributions under ASC 958-605. Thus, contribution revenue would be recognized only to the extent that eligible expenses have been incurred.

The Organization will need to evaluate their individual facts and circumstances to determine the extent to which conditions have been substantially met at a given reporting date.

## **Legislative/Regulatory Updates**

### Accounting considerations for Paycheck Protection Program

The Paycheck Protection Program (PPP) was established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act to provide funds for businesses to keep their workers on the payroll. The funds were provided in the form of low-interest loans that are guaranteed by the Small Business Administration (SBA). Terms of the loan indicate that if certain conditions are met, which include maintaining average work forces during periods subsequent to receipt of the loan funds that are greater than pre-determined historical periods, that the loan, or a portion thereof, would be forgiven. Portions that are not forgiven will be payable over a five-year period, with a ten-month deferral of payments and interest will accrue at 1%.

Given the unique nature of these loans, questions have arisen as to how a borrower should account for the loan in accordance with US Generally Accepted Accounting Principles (GAAP). There are two existing models that a NFP entity may choose from.

The loan can be accounted for as a financial liability in accordance with ASC 470, Debt, and interest, if material, should be accrued. Following the guidance in ASC 470, a borrower would recognize the entire loan amount as a liability. A loan is removed as a liability at the time payment is made or the loan gets forgiven.

Many NFP's view this loan as a grant that is expected to be forgiven. NFP's can account for the PPP loan in accordance with ASC 958-605 as a conditional contribution, whereby revenue is not recognized until the conditions are substantially met or explicitly waived. Under this model, the proceeds from a PPP loan would initially be recognized as a refundable advance, a liability, until the conditions for forgiveness are substantially met. The borrower needs to identify what the conditions are, which include satisfying the requirement to maintain levels of workforce and incur allowable expenses, and in some cases the submission of the application or forgiveness. Under this recognition model, NFPs should carefully track costs that are eligible for forgiveness, and understand that costs funded by other grants, contracts and contributions may not be allowable for forgiveness under the concept of double dipping. Therefore, NFPs should keep internal records of which costs are being applied to PPP forgiveness, government grants and private grants (preferably in the accounting system) to reduce the risk that the same costs are not charged to other funding sources.

## Employee Retention Tax Credit (ERTC):

- **General overview:**
  - Available to all employers, but there are certain tests that need to be met and different calculations for the credit based on FTE in 2019.
  - There are also two different versions of the credit for each year it is offered – 2020 and 2021.
  
- **Eligibility** – To qualify for ERTC, employers must experience **either of the following:**
  - Employer must experience gross receipts reductions of  $\geq 50\%$  of the comparable quarter in 2019 and gross receipts reductions of  $\geq 20\%$  of the comparable quarter in 2020.
  - Full or partial suspension of business by the government due to COVID-19.
  
- **Gross receipts defined:**
  - Solely for purposes of determining eligibility for the Employee Retention Credit, gross receipts for a tax-exempt employer include gross receipts from all operations, not only from activities that constitute unrelated trades or businesses. For example, gross receipts for this purpose include amounts received by the organization from total sales (net of returns and allowances) and all amounts received for services, whether or not those sales or services are substantially related to the organization's exercise or performance of the exempt purpose or function constituting the basis for its exemption. Gross receipts also include the organization's investment income, including from dividends, rents, and royalties, as well as the gross amount received as contributions, gifts, grants, and similar amounts, and the gross amount received as dues or assessments from members or affiliated organizations.
  
  - PPP loan forgiveness is not considered part of gross income.
  
- **Suspension:**
  - What are not considered suspensions?
    - Ability to resume similar activity by telecommuting
    - A reduction of demand for products or services
    - Voluntary suspensions
  
  - Partial suspension is defined as closure of the workplace that causes the employer to suspend business operations for certain purposes, but not others:
    - Every case is unique
    - Examples of partial suspension: A physical therapy facility is shut down due to government order. Prior to the shutdown, none of the employees provided services via telework and all services were rendered at the workplace. Due to the shutdown, the facility moved to an online format to serve clients remotely, but employees are unable to access specific equipment or tools and not all clients can be served remotely. Due to these factors, this is considered a partial suspension since access to the equipment is essential to the employer's operations and the business operations could not continue in a comparable manner.

- **Credit calculation:**
  - 2020 version: 50% of qualifying wages up to \$10k per employee for the period of 03/13/20 to 12/31/20.
  - 2021 version: 70% of qualifying wages up to \$10k per employee per quarter.
  
- **How do you receive the credit?**
  - Claim the credit on Form 941 or 941-X (if amending a previously filed return for the credit).
  - Request an advance of the credit by filing Form 7200, but there is administrative work needed in reconciling the advance against the credit.
  
- **Interaction with PPP:**
  - Initially, PPP and ERTC were mutually exclusive when introduced by the CARES Act.
  - With the enactment of the Consolidated Appropriation Act (CAA), the initial restrictions for PPP and ERTC were removed, so employers could qualify for both programs.
  - There is no double benefit on the same eligible expenses, so it becomes an optimization effort

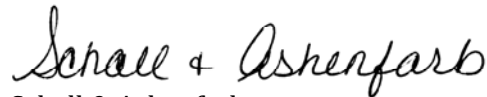
#### COVID-19 EIDL

US Small Business Administration (SBA) offers working capital low-interest fixed rate loan to help overcome the effects of the pandemic. The loan is intended to help with making regular payments for operating expenses, including payroll, rent/mortgage, utilities, and other ordinary business expenses, and to pay business debt. The loan should be repaid over 30-year period with the interest at 2.75%. Payments are deferred for the first 2 years (during which interest will accrue), and payments of principal and interest are made over the remaining 28 years. To apply visit [www.sba.gov](http://www.sba.gov).

#### Independence Issues

Schall & Ashenfarb, CPA's, LLC is not aware of any relationships that our firm, or any employees thereof, has with the School or any of its board trustees that, in our professional judgment may impair our independence.

This information is intended solely for the use of the Board of Trustees and management of Emblaze Academy Charter School and should not be used for any other purpose.

  
 Schall & Ashenfarb  
 Certified Public Accountants, LLC

October 20, 2022



## EXHIBIT 1



IRA L. SCHALL, CPA  
DAVID C. ASHENFARB, CPA  
MICHAEL L. SCHALL, CPA

### REVISED

July 13, 2022

Erienne E. Rojas  
Shakina Hinton  
Co-Heads of School  
And Those Charged with Governance  
Emblaze Academy

#### **Via e-mail**

Dear Ms. Rojas & Ms. Hinton,

We are pleased to confirm our understanding of the services we are to provide for Emblaze Academy for the year ended June 30, 2022.

We will audit the financial statements of Emblaze Academy, which comprise the statement of financial position as of June 30, 2022, the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and 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, in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a separate written report accompanying our auditor's report on the financial statements:

1. Schedule of expenditures of federal awards
2. Schedule of findings and questioned costs

#### **Audit Objectives**

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

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- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. We will issue written reports upon completion of our Single Audit. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinions are other than unmodified, we will discuss the reasons with management in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect

## EXHIBIT 1

immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors' is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from the Organization's attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the Organization and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

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### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization's major programs. The purpose of these procedures will be to express an opinion on compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Other Services**

We are always available to meet with you and other executives at various times throughout the year to discuss current business, operational, accounting, and auditing matters affecting your Organization. Whenever you feel such meetings are desirable, please let us know. We are also prepared to provide services to assist you in any of these areas. We will also be pleased, at your request, to attend your board of directors' meetings. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities, or that might otherwise impair our independence.

You agree to assume all management responsibilities relating to the tax services, financial statements, related notes, and any other non-audit services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with the preparation of the financial statements and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to assume all management responsibilities for the tax services, financial statement preparation services, and any other non-audit services we provide; you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

See sections below about preparation of financial statements and annual tax returns.

### **Assistance in Preparing Financial Statements**

As noted above, we will also assist in preparing the financial statements of the Organization in conformity with U.S. generally accepted accounting principles based on information provided by you. We will not perform management functions or make management decisions on behalf of your Organization. However, we will provide advice and recommendations to assist management of the Organization in performing its functions and fulfilling its responsibilities.

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### Taxes

As part of our engagement, we will also prepare the federal information return (Form 990) in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. In order to prepare complete and accurate returns, we will require you to provide certain information about board governance policies, which may also include, but not be limited to, providing salary amounts for employees greater than \$100,000, contractors for professional services in excess of the same amount, names, addresses and dollar amounts of large contributors in excess of certain calculated amounts and other matters that are not generally covered during the audit. If the information is not provided to us timely, you will not hold us responsible for any penalties incurred for incomplete information.

We will send you a draft of the form 990 for your review. We expect that you will get back to us within a reasonable time frame with any questions, or edits. Once we answer your questions and receive any edits that may be required, we will ask you to send back IRS form 8879, which gives us the authority to file your federal taxes electronically. Unfortunately, due to the time it takes to create draft documents in an encrypted file that we can send to you, **we will only provide one draft of the taxes**, and will incorporate all edits into the final document. If additional drafts are requested, **you will incur a charge of \$250 for each additional draft**. If we do not receive edits back from you or the authorization to file the taxes by receiving the signed form 8879, or you prefer not to file electronically, we will send you hard copies to file. We will also send you electronic copies only for your records unless we receive a specific request for hard copies.

### Management Responsibilities

**Management is responsible** for (1) designing, implementing, establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. Management is also responsible for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Management responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

**Management is also responsible for** making all financial records and related information available to us, and for the accuracy and completeness of that information. Management is also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documents, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the organization from whom we determine it necessary to obtain audit evidence.

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Management responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

**Management is responsible for** the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Management responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

**Management is responsible for** identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. Management agrees to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we reported on the schedule of expenditures of federal awards. Management also agrees to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

**Management is also responsible for** the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) management is responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or

## EXHIBIT 1

presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

**Management is responsible for** establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

### **Audit Administration and Other**

We understand that your employees and/or consultants will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing and they will be uploaded by you to our secure portal. Certain financial institutions may charge us for this, and the cost will be included in the flat rate charges built into your fee. We will send a template in Word format for use with confirmation requests.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. **It is management's responsibility** to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Schall & Ashenfarb and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to your cognizant or oversight agency for audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of our personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

## EXHIBIT 1

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any addition period requested by you. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

David Ashenfarb is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign it. Please contact us to discuss a date that we can begin the audit and outline a plan for delivery of draft and final documents to you. Our audit engagement ends on delivery of financial reports; however, we are still available for routine conversations without charge until either party has officially terminated the relationship. Any follow-up services that might be required will be considered a new engagement.

### **E-mail Communication**

In connection with this engagement, we may communicate with you or others via e-mail. As e-mails can be intercepted, disclosed, used, and/or otherwise communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed, we cannot ensure that e-mails from us will be properly delivered and read only by the addressee. Therefore, we disclaim and waive any liability for interception or unintentional disclosure of e-mail transmissions, or for the unauthorized use or failed delivery of e-mails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage arising from the use of e-mail, including any punitive, consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure of confidential information.

### **Reproduction of Audit Report**

If the Organization plans any reproduction or publication of our audit, or any portion of it, in an annual report or otherwise, it is expected that you will provide us with a proof or final draft version of the entire document prior to the date of publication, in sufficient time for our review and written approval before publishing. You also agree to provide us with a copy of the final reproduced material for our written approval before it is distributed. If in our professional judgment the circumstances require, we may withhold our written approval.

If such an annual report is produced, Management is responsible for providing information regarding the Organization's annual report in a timely manner. Our responsibility with respect to the other information included the annual report is to read and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. In the event the auditor concludes that there is a material misstatement it may result in a reissuing of the financial statements to reflect lack of disclosure and/ or correct misstated information including but not limited to an issuing of a Management Letter with deficiencies and modifying auditor's opinion.

In addition, Management is responsible for the information included in the annual report and agrees: 1) to provide written acknowledgment regarding which document or documents comprise the annual report and the entity's planned manner and timing of the issuance of such documents prior to the start of the audit 2) to provide the final version of all documents comprising the annual report, including other information, prior to the date of the auditor's report so that required audit procedures can be completed prior to the issuance of the auditor's report. If obtaining the final version of these documents is not possible prior to the date of the auditor's report, that the



## EXHIBIT 1

documents will be provided as soon as practicable, and the Organization will be prohibited from issuing the annual report prior to providing them to the auditor. 3) to provide a reconciliation between amounts within the other information and the financial statements.

### **Posting of Audit Report and Financial Statements on Your Web Site**

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document. You agree that, if you plan to post an electronic version of the financial statements and audit report on your Web site, you will ensure that there are no differences in content between the electronic version of the financial statements and audit report on your Web site and the signed version of the financial statements and audit reports provided to management by us. You also agree to indemnify us from any and all claims that may arise from any differences between the electronic and signed copies.

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

### **Fee and Deliverables of Documents**

Our fee will be \$27,250 (\$27,000 plus a flat rate of \$250) for confirmations processed during the audit. *No additional fees will be billed for confirmation processing*) Additional drafts of tax filings or financial statements as referred to within the letter can incur additional fees as noted. A payment is required upon the signing of this letter in the amount of \$10,000. After the initial retainer has been billed, we will send progress billings based upon an estimate of the work completed to date.

At the completion of field work we will provide you with a comprehensive audit presentation that includes an executive summary, required communication with those charged with governance, the financial statements with related footnotes, schedule of expenditures of federal awards, and related notes of the Organization in conformity with U.S. generally accepted accounting principles and the Uniform Guidance, a management letter, or other recommendations, if applicable, and industry updates. As this will be the document we expect to review with those charged with governance, we will review with management to determine if there is additional information you wish to provide, and make edits if necessary. **Any additional drafts will incur a cost of \$250 per draft.**

At the completion of the audit, we will provide electronic versions of the audited financial statements, management letter (if applicable) and communications with those charged with governance. **The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. You will be responsible for all fees for time spent to date of when you are notified of the unexpected circumstance.** Invoices that are unpaid 30 days past the invoice date are deemed delinquent and we reserve the right to charge interest at 1% per month (not to exceed the maximum amount permitted by law.) In the event any collection action is required to collect unpaid balances due to us, you agree to reimburse us for all our costs of collection, including without limitation attorney's fees.

## EXHIBIT 1

If we terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

We understand that the School may receive CSP funding, and the grantor may require a separate "agreed upon procedures report". The terms of this engagement do not include additional services required to prepare a separate agreed upon procedures report. A separate agreement outlining the scope of work and related fees is being presented simultaneous to this agreement.

### **Independence**

Professional and certain regulatory standards require us to be independent, in both fact and appearance, with respect to your Organization in the performance of our services. Any discussions that you have with personnel of our Firm regarding employment could pose a threat to our independence. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

For us to remain independent, professional standards require us to maintain certain respective roles and relationships with you with respect to the non-attest services described above. Prior to performing such services in conjunction with our audit, management must acknowledge its acceptance of certain responsibilities.

We will not perform management functions or make management decisions on behalf of your Organization. However, we will provide advice and recommendations to assist management of the Organization in performing its functions and fulfilling its responsibilities. We, in our professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as making management decisions or performing management functions. The Organization must make all decisions regarding our recommendations. By signing this Agreement, you acknowledge our acceptance of these responsibilities.

*Government Auditing Standards* require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2020 peer review report accompanies this letter.

We have attached a brief questionnaire that will help us plan the timing of the engagement to ensure you receive documents in your desired time frame. Please take a moment to fill that out.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us along with the questionnaire referred to above.

Very truly yours,



Schall & Ashenfarb  
Certified Public Accountants, LLC

## EXHIBIT 1

RESPONSE:

This letter correctly sets forth the understanding of Emblaze Academy for the year ended June 30, 2022.

**Janneth Goana**

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Authorized Signature

Treasurer

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Title

8/1/2022

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Date

## EXHIBIT 1



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

January 29, 2020

To the Members of Schall & Ashenfarb Certified Public Accountants, LLC  
and the Peer Review Committee of the Pennsylvania Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Schall & Ashenfarb Certified Public Accountants, LLC, (the firm) in effect for the year ended August 31, 2019. Our peer review was conducted in accordance with Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

#### **Firm's Responsibility**

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

#### **Peer Reviewer Responsibility**

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

#### **Required Selections and Considerations**

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act.

#### **Opinion**

In our opinion the system of quality control for the accounting and auditing practice of Schall & Ashenfarb Certified Public Accountants, LLC in effect for the year ended August 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass; pass with deficiency (ies) or fail, Schall & Ashenfarb Certified Public Accountants, LLC has received a rating of pass.

A handwritten signature in black ink that reads "Lutz, Selig &amp; Zeronda L.L.P." in a cursive style.

## EXHIBIT 2



**EMBLAZE ACADEMY**  
CHARTER SCHOOL

Schall & Ashenfarb, CPA's, LLC

307 Fifth Avenue, 15 Floor

New York, NY 10016

October 20, 2022

This representation letter is provided in connection with your audit of the financial statement of the Emblaze Academy Charter School (the "School") which comprise the statements of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with the accounting principles generally accepted in the United States (U.S. GAAP).

Our attention in this letter is directed to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of the 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. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of 10/20/2022, the following representation made to you during your audit.

### Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 13, 2022, including our responsibility for the preparation and fair presentation of the financial statements, in accordance with U.S. GAAP.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable. This specifically includes the methodology for the statement of contractual expenses.
6. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
8. There were no uncorrected misstatements that are material, both individually and in the aggregate, to the financial statements as a whole.

## EXHIBIT 2



### EMBLAZE ACADEMY CHARTER SCHOOL

9. There were no known actual or possible litigation, claims, and assessments required to be accounted for and disclosed in accordance with U.S. GAAP.
10. Material concentrations, if applicable, have been appropriately disclosed in accordance with U.S. GAAP.
11. The School acts as the guarantor under a lease held by Friends of Emblaze, a related entity. The maximum potential amount that the school can be required to pay in connection with this guarantee is \$29,255,254. There were no other guarantees, either written or oral, under which the School is contingently liable, that are required to be recorded or disclosed in accordance with U.S. GAAP.

#### Non Attest Services

In regard to the non-attest services provided by you, we have:

1. Assumed all management responsibilities.
2. Designated an individual with suitable skill, knowledge, or experience to oversee the services.
3. Evaluated the adequacy and results of the services performed.
4. Accepted responsibility for the results of the services.

As part of your audit, you prepared the draft financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

#### Information Provided

1. We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b) 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.
  - d) Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
3. 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.
4. We have no knowledge of any fraud or suspected fraud that affects the School and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
5. We have no knowledge of any allegations of fraud or suspected fraud affecting the School's financial statements communicated by employees, former employees, grantors, regulators, or others.

## EXHIBIT 2



### EMBLAZE ACADEMY CHARTER SCHOOL

6. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements. This includes the issue of the rent subsidy we receive from NYCDOE. We are subleasing our space from a related party that holds the underlying lease with the landlord of the space. The monthly payments that we make to the related party under the sublease agreement are more than the monthly payments that the related party makes to the landlord in the underlying lease. The difference covers the additional facility costs that are necessary for maintaining and operating the building. We have reviewed our sublease agreement with legal counsel and have been advised that it does not violate any applicable laws and regulations. All payments made to the School from NYCDOE for the rent subsidy have been or will be used on actual rent costs in compliance with the law.
7. We are not aware of any pending or threatening litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP.
8. We have disclosed to you the identity of the School's related parties and all the related party relationships and transactions of which we are aware.
9. 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.
10. We are responsible for compliance with the 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.
11. We have evaluated subsequent events through the report date including events related to the coronavirus (COVID-19) pandemic. We have concluded that there are no adjustments needed to the financial statements. The estimated potential future impact cannot be determined.
12. We have no plans or intentions to discontinue the operations of any program or discontinue any significant services or activities.
13. Emblaze Academy Charter School is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the School's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you and appropriately reported. All required filings with tax authorities are up-to-date.
14. There have been no instances that have occurred, or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
15. There have been no instances that have occurred, or are likely to have occurred, of noncompliance with provision of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

## EXHIBIT 2



16. There have been no instances that have occurred, or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
17. The School did not incur qualifying expenditures for reimbursement under the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Elementary and Secondary School Emergency Relief (ESSER II) fund or the American Rescue Plan Elementary and Secondary School Emergency Relief (ARP ESSER) fund awards during the year ended June 30, 2022.
18. Management doesn't intend to prepare and issue the other information included in the annual report as defined by AU-C 720. The standard defines other information as a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the entity's financial results and financial position as set out in the financial statements.
19. As of the date of the financial statements were available to be issued, the school has not entered into any agreements or letter of intent with another organization or school related to a merger.

A handwritten signature in black ink, appearing to read "E. Rojas", written over a horizontal line.

Erienne Rojas

Founding Director of Operations

A handwritten signature in black ink, appearing to read "L. Rich", written over a horizontal line.

Leslie Rich

EdTec – Financial Consultants



## **Management Letter**

To the Management of  
Emblaze Academy Charter School (the "School")

In planning and performing our audit of the financial statements of Emblaze Academy Charter School (the "School"), as of and for the year ended June 30, 2022 in accordance with auditing standards generally accepted in the United States of America, 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the School's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We consider the following deficiency in the School's internal control to be a significant deficiency:

### **I – Significant Deficiency**

#### NYCDOE Per Pupil Funding – Proof of Residency

Charter Schools are required to maintain documentation for proof of residency for their students. During the audit, we noted that 6 out of 25 student files selected lacked the documentation for proof of residency. We recommended that the enrollment documents, including proof of residency, be collected prior to the student's admittance and maintained in a student file.

## **II – Other Matters – New Comments**

### Segregation of Duties over Cash Disbursements

The accounts payable clerk, an employee of EdTec, who has access to the general ledger and vendor file, adds a digital signature of the Co-Head of School and Treasurer to the check before it is sent out. A strong control to minimize the risk of error or fraud would be to limit check signing (or the ability to add the digital signature of a check signer) to those who do not have access to make edits to the general ledger or vendor file.

The process identified above would not prevent an error from occurring but there are several compensating controls designed to detect an error. First, the accounts payable clerk receives approval from one of the authorized check signers, (the Co-Head of School or Treasurer) before providing the digital signature . Second, an alert goes out to the accounts payable manager and chief financial officer of EdTec if the name or amount on the check is changed subsequently in the general ledger system.

While the detection controls would provide the ability to catch an error after it occurred, a control that would prevent the error from occurring would be stronger. As such, we recommend that the person signing (whether physically or electronically) be an individual who does not have access to the general ledger or make changes in the vendor file.

### Payroll Reconciliation

We noted the outside accounting consultant does not perform payroll reconciliations as part of its closing procedures. We recommend that a quarterly reconciliation be performed to ensure that the salary expenses recorded on the books matches the payroll submitted to the payroll company.

## **III – Follow-up on prior year comments**

### Reviewing facility costs for sublease with related party

Friends of Emblaze, a related party, entered into a lease with an unrelated third-party landlord for space, which was then subleased back to the School. The occupancy costs associated with this sublease includes base rent and additional facility costs such as utilities, maintenance and capital improvements.

As this is a highly scrutinized area, we believe the board should document the steps it went through as part of the approval process to determine if the rent payments to the related party are reasonable, including the details of facility charges and related expenses being charged. The School should enter into a formal agreement that identifies the related party’s responsibilities with respect to the facility services and capital improvements for the benefit of the School. The agreement should include a clause where the related entity agrees to put unspent funds that have been charged into a separate building fund so the School can be assured that all amounts paid are either spent or earmarked for future facility related expenses.

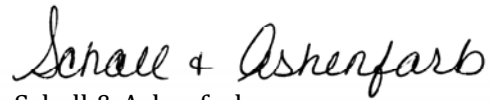
***Follow-up for June 30, 2022: We continue our recommendation.***

### Minimum Balances for Escrow Accounts

The New York State Education Department requires every charter school to create a dissolution reserve account for purposes of school closure and/or dissolution. After three years of operation a charter school is required to maintain a minimum balance in its escrow account of \$75,000. The balance in the reserve account was below the required minimum balance.

***Follow-up for June 30, 2022:*** *The escrow was funded at the required minimum balance. Therefore, this matter is resolved.*

This report is intended solely for the information and use of the board of trustees, management and others within the School and is not intended to be and should not be used by anyone other than these specified parties.



Schall & Ashenfarb  
Certified Public Accountants, LLC

October 20, 2022

# Certificate of Occupancy

**CO Number: 220471362F**

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

<b>A.</b>	<b>Borough:</b> Bronx	<b>Block Number:</b> 02761	<b>Certificate Type:</b> Final
	<b>Address:</b> 1164 GARRISON AVE	<b>Lot Number(s):</b> 30	<b>Effective Date:</b> 06/29/2020
	<b>Building Identification Number (BIN):</b> 2006325	<b>Building Type:</b> Altered	
<b>This building is subject to this Building Code: Prior to 1968 Code</b>			
<i>For zoning lot metes &amp; bounds, please see BISWeb.</i>			
<b>B.</b>	<b>Construction classification:</b> 3	(Prior to 1968 Code designation)	
	<b>Building Occupancy Group classification:</b> E	(2014/2008 Code)	
	<b>Multiple Dwelling Law Classification:</b> None		
	<b>No. of stories:</b> 4	<b>Height in feet:</b> 47	<b>No. of dwelling units:</b> 0
<b>C.</b>	<b>Fire Protection Equipment:</b> Standpipe system, Fire alarm system, Sprinkler system		
<b>D.</b>	<b>Type and number of open spaces:</b> None associated with this filing.		
<b>E.</b>	<b>This Certificate is issued with the following legal limitations:</b> None		
<b>Borough Comments:</b> None			



Borough Commissioner



Commissioner

*Certificate of Occupancy*

CO Number: 220471362F

**Permissible Use and Occupancy**

All Building Code occupancy group designations below are 2008 designations.

Floor From To	Maximum persons permitted	Live load lbs per sq. ft.	Building Code occupancy group	Dwelling or Rooming Units	Zoning use group	Description of use
END OF SECTION						



Borough Commissioner



Commissioner



**EMBLAZE ACADEMY**  
CHARTER SCHOOL

<b>Trimester 1</b> September 8 – November 24 55 instructional days	<b>Review</b> September 7- September 24 14 Days <b>Instructional Cycle 1</b> September 27- October 22 19 instructional days	<b>Trimester 2</b> November 25 -March 19  60 Instructional Days	<b>Instructional Cycle 3</b> December 2 – January 21 29 instructional days	<b>Trimester 3</b> March 22 June 23	<b>Instructional Cycle 5</b> March 22 – April 29 29 instructional days
	<b>Instructional Cycle 2</b> October 25 - November 30 23 instructional days		<b>Instructional Cycle 4</b> January 24 – March 21 35 instructional days		<b>Instructional Cycle 6</b> May 9 – June 24 35 instructional days

September 2021				
Monday	Tuesday	Wednesday	Thursday	Friday
		1	2	3
<b>6 Labor Day</b> <i>No school</i>	<b>7</b> <i>Instructional Day 1</i> <b>Student Orientation</b>	<b>8</b> <i>Instructional Day 2</i> <b>Student Orientation</b>	<b>9</b> <i>Instructional Day 3</i> <b>Student Orientation</b>	<b>10</b> <i>Instructional Day 4</i> <b>Student Orientation</b>
<b>13</b> <i>Instructional Day 5</i> <b>1st Day of classes/Beginning of Trimester 1</b>	14 <i>Instructional Day 6</i>	15 <i>Instructional Day 7</i>	16 <i>Instructional Day 8</i>	17 <i>Instructional Day 9</i>
20 <i>Instructional Day 10</i>	21 <i>Instructional Day 11</i>	22 <i>Instructional Day 12</i>	23 <i>Instructional Day 13</i>	24 <i>Instructional Day 14</i>
<b>27 Data Day</b> <i>No school for Students</i>	28 <i>Instructional Day 16</i>	29 <i>Instructional Day 17</i>	30 <i>Instructional Day 18</i>	



**EMBLAZE ACADEMY**  
CHARTER SCHOOL

October 2021				
Monday	Tuesday	Wednesday	Thursday	Friday
				1 Instructional Day 17 <b>Vocabulary Homeroom Contest</b>
4 Instructional Day 18 <b>Diagnostic 1</b>	5 Instructional Day 19 <b>Diagnostic 1</b>	6 Instructional Day 20 <b>Diagnostic 1</b>	7 Instructional Day 21 <b>Diagnostic 1</b>	8 Instructional Day 22 <b>Diagnostic 1</b>
11 <b>Indigenous No school</b>	12 <b>Data Day No school</b>	13 Instructional Day 23	14 Instructional Day 24	15 Instructional Day 25
18 Instructional Day 26	19 Instructional Day 27	20 Instructional Day 28	21 Instructional Day 29	22 Instructional Day 30
25 Instructional Day 31 <b>(Spirit Week) - Pajama Day</b>	26 Instructional Day 32 <b>(Spirit Week) - Twin Day</b>	27 Instructional Day 33 <b>(Spirit Week) - Wacky Tacky Day</b>	28 Instructional Day 34 <b>(Spirit Week) - Throwback thursday</b>	29 Instructional Day 35

November 2021				
Monday	Tuesday	Wednesday	Thursday	Friday
1 Instructional Day 36	2 Instructional Day 37	3 Instructional Day 38	4 Instructional Day 39 <i>Meet &amp; Greet 5:30pm-7:00pm</i>	5 Instructional Day 40
8 <b>Mental Health Day No School</b>	9 Instructional Day 42 <i>Reopening Meeting 5pm-6pm</i>	10 Instructional Day 43	11 <b>Veterans Day No school</b>	12 Instructional Day 44
15 Instructional Day 45 <b>IA #1</b>	16 Instructional Day 46 <b>IA #1</b>	17 Instructional Day 47 <b>IA #1</b>	18 Instructional Day 48 <b>IA #1</b>	19 Instructional Day 49 <b>IA #1</b>
<b>Remote students return!</b>				
22 Instructional Day 50	23 Instructional Day 51 <b>(Emblaze Virtual Potluck) EOT Grades due</b>	24 <b>Thanksgiving Break End of Trimester 1 No school</b>	25 <b>Thanksgiving Break Beginning of Trimester 2 No school</b>	26 <b>Thanksgiving Break No school</b>
29 Instructional Day 52	30 Instructional Day 53			



**EMBLAZE ACADEMY**  
CHARTER SCHOOL

December 2021				
Monday	Tuesday	Wednesday	Thursday	Friday
		<b>1 Beginning of Tri 2</b> <b>Virtual Data Day #2/No School</b>  <b>Virtual Report Card Afternoon 3pm-7pm</b>	<b>2 Instructional Day 54</b> <b>Virtual Data Night</b>  <b>Virtual Report Card Afternoon 3pm-7pm</b>	<b>3 Instructional Day 55</b> <b>Vocabulary</b> <b>Homeroom Contest</b>  <b>Virtual Report Card Afternoon 3pm-7pm</b>
<b>6 Instructional Day 56</b>	<b>7 Instructional Day 57</b>	<b>8 Instructional Day 58</b>	<b>9 Instructional Day 59</b>	<b>10 Instructional Day 60</b>
<b>13 Instructional Day 61</b>	<b>14 Instructional Day 62</b>	<b>15 Instructional Day 63</b>  <b>Last day for Students</b>	<b>16 Instructional Day 64</b>  <b>All Staff &amp; Teacher Work Day</b>  <b>6pm-7pm</b> <b>7th/8th Grade Reset Family Meeting with Co-HOS (Event only with Hinton/Rojas) *No required staff participation*</b>	<b>17 Instructional Day 65</b>  <b>All Staff &amp; Teacher Work Day</b>
<b>20 Winter Break</b> <i>No school</i>	<b>21 Winter Break</b> <i>No school</i>	<b>22 Winter Break</b> <i>No school</i>	<b>23 Winter Break</b> <i>No school</i>	<b>24 Winter Break</b> <i>No school</i>
<b>27 Winter Break</b> <i>No school</i>	<b>28 Winter Break</b> <i>No school</i>	<b>29 Winter Break</b> <i>No school</i>	<b>30 Winter Break</b> <i>No school</i>	<b>31 Winter Break</b> <i>No school</i>

January 2022				
Monday	Tuesday	Wednesday	Thursday	Friday
<b>3 Instructional Day 69</b> <i>Virtual</i>	<b>4 Instructional Day 70</b> <i>Virtual</i>	<b>5 Instructional Day 71</b> <i>Virtual</i>	<b>6 Instructional Day 72</b> <i>Virtual</i>	<b>7 Instructional Day 73</b> <i>Virtual</i>
<b>10 Instructional Day 74</b> <i>Virtual</i>	<b>11 Instructional Day 75</b> <i>Virtual</i>	<b>12 Instructional Day 76</b> <i>Virtual</i>	<b>13 Instructional Day 77</b> <i>Virtual</i>	<b>14 Instructional Day 78</b> <i>Virtual</i>
<b>17 MLK</b> <b>No school</b>	<b>18 Instructional Day 79</b> <i>Return to in-person learning</i>	<b>19 Instructional Day 80</b>	<b>20 Instructional Day 81</b>	<b>21 Instructional Day 82</b>
<b>24 Instructional Day 83</b> <b>IA #2 Review</b>	<b>25 Instructional Day 84</b> <b>IA #2 - No Instruction</b>	<b>26 Instructional Day 85</b> <b>IA #2 - No Instruction</b>	<b>27 Instructional Day 86</b> <b>IA #2 - No Instruction</b>	<b>28 Instructional Day 87</b> <b>IA #2 - No Instruction</b>





**EMBLAZE ACADEMY**  
CHARTER SCHOOL

31 Instructional Day 88				
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February 2022				
Monday	Tuesday	Wednesday	Thursday	Friday
	1 Instructional Day 89 (Funbruary) - Stand in solidarity "All black attire"	2 Instructional Day 90 (Funbruary) - Career Day "Students may dress in the attire that best suits their future career."	3 Instructional Day 91 (Funbruary) - Twin Day "Attire must be similar or identical"	4 Instructional Day 92 (Funbruary) - Dress to impress "Rep your fly, bring the vibes!"
7 Instructional Day 93 (Funbruary) - Bronx Appreciation Day "Dress like someone iconic from the Bronx, or wear any attire that represents our borough"	8 Instructional Day 94 (Funbruary) - Mamba & Mambacita Day "Black, purple or gold basketball attire"	9 Instructional Day 95 (Funbruary) - Sports Day "Students may dress in any sports attire"	10 Instructional Day 96 (Funbruary) - Whole Grade Color Wars  Freshman - Black Sophomores - Gray Juniors - Blue Seniors - White	11 Instructional Day 97 (Funbruary) - Accessory Day "Students may dress down and wear any school appropriate accessory."
14 Instructional Day 98 (Funbruary) - Formal Friendship Gathering (homeroom edition)iday  Diagnostic #2 - No Instruction	15 Instructional Day 99 (Funbruary) - Show & Tell  Diagnostic #2 - No Instruction	16 Instructional Day 100 (Funbruary) - Wellness Wednesday  Diagnostic #2 - No Instruction	17 Instructional Day 101 (Funbruary) - Emblaze Swag Day  Diagnostic #2 - No Instruction Family Roundtable Meeting 1, 6pm-7pm	18 Instructional Day 102 (Funbruary) - Black History Celebration "All black attire"  Diagnostic #2 - No Instruction
21 February Break  No school	22 February Break  No school	23 February Break  No school	24 February Break  No school	25 February Break  No school
28 Data Day #2  No school				

March 2022				
Monday	Tuesday	Wednesday	Thursday	Friday



**EMBLAZE ACADEMY**  
CHARTER SCHOOL

	<b>1</b> <i>Instructional Day 103</i>	<b>2</b> <i>Instructional Day 104</i>	<b>3</b> <i>Instructional Day 105</i>	<b>4</b> <i>Instructional Day 106</i>
<b>7</b> <i>Instructional Day 107</i>	<b>8</b> <i>Instructional Day 108</i>	<b>9</b> <i>Instructional Day 109</i>	<b>10</b> <i>Instructional Day 110</i>	<b>11</b> <i>Instructional Day 111</i>  <b>Proctor Training/Set up classrooms</b>
<b>14</b> <i>Instructional Day 112</i>  <b>Pi Day Celebration</b> <b>EOT Grades due</b> <b>Mock State Exam</b>	<b>15</b> <i>Instructional Day 113</i>  <b>Mock State Exam</b>	<b>16</b> <i>Instructional Day 114</i>  <b>Mock State Exam</b>	<b>17</b> <i>Instructional Day 115</i>	<b>18</b> <i>Instructional Day 116</i>  <b>End of Trimester 2</b>
<b>21</b> <i>Instructional Day 117</i>	<b>22</b> <i>Instructional Day 118</i>  <b>Beginning of Trimester 3</b>	<b>23</b> <i>Instructional Day 119</i>  <b>Family Roundtable Meeting 2, 6pm-7pm</b>	<b>24</b> <i>Instructional Day 120</i>	<b>25</b> <i>Instructional Day 121</i>
<b>28</b> <i>Instructional Day 122</i>	<b>29</b> <i>Instructional Day 123</i>  <b>ELA State Exam</b>	<b>30</b> <i>Instructional Day 124</i>  <b>ELA State Exam</b>	<b>31</b> <i>Instructional Day 125</i>  <b>ELA State Exam</b>	

<b>April 2022</b>				
<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>	<b>Friday</b>
				<b>1</b> <i>Instructional Day 126</i>  <b>Data Night/ Report card</b>
<b>4</b> <i>Instructional Day 127</i> <b>Beginning of Ramadan</b>	<b>5</b> <i>Instructional Day 128</i>	<b>6</b> <i>Instructional Day 129</i>	<b>7</b> <i>Instructional Day 130</i>	<b>8</b> <i>Instructional Day 131</i> <b>Data Night/ Report card</b>
<b>11</b> <i>Instructional Day 132</i>	<b>12</b> <i>Instructional Day 133</i> <b>Mock State Exam</b>	<b>13</b> <i>Instructional Day 134</i> <b>Mock State Exam</b>	<b>14</b> <i>Instructional Day 135</i> <b>Mock State Exam</b>	<b>15</b> <i>Instructional Day 136</i>  <b>Data Night/ Report card</b>



**EMBLAZE ACADEMY**  
CHARTER SCHOOL

<b>18</b> Instructional Day 137	<b>19</b> Instructional Day 138	<b>20</b> Instructional Day 139 <i>Family Roundtable Meeting 3, 6pm-7pm</i>	<b>21</b> Instructional Day 140	<b>22</b> Instructional Day 141
<b>25</b> Instructional Day 142	<b>26</b> Instructional Day 143 <b>Math State Exam, 12:25pm Dismissal</b>	<b>27</b> Instructional Day 144 <b>Math State Exam, 12:25pm Dismissal</b>	<b>28</b> Instructional Day 145 <b>Math State Exam (Make-Ups, Full Day of School , 3:30pm Dismissal)</b>	<b>29</b> Instructional Day 146 <b>EID Mubarak "Students who celebrate Eid may dress in their culture's attire"</b>

May 2022				
Monday	Tuesday	Wednesday	Thursday	Friday
<b>2</b> Spring Break	<b>3</b> Spring Break	<b>4</b> Spring Break	<b>5</b> Spring Break	<b>6</b> Spring Break
<b>9</b> Instructional Day #147	<b>10</b> Instructional Day #148	<b>11</b> Instructional Day #149	<b>12</b> Instructional Day #150	<b>13</b> Instructional Day #151
<b>16</b> Instructional Day #152	<b>17</b> Instructional Day #153	<b>18</b> Instructional Day #154	<b>19</b> Instructional Day #155	<b>20</b> Instructional Day #156
Staff Appreciation Week	Staff Appreciation Week  <i>Asynchronous Day for 5th, 6th &amp; 7th Grades</i> <b>8th Grade Mock Science State Exam, 1:00pm Dismissal (8th Graders In-School)</b>	Staff Appreciation Week  <i>Regular School Day for All Students</i> <b>8th Grade Mock Make-Up Science State Exam, 3:30pm Dismissal</b>	Staff Appreciation Week	Staff Appreciation Week
<b>23</b> Instructional Day #157	<b>24</b> Instructional Day #158 <i>NYSED Site Visit</i>	<b>25</b> Instructional Day #159 <i>Asynchronous Day for 5th, 6th &amp; 7th Grades</i> <i>8th Grade Science Performance Exam 1pm Dismissal (8th Graders In-School)</i>	<b>26</b> Instructional Day #160 <i>Asynchronous Day for 5th, 6th &amp; 7th Grades</i> <i>8th Grade Science Performance Exam 1pm Dismissal (8th Graders In-School)</i>	<b>27</b> Instructional Day #161 <b>NO SCHOOL</b> <i>Asynchronous Day for 5th, 6th &amp; 7th Grades</i> <i>8th Grade Science Performance Exam (Make-Ups) (8th Graders In-School)</i>
<b>30</b> Memorial Day  <i>No school</i>	<b>31</b> Instructional Day #162			



**EMBLAZE ACADEMY**  
CHARTER SCHOOL

June 2022				
Monday	Tuesday	Wednesday	Thursday	Friday
		1	2	3
6 <i>Asynchronous Day for 5th, 6th &amp; 7th Grades</i> 8th Science Exam, 12:00pm Dismissal	7 <i>Regular School Day for All Students</i> 8th Science Exam (Make-Ups), 3:30pm Dismissal	8	9 <b>NO SCHOOL BUILDING CLOSURE</b>	10 <i>End of Year Grades Due</i>
13 <i>12:25pm Dismissal / End of Year Close-Out for Students &amp; Moving Up Meeting</i>  <i>5th Grade End of Year Dance, Dress to Impress (during school day)</i>	14 <i>12:25pm Dismissal / End of Year Close-Out for Students &amp; Moving Up Meeting</i>  <i>Emblaze Academy Science Fair (during school day)</i>	15 <i>12:25pm Dismissal / End of Year Close-Out for Students &amp; Moving Up Meeting</i>  <i>5th Grade Stepping Up Ceremony, 10am</i>	16 <i>Field Day 5th &amp; 6th grades 9:30am to 2:00pm</i>  <i>(7th &amp; 8th Grade Asynchronous Day)</i> <b>FIELD DAY CANCELLATION (NO SCHOOL)</b>	17 <i>Field Day 7th grade 9:30am to 2:00pm</i>  <i>(5th, 6th &amp; 8th Grade Asynchronous Day)</i> <b>LAST DAY OF SCHOOL FOR 5TH, 6TH &amp; 7TH GRADES</b>
20 <i>Senior Week for 8th Graders "Six Flags Senior Trip"</i>  <b>FINAL DATE FOR SENIOR DUES PAYMENT</b>	21 <i>Senior Week for 8th Graders "8th Grade Field Day 9:30am to 2:00pm"</i>	22 <i>Senior Week for 8th Graders "Senior Cut Day - Breakfast included" Yearbook, Cap &amp; Gown &amp; Ring Giveaway</i>	23 <i>Senior Week for 8th Graders "Prom Night" 4pm-8pm</i>	24 <i>Senior Week for 8th Graders "Graduation" 10:30am-12:30pm (Students arrive at 10:00am)</i>  <b>End of Trimester 3</b>



Lunes	Martes	Miercoles	Jueves	Viernes
		1	2	3
6 <i>Día de aprendizaje asincrónico para los grados 5, 6 y 7</i> 8º Examen de ciencias, salida a las 12:00 p.m. (Estudiantes de 8.º grado en la escuela)	7 <i>Día escolar regular para todos los estudiantes</i> Recuperación del examen estatal de ciencias simulado de octavo grado, 3:30 p.m. Salida	8	9	10 Entrega de calificaciones de fin de año
13 Salida a las 12:25 p. m. / Cierre de fin de año para estudiantes y reunión de ascenso  Baile de fin de año de 5to grado, vístete para impresionar (durante el día escolar)	14 Salida a las 12:25 p. m. / Cierre de fin de año para estudiantes y reunión de ascenso  Feria de Ciencias de la Emblaze Academy (durante el día escolar)	15 Salida a las 12:25 p. m. / Cierre de fin de año para estudiantes y reunión de ascenso  Ceremonia de Ascenso de 5to Grado, 10am	16 Día de campo 5to y 6to grado 9:30am to 2:00pm  (Día asincrónico de 7.º y 8.º grado)	17 Día de campo 7º y 8º grado 9:30am to 2:00pm  (Día Asincrónico de 5to, 6to y 8to Grado) <b>ÚLTIMO DÍA DE CLASES PARA LOS GRADOS 5, 6 Y 7</b>
20 Semana de Estudiantes Mayores para 8º Grado "Viaje para Six Flags"  <b>CUOTAS PARA SENIOR - ¡PAGUE ANTES DE ESTA FECHA!</b>	21 Semana de Estudiantes Mayores para 8º Grado  Día de campo 8º grado 9:30am to 2:00pm	22 Semana de Estudiantes Mayores para 8º Grado  "Día de faltar a clase para Estudiantes Mayores" - Desayuno, Anuario, Entrega de Toga y Birrete y sorteo de anillos	23 Semana de Estudiantes Mayores para 8º Grado  "Baile de la Noche" 4pm-8pm	24 Semana de Estudiantes Mayores para 8º Grado  "Graduación" 10:30am-12:30p m (Los estudiantes llegan a las 10:00am)  <b>Fin de Trimestre 3</b>