

Application: Family Life Academy Charter School II

Renee illemsen-Goode - rgoode@flacsny.com
2021-2022 Annual Report

Summary

ID: 0000000030

Labels: SUNY Trustees

Entry 1 School Info and Cover Page

Completed Jul 30 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

a. SCHOOL NAME

(Select name from the drop down menu)

FAMILY LIFE ACADEMY CHARTER SCHOOL II 800000071155

a1. Popular School Name

FLAC II

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.

SUNY BOARD OF TRUSTEES

d. DISTRICT / CSD OF LOCATION

CSD # 7 - BRONX

e. DATE OF INITIAL CHARTER

7/2012

f. DATE FIRST OPENED FOR INSTRUCTION

9/2012

c. School Unionized

Is your charter school unionized?

No

h. SCHOOL WEB ADDRESS (URL)

www.flacsny.com

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

884

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

720

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

Check all that apply

Grades Served

K, 1, 2, 3, 4, 5, 6, 7, 8

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

No

FACILITIES INFORMATION

m. FACILITIES

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

Yes, 2 sites

FAMILY LIFE ACADEMY CHARTER SCHOOL II 800000071155

School Site 1 (Primary)

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 | 296 East 140 Street Bronx, NY 10454 | 718-665-2805 | NYC CSD 7 | K-5 | Yes, Grades 3, 4 and 5 |

m1a. Please provide the contact information for Site 1.

| | Name | Title | Work Phone | Alternate Phone | Email Address |
|---|-----------------|---|--------------|-----------------|---------------|
| School Leader | Pamela Franklin | Principal | 718-665-2805 | | |
| Operational Leader | Evelyn Castro | Chief Operations Officer | 718-588-0679 | | |
| Compliance Contact | Karen Marino | Sr. Mgr. for Compliance & Grant Oversight | 718-588-0679 | | |
| Complaint Contact | Marilyn Calo | Chief Executive Officer | 718-588-0679 | | |
| DA A Coordinator | Krisann Vega | Assistant Principal | 718-665-2805 | | |
| Phone Contact for After Hours Emergencies | Pamela Franklin | Principal | 646-981-5641 | | |

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

Private Space

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

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

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

[COO1_3082186389-FLACS-II_COO.pdf.pdf](#)

Filename: COO1_3082186389-FLACS-II_COO.pdf.pdf **Size:** 199.0 kB

Site 1 Fire Inspection Report

FLACS II

School Site 2

m2. SCHOOL SITES

Please provide information on Site 2 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 2 | 316 East 165h Street Bronx, NY 10456 | 718-588-0679 | NYC CSD 9 | 6-8 | Yes, Grades 6, 7, 8 |

m2a. Please provide the contact information for Site 2.

| | Name | Title | Work Phone | Alternate Phone | Email Address |
|---|-----------------------|---|--------------|-----------------|---------------|
| School Leader | Ambar Terrero | Principal | 718-588-2320 | | |
| Operational Leader | Evelyn Castro | Chief Operations Officer | 718-588-0679 | | |
| Compliance Contact | Karen Marino | Sr. Mgr. for Compliance & Grant Oversight | 718-588-0679 | | |
| Complaint Contact | Marilyn Calo | Chief Executive Officer | 718-588-0679 | | |
| DA A Coordinator | Rebeca Wolfe-Balbuena | Assistant Principal | 718-588-0679 | | |
| Phone Contact for After Hours Emergencies | | | | | |

m2b. Is site 2 in public (co-located) space or in private space?

Private Space

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

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

Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2022.

- **Fire inspection certificates must be updated annually. For the upcoming school year 2022-2023, the fire inspection certificate must be dated after July 1, 2022.**
- **If the fire inspection certificate expires 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. Please note in the portal that this is the case**

Site 1 Certificate of Occupancy (COO)

[TCO-FLACS 2B - 7-8-22.pdf](#)

Filename: TCO-FLACS 2B - 7-8-22.pdf **Size:** 68.3 kB

Site 2 Fire Inspection Report

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).

Yes

n2. Summary of Charter Revisions

| | Category (Select Best Description) | Specific Revision (150 word limit) | Date Approved by BOT (if applicable) | Date Approved by Authorizer (if applicable) |
|---|---|--|--------------------------------------|---|
| 1 | Change in mission, vision or philosophy | The mission statement and key designments were revised to reflect the Education Corporation's addition of a high school. | | 12/9/2021 |
| 2 | Change in School Name | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |

More revisions to add?

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 p one 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 t e work extension or the abbreviation for it just the dash and the extension number after the phone number).

| | |
|-----------------|--|
| Name | Renee Willemsen-Goode |
| Position | Chief Academic Officer |
| Phone/Extension | 718-588-0679 |
| Email | rgoode@flacsny.com |

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).**

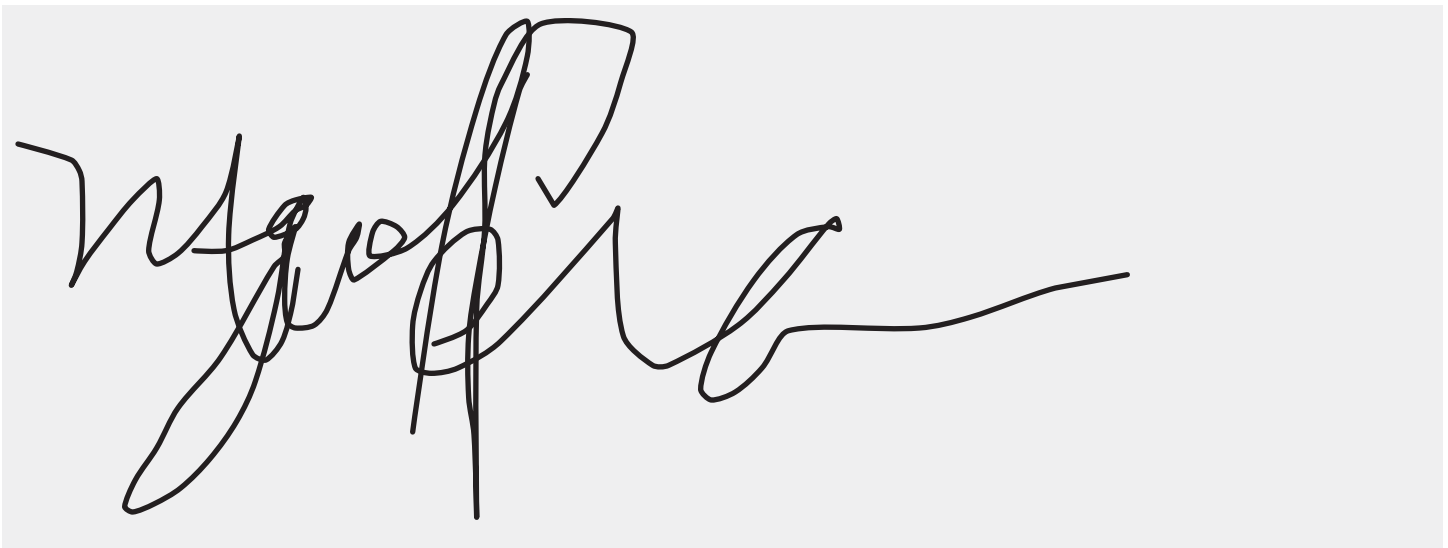
Responses Selected:

Yes

Signature, Head of Charter School

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

Signature, President of the Board of Trustees

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

Date

Jul 8 2022

Thank you.



Entry 3 Accountability Plan Progress Reports

Incomplete

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

Incomplete

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.

Entry 4a - Audited Financial Report Template (SUNY)

Incomplete

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 4c - Additional Financial Documents

Incomplete Hidden from applicant

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^[1]
5. Corrective Action Plan for Audit Findings and Management Letter Recommendations

^[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.

Entry 4d - Financial Services Contact Information

Incomplete Hidden from applicant

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 |
|--|----------------------------------|-----------------------------------|-----------------------------------|
| | | | |

2. Audit Firm Contact Information

| | School Audit Contact Name | School Audit Contact Email | School Audit Contact Phone | Years Working With This Audit Firm |
|--|---------------------------|----------------------------|----------------------------|------------------------------------|
| | | | | |

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 |
|--|-----------|----------------|-----------------|-------|-------|-----------------|
| | | | | | | |

Entry 5 - Fiscal Year 2022-2023 Budget

Incomplete

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.

Entry 6 - Board of Trustees Disclosure of Financial Interest Form

Completed Jul 30 2022

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.

2021-2022 FLACS Board Signed Disclosures - 15 members

Filename: 2021 2022 FLACS Board Signed Discl ExQ6PiR.pdf Size: 9.7 MB

Entry 7 BOT Membership Table

Completed Jul 30 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.

FAMILY LIFE ACADEMY CHARTER SCHOOL II 800000071155

Authorizer:

Who is the authorizer of your charter school?

SUNY

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 | Miguel Pena | | Chair | Executive, CEO Evaluation, Facilities, Fundraising | Yes | 20 | 7/1/2021 | 6/30/2022 | 5 or less |
| | | | | Executive | | | | | |

| | | | | | | | | | |
|---|----------------------|--|----------------|--|-----|----|----------|-----------|-----------|
| 2 | Susana Rivera - Leon | | Vice Chair | e, Accountability, Nomination, Facilities, Bylaws | Yes | 10 | 7/1/2021 | 6/30/2022 | 10 |
| 3 | Hilda Sanchez | | Secretary | Executive, Accountability, Finance, CEO Evaluation | Yes | 10 | 7/1/2021 | 6/30/2022 | 10 |
| 4 | Pedro Alvarez | | Treasurer | Executive, Finance | Yes | 15 | 7/1/2021 | 6/30/2022 | 7 |
| 5 | Raymond Rivera | | Trustee/Member | Nomination | Yes | 21 | 7/1/2021 | 6/30/2022 | 9 |
| 6 | Kebern Kearns | | Trustee/Member | Facilities | Yes | 11 | 7/1/2021 | 6/30/2022 | 9 |
| 7 | Janet Lerner | | Trustee/Member | Nomination | Yes | 12 | 7/1/2021 | 6/30/2022 | 5 or less |
| 8 | Wanda-Torres Mercado | | Trustee/Member | Finance, Bylaws | Yes | 10 | 7/1/2021 | 6/30/2022 | 8 |
| 9 | Joseph Holland | | Trustee/Member | Fundraising, Facilities | Yes | 5 | 7/1/2021 | 6/30/2022 | 5 or less |

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

Yes

1b. Board Member Information

| | 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 |
|----|------------------|-----------------------|-----------------------|-------------------------------------|---------------------------------|------------------------|--|--|--|
| 10 | Bryan Rivera | | Trustee/Member | Accountability, Fundraising, Bylaws | Yes | 5 | 7/1/2022 | 6/30/2022 | 5 or less |
| 11 | Florence Wolpoff | | Trustee/Member | Accountability, CEO Evaluation | Yes | 10 | 7/1/2022 | 6/30/2022 | 9 |
| 12 | Kelly Nunez | | Trustee/Member | | Yes | 5 | 7/1/2022 | 6/30/2022 | 9 |
| 13 | Rafael McDonald | | Parent Rep | Finance, Facilities | Yes | 4 | 7/1/2022 | 6/30/2022 | 6 |
| 14 | Marina Salazar | | Parent Rep | | Yes | 4 | 7/1/2022 | 6/30/2022 | 5 or less |
| 15 | Paula Vega | | Parent Rep | | Yes | 2 | 7/1/2022 | 6/30/2022 | 5 or less |

1c. Are there more than 15 members of the Board of Trustees?

Yes

1d. 2021-2022 Board Member Information

| | 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 |
|----|-------------------|-----------------------|-----------------------|----------------------------|---------------------------------|------------------------|--|--|--|
| 16 | Jorge Torres | | Parent Rep | | Yes | 3 | 7/1/2022 | 6/30/2022 | 5 or less |
| 17 | Francisco Lugonja | | Other | CEO Evaluation, Facilities | Yes | 21 | 7/1/2022 | 6/30/2022 | 5 or less |
| 18 | | | | | | | | | |
| 19 | | | | | | | | | |
| 20 | | | | | | | | | |
| 21 | | | | | | | | | |

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 | 15 |
| b.Total Number of Members Added During 2021-2022 | 0 |
| c. Total Number of Members who Departed during 2021-2022 | 2 |
| d.Total Number of members, as set in Bylaws, Resolution or Minutes | 15 |

3. Number of Board meetings held during 2021-2022

10

4. Number of Board meetings scheduled for 2022-2023

9

Total number of Voting Members on June 30, 2022:

14

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

0

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

2

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

21

Thank you.

Entry 8 Board Meeting Minutes

Incomplete Hidden from applicant

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 Jul 30 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 |
|--|--|---|
| | <p>Application and recruitment efforts for all FLAC schools are shared between all schools; all schools benefit from this larger outreach effort that will include all four schools. To support these efforts, both school and network staff were utilized.</p> <p>To attract economically disadvantaged families, FLACS specifically recruited students in the community, which is likely to have high populations of this group. To recruit students who are economically disadvantaged FLACS:</p> <p>Created attractive, informational brochures and flyers both for print and interactive for digital distribution</p> <p>Distributed these brochures and flyers to local businesses, religious institutions, pre-kindergarten programs, and other community organizations;</p> <p>Visited and/or conducted virtual presentations to prospective families at pre-kindergarten programs located in CSD 7 and 9;</p> | <p>Application and recruitment efforts for all FLAC schools will continue to be shared between all schools; all schools benefit from this larger outreach effort that will include all four schools. To support these efforts, both school and network staff will be utilized.</p> <p>Recruitment efforts for 2021-2022 will incorporate a combination of virtual and in person.</p> <p>To recruit students who are economically disadvantaged FLAC will:</p> <p>Attend community and pop-up events in areas that are economically disadvantaged by setting up informational booths. Sponsor events within the local community (i.e. Bronx Night Market, Fordham Flea)</p> <p>Establish partnerships with local organizations (i.e. the Bronx Rising, Morris Heights Health Center, LPAC) to leverage outreach amongst all our subscribers/followers)</p> <p>Continue to create print and interactive informational brochures & flyers</p> <p>Building relationships through social media by deciphering influencers and cultivating influencer campaigns to better reach specific subgroups.</p> <p>Distribute these brochures and flyers to local businesses,</p> |

Economically Disadvantaged

Attended kindergarten virtual school fairs, if any, at various Head Start and pre-kindergarten programs;
Attended Virtual Charter Open Houses and chat groups
Held at least 10 virtual open houses with translators; for prospective applicants each year, held at varying times (morning and afternoon) using Eventbrite to RSVP
Announced and advertised the school and lottery in multiple languages in local digital and print media, (i.e. AMNY, Bronx Times, El Diario) and in multiple digital formats (i.e. mobile & desktop take over, digital billboards, footers, and dedicated email blasts)
Created attractive, informative exterior signage on all buildings advertising all FLAC schools;
Maintained accurate information on the school website, including a link to the application;
Used social media to promote the school and announce the schools;
Used the New York City Common Online Charter School Application, which allows parents to complete the application online and has widened the pool of applicants the school has received, and is translated into multiple languages;

religious institutions, pre-kindergarten programs, and other community organizations;
Visit and or conduct virtual presentations to prospective families at pre-kindergarten programs located in CSD 7 and 9;
Attend kindergarten virtual school fairs, if any, at various Head Start and pre-kindergarten programs;
Attend Virtual and in person Charter Open Houses and chat groups
Hold at least 10 virtual and in person open houses with translators; for prospective applicants each year, held at varying times (morning and afternoon) using Eventbrite to RSVP
Announce and advertise the school and lottery in multiple languages in local digital and print media, (i.e. AMNY, Bronx Times, NY Post, Daily News, El Diario) and in multiple digital formats (i.e. mobile & desktop take over, digital billboards, footers, and dedicated email blasts)
Announce and advertise in CTV, TV and Radio (i.e.youtube, hulu, Telemundo and CH12)
Create attractive, informative exterior signage on all buildings advertising all FLAC schools;
Maintain accurate information on the school website, including a link to the application;
Use social media to promote the school and announce the schools
Use the New York City Common Online Charter School Application, which allows parents

| | | |
|----------------------------------|--|--|
| | | <p>to complete the application online and has widened the pool of applicants the school has received, and is translated into multiple languages;</p> |
| <p>English Language Learners</p> | <p>To attract english language learners, FLACS specifically recruits students in the community, which is likely to have high populations of this group. To inform the community about the school and recruit students who are ELLs, FLACS will:</p> <p>Create attractive, informational brochures and flyers both for print and interactive for digital in English and Spanish</p> <p>Distribute these brochures and flyers to local businesses, religious institutions, pre-kindergarten programs, and other community organizations;</p> <p>Create attractive, informative exterior signage on all buildings advertising all FLAC schools; in both English and Spanish languages</p> <p>Announce and advertise the school and lottery in multiple languages in local digital and print media, (i.e. AMNY, Bronx Times, El Diario) in multiple formats (i.e. mobile & desktop take over, digital billboards, footers, and dedicated email blasts)</p> <p>V sit and make virtual presentations in English and Spanish to prospective families at pre-kindergarten programs</p> | <p>To attract english language learners, FLACS specifically recruits students in the community, which is likely to have high populations of this group. To inform the community about the school and recruit students who are ELLs, FLACS will:</p> <p>Produce Television commercials on spanish channel stations.</p> <p>Create bus shelter ads both in english and spanish to be displayed in various locations within the community.</p> <p>Work with radio stations to create commercial spots in spanish.</p> <p>Create attractive, informational brochures and flyers both for print and interactive for digital in English and Spanish</p> <p>Distribute these brochures and flyers to local businesses, religious institutions, pre-kindergarten programs, and other community organizations;</p> <p>Create attractive, informative exterior signage on all buildings advertising all FLAC schools; in both English and Spanish languages</p> <p>Announce and advertise the school and lottery in multiple languages in local digital and print media, (i.e. AMNY, Bronx Times, El Diario) in multiple formats (i.e. mobile & desktop take over, digital billboards,</p> |

| | | |
|-----------------------------------|--|---|
| | <p>located in CSD 7 and 9; Involve parent “ambassadors” in the planning for recruitment, including having them help disseminate information about the school in the community, and ensure that some of these “ambassadors” speak languages other than English; Provide information about ELL services when presenting about the school; Gather testimonials from current parents in multiple languages to post on various social media platforms Incorporate the use of Schola (online recruitment service platform) to assist in gathering leads specifically aimed towards ELL prospective families Sending email blasts to our email list serve on how to apply, and why you should apply to our schools (with translation options) Work with the Latino Pastoral Action Center (LPAC) outreach to local religious and community centers, including those with immigrant and bilingual populations.</p> | <p>footers, and dedicated email blasts) V sit and make virtual presentations in English and Spanish to prospective families at pre-kindergarten programs located in CSD 7 and 9; Involve parent “ambassadors” in the planning for recruitment, including having them help disseminate information about the school in the community, and ensure that some of these “ambassadors” speak languages other than English; Gather testimonials from current parents in multiple languages to post on various social media platforms Incorporate the use of Schola (online recruitment service platform) to assist in gathering leads specifically aimed towards ELL prospective families Sending email blasts to our email list serve on how to apply, and why you should apply to our schools (with translation options) Work with the Latino Pastoral Action Center (LPAC) outreach to local religious and community centers, including those with immigrant and bilingual populations.</p> |
| <p>Students with Disabilities</p> | <p>To attract students with disabilities, FLACS will: Making sure all videos are closed captioned and ADA compliant When presenting speaking towards the various special</p> | <p>To attract students with disabilities, FLACS will: Showcase our building facilities through images and video to ensure how our schools are able to accommodate physical disabilities. Through signage, and or structures (i.e. elevators, ramps) Making sure all videos are closed</p> |

| | | |
|--|-----------------------------------|--|
| | needs services we offer in school | captioned and ADA compliant Include all special needs services we offer when presenting to prospective families |
|--|-----------------------------------|--|

Retention Efforts Toward Meeting Targets

| | Describe Retention Efforts in 2021-2022 | Describe Retention Plans in 2022-2023 |
|--|--|---|
| | <p>To retain students, FLACS provided a rigorous academic program, demonstrated continuous student academic success, and provided a nurturing and inviting environment for families that encouraged parents to keep their children enrolled at FLACS.</p> <p>To help promote the retention of all students, FLACS schools: Provided rigorous academic curriculum and instruction; Demonstrated and communicated to families FLACS' continued academic success; Created a nurturing and safe environment with consistent, caring discipline; Retained the sibling priority in the lottery to keep children from the same family together and make school drop-offs and pick-ups and schedules easier on families; Encouraged parent involvement through workshops at the school, award ceremonies, celebrations, and participation in the parent</p> | <p>FLAC will continue to employ the strategies that it has to retain families, as these have been effective in the past to retain families in the school. The most essential aspect in ensuring that FLACS meets its retention targets is to provide rigorous academic curricula, demonstrate continuous student academic success, and provide a nurturing and inviting environment for families that will encourage parents to keep their children enrolled at FLACS.</p> <p>To help promote the retention of all students, FLACS schools will: Provide rigorous academic curriculum and instruction; Demonstrate and communicate to families FLACS' continued academic success; Create a nurturing and safe environment with consistent, caring discipline; Retain the sibling priority in the lottery to keep children from the same family together and make school drop-offs and pick-ups easier on families; Encourage parent involvement through workshops at the school,</p> |

Economically Disadvantaged

teacher association;
Consistently communicated with families about their child/children's academic progress at the school through use of an online communication portal, ParentSquare and phone calls;
Consistently communicated with families about events, workshops and general information on ParentSquare, its website and social media;
Ensured parents had access to technology for video conferencing and access to online portals during this remote year:
Reached out to and made personal connections to all families through the school's Family Liaison and other staff.

To help promote the retention of economically disadvantaged students, FLACS schools:
Engaged in staff training (professional development, use of outside organizations, professional reading) to ensure all staff is sensitive to the challenges families in poverty may face;
Removed economic barriers for parents by providing technology and internet for families who needed this, ensured the continuity of food services during the remote period during the pandemic; and:
Connected parents with social services and other community resources, in partnership with the school's community partner, the Latino Pastoral Action Center.

award ceremonies, celebrations, and participation in the parent teacher association;
Consistently communicate with families about their child/children's academic progress through use of an online communication portal, ParentSquare, phone calls, notes in the homework folder, use of a learning management system that parents have access to, report card distribution, and parent conferences;
Consistently communicate with families about events at the school and the academic program, through monthly calendars, an up-to-date website, live-streaming of school performances, and monthly newsletters with information about the academic program; and:
Reach out to and make personal connections to all families through the school's Family Liaison.

To help promote the retention of economically disadvantaged students, FLACS schools will:
Engage in staff training (professional development, use of outside organizations, professional reading) to ensure all staff is sensitive to the challenges families in poverty may face;
Remove economic barriers for parents by providing subsidies/waivers for school field trips, uniforms, and other potential costs for families; and:
Connect parents with social

| | | |
|----------------------------------|---|--|
| | | <p>services and other community resources, in partnership with the school’s community partner, the Latino Pastoral Action Center.</p> |
| <p>English Language Learners</p> | <p>In addition to the strategies listed above, to help promote the retention of English language learners, FLACS schools: Deliberately recruited and hire administrators, teachers, and staff that can speak another language when possible and appropriate; Recruited classroom and content area teachers who possess dual certification in their content area and TESOL when possible; Provided high quality support to ELLs through the academic program; Ensured all teachers receive professional development on working with English language learners; Engaged families of ELLs through specific workshops, including but not limited to an initial orientation of ELL services at FLACS; Ensured that all communications (on ParentSquare, the FLACS website, letters home, monthly newsletters, handbooks, flyers) were translated into Spanish (and if there are other languages represented in the school, FLACS schools made every effort to ensure translation of these documents into additional languages, or make use of the NYCDOE phone translation services to support parents in understanding these communications);</p> | <p>In addition to the strategies listed above, to help promote the retention of English language learners, FLACS schools will: Deliberately recruit and hire administrators, teachers, and staff that can speak another language when possible and appropriate; Recruit classroom and content area teachers who possess dual certification in their content area and TESOL when possible; Provide high quality support to ELLs through the academic program; Ensure all teachers receive professional development on working with English language learners; Engage families of ELLs through specific workshops, including but not limited to an initial orientation of ELL services at FLACS; Ensure that all critical communications (on ParentSquare the FLAC website, letters home, monthly newsletters, handbooks, flyers) to families are translated into Spanish (if there are other languages represented in the school, FLACS schools will make every effort to ensure translation of these documents into additional languages, or make use of the NYCDOE phone translation services to support parents in understanding these</p> |

| | | |
|----------------------------|--|--|
| | <p>Provided translators for all major school assemblies, graduations, workshops; and:</p> <p>Ensured that there were translators available or that the NYCDOE phone translation services were utilized, for all parent conferences.</p> | <p>communications);</p> <p>Provide translators for all major school assemblies, graduations, workshops; and:</p> <p>Ensure that there are translators available or that the NYCDOE phone translation services is utilized, for all parent conferences.</p> |
| Students with Disabilities | <p>In addition to the strategies mentioned above, FLACS ensured the retention of students with disabilities by</p> <p>Ensuring the consistent provision of services entitled to the students by qualified staff</p> <p>Ensuring special education staff reached out about student progress on a regular basis</p> <p>Ensuring all teachers received professional development effective strategies for working with students with disabilities;</p> <p>and:</p> <p>Holding high expectations of students with disabilities and ensuring students and their families understand that the school is committed to having these students succeed.</p> | <p>In addition to the strategies mentioned above, FLACS will do the following to ensure the retention of students with disabilities:</p> <p>Ensure the consistent provision of services entitled to the students by qualified staff</p> <p>Ensure special education staff reach out about student progress on a regular basis</p> <p>Ensure all teachers receive professional development effective strategies for working with students with disabilities;</p> <p>and:</p> <p>Hold high expectations of students with disabilities and ensuring students and their families understand that the school is committed to having these students succeed.</p> |

Entry 10 - Teacher and Administrator Attrition

Completed Jul 30 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^[1] receive clearance through [the NYSED Office of School Personnel Review and Accountability](#) (OSPRA) prior to employment. **This includes paraprofessionals and other school personnel who are provided or assigned by the district of location, or related/contracted service providers.** After an employee has been cleared, schools are required to maintain proof of such clearance in the file of each employee. For the safety of all students, charter schools must take immediate steps to terminate the employment of individuals who have been denied clearance. Once the employees have been terminated, the school must terminate the request for clearance in the TEACH system.

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

^[1] 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.

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](#).

Attestation

Responses Selected:

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

Entry 11 Percent of Uncertified Teachers

Incomplete Hidden from applicant

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) | |
| ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022) | |
| iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022) | |
| iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as of June 30, 2022) | |
| Total Category A: 5 or 30% whichever is less | 0 |

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

| | FTE Count |
|--|-----------|
| i. Mathematics | |
| ii. Science | |
| iii. Computer Science | |
| . Technology | |
| . Career and Technical Education | |
| Total Category B: not to exceed 5 | 0 |

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) | |
| ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022) | |
| iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022) | |
| . FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022) | |
| Total Category C: not to exceed 5 | 0 |

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 | |

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 | |

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

| | FTE Count |
|------------------|-----------|
| Total Category E | |

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

| | FTE Count |
|------------------|-----------|
| Total Category F | |

Thank you.



Entry 12 Organization Chart

Incomplete Hidden from applicant

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.

Entry 13 School Calendar

Completed Jul 30 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.

[K-8 Calendar](#)

Filename: K 8 Calendar aTWPBS.pdf Size: 41.8 kB

Entry 14 Links to Critical Documents on School Website

Completed Jul 30 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: Family Life Academy Charter School II

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) | https://www.flacsny.com/apps/pages/index.jsp?uREC_ID=294280&type=d&pREC_ID=677938 |
| 2. Board meeting notices, agendas and documents | https://www.flacsny.com/apps/pages/index.jsp?uREC_ID=294280&type=d&pREC_ID=2093937 |
| 3. New York State School Report Card | https://www.flacsny.com/apps/pages/index.jsp?uREC_ID=294280&type=d&pREC_ID=677938 |
| 4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY) | https://www.notapplicable.com |
| 5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo) | https://www.flacsny.com/apps/pages/index.jsp?uREC_ID=294280&type=d&pREC_ID=677938 |
| 6. Authorizer-approved FOIL Policy | https://www.flacsny.com/apps/pages/index.jsp?uREC_ID=294280&type=d&pREC_ID=677938 |
| 7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List) | https://www.flacsny.com/apps/pages/index.jsp?uREC_ID=294280&type=d&pREC_ID=677938 |

Thank you.



Entry 15 Staff Roster

Incomplete Hidden from applicant

[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.

Certificate of Occupancy

CO Number: 210062885F

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.*

A. Borough: Bronx **Block Number:** 02314 **Certificate Type:** Final
Address: 300 EAST 140TH STREET **Lot Number(s):** 58 **Effective Date:** 12/14/2010
Building Identification Number (BIN): 2000707
Building Type: Altered

This building is subject to this Building Code: 1968 Code

For zoning lot metes & bounds, please see BISWeb.

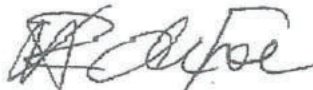
B. Construction classification: 1-D (1968 Code designation)
Building Occupancy Group classification: E (2008 Code)
Multiple Dwelling Law Classification: None
No. of stories: 4 **Height in feet:** 41 **No. of dwelling units:** 0

C. Fire Protection Equipment:
None associated with this filing.

D. Type and number of open spaces:
None associated with this filing.

E. This Certificate is issued with the following legal limitations:
None

Borough Comments: None



Borough Commissioner



Commissioner


Certificate of Occupancy

CO Number: 210062885F

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 |
|----------------|---------------------------|---------------------------|-------------------------------|---------------------------|------------------|--------------------|
| BAS | 142 | 100 | E | | 3 | SCHOOL |
| 001 001 | 142 | 100 | E | | 3 | SCHOOL |
| 002 002 | 230 | 100 | E | | 3 | SCHOOL |
| 003 003 | 102 | 100 | E | | 3 | SCHOOL |
| END OF SECTION | | | | | | |



Borough Commissioner



Commissioner

FAMILY LIFE ACADEMY CHARTER SCHOOLS

BRONX, NEW YORK

AUDITED FINANCIAL STATEMENTS

OTHER FINANCIAL INFORMATION

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2022

(With Comparative Totals for 2021)

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Family Life Academy Charter Schools

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Family Life Academy Charter Schools (the "Organization"), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and changes in net assets, 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 referred to above present fairly, in all material respects, the financial position of Family Life Academy Charter Schools as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Family Life Academy Charter Schools, 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 Family Life Academy Charter Schools' ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, 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 Family Life Academy Charter Schools' 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 Family Life Academy Charter Schools' 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 Family Life Academy Charter Schools' June 30, 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 14, 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 is 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 Family Life Academy Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Family Life Academy Charter Schools' internal control over financial reporting and compliance.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 20, 2022

FAMILY LIFE ACADEMY CHARTER SCHOOLS

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2022

(With Comparative Totals for 2021)

| <u>ASSETS</u> | June 30, | |
|---|---------------|---------------|
| | 2022 | 2021 |
| <u>CURRENT ASSETS</u> | | |
| Cash and cash equivalents | \$ 13,511,734 | \$ 12,555,701 |
| Certificates of deposit | 2,361,312 | 2,351,045 |
| Grants and other receivables | 4,132,797 | 2,393,507 |
| Prepaid expenses and other current assets | 540,168 | 336,792 |
| TOTAL CURRENT ASSETS | 20,546,011 | 17,637,045 |
| <u>PROPERTY AND EQUIPMENT, net</u> | 3,600,431 | 3,927,028 |
| <u>OTHER ASSETS</u> | | |
| Security deposits | 305,305 | 305,305 |
| Cash in escrow | 175,000 | 175,000 |
| Due from related party | 45,732 | 51,732 |
| | 526,037 | 532,037 |
| TOTAL ASSETS | \$ 24,672,479 | \$ 22,096,110 |
| <u>LIABILITIES AND NET ASSETS</u> | | |
| <u>CURRENT LIABILITIES</u> | | |
| Current portion of capital leases payable | \$ 53,843 | \$ 84,222 |
| Accounts payable and accrued expenses | 550,069 | 441,653 |
| Accrued payroll and benefits | 1,526,728 | 1,435,024 |
| Vacation accrual | 379,051 | 474,204 |
| Deferred revenue | 196,489 | 151,437 |
| TOTAL CURRENT LIABILITIES | 2,706,180 | 2,586,540 |
| <u>OTHER LIABILITIES</u> | | |
| Capital leases payable | - | 53,466 |
| Deferred lease incentive | 455,641 | 445,482 |
| Deferred rent payable | 2,160,373 | 2,093,074 |
| Long term debt | - | 2,571,253 |
| | 2,616,014 | 5,163,275 |
| TOTAL LIABILITIES | 5,322,194 | 7,749,815 |
| <u>NET ASSETS</u> | | |
| Without donor restrictions | 18,941,895 | 13,830,373 |
| With donor restrictions | 408,390 | 515,922 |
| | 19,350,285 | 14,346,295 |
| TOTAL LIABILITIES AND NET ASSETS | \$ 24,672,479 | \$ 22,096,110 |

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

FAMILY LIFE ACADEMY CHARTER SCHOOLS

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2022
 (With Comparative Totals for 2021)

| | Year ended June 30, | | | |
|--|-------------------------------|----------------------------|----------------------|----------------------|
| | 2022 | | | 2021 |
| | Without donor restrictions | With donor restrictions | Total | Total |
| Revenue, gains and other support: | | | | |
| Public school district: | | | | |
| Resident student enrollment | \$ 23,095,338 | \$ - | \$ 23,095,338 | \$ 23,299,624 |
| Students with disabilities | 767,605 | - | 767,605 | 853,403 |
| Grants and contracts: | | | | |
| State and local | 116,688 | - | 116,688 | 146,371 |
| Federal - Title and IDEA | 1,188,671 | - | 1,188,671 | 1,307,586 |
| Federal - other | 3,990,965 | - | 3,990,965 | 1,042,804 |
| Food service/Child Nutrition Program | 1,059,986 | - | 1,059,986 | 553,501 |
| NYC DOE rental assistance | 4,130,064 | - | 4,130,064 | 3,806,099 |
| TOTAL REVENUE, GAINS AND OTHER SUPPORT | 34,349,317 | - | 34,349,317 | 31,009,388 |
| Expenses: | | | | |
| Program services: | | | | |
| Regular education | 23,845,205 | - | 23,845,205 | 21,948,726 |
| Special education | 3,122,379 | - | 3,122,379 | 2,962,614 |
| Total program services | 26,967,584 | - | 26,967,584 | 24,911,340 |
| Management and general | 4,941,272 | - | 4,941,272 | 3,519,023 |
| Fundraising and special events | 177,839 | - | 177,839 | 172,410 |
| TOTAL OPERATING EXPENSES | 32,086,695 | - | 32,086,695 | 28,602,773 |
| SURPLUS FROM SCHOOL OPERATIONS | 2,262,622 | - | 2,262,622 | 2,406,615 |
| Support and other revenue: | | | | |
| Contributions: | | | | |
| Foundations | 26,781 | 15,000 | 41,781 | 387,580 |
| Individuals | 8,528 | - | 8,528 | 4,445 |
| Corporations | 9,000 | 1,000 | 10,000 | 10,819 |
| In-kind | 1,333 | - | 1,333 | 8,375 |
| Fundraising | 505 | - | 505 | 180 |
| Interest income | 74,365 | - | 74,365 | 121,297 |
| Gain on lease termination | - | - | - | 3,176,524 |
| Paycheck Protection Program loan forgiveness | 2,571,253 | - | 2,571,253 | - |
| Other income | 33,603 | - | 33,603 | - |
| Net assets released from restriction | 123,532 | (123,532) | - | - |
| TOTAL SUPPORT AND OTHER REVENUE | 2,848,900 | (107,532) | 2,741,368 | 3,709,220 |
| CHANGE IN NET ASSETS | 5,111,522 | (107,532) | 5,003,990 | 6,115,835 |
| Net assets at beginning of year | 13,830,373 | 515,922 | 14,346,295 | 8,230,460 |
| NET ASSETS AT END OF YEAR | <u>\$ 18,941,895</u> | <u>\$ 408,390</u> | <u>\$ 19,350,285</u> | <u>\$ 14,346,295</u> |

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

FAMILY LIFE ACADEMY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2022
(With Comparative Totals for 2021)

| | Year ended June 30, | | | | | | | | | |
|--|---------------------|-------------------|--------------|------------------------|--------------|--------------------------------|--------------|---------------|---------------|-------|
| | 2022 | | | | | 2021 | | | | |
| | No of Positions | Program Services | | | Sub-total | Supporting Services | | | Sub-total | Total |
| Regular Education | | Special Education | | Management and general | | Fundraising and special events | | | | |
| Personnel services costs: | | | | | | | | | | |
| Administrative staff personnel | 77 | \$ 3,369,982 | \$ 523,299 | \$ 3,893,281 | \$ 2,039,280 | \$ 149,006 | \$ 2,188,286 | \$ 6,081,567 | \$ 5,941,484 | |
| Instructional personnel | 147 | 7,897,888 | 939,264 | 8,837,152 | - | - | - | 8,837,152 | 8,086,989 | |
| Non-instructional personnel | 33 | 959,304 | 114,644 | 1,073,948 | 111,477 | - | 111,477 | 1,185,425 | 939,633 | |
| Total personnel services costs | 257 | 12,227,174 | 1,577,207 | 13,804,381 | 2,150,757 | 149,006 | 2,299,763 | 16,104,144 | 14,968,106 | |
| Fringe benefits and payroll taxes | | 2,250,084 | 286,358 | 2,536,442 | 346,087 | 21,081 | 367,168 | 2,903,610 | 2,634,178 | |
| Retirement | | 238,160 | 32,873 | 271,033 | 56,527 | 5,503 | 62,030 | 333,063 | 293,150 | |
| Legal service | | - | - | - | 45,911 | - | 45,911 | 45,911 | 44,379 | |
| Accounting / audit services | | - | - | - | 55,400 | - | 55,400 | 55,400 | 53,800 | |
| Other purchased / professional / consulting services | | 744,162 | 90,036 | 834,198 | 672,777 | 182 | 672,959 | 1,507,157 | 234,916 | |
| Building and land rent / lease | | 4,562,201 | 551,421 | 5,113,622 | 277,752 | - | 277,752 | 5,391,374 | 6,079,020 | |
| Repairs and maintenance | | 631,129 | 75,413 | 706,542 | 39,602 | - | 39,602 | 746,144 | 436,883 | |
| Insurance | | 6,527 | 778 | 7,305 | 247,790 | - | 247,790 | 255,095 | 215,544 | |
| Utilities | | 352,995 | 41,877 | 394,872 | 21,347 | - | 21,347 | 416,219 | 267,873 | |
| Supplies / materials | | 395,125 | 47,624 | 442,749 | 19,561 | - | 19,561 | 462,310 | 522,535 | |
| Equipment / furnishings | | 24,030 | 2,965 | 26,995 | 5,498 | - | 5,498 | 32,493 | 15,705 | |
| Staff development | | 47,752 | 5,785 | 53,537 | 56,229 | - | 56,229 | 109,766 | 102,315 | |
| Marketing / recruitment | | - | - | - | 303,417 | 568 | 303,985 | 303,985 | 153,442 | |
| Technology | | 54,161 | 6,631 | 60,792 | 303,982 | - | 303,982 | 364,774 | 386,477 | |
| Food services | | 835,475 | 98,718 | 934,193 | - | - | - | 934,193 | 592,760 | |
| Student services | | 228,430 | 146,819 | 375,249 | - | - | - | 375,249 | 270,781 | |
| Office expense | | 441,271 | 52,623 | 493,894 | 129,841 | 1,499 | 131,340 | 625,234 | 303,441 | |
| Depreciation and amortization | | 806,529 | 105,251 | 911,780 | 130,544 | - | 130,544 | 1,042,324 | 1,001,315 | |
| Other | | - | - | - | 78,250 | - | 78,250 | 78,250 | 26,153 | |
| | | \$ 23,845,205 | \$ 3,122,379 | \$ 26,967,584 | \$ 4,941,272 | \$ 177,839 | \$ 5,119,111 | \$ 32,086,695 | \$ 28,602,773 | |

The accompanying notes are an integral part of the financial statements

FAMILY LIFE ACADEMY CHARTER SCHOOLS

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2022
 (With Comparative Totals for 2021)

| | Year ended June 30, | |
|---|---------------------|---------------|
| | 2022 | 2021 |
| <u>CASH FLOWS - OPERATING ACTIVITIES</u> | | |
| Change in net assets | \$ 5,003,990 | \$ 6,115,835 |
| Adjustments to reconcile change in net assets to net cash provided from operating activities: | | |
| Paycheck Protection Program loan forgiveness | (2,571,253) | - |
| Depreciation and amortization | 1,042,324 | 1,001,315 |
| Loss (gain) on sale of property and equipment | 43,977 | (42,623) |
| Gain on lease termination | - | (3,176,524) |
| Changes in certain assets and liabilities affecting operations: | | |
| Grants and other receivables | (1,739,290) | (699,201) |
| Prepaid expenses and other current assets | (203,376) | 96,402 |
| Accounts payable and accrued expenses | 108,416 | 106,468 |
| Accrued payroll and benefits | 91,704 | 128,703 |
| Vacation accrual | (95,153) | 74,666 |
| Deferred revenue | 45,052 | (59,600) |
| Deferred lease incentive | 10,159 | 32,691 |
| Deferred rent payable | 67,299 | 1,079,151 |
| NET CASH PROVIDED FROM OPERATING ACTIVITIES | 1,803,849 | 4,657,283 |
| <u>CASH FLOWS - INVESTING ACTIVITIES</u> | | |
| Purchases of property and equipment | (759,704) | (1,490,550) |
| Proceeds from sale of property and equipment | - | 67,497 |
| Purchase of certificates of deposit | (10,267) | (26,750) |
| Change in due from related party | 6,000 | 5,500 |
| NET CASH USED FOR INVESTING ACTIVITIES | (763,971) | (1,444,303) |
| <u>CASH FLOWS - FINANCING ACTIVITIES</u> | | |
| Repayments of capital leases payable | (83,845) | (118,082) |
| NET CASH USED FOR FINANCING ACTIVITIES | (83,845) | (118,082) |
| NET INCREASE IN CASH AND CASH EQUIVALENTS AND RESTRICTED CASH | 956,033 | 3,094,898 |
| Cash and cash equivalents and restricted cash at beginning of year | 12,730,701 | 9,635,803 |
| CASH AND CASH EQUIVALENTS AND RESTRICTED CASH AT END OF YEAR | \$ 13,686,734 | \$ 12,730,701 |

FAMILY LIFE ACADEMY CHARTER SCHOOLS

STATEMENT OF CASH FLOWS, Cont'd

YEAR ENDED JUNE 30, 2022
(With Comparative Totals for 2021)

| | <u>Year ended June 30,</u> | |
|--|----------------------------|-------------------|
| | <u>2022</u> | <u>2021</u> |
| <u>SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION</u> | | |
| Cash paid during the year for: | | |
| Interest | <u>\$ 12,689</u> | <u>\$ 26,153</u> |
| <u>NON CASH INVESTING AND FINANCING ACTIVITIES</u> | | |
| Capital lease payable incurred in connection with purchase of property and equipment | <u>\$ -</u> | <u>\$ 160,680</u> |

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

FAMILY LIFE ACADEMY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE A: THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Organization

Family Life Academy Charter Schools (the “Organization”) is an educational corporation operating in the borough of the Bronx, New York and is comprised of various individual charter schools.

Family Life Academy Charter School I (“FLACS I”) is a charter school that operates under the Organization in the borough of the Bronx, New York. On May 14, 2001, the Board of Regents of the University of the State of New York granted FLACS I a provisional charter valid for a term of five years and renewable upon expiration. On May 20, 2008, August 19, 2013 and February 13, 2018, FLACS I obtained a five year renewal, which expires June 30, 2023. On March 17, 2022, FLACS I obtained a four year renewal, which expires July 31, 2027.

Family Life Academy Charter School II (“FLACS II”) is a charter school that operates under the Organization in the borough of the Bronx, New York. On September 13, 2011, the Board of Regents of the University of the State of New York granted FLACS II a provisional charter valid for a term of five years and renewable upon expiration. On March 8, 2017, FLACS II obtained a five year renewal, which expired July 31, 2022. On March 17, 2022, FLACS II obtained a five year renewal, which expires July 31, 2027.

On March 31, 2014, the Board of Regents of the University of the State of New York amended the FLACS I charter agreement permitting additional schools under FLACS I’s educational corporation. During the 2014 fiscal year, FLACS I added Family Life Academy Charter School III (“FLACS III”) under its expanded charter. FLACS III had the authority to operate through July 31, 2019. On May 27, 2019, FLACS III obtained a five year renewal, which expires July 31, 2024. On March 17, 2022, FLACS III obtained a three year renewal, which expires July 31, 2027.

On June 6, 2019, the Board of Regents of the University of the State of New York amended the FLACS I charter agreement permitting additional schools under FLACS I’s educational corporation. During the 2019 fiscal year, FLACS I added Family Life Academy Charter School IV (“FLACS IV”) under its expanded charter. FLACS IV opened in September 2022 as Family Life Academy Charter Schools High School (“FLACS HS”).

FLACS I, FLACS II, FLACS III, and FLACS HS are schools in a predominately Latino community in the South Bronx. They seek to empower New York City English language learners in grades Kindergarten through Grade 8 to achieve high standards in English and to help them take responsibility for their own learning and encourage them to explore and affirm human values. On March 16, 2022, FLACS HS revised its charter to serve grades 9 through 12.

Family Life Academy Charter Schools Network (“FLACS N”) is a division of the educational corporation operating as a charter school management organization. FLACS N’s purpose is to manage and support a network of open-enrollment free charter schools committed to high academic standards, merit, citizenship and responsibility in New York City’s neediest neighborhoods.

Basis of presentation

The accompanying financial statements include the accounts of FLACS I, FLACS II, FLACS III, FLACS HS and FLACS N (collectively referred to as the “Organization”). All intercompany balances and transactions have been eliminated in the accompanying financial statements.

FAMILY LIFE ACADEMY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE A: THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Basis of accounting

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Classification of net assets

To ensure observance of limitations and restrictions placed on the use of resources available to the Organization, the accounts of the Organization are maintained in accordance with the principles of accounting for not-for-profit organizations. This is the procedure by which resources are classified for reporting purposes into net asset groups, established according to their nature and purpose. Accordingly, all financial transactions have been recorded and reported by net asset group.

The assets, liabilities, activities, and net assets are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board of Trustees has discretionary control to use these in carrying on operations in accordance with the guidelines established by the Organization.

Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Net assets with donor restrictions were \$408,390 and \$515,922 at June 30, 2022 and 2021, respectively.

Revenue recognition

Revenue from Exchange Transactions: The Organization recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition.

The Organization records substantially all revenues over time as follows:

Public school district revenue

The Organization recognizes revenue as educational programming is provided to students throughout the year. The Organization earns public school district revenue based on the approved per pupil tuition rate of the public school district in which the pupil resides. The amount received each year from the resident district is the product of the approved per pupil tuition rate and the full-time equivalent student enrollment of the Organization. Each NYS school district has a fixed per pupil tuition rate which is calculated annually by NYSED in accordance with NYS Education Law. Amounts are billed in advance every other month and payments are typically received in six installments during the year. At the end of each school year, a reconciliation of actual enrollment to billed enrollment is performed and any additional amounts due or excess funds received are agreed upon between the Organization and the district(s) and are paid or recouped.

FAMILY LIFE ACADEMY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE A: THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Additional funding is available for students requiring special education services. The amount of additional funding is dependent upon the length of time and types of services provided by the Organization to each student, subject to a maximum amount based upon a set rate for each district as calculated by NYSED.

Rental assistance

Facilities rental assistance funding is provided by the New York City Dept of Education (NYCDOE) to qualifying charter schools located in the five boroughs of NYC. In order to receive rental assistance funding, a charter school must have commenced instruction or added grade levels in the 2014-15 school year or thereafter and go through a space request process with the NYCDOE. If NYCDOE is not able to provide adequate space, the Organization can become eligible for rental assistance. Rental assistance is calculated as the lesser of 30% of the per-pupil tuition rate for NYC times the number of students enrolled, or actual total rental costs. As rental assistance is based on the number of students enrolled, revenue is recognized throughout the year as educational programming is provided to students.

The following table summarizes contract balances at their respective statement of financial position dates:

| | June 30, | | |
|----------------------------------|-------------|-------------|-------------|
| | <u>2022</u> | <u>2021</u> | <u>2020</u> |
| Grants and contracts receivables | \$ 44,319 | \$ 44,183 | \$ 319,411 |

Contributions

The Organization recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Contributions received are recorded as without donor restrictions or with donor restrictions depending on the existence of any donor restrictions. A contribution that is received and expended in the same year for a specific purpose is classified as without donor restricted revenue.

Contributions are recorded as with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.

FAMILY LIFE ACADEMY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE A: THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Grant revenue

Some of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants receivable in the accompanying statement of financial position. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the accompanying statement of financial position and amounted to \$196,489 and \$151,437 at June 30, 2022 and 2021, respectively. The Organization received cost-reimbursement grants of approximately \$5,797,113 and \$146,970 that have not been recognized at June 30, 2022 and 2021, respectively, because qualifying expenditures have not yet been incurred.

Cash and cash equivalents

Cash and cash equivalents are maintained in certain financial institutions located in New York and are insured by the FDIC up to \$250,000 at each institution. The Organization considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents. In the normal course of business, the cash account balances at any given time may exceed insured limits. However, the Organization has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash and cash equivalents.

Cash in escrow

The Organization maintains cash in an escrow account, in accordance with the terms of its Charter Agreement. A portion of the escrow account is invested in a certificate of deposit with a maturity date of July 2022.

Grants and other receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2022 or 2021.

Property and equipment

Property and equipment are recorded at cost. Depreciation and amortization are computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from two to fifteen years.

Major renewals and betterments are capitalized, while repairs and maintenance are charged to operations as incurred. Upon sale or retirement, the related cost and allowances for depreciation are removed from the accounts and the related gain or loss is reflected in operations.

FAMILY LIFE ACADEMY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE A: THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Deferred revenue

The Organization records grant revenue as deferred revenue until it is expended for the purpose of the grant, at which time it is recognized as revenue.

Certificates of deposit

The Organization maintains its certificates of deposit at a financial institution. The balance is insured at the financial institution up to \$250,000 by the FDIC. At times the Organization's balance may exceed federally insured limits. The Organization has not experienced any losses in such account and does not believe it is exposed to any significant risk. Certificates of deposit have a maturity date of July 2022.

Tax exempt status

The Organization is a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and applicable state regulations and, accordingly, is exempt from federal and state taxes on income.

The Organization files Form 990 tax returns in the U.S. federal jurisdiction. The tax returns for the years ended June 30, 2019 through June 30, 2022 are still subject to potential audit by the IRS. Management of the Organization believes it has no material uncertain tax positions and, accordingly it will not recognize any liability for unrecognized tax benefits.

Contributed goods and services

The Organization receives contributed services from volunteers to serve on the Board of Trustees. In addition, the Organization received transportation services, special education services and a school nurse for the students from the local district. The Organization was unable to determine a value for these services.

The Organization received contributed professional development and programming services and contributed goods which were valued at approximately \$1,300 and \$8,400 for the years ended June 30, 2022 and 2021, respectively. These amounts are included in in-kind revenue in the accompanying statement of activities and changes in net assets.

Marketing costs

The Organization expenses marketing costs as they are incurred. Total marketing and recruiting costs approximated \$304,000 and \$153,000 for the years ended June 30, 2022 and 2021, respectively.

Comparative information for the year ended June 30, 2021

The financial statements include certain prior year summarized comparative information in total but not by net asset class or functional classification. 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 Organization's financial statements for the year ended June 30, 2021 from which the summarized information was derived.

FAMILY LIFE ACADEMY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE A: THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Use of estimates in the preparation of financial statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Reclassifications

Certain prior year amounts have been reclassified to conform with the current year presentation.

New accounting pronouncement - leases

In February 2016, the FASB issued a new standard related to leases to increase transparency and comparability among entities by requiring the recognition of right-of-use (“ROU”) assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases under current U.S. GAAP. For nonpublic entities, the FASB voted on May 20, 2020, to extend the guidance in this new standard to be effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. The Organization is currently evaluating the provisions of this standard to determine the impact the new standard will have on the Organization’s financial position or results of operations.

Adoption of new accounting standard - gifts-in-kind

In September 2020, the FASB issued a new accounting update to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind. The update requires not-for-profit entities to present contributed nonfinancial assets separately on the statement of activities, apart from contributions of cash and other financial assets. In addition, the update requires not-for-profit entities to disclose in the notes to the financial statements a breakout of the different types of gifts-in-kinds recognized, any donor restrictions associated with the gift, the valuation technique(s) used to arrive at the fair value measure, whether or not the gift-in-kind was monetized, and any policies on monetization. The update is effective for fiscal years beginning after June 15, 2021 and is being applied on a retrospective basis. The Organization adopted this standard during the year ended June 30, 2022. There were no material in-kind contributions for the years ended June 30, 2022 and 2021.

Subsequent events

The Organization has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 20, 2022, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

FAMILY LIFE ACADEMY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE B: LIQUIDITY AND AVAILABILITY

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Organization's main source of liquidity is its cash and cash equivalents accounts.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing activities of teaching and public service as well as the conduct of services undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. Refer to the statement of cash flows which identifies the sources and uses of the Organization's cash and shows positive cash generated by operations for fiscal years 2022 and 2021.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

| | <u>June 30,</u> | |
|--|----------------------|----------------------|
| | <u>2022</u> | <u>2021</u> |
| Cash and cash equivalents | \$ 13,511,734 | \$ 12,555,701 |
| Certificates of deposit | 2,361,312 | 2,351,045 |
| Grants and other receivables | <u>4,132,797</u> | <u>2,393,507</u> |
| Total financial assets available within one year | 20,005,843 | 17,300,253 |
| Less: | | |
| Amounts unavailable for general expenditures within one year, due to: | | |
| Restricted by donors with purpose restrictions | <u>(408,390)</u> | <u>(515,922)</u> |
| Total amount unavailable for general expenditures within one year | <u>(408,390)</u> | <u>(515,922)</u> |
| Total financial assets available to management for general expenditures within one year | <u>\$ 19,597,453</u> | <u>\$ 16,784,331</u> |

The Organization has a \$400,000 line of credit that they could draw upon in the event of unanticipated liquidity needs. At June 30, 2022 and 2021, there were no amounts outstanding on this line.

FAMILY LIFE ACADEMY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE C: RELATED PARTY TRANSACTIONS

FLACS N receives a management allocation from FLACS I, FLACS II, and FLACS III (the “Charter Schools”). The Organization pays for certain operating expenses that benefit the entire organization and then allocates to each Charter School a percentage of these expenses based on the full-time equivalent student enrollment at each Charter School. FLACS N was allocated \$1,138,543 from FLACS I, \$2,261,307 from FLACS II, and \$867,723 from FLACS III for the year ended June 30, 2022. FLACS N was allocated \$1,085,180 from FLACS I, \$2,339,862 from FLACS II, and \$670,915 from FLACS III for the year ended June 30, 2021.

Classrooms and office facilities of FLACS I are leased from LPAC, whose President is a member of the Board of the Organization. See Note G for further details and future minimum lease payments. During the years ended June 30, 2022 and 2021, the Organization had approximately \$46,000 and \$52,000, respectively, of receivables from LPAC.

The Organization is a guarantor of a mortgage in the name of LPAC. The term of the guarantee on the LPAC mortgage is through January 2018, at which time an option to extend for an additional 5 years was granted, until January 2023. The Organization would be required to pay the loan in the event of default and as of June 30, 2022 and 2021, the outstanding balance of the mortgage note is approximately \$1,460,000 and \$1,503,000, respectively. At June 30, 2022 and 2021, the maximum amount of future payments (undiscounted) the Organization could be required to make under the guarantee is \$2,269,000 and \$2,378,000, respectively.

During December 2020, HB Foundation (“HB”), a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code was formed. HB is the sole member of Highbridge Facilities LLC (“Highbridge”). Highbridge issued bonds to purchase the properties of FLACS II middle school, FLACS III and the property where FLACS HS will be located. The Organization became the guarantor of the bonds. The aggregate principal balance of the bonds at June 30, 2022 and 2021 was approximately \$124,485,000 and \$125,100,000, respectively. At June 30, 2022 and 2021, the maximum potential amount of future payments (undiscounted) the guarantor could be required to make under the guarantee was approximately \$267,776,162 and \$277,858,307, respectively. The Organization fully expects the bond payable will be repaid by Highbridge in accordance with its terms.

In connection with the bond agreement, the Organization must comply with certain covenants. The Organization was in compliance with these covenants for the years ended June 30, 2022 and 2021.

The lease agreements for the FLACS II middle school and FLACS III facilities were terminated in December 2020. In December 2020, the Organization entered into lease agreements with Highbridge for the FLACS II middle school, FLACS III and FLACS HS facilities. See Note G.

FAMILY LIFE ACADEMY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE D: PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

| | <u>June 30,</u> | |
|--|---------------------|---------------------|
| | <u>2022</u> | <u>2021</u> |
| Leasehold improvements | \$ 4,793,497 | \$ 4,550,988 |
| Furniture and fixtures | 1,760,426 | 1,765,620 |
| Computers and equipment | <u>3,634,031</u> | <u>3,180,147</u> |
| | 10,187,954 | 9,496,755 |
| Less accumulated depreciation and amortization | <u>6,587,523</u> | <u>5,569,727</u> |
| | <u>\$ 3,600,431</u> | <u>\$ 3,927,028</u> |

At June 30, 2022 and 2021, \$422,269 and \$297,269, respectively of construction in progress was included in leasehold improvements; which was mainly for a future building project for FLACS HS and for improvements to the FLACS II middle school facility expected to be utilized in the 2023 school year.

No provision for depreciation is made on construction in progress until such time as the relevant assets are completed and put into use. Total depreciation and amortization expense was \$1,042,324 and \$1,001,315 for the years ended June 30, 2022 and 2021, respectively.

NOTE E: CAPITAL LEASES PAYABLE

The Organization entered into a capital lease payable during November 2019, payable in annual installments, including interest at .457% per annum, through August 2021. The capital lease payable is secured by certain equipment. The capital lease had no balance outstanding as of June 30, 2022. The capital lease had \$30,474 outstanding as of June 30, 2021.

The lease agreement is through August 2022 and is for the right to use certain equipment which is included in property and equipment in the accompanying statement of financial position at June 30, 2022 and 2021. The net book value of this equipment was \$47,708 and \$68,155 at June 30, 2022 and 2021, respectively.

The Organization entered into a capital lease payable during July 2020, payable in annual installments, including interest at .351% per annum, through August 2022. The capital lease payable is secured by certain equipment. The capital lease had \$53,843 and \$107,214 outstanding as of June 30, 2022 and 2021, respectively.

The lease agreement is through July 2022 and is for the right to use certain equipment which is included in property and equipment in the accompanying statement of financial position at June 30, 2022. The net book value of this equipment was \$80,340 and \$133,901 at June 30, 2022 and 2021, respectively.

Interest expense related to the capital leases was \$12,901 and \$26,153 during the years ended June 30, 2022 and 2021, respectively.

FAMILY LIFE ACADEMY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE E: CAPITAL LEASES PAYABLE, Cont'd

The future maturities of the capital leases payable are as follows:

| <u>Year ending June 30,</u> | <u>Amount</u> |
|-----------------------------|------------------|
| 2023 | \$ <u>53,843</u> |

NOTE F: EQUIPMENT LEASES

The Organization leases office equipment under non-cancelable lease agreements expiring at various dates through July 2024. The future minimum payments on these agreements are as follows:

| <u>Year ending June 30,</u> | <u>Amount</u> |
|-----------------------------|------------------|
| 2023 | \$ 62,330 |
| 2024 | 28,655 |
| 2025 | <u>2,388</u> |
| | \$ <u>93,373</u> |

NOTE G: SCHOOL FACILITIES

FLACS I leased classrooms and office facilities under a non-cancelable lease agreement originally expiring in June 2018. The lease was amended effective September 1, 2016 with an expiration date of June 30, 2022 and a revised payment schedule. In June 2022, the lease was extended to September 30, 2022. FLACS I's base rent for the years ended June 30, 2022 and 2021 was \$1,068,947 and \$1,037,811, respectively. The base rent increased in accordance with the lease agreement. The total amount of rental payments due over the lease term is being charged to rent expense on the straight-line method over the term of the lease. The difference between rent expense recorded and the amount paid is credited or charged to "Deferred rent payable" in the accompanying statement of financial position at June 30, 2022 and 2021. As of the report date, the Organization is still in negotiations to renew this lease and paying on a month to month basis until an agreement is finalized.

Total rent expense relative to this lease was \$993,577 for the years ended June 30, 2022 and 2021. In conjunction with this facility lease, FLACS I paid a security deposit of \$155,833 which is included in security deposits on the accompanying statement of financial position at June 30, 2022 and 2021.

FAMILY LIFE ACADEMY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE G: SCHOOL FACILITIES, Cont'd

FLACS II leases classrooms and office facilities under a non-cancelable lease agreement expiring in June 2038 which they assumed from their former landlord effective January 2015. FLACS II's base rent for the years ended June 30, 2022 and 2021 was \$641,053 and \$616,397, respectively. The base rent increased in accordance with the lease agreement. The total amount of rental payments due over the lease term is being charged to rent expense on the straight-line method over the term of the lease. The difference between rent expense recorded and the amount paid is credited or charged to "Deferred rent payable" in the accompanying statement of financial position at June 30, 2022 and 2021. In connection with the assumption of this lease, the former landlord agreed to share in the cost of FLACS II making certain leasehold improvements to the building in accordance with the terms of the agreement. During the year ended June 30, 2022, \$38,637 had been advanced to FLACS II in addition to total advances of \$585,877 made in prior years and are recorded as a "Deferred lease incentive" on the accompanying statement of financial position. These reimbursements will be recognized as a reduction of rent expense on a straight-line basis over the term of the lease. Rent expense relative to this lease was \$771,328 and \$774,157 for the years ended June 30, 2022 and 2021, respectively. Also in conjunction with this facility lease, FLACS II paid a security deposit of \$163,477, as of June 30, 2019 and received a credit towards this deposit of \$14,005 during 2020, leaving a balance of \$149,472 at June 30, 2022 and 2021, which is included in security deposits on the accompanying statement of financial position at June 30, 2022 and 2021.

The future minimum payments on this agreement are as follows:

| <u>Year ending June 30,</u> | <u>Amount</u> |
|-----------------------------|----------------------|
| 2023 | \$ 666,695 |
| 2024 | 693,363 |
| 2025 | 721,098 |
| 2026 | 749,942 |
| 2027 | 779,939 |
| Thereafter | <u>10,939,278</u> |
| | <u>\$ 14,550,315</u> |

On August 11, 2017, FLACS II signed a lease agreement with CG Educational Holdings, Inc. ("CG") for a middle school building. The lease had a twenty year term upon completion of the building. The certificate of occupancy was issued April 30, 2019 and FLACS II had access to the building at that time. Rent payments commenced July 1, 2019 and go through July 1, 2038. The original lease term was scheduled to end on June 30, 2039. The lease with CG was terminated in December 2020. The deferred rent payable balance was written off and a gain of \$1,696,822 was recorded to "Gain on lease termination" in the accompanying statement of activities and changes in net assets for the year ended June 30, 2021.

FAMILY LIFE ACADEMY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE G: SCHOOL FACILITIES, Cont'd

On December 22, 2020, FLACS II entered into a lease agreement for its middle school with Highbridge. Rent payments commenced January 1, 2021 and go through June 30, 2055. FLACS II middle school's base rent for the year ended June 30, 2022 was \$2,630,417. The base rent for the period January 1, 2021 through June 30, 2021 was \$993,760. The base rent increases in accordance with the lease agreement. The total amount of rental payments due over the lease term is being charged to rent expense on the straight-line method over the term of the lease. The difference between rent expense recorded and the amount paid was credited or charged to "Deferred rent payable" in the accompanying statement of financial position at June 30, 2022 and 2021. During the year ended June 30, 2022, a portion of the FLACS II facility was used for FLACS III students; therefore, \$263,042 of this base rent was allocated to FLACS III. Rent expense relative to this lease was \$2,620,644 and \$3,047,712, respectively, for the years ended June 30, 2022 and 2021.

In connection with the Highbridge agreement, the lease requires certain covenants to be met. The Organization was in compliance with these covenants for the years ended June 30, 2022 and 2021.

The future minimum payments on this agreement are as follows:

| <u>Year ending June 30,</u> | <u>Amount</u> |
|-----------------------------|----------------------|
| 2023 | \$ 2,684,608 |
| 2024 | 2,701,501 |
| 2025 | 2,707,408 |
| 2026 | 2,725,922 |
| 2027 | 2,654,028 |
| Thereafter | <u>73,314,570</u> |
| | <u>\$ 86,788,037</u> |

FLACS III leases classrooms and office facilities under an original lease agreement which was scheduled to expire in August 2036. The lease with was terminated in December 2020. The deferred rent payable balance was written off and a gain of \$1,479,702 was recorded to "Gain on lease termination" in the accompanying statement of activities and changes in net assets for the year ended June 30, 2021.

On December 22, 2020, FLACS III entered into a lease agreement with Highbridge. Rent payments commenced on January 1, 2021 and go through June 30, 2055. FLACS III's base rent for the year ended June 30, 2022 was \$899,706. FLACS III's base rent for the period January 1, 2021 through June 30, 2021 was \$340,224. The base rent increased in accordance with the lease agreement. The total amount of rental payments due over the lease term is being charged to rent expense on the straight-line method over the term of the lease. The difference between rent expense recorded and the amount paid was credited or charged to "Deferred rent payable" in the accompanying statement of financial position at June 30, 2022 and 2021. Rent expense was \$893,393 and \$1,081,968 for the years ended June 30, 2022 and 2021, respectively.

In connection with the Highbridge agreement, the lease requires certain covenants to be met. The Organization was in compliance with these covenants for the years ended June 30, 2022 and 2021.

FAMILY LIFE ACADEMY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE G: SCHOOL FACILITIES, Cont'd

The future minimum payments on this agreement are as follows:

| <u>Year ending June 30,</u> | <u>Amount</u> |
|-----------------------------|----------------------|
| 2023 | \$ 922,965 |
| 2024 | 920,683 |
| 2025 | 924,939 |
| 2026 | 926,800 |
| 2027 | 899,072 |
| Thereafter | <u>24,987,664</u> |
| | <u>\$ 29,582,123</u> |

On December 22, 2020, FLACS HS entered into a lease agreement with Highbridge for a new school building as described in Note C. The lease has a thirty five year term upon completion of the building, and payments are to be determined upon completion of the building. The building is expected to be completed in July 2024. The building was originally projected to be completed in September 2022. Even though the construction has been delayed by two years, FLACS HS is required to make the originally scheduled payments.

The estimated future minimum payments on this agreement are as follows:

| <u>Year ending June 30,</u> | <u>Amount</u> |
|-----------------------------|-----------------------|
| 2023 | \$ 1,185,000 |
| 2024 | 2,316,000 |
| 2025 | 3,998,465 |
| 2026 | 5,023,465 |
| 2027 | 5,133,686 |
| Thereafter | <u>140,692,209</u> |
| | <u>\$ 158,348,825</u> |

The total lease expense for all these leases, as outlined above, was approximately \$5,279,000 and \$5,923,000 for the years ended June 30, 2022 and 2021, respectively.

FAMILY LIFE ACADEMY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE H: RETIREMENT PLAN

The Organization sponsors a 401(k) plan (the "Plan") for all eligible employees that are predominantly funded by employees' contributions. The Organization matches employees' contributions up to 4% of their annual salary. During the years ended June 30, 2022 and 2021, the Organization contributed approximately \$316,100 and \$281,800, respectively, to the Plan.

NOTE I: CONTINGENCY

Certain grants and contracts may be subject to audit by funding sources. Such audits might result in disallowance of costs submitted for reimbursement by the Organization. Management is of the opinion that such disallowances, if any, will not have a material effect on the accompanying financial statements. Accordingly, no amounts have been provided in the accompanying financial statements for such potential claims.

NOTE J: CONCENTRATIONS

At June 30, 2022, approximately 83% of grants and other receivables are due from the New York State Department of Education relating to certain grants. During the year ended June 30, 2022, 69% of total operating revenue and support came from per-pupil funding provided by New York State. The per-pupil rate is set annually by the State based on the school district in which the Organization's students are located.

At June 30, 2021, approximately 98% of grants and other receivables are due from the New York State Department of Education relating to certain grants. During the year ended June 30, 2021, 78% of total operating revenue and support came from per-pupil funding provided by New York State. The per-pupil rate is set annually by the State based on the school district in which the Organization's students are located.

NOTE K: NET ASSETS

Net assets without donor restrictions are as follows:

| | <u>June 30,</u> | |
|---|----------------------|----------------------|
| | <u>2022</u> | <u>2021</u> |
| Undesignated | \$ 15,395,307 | \$ 10,041,033 |
| Invested in property and equipment, net of related debt | <u>3,546,588</u> | <u>3,789,340</u> |
| | <u>\$ 18,941,895</u> | <u>\$ 13,830,373</u> |

FAMILY LIFE ACADEMY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE K: NET ASSETS, Cont'd

Net assets with donor restrictions are as follows:

| | <u>June 30,</u> | |
|----------------------------------|-------------------|-------------------|
| | <u>2022</u> | <u>2021</u> |
| Music program | \$ 4,659 | \$ 5,816 |
| Wellness program | 2,141 | 2,141 |
| Display boards | - | 15,000 |
| High school project | 15,000 | - |
| Rental assistance | 375,000 | 375,000 |
| Middle school art curriculum | 835 | 835 |
| High school placement program | 6,930 | 97,836 |
| Middle school yoga class | 1,000 | - |
| Healthy farm box project | - | 4,125 |
| K-2 home library project | - | 10,819 |
| Professional development program | 2,825 | 4,350 |
| | <u>\$ 408,390</u> | <u>\$ 515,922</u> |

NOTE L: LINE OF CREDIT

In July 2018, the Organization entered into a line of credit agreement with a bank with maximum borrowings of \$400,000. The line bears interest at the prime rate plus 2% per annum and is secured primarily by the assets of the Organization. There was no balance outstanding at June 30, 2022 or 2021. The line expires in November 2022.

NOTE M: LONG TERM DEBT

In response to the COVID-19 outbreak, in April 2020 the Organization applied for and was approved by a bank for a loan of \$2,571,523 through the Paycheck Protection Program established by the Small Business Administration. The loan has a maturity of 2 years and an interest rate of 1%. The loan had the potential for forgiveness provided certain requirements were met by the Organization. The loan was funded on May 5, 2020. Due to the potential of forgiveness, repayment terms had not been finalized as of June 30, 2021; therefore, the entire balance had been classified as long-term at June 30, 2021. On August 25, 2021, the loan was forgiven in full, plus any accrued interest. The forgiveness of the loan is shown in the accompanying statement of activities and changes in net assets as Paycheck Protection Program loan forgiveness.

NOTE N: FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. All expenses that are allocated to more than one program or supporting function are allocated on the basis of estimates of time and effort.

FAMILY LIFE ACADEMY CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE O: CASH AND CASH EQUIVALENTS AND RESTRICTED CASH

Cash and cash equivalents and restricted cash balances at June 30, 2022 and 2021 consisted of the following:

| | June 30, | |
|---------------------------|----------------------|----------------------|
| | <u>2022</u> | <u>2021</u> |
| Cash and cash equivalents | \$ 13,511,734 | \$ 12,555,701 |
| Cash in escrow | <u>175,000</u> | <u>175,000</u> |
| | <u>\$ 13,686,734</u> | <u>\$ 12,730,701</u> |

NOTE P: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Organization’s financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Organization is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2023.

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Organization has recognized \$2,926,570 and \$737,354 of revenue relative to ESSER grants during the years ended June 30, 2022 and 2021, respectively.

The Emergency Connectivity Fund (ECF) was also established to award grants to state and local educational agencies. The Organization has recognized \$338,011 of revenue relative to ECF grants during the year ended June 30, 2022.

FAMILY LIFE ACADEMY CHARTER SCHOOLS

OTHER FINANCIAL INFORMATION

INDEPENDENT AUDITOR'S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees
Family Life Academy Charter Schools

We have audited the financial statements of Family Life Academy Charter Schools as of and for the year ended June 30, 2022, and have issued our report thereon dated October 20, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The financial information hereinafter is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements for the year ended June 30, 2022, as a whole.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 20, 2022

FAMILY LIFE ACADEMY CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION BY CHARTER

JUNE 30, 2022

| <u>ASSETS</u> | <u>Family Life Academy Charter School I</u> | <u>Family Life Academy Charter School II</u> | <u>Family Life Academy Charter School III</u> | <u>Family Life Academy Charter Schools HS</u> | <u>Family Life Academy Charter School Network</u> | <u>Eliminations</u> | <u>Total</u> |
|---|---|--|---|---|---|---------------------|----------------------|
| <u>CURRENT ASSETS</u> | | | | | | | |
| Cash and cash equivalents | \$ 1,991,067 | \$ 5,364,246 | \$ 2,473,152 | \$ 133,018 | \$ 3,550,251 | \$ - | \$ 13,511,734 |
| Certificates of deposit | 35,969 | 2,325,343 | - | - | - | - | 2,361,312 |
| Grants and other receivables | 938,579 | 1,547,462 | 890,740 | 435,571 | 320,445 | - | 4,132,797 |
| Interschool receivables | - | - | - | - | 328,338 | (328,338) | - |
| Prepaid expenses and other current assets | 123,295 | 209,106 | 51,218 | 95,561 | 60,988 | - | 540,168 |
| | <u>3,088,910</u> | <u>9,446,157</u> | <u>3,415,110</u> | <u>664,150</u> | <u>4,260,022</u> | <u>(328,338)</u> | <u>20,546,011</u> |
| <u>TOTAL CURRENT ASSETS</u> | | | | | | | |
| | 447,333 | 2,477,799 | 416,663 | 125,861 | 132,775 | - | 3,600,431 |
| <u>PROPERTY AND EQUIPMENT, net</u> | | | | | | | |
| | | | | | | | |
| <u>OTHER ASSETS</u> | | | | | | | |
| Security deposits | 155,833 | 149,472 | - | - | - | - | 305,305 |
| Cash in escrow | 175,000 | - | - | - | - | - | 175,000 |
| Due from related party | 45,732 | - | - | - | - | - | 45,732 |
| | <u>376,565</u> | <u>149,472</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>526,037</u> |
| <u>TOTAL ASSETS</u> | <u>\$ 3,912,808</u> | <u>\$ 12,073,428</u> | <u>\$ 3,831,773</u> | <u>\$ 790,011</u> | <u>\$ 4,392,797</u> | <u>\$ (328,338)</u> | <u>\$ 24,672,479</u> |

FAMILY LIFE ACADEMY CHARTER SCHOOLS

STATEMENT OF FINANCIAL POSITION BY CHARTER, Cont'd

JUNE 30, 2022

| <u>LIABILITIES AND NET ASSETS</u> | Family Life Academy Charter School I | Family Life Academy Charter School II | Family Life Academy Charter School III | Family Life Academy Charter Schools HS | Family Life Academy Charter School Network | Eliminations | Total |
|---|---|--|---|---|--|--------------|---------------|
| <u>CURRENT LIABILITIES</u> | | | | | | | |
| Current portion of capital leases payable | \$ - | \$ - | \$ - | \$ - | \$ 53,843 | \$ - | \$ 53,843 |
| Accounts payable and accrued expenses | 101,291 | 145,146 | 55,817 | 46,882 | 200,933 | - | 550,069 |
| Interschool payables | 59,945 | 25,317 | 10,184 | 232,892 | - | (328,338) | - |
| Accrued payroll and benefits | 357,862 | 715,188 | 325,520 | 1,459 | 126,699 | - | 1,526,728 |
| Vacation accrual | 48,951 | 139,832 | 58,141 | 11,365 | 120,762 | - | 379,051 |
| Deferred revenue | 1,615 | 5,053 | 159,821 | 30,000 | - | - | 196,489 |
| | 569,664 | 1,030,536 | 609,483 | 322,598 | 502,237 | (328,338) | 2,706,180 |
| TOTAL CURRENT LIABILITIES | | | | | | | |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>OTHER LIABILITIES</u> | | | | | | | |
| Deferred lease incentive | - | 455,641 | - | - | - | - | 455,641 |
| Deferred rent payable | - | 2,060,216 | 100,157 | - | - | - | 2,160,373 |
| | - | 2,515,857 | 100,157 | - | - | - | 2,616,014 |
| | 569,664 | 3,546,393 | 709,640 | 322,598 | 502,237 | (328,338) | 5,322,194 |
| TOTAL LIABILITIES | | | | | | | |
| | \$ 3,336,344 | \$ 8,518,270 | \$ 3,122,133 | \$ 77,413 | \$ 3,887,735 | \$ - | \$ 18,941,895 |
| <u>NET ASSETS</u> | | | | | | | |
| Without donor restrictions | 6,800 | 8,765 | - | 390,000 | 2,825 | - | 408,390 |
| With donor restrictions | 3,343,144 | 8,527,035 | 3,122,133 | 467,413 | 3,890,560 | - | 19,350,285 |
| TOTAL LIABILITIES AND NET ASSETS | | | | | | | |
| | \$ 3,912,808 | \$ 12,073,428 | \$ 3,831,773 | \$ 790,011 | \$ 4,392,797 | \$ (328,338) | \$ 24,672,479 |

FAMILY LIFE ACADEMY CHARTER SCHOOLS

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS BY CHARTER

YEAR ENDED JUNE 30, 2022

| | Family Life Academy Charter School I | Family Life Academy Charter School II | Family Life Academy Charter School III | Family Life Academy Charter Schools HS | Family Life Academy Charter School Network | Eliminations | Total |
|---|--------------------------------------|---------------------------------------|--|--|--|--------------------|----------------------|
| Revenue, gains and other support: | | | | | | | |
| Public school district: | | | | | | | |
| Resident student enrollment | \$ 6,523,318 | \$ 12,319,273 | \$ 4,252,747 | \$ - | \$ - | \$ - | \$ 23,095,338 |
| Students with disabilities | 141,044 | 569,156 | 57,405 | - | - | - | 767,605 |
| Grants and contracts: | | | | | | | |
| State and local | 37,269 | 60,751 | 18,668 | - | - | - | 116,688 |
| Federal - Title and IDEA | 404,431 | 587,159 | 197,081 | - | - | - | 1,188,671 |
| Federal - other | 923,119 | 1,755,447 | 891,828 | 420,571 | - | - | 3,990,965 |
| Food service/Child Nutrition Program | 290,846 | 508,717 | 260,423 | - | - | - | 1,059,986 |
| NYC DOE rental assistance | - | 2,967,317 | 1,162,747 | - | - | - | 4,130,064 |
| TOTAL REVENUE, GAINS AND OTHER SUPPORT | 8,320,027 | 18,767,820 | 6,840,899 | 420,571 | - | - | 34,349,317 |
| Expenses: | | | | | | | |
| Program services: | | | | | | | |
| Regular education | 5,825,803 | 12,824,247 | 5,047,399 | - | 1,803,575 | (1,655,819) | 23,845,205 |
| Special education | 692,744 | 1,771,463 | 617,764 | - | 484,235 | (443,827) | 3,122,379 |
| Total program services | 6,518,547 | 14,595,710 | 5,665,163 | - | 2,287,810 | (2,099,646) | 26,967,584 |
| Management and general | 1,083,185 | 2,349,049 | 929,044 | 395,672 | 2,190,081 | (2,005,759) | 4,941,272 |
| Fundraising and special events | 43,313 | 86,594 | 33,011 | - | 177,089 | (162,168) | 177,839 |
| | 7,645,045 | 17,031,353 | 6,627,218 | 395,672 | 4,654,980 | (4,267,573) | 32,086,695 |
| TOTAL OPERATING EXPENSES | 7,645,045 | 17,031,353 | 6,627,218 | 395,672 | 4,654,980 | (4,267,573) | 32,086,695 |
| SURPLUS (DEFICIT) / FROM SCHOOL OPERATIONS | 674,982 | 1,736,467 | 213,681 | 24,899 | (4,654,980) | 4,267,573 | 2,262,622 |
| Support and other revenue: | | | | | | | |
| Contributions: | | | | | | | |
| Foundations | - | 6,761 | - | 15,000 | 20,020 | - | 41,781 |
| Individuals | - | 2,827 | 320 | - | 5,381 | - | 8,528 |
| Corporations | 10,000 | - | - | - | - | - | 10,000 |
| In-kind | - | 1,333 | - | - | - | - | 1,333 |
| Management fee income | - | - | 295 | - | 4,267,573 | (4,267,573) | - |
| Fundraising | - | - | 295 | - | 210 | - | 505 |
| Interest income | 11,599 | 34,977 | 12,886 | 1,136 | 13,767 | - | 74,365 |
| Income from forgiveness of long term debt | - | - | - | - | 2,604,856 | - | 2,604,856 |
| TOTAL SUPPORT AND OTHER REVENUE | 21,599 | 45,898 | 13,501 | 16,136 | 6,911,807 | (4,267,573) | 2,741,368 |
| CHANGE IN NET ASSETS | 696,581 | 1,782,365 | 227,182 | 41,035 | 2,256,827 | - | 5,003,990 |
| Net assets at beginning of year | 2,646,563 | 6,744,670 | 2,894,951 | 426,378 | 1,633,733 | - | 14,346,295 |
| NET ASSETS AT END OF YEAR | \$ 3,343,144 | \$ 8,527,035 | \$ 3,122,133 | \$ 467,413 | \$ 3,890,560 | \$ - | \$ 19,350,285 |

FAMILY LIFE ACADEMY CHARTER SCHOOLS
STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER –
FAMILY LIFE ACADEMY CHARTER SCHOOL I

YEAR ENDED JUNE 30, 2022

| | No of Positions | Program Services | | | Supporting Services | | | Total |
|--|-----------------|-------------------|-------------------|--------------|------------------------|--------------------------------|--------------|--------------|
| | | Regular Education | Special Education | Sub-total | Management and general | Fundraising and special events | Sub-total | |
| Personnel services costs: | | | | | | | | |
| Administrative staff personnel | 10 | \$ 487,514 | \$ 51,994 | \$ 539,508 | \$ 134,589 | \$ - | \$ 134,589 | \$ 674,097 |
| Instructional personnel | 39 | 2,088,154 | 222,703 | 2,310,857 | - | - | - | 2,310,857 |
| Non-instructional personnel | 9 | 265,212 | 28,285 | 293,497 | 29,835 | - | 29,835 | 323,332 |
| Total personnel services costs | 58 | 2,840,880 | 302,982 | 3,143,862 | 164,424 | - | 164,424 | 3,308,286 |
| Fringe benefits and payroll taxes | | | | | | | | |
| Retirement | | 508,801 | 54,264 | 563,065 | 29,448 | - | 29,448 | 592,513 |
| Other purchased / professional / consulting services | | 43,441 | 4,633 | 48,074 | 2,514 | - | 2,514 | 50,588 |
| Building and land rent / lease | | 632,189 | 138,813 | 771,002 | 680,017 | 43,313 | 723,330 | 1,494,332 |
| Repairs and maintenance | | 853,203 | 90,994 | 944,197 | 49,382 | - | 49,382 | 993,579 |
| Insurance | | 180,717 | 19,302 | 200,019 | 10,745 | - | 10,745 | 210,764 |
| Utilities | | 1,738 | 185 | 1,923 | 63,885 | - | 63,885 | 65,808 |
| Supplies / materials | | 114,906 | 12,255 | 127,161 | 6,651 | - | 6,651 | 133,812 |
| Equipment / furnishings | | 81,371 | 8,678 | 90,049 | - | - | - | 90,049 |
| Staff development | | 3,199 | 341 | 3,540 | 185 | - | 185 | 3,725 |
| Marketing / recruitment | | 2,658 | 284 | 2,942 | 1,306 | - | 1,306 | 4,248 |
| Technology | | - | - | - | 107 | - | 107 | 107 |
| Food services | | 10,967 | 1,170 | 12,137 | 48,874 | - | 48,874 | 61,011 |
| Student services | | 259,080 | 27,631 | 286,711 | - | - | - | 286,711 |
| Office expense | | 50,257 | 5,360 | 55,617 | - | - | - | 55,617 |
| Depreciation and amortization | | 87,553 | 9,338 | 96,891 | 7,946 | - | 7,946 | 104,837 |
| Other | | 154,843 | 16,514 | 171,357 | 8,962 | - | 8,962 | 180,319 |
| | | \$ 5,825,803 | \$ 692,744 | \$ 6,518,547 | \$ 1,083,185 | \$ 43,313 | \$ 1,126,498 | \$ 7,645,045 |

FAMILY LIFE ACADEMY CHARTER SCHOOLS
STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER –
FAMILY LIFE ACADEMY CHARTER SCHOOL II

YEAR ENDED JUNE 30, 2022

| | No of Positions | Program Services | | | Supporting Services | | | Total |
|--|-----------------|-------------------|-------------------|---------------|------------------------|--------------------------------|--------------|---------------|
| | | Regular Education | Special Education | Sub-total | Management and general | Fundraising and special events | Sub-total | |
| Personnel services costs: | | | | | | | | |
| Administrative staff personnel | 26 | \$ 1,139,998 | \$ 146,576 | \$ 1,286,574 | \$ 300,645 | \$ - | \$ 300,645 | \$ 1,587,219 |
| Instructional personnel | 73 | 3,977,665 | 511,429 | 4,489,094 | - | - | - | 4,489,094 |
| Non-instructional personnel | 18 | 520,425 | 66,914 | 587,339 | 60,185 | - | 60,185 | 647,524 |
| Total personnel services costs | 117 | 5,638,088 | 724,919 | 6,363,007 | 360,830 | - | 360,830 | 6,723,837 |
| Fringe benefits and payroll taxes | | | | | | | | |
| Retirement | | 1,131,331 | 145,461 | 1,276,792 | 72,404 | - | 72,404 | 1,349,196 |
| Other purchased / professional / consulting services | | 99,435 | 12,785 | 112,220 | 6,364 | - | 6,364 | 118,584 |
| Building and land rent / lease | | 1,297,060 | 289,352 | 1,586,412 | 1,341,912 | 86,026 | 1,427,938 | 3,014,350 |
| Repairs and maintenance | | 2,717,953 | 349,462 | 3,067,415 | 173,945 | - | 173,945 | 3,241,360 |
| Insurance | | 335,550 | 43,143 | 378,693 | 21,475 | - | 21,475 | 400,168 |
| Utilities | | 3,455 | 444 | 3,899 | 129,082 | - | 129,082 | 132,981 |
| Supplies / materials | | 178,498 | 22,950 | 201,448 | 11,424 | - | 11,424 | 212,872 |
| Equipment / furnishings | | 211,698 | 27,219 | 238,917 | - | - | - | 238,917 |
| Staff development | | 17,575 | 2,260 | 19,835 | 1,125 | - | 1,125 | 20,960 |
| Marketing / recruitment | | 14,763 | 1,898 | 16,661 | 8,125 | - | 8,125 | 24,786 |
| Technology | | - | - | - | 16,055 | 568 | 16,623 | 16,623 |
| Food services | | 37,605 | 4,835 | 42,440 | 117,655 | - | 117,655 | 160,095 |
| Student services | | 393,920 | 50,648 | 444,568 | - | - | - | 444,568 |
| Office expense | | 106,005 | 13,630 | 119,635 | - | - | - | 119,635 |
| Depreciation and amortization | | 168,543 | 21,671 | 190,214 | 58,396 | - | 58,396 | 248,610 |
| | | 472,768 | 60,786 | 533,554 | 30,257 | - | 30,257 | 563,811 |
| | | \$ 12,824,247 | \$ 1,771,463 | \$ 14,595,710 | \$ 2,349,049 | \$ 86,594 | \$ 2,435,643 | \$ 17,031,353 |

FAMILY LIFE ACADEMY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER-
FAMILY LIFE ACADEMY CHARTER SCHOOL III

YEAR ENDED JUNE 30, 2022

| | No of Positions | Program Services | | | Supporting Services | | | Total |
|--|-----------------|-------------------|-------------------|--------------|------------------------|--------------------------------|------------|--------------|
| | | Regular Education | Special Education | Sub-total | Management and general | Fundraising and special events | Sub-total | |
| Personnel services costs: | | | | | | | | |
| Administrative staff personnel | 10 | \$ 481,868 | \$ 53,953 | \$ 535,821 | \$ 115,154 | \$ - | \$ 115,154 | \$ 650,975 |
| Instructional personnel | 35 | 1,832,069 | 205,132 | 2,037,201 | - | - | - | 2,037,201 |
| Non-instructional personnel | 6 | 173,667 | 19,445 | 193,112 | 21,457 | - | 21,457 | 214,569 |
| Total personnel services costs | 51 | 2,487,604 | 278,530 | 2,766,134 | 136,611 | - | 136,611 | 2,902,745 |
| Fringe benefits and payroll taxes | | | | | | | | |
| Retirement | | 431,604 | 48,325 | 479,929 | 23,702 | - | 23,702 | 503,631 |
| Other purchased / professional / consulting services | | 48,731 | 5,456 | 54,187 | 2,676 | - | 2,676 | 56,863 |
| Building and land rent / lease | | 467,132 | 104,925 | 572,057 | 567,299 | 33,011 | 600,310 | 1,172,367 |
| Repairs and maintenance | | 991,045 | 110,965 | 1,102,010 | 54,425 | - | 54,425 | 1,156,435 |
| Insurance | | 113,817 | 12,744 | 126,561 | 6,250 | - | 6,250 | 132,811 |
| Utilities | | 1,333 | 149 | 1,482 | 49,368 | - | 49,368 | 50,850 |
| Supplies / materials | | 59,591 | 6,672 | 66,263 | 3,272 | - | 3,272 | 69,535 |
| Equipment / furnishings | | 60,778 | 6,805 | 67,583 | - | - | - | 67,583 |
| Staff development | | 3,255 | 364 | 3,619 | 179 | - | 179 | 3,798 |
| Marketing / recruitment | | 1,987 | 223 | 2,210 | 2,856 | - | 2,856 | 5,066 |
| Technology | | - | - | - | 354 | - | 354 | 354 |
| Food services | | 5,591 | 626 | 6,217 | 59,668 | - | 59,668 | 65,885 |
| Student services | | 181,313 | 20,301 | 201,614 | - | - | - | 201,614 |
| Office expense | | 24,204 | 2,710 | 26,914 | - | - | - | 26,914 |
| Depreciation and amortization | | 67,496 | 7,558 | 75,054 | 16,787 | - | 16,787 | 91,841 |
| | | 101,918 | 11,411 | 113,329 | 5,597 | - | 5,597 | 118,926 |
| | | \$ 5,047,399 | \$ 617,764 | \$ 5,665,163 | \$ 929,044 | \$ 33,011 | \$ 962,055 | \$ 6,627,218 |

FAMILY LIFE ACADEMY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER-
FAMILY LIFE ACADEMY CHARTER SCHOOLS HS

YEAR ENDED JUNE 30, 2022

| | No of Positions | Program Services | | | Supporting Services | | | Total |
|--|--------------------|----------------------|----------------------|-----------|------------------------------|--------------------------------------|------------|------------|
| | | Regular Education | Special Education | Sub-total | Management and general | Fundraising and special events | Sub-total | |
| Personnel services costs: | | | | | | | | |
| Administrative staff personnel | 4 | \$ - | \$ - | \$ - | \$ 271,063 | \$ - | \$ 271,063 | \$ 271,063 |
| Instructional personnel | - | - | - | - | - | - | - | - |
| Non-instructional personnel | - | - | - | - | - | - | - | - |
| Total personnel services costs | 4 | - | - | - | 271,063 | - | 271,063 | 271,063 |
| Fringe benefits and payroll taxes | | | | | | | | |
| Other purchased / professional / consulting services | | | | | | | | |
| Insurance | | | | | 48,239 | - | 48,239 | 48,239 |
| Supplies / materials | | | | | 1,529 | - | 1,529 | 1,529 |
| Equipment / furnishings | | | | | 559 | - | 559 | 559 |
| Staff development | | | | | 19,561 | - | 19,561 | 19,561 |
| Marketing / recruitment | | | | | 957 | - | 957 | 957 |
| Technology | | | | | 6,729 | - | 6,729 | 6,729 |
| Office expense | | | | | 30,677 | - | 30,677 | 30,677 |
| Depreciation and amortization | | | | | 6,327 | - | 6,327 | 6,327 |
| | | | | | 7,793 | - | 7,793 | 7,793 |
| | | | | | 2,238 | - | 2,238 | 2,238 |
| | | | | | \$ 395,672 | \$ - | \$ 395,672 | \$ 395,672 |

FAMILY LIFE ACADEMY CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER-
FAMILY LIFE ACADEMY CHARTER SCHOOL NETWORK

YEAR ENDED JUNE 30, 2022

| | No of Positions | Program Services | | | Supporting Services | | | Total |
|--|--------------------|----------------------|----------------------|--------------|------------------------------|--------------------------------------|--------------|--------------|
| | | Regular Education | Special Education | Sub-total | Management and general | Fundraising and special events | Sub-total | |
| Personnel services costs: | | | | | | | | |
| Administrative staff personnel | 27 | \$ 1,260,602 | \$ 270,776 | \$ 1,531,378 | \$ 1,217,829 | \$ 149,006 | \$ 1,366,835 | \$ 2,898,213 |
| Instructional personnel | - | - | - | - | - | - | - | - |
| Non-instructional personnel | - | - | - | - | - | - | - | - |
| Total personnel services costs | 27 | 1,260,602 | 270,776 | 1,531,378 | 1,217,829 | 149,006 | 1,366,835 | 2,898,213 |
| Fringe benefits and payroll taxes | | | | | | | | |
| Retirement | | 178,344 | 38,308 | 216,652 | 172,294 | 21,081 | 193,375 | 410,027 |
| Legal service | | 46,553 | 9,999 | 56,552 | 44,973 | 5,503 | 50,476 | 107,028 |
| Accounting / audit services | | - | - | - | 45,911 | - | 45,911 | 45,911 |
| Other purchased / professional / consulting services | | 3,600 | 773 | 4,373 | 55,400 | - | 55,400 | 55,400 |
| Repairs and maintenance | | 1,045 | 224 | 1,269 | 87,779 | - | 87,779 | 92,152 |
| Insurance | | - | - | - | 1,132 | - | 1,132 | 2,401 |
| Supplies / materials | | 41,278 | 4,922 | 46,200 | 4,896 | - | 4,896 | 4,896 |
| Equipment / furnishings | | - | - | - | 3,052 | - | 3,052 | 46,200 |
| Staff development | | 28,344 | 3,380 | 31,724 | 37,213 | - | 37,213 | 3,052 |
| Marketing / recruitment | | - | - | - | 256,224 | - | 256,224 | 68,937 |
| Technology | | - | - | - | 71,458 | - | 71,458 | 256,224 |
| Food services | | 1,162 | 138 | 1,300 | - | - | - | 71,458 |
| Student services | | 47,964 | 125,119 | 173,083 | - | - | - | 1,300 |
| Office expense | | 117,683 | 14,056 | 131,739 | 38,919 | 1,499 | 40,418 | 173,083 |
| Depreciation and amortization | | 77,000 | 16,540 | 93,540 | 83,490 | - | 83,490 | 172,157 |
| Other | | - | - | - | 69,511 | - | 69,511 | 177,030 |
| | | \$ 1,803,575 | \$ 484,235 | \$ 2,287,810 | \$ 2,190,081 | \$ 177,089 | \$ 2,367,170 | \$ 4,654,980 |

FAMILY LIFE ACADEMY CHARTER SCHOOLS

REPORT TO THE FINANCE COMMITTEE

JUNE 30, 2022

October 20, 2022

Finance Committee
Family Life Academy Charter Schools

We have audited the financial statements of Family Life Academy Charter Schools as of and for the year ended June 30, 2022, and have issued our report thereon dated October 20, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 15, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Family Life Academy Charter Schools solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence. Safeguards in place to eliminate or reduce threats to independence to an acceptable level include a skilled, knowledgeable and experienced CFO and Controller who review the draft financial statements prior to issuance and accept responsibility for them.

Significant Risks Identified

We have identified the following significant risks:

- Management override
- Revenue recognition
- Improper allocation of expenses to grants
- Misappropriation of assets

Professional auditing standards require that we identify and assess risks and design and perform our audit procedures to assess those risks. The identification of a risk does not mean that it has occurred, but rather it has the potential to impact the financial statements.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Family Life Academy Charter Schools is included in Note A to the financial statements. As described in Note A to the financial statements, during the year, the Organization adopted new guidance for gifts-in-kind (ASU 2020-07). No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are the collectability of grants and other receivables, as well as the allocation of costs for the statement of functional expenses. We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Family Life Academy Charter Schools' financial statements relate to revenue and support recognition and lease commitments, which are referred to in the notes of the financial statements.

Identified or Suspected Fraud

We have not identified or obtained information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. No such misstatements were identified during our audit.

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, which could be significant to Family Life Academy Charter Schools' financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with Family Life Academy Charter Schools, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Family Life Academy Charter Schools' auditors.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

* * * * *

Should you desire further information concerning these matters, Michelle Cain or Sylest Williams will be happy to meet with you at your convenience.

This letter is intended solely for the use of management, Finance Committee Members and the Board of Trustees of Family Life Academy Charter Schools and should not be distributed to any other persons or used for any other purpose.

Very truly yours,

Mengel, Metzger, Barr & Co. LLP

MENGEL, METZGER, BARR & CO. LLP

FAMILY LIFE ACADEMY CHARTER SCHOOLS

BRONX, NEW YORK

**SCHEDULES REQUIRED BY GOVERNMENT
AUDITING STANDARDS AND THE UNIFORM
GUIDANCE**

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2022

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SCHEDULES REQUIRED BY GOVERNMENT AUDITING STANDARDS AND THE UNIFORM GUIDANCE

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INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Trustees
Family Life Academy Charter Schools

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 Family Life Academy Charter Schools, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and changes in net assets, 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.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Family Life Academy Charter Schools’ internal control over financial reporting (internal control) as a basis for designing 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 Family Life Academy Charter Schools’ internal control. Accordingly, we do not express an opinion on the effectiveness of Family Life Academy Charter Schools’ 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Family Life Academy Charter Schools' 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 no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

Mengel, Metzger, Bar & Co. LLP

Rochester, New York
October 20, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Trustees
Family Life Academy Charter Schools

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Family Life Academy Charter Schools' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Family Life Academy Charter Schools' major federal programs for the year ended June 30, 2022. Family Life Academy Charter Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Family Life Academy Charter Schools complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Family Life Academy Charter Schools' federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Family Life Academy Charter Schools as of and for the year ended June 30, 2022, and have issued our report thereon dated October 20, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 20, 2022

FAMILY LIFE ACADEMY CHARTER SCHOOLS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

| | <u>Federal AL Number</u> | <u>Pass-through Grantor's Number</u> | <u>Total Federal Expenditures</u> |
|---|----------------------------------|--|---|
| U.S. Department of Education: | | | |
| <u>Passed through New York State Education Department:</u> | | | |
| Title I - Grants to Local Educational Agencies | 84.010 | 0021 | \$ 863,064 |
| Title IIA - Improving Teacher Quality | 84.367 | 0147 | 101,002 |
| Title III, Part A - English Language Acquisition Grants | 84.365 | 0293 | 40,854 |
| Title IV, Part A - Student Support and Academic Enrichment Program | 84.424 | 0204 | 59,781 |
| Charter Schools Program - Grants for Replication and Expansion of High-Quality Charter Schools | 84.282M | U282M170049 | 456,428 |
| <u>Education Stabilization Funds -</u> | | | |
| ESSER II - Elementary and Secondary School Emergency Relief Fund | 84.425D | 5891 | 1,282,194 |
| ARP ESSER - American Rescue Plan-Elementary and Secondary School Emergency Relief | 84.425U | 5880 | <u>1,644,376</u> |
| <i>Total Education Stabilization Funds</i> | | | <u>2,926,570</u> |
| TOTAL U.S. DEPARTMENT OF EDUCATION | | | 4,447,699 |
| U.S. Department of Agriculture: | | | |
| <u>Passed through New York State Education Department:</u> | | | |
| <i>Child Nutrition Cluster</i> | | | |
| School Breakfast Program | 10.553 | 1000001406 | 271,699 |
| National School Lunch Program | 10.555 | 1000001406 | 588,523 |
| Supply Chain Assistance - COVID | 10.555 | 1000001406 | 31,059 |
| Emergency Operational Cost - COVID | 10.555 | 1000001406 | <u>147,621</u> |
| <i>Total Child Nutrition Cluster</i> | | | <u>1,038,902</u> |
| State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Cost Grant | 10.649 | 1000001406 | <u>2,404</u> |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | 1,041,306 |
| Federal Communications Commission: | | | |
| <u>Passed through the Universal Service</u> | | | |
| <u>Administrative Company</u> | | | |
| Emergency Connectivity Fund Program-COVID | 32.009 | 226316 | 87,155 |
| Emergency Connectivity Fund Program-COVID | 32.009 | 16067230 | 184,292 |
| Emergency Connectivity Fund Program-COVID | 32.009 | 16076310 | <u>66,564</u> |
| TOTAL FEDERAL COMMUNICATIONS COMMISSION | | | <u>338,011</u> |
| TOTAL ALL PROGRAMS | | | <u>\$ 5,827,016</u> |

FAMILY LIFE ACADEMY CHARTER SCHOOLS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Cont'd

YEAR ENDED JUNE 30, 2022

NOTE A: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Family Life Academy Charter Schools and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Family Life Academy Charter Schools has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

FAMILY LIFE ACADEMY CHARTER SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes x no
- Significant deficiency(ies) identified? _____ yes x none reported
- Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? _____ yes x no
- Significant deficiency(ies) identified? _____ yes x none reported
- Type of auditor's report issued on compliance for major federal programs: Unmodified
- Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of major federal program:

AL Number:

84.425D 84.425U
 10.553 10.555

Name of Federal Program or Cluster:

ESSER II ARP ESSER
 Child Nutrition Cluster

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

\$750,000

Auditee qualified as low-risk auditee? _____ x yes _____ no

FAMILY LIFE ACADEMY CHARTER SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd
YEAR ENDED JUNE 30, 2022

FINDINGS – FINANCIAL STATEMENT AUDIT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None.

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

Trustee Name:

Paula Vega

Name of Charter School Education Corporation:

Family Life Academy Charter Schools

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

Parent Representative

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

Yes No

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

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

Yes No

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

My children attend the FLACS MS.

My children would not benefit directly from my participation on the School PA or the FLACS Board of Trustees as board decisions and overseeing are at the level of the schools Executive leadership. the CEO and network team.

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

Yes No

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

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

Yes No

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

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

None

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

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

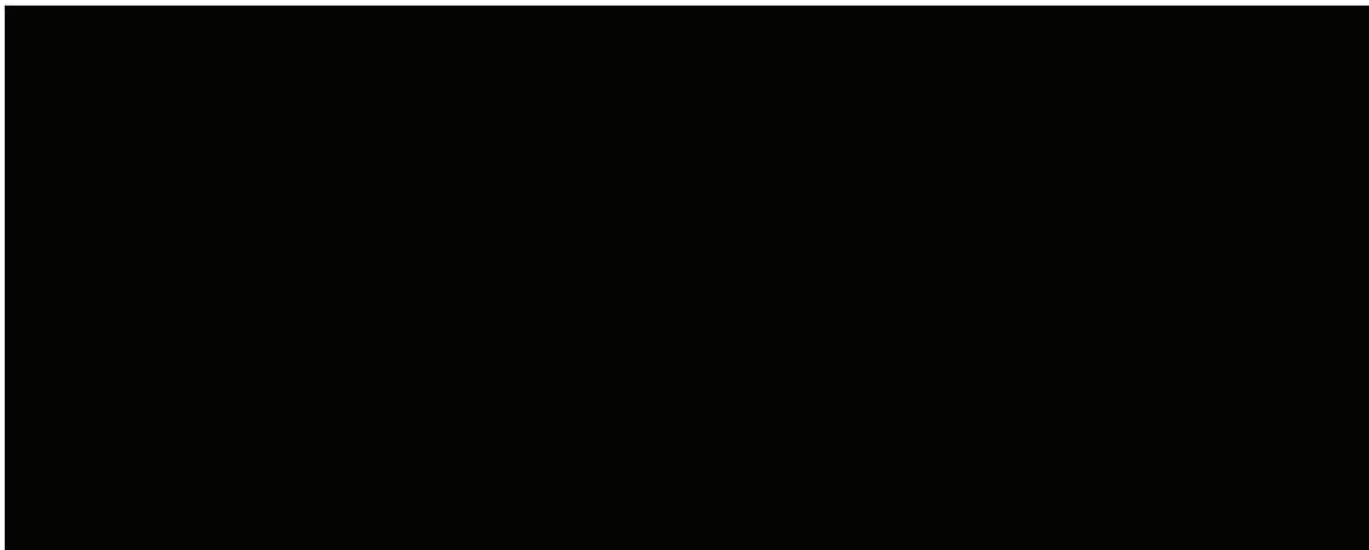
None

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

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

Business Telephone:

Business Address:



A handwritten signature in cursive script, appearing to read "Paula Vega", is written above a horizontal line.

7/25/2022

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Bishop Dr. Raymond Rivera

Name of Charter School Education Corporation:

Family Life Academy Charter Schools

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

Founding Chair, nominations committee chair, member

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

Yes **No**

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

Marilyn Calo, FLACS CEO is my wife

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

Yes **No**

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

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

Yes No

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

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

Yes No

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

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

None

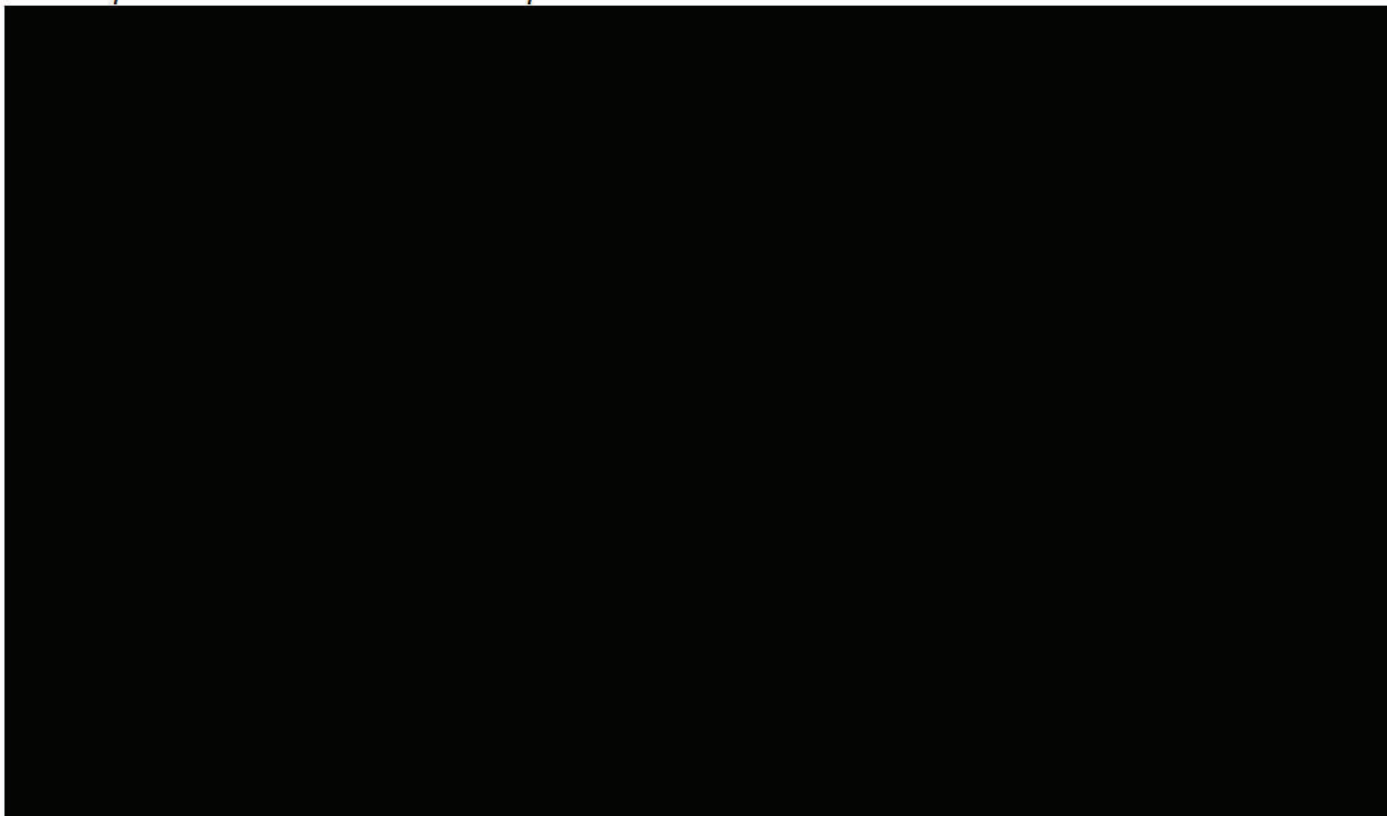
| Date(s) | Nature of financial interest / transaction | Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion) | Name of person holding interest or engaging in transaction and relationship to you |
|--------------------------|---|---|---|
| July 2021-June, 30, 2022 | <p>As Founder and President of LPAC, and associated with Highbridge Facilities.</p> <p>LPAC is Landlord to FLACS I,</p> <p>Highbridge Facilities LLC., is Landlord to FLACS III & FLACS II MS/ (FLACS 2B)</p> | Recuse from all the decision making (votes) of said properties | Raymond Rivera |

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

None

| Organization conducting business with the school(s) | Nature of business conducted | Approximate value of the business conducted | Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest | Steps taken to avoid conflict of interest |
|---|------------------------------|---|---|---|
| Latino Pastoral Action Center & Highbridge Facilities LLC., | Landlord / tenant - Rental | LPAC, FLACS I Lease - 1,068,947.04 Highbridge LLC, FLACS 2B Lease - 2,630,416.66 & FLACS 3 Lease - 899,705.64 for a total of 5,240,122.20 | Raymond Rivera | Recuse self from all conversation |

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



Raymond Rivera

7/28/2022

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Dr. Janet Lerner

Name of Charter School Education Corporation:

Family Life Academy Charter Schools

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

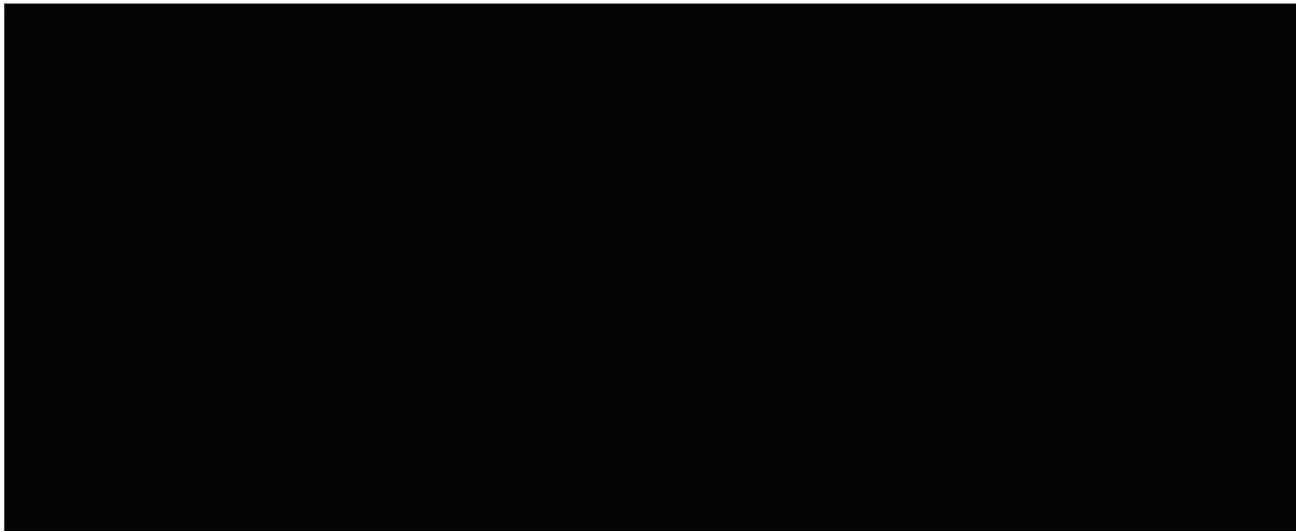
None

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

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

Business Telephone:

Business Address:



Dr. Janet Lerner

7/29/2022

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Florence Wolpoff

Name of Charter School Education Corporation:

Family Life Academy Charter Schools

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

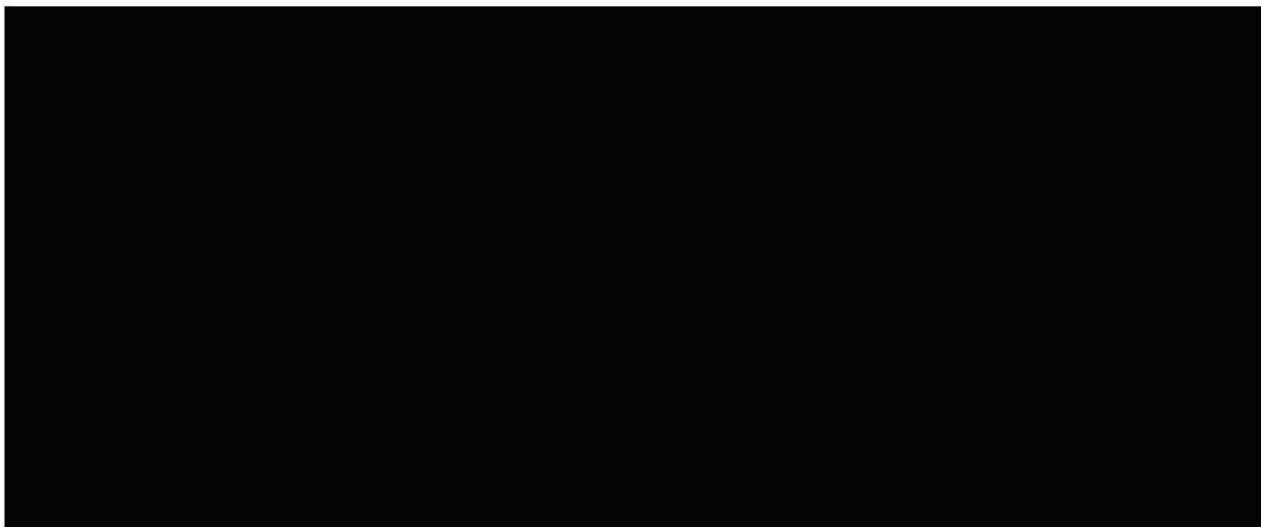
None

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

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

Business Telephone:

Business Address:



Florence Wolpoff

7/20/2022

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Jorge Torres

Name of Charter School Education Corporation:

Family Life Academy Charter Schools

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

Parent Representative

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

Yes No

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

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

Yes No

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

my son attends FLACS III.

My child would not benefit directly from my participation on the School PA or the FLACS Board of Trustees as board decisions and overseeing are at the level of the schools Executive leadership. the CEO and network team.

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

Yes No

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

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

Yes No

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

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

None

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

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

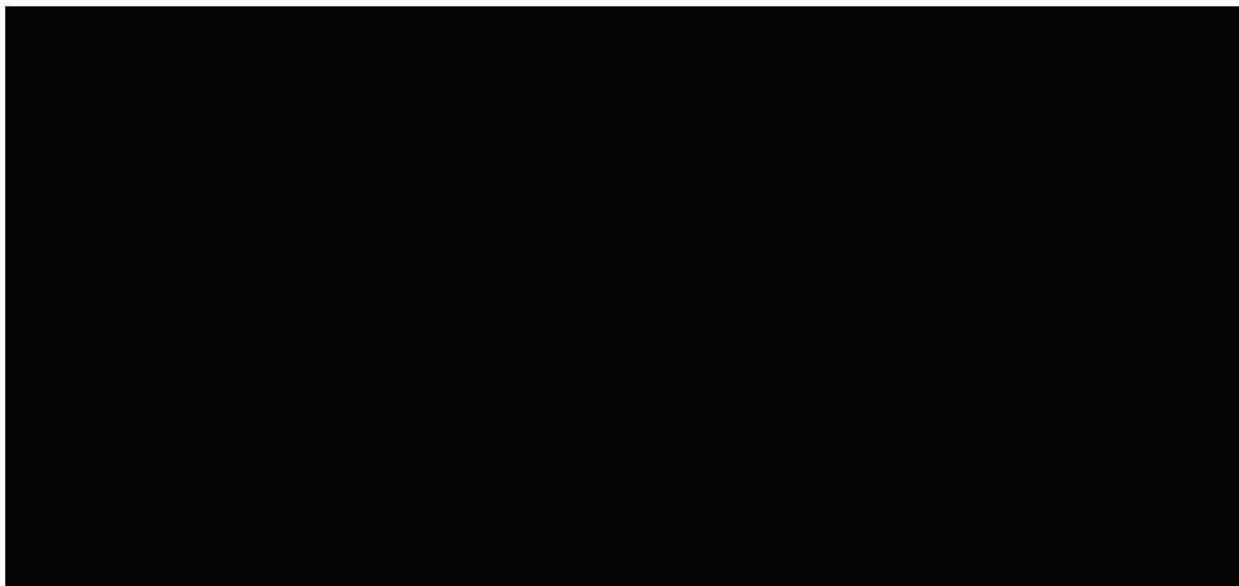
None

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

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

Business Telephone:

Business Address:



Jorge Torres

7/29/2022

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Joseph Holland

Name of Charter School Education Corporation:

Family Life Academy Charter Schools

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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

Business Telephone:

Business Address:



7/18/2022

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Kelly Nunez

Name of Charter School Education Corporation:

Family Life Academy Charter Schools

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

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

Yes No

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

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

Yes No

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

My children attend FLACS I and FLACS MS

My children would not benefit directly from my participation on the School PA or the FLACS Board of Trustees as board decisions and overseeing are at the level of the schools Executive leadership, the CEO and network team.

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

Yes No

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

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

Yes No

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

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

None

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

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

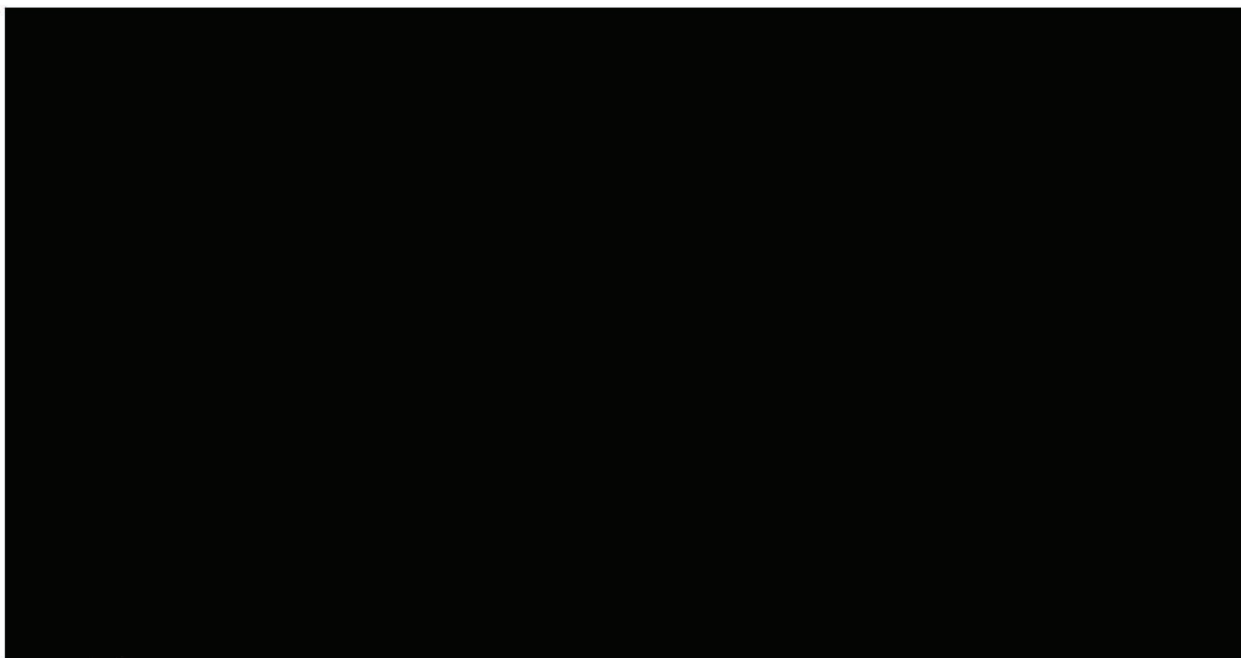
None

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

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

Business Telephone:

Business Address:



[Handwritten Signature]

7/25/2022

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Kevin Kearns

Name of Charter School Education Corporation:

Family Life Academy Charter Schools

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

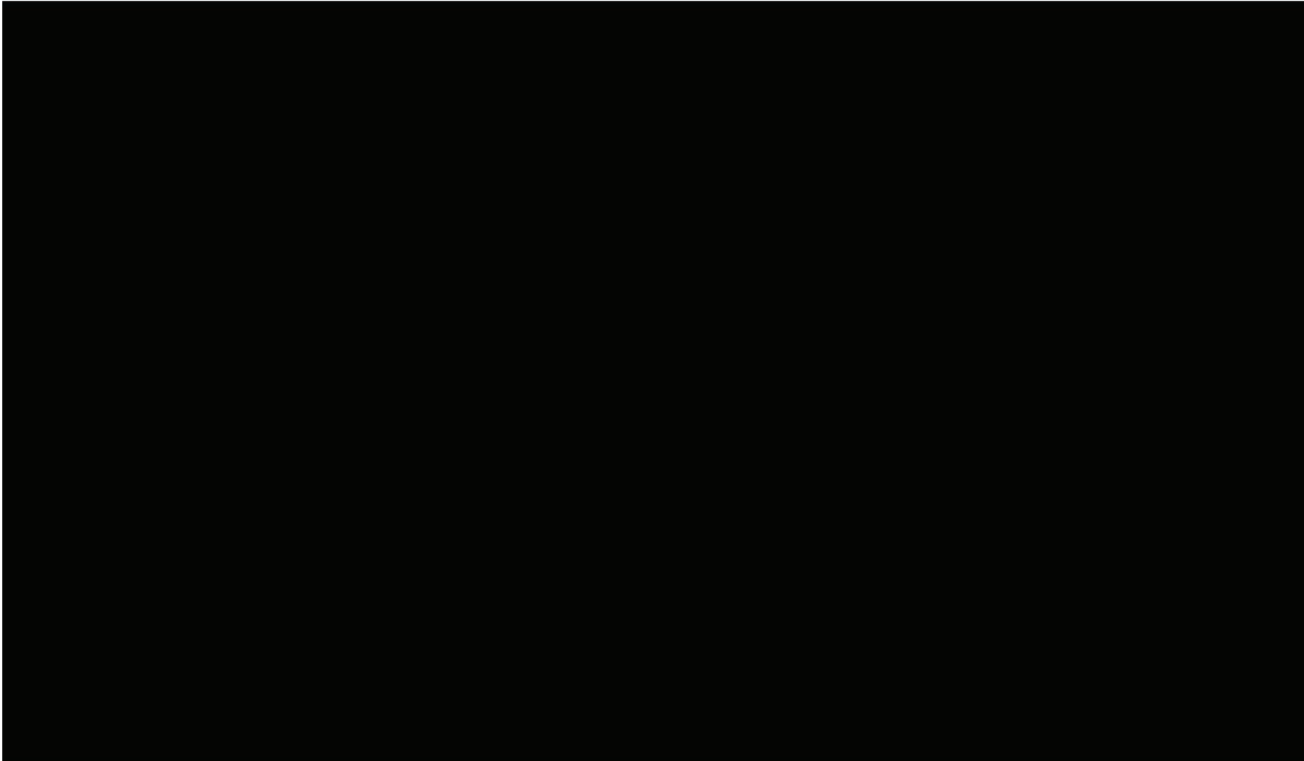
| Date(s) | Nature of financial interest / transaction | Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion) | Name of person holding interest or engaging in transaction and relationship to you |
|--------------------------|---|---|---|
| July 2021-June, 30, 2022 | <p>As Founder and President of LPAC, and associated with Highbridge Facilities.</p> <p>LPAC is Landlord to FLACS I,</p> <p>Highbridge Facilities LLC., is Landlord to FLACS III & FLACS II MS/ (FLACS 2B)</p> | Recuse from all the decision making (votes) of said properties | Kevin Kearns |

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

None

| Organization conducting business with the school(s) | Nature of business conducted | Approximate value of the business conducted | Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest | Steps taken to avoid conflict of interest |
|---|------------------------------|---|---|---|
| Latino Pastoral Action Center & Highbridge Facilities LLC., | Landlord / tenant - Rental | LPAC, FLACS I Lease - 1,068,947.04 Highbridge LLC, FLACS 2B Lease - 2,630,416.66 & FLACS 3 Lease - 899,705.64 for a total of 5,240,122.20 | Kevin Kearns | Recuse self from all conversation |

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



A handwritten signature in black ink, appearing to read 'Kevin Kearns', written in a cursive style.

7/27/2022

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Pedro Alvarez

Name of Charter School Education Corporation:

Family Life Academy Charter Schools

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

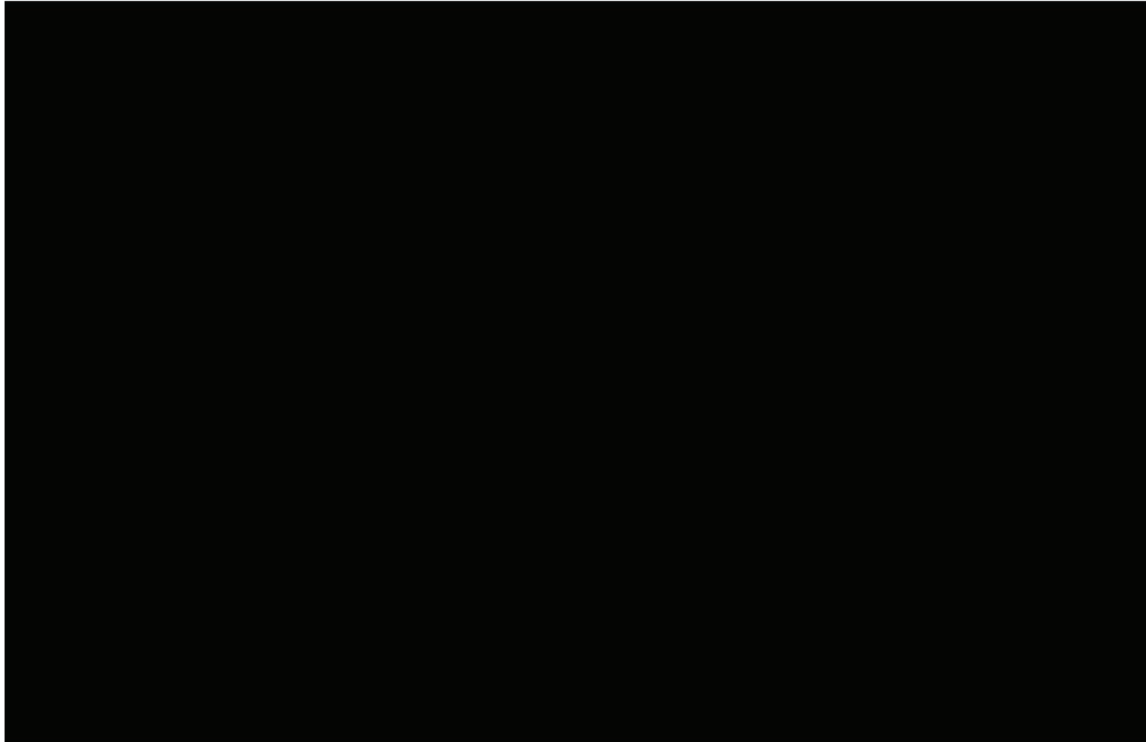
| Date(s) | Nature of financial interest / transaction | Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion) | Name of person holding interest or engaging in transaction and relationship to you |
|---------|--|--|--|
| | | | |

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

None

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

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



Pedro Alvarez

7/18/2022

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Rafael McDonald

Name of Charter School Education Corporation:

Family Life Academy Charter Schools

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).
Parent Representative - FLACS II PA President, finance committee member

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

Yes No

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

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

Yes No

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

My children attend FLACS II and the FLACS MS

My children would not benefit directly from my participation on the School PA or the FLACS Board of Trustees as board decisions and overseeing are at the level of the schools Executive leadership, the CEO and network team.

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

Yes No

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

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

Yes No

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

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

None

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

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

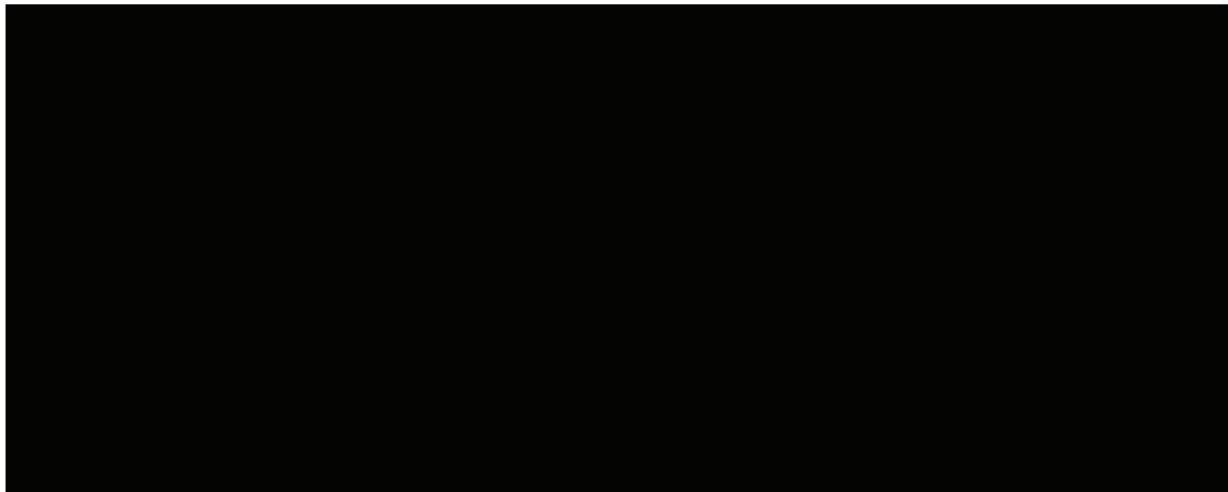
None

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

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

Business Telephone:

Business Address:



Rafael McDonald

7/27/2022

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Rev. Susana Rivera-Leon

Name of Charter School Education Corporation:

Family Life Academy Charter Schools

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

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

Yes **No**

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

Marilyn Calo, FLACS CEO is my stepmother

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

Yes **No**

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

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

Yes No

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

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

Yes No

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

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

None

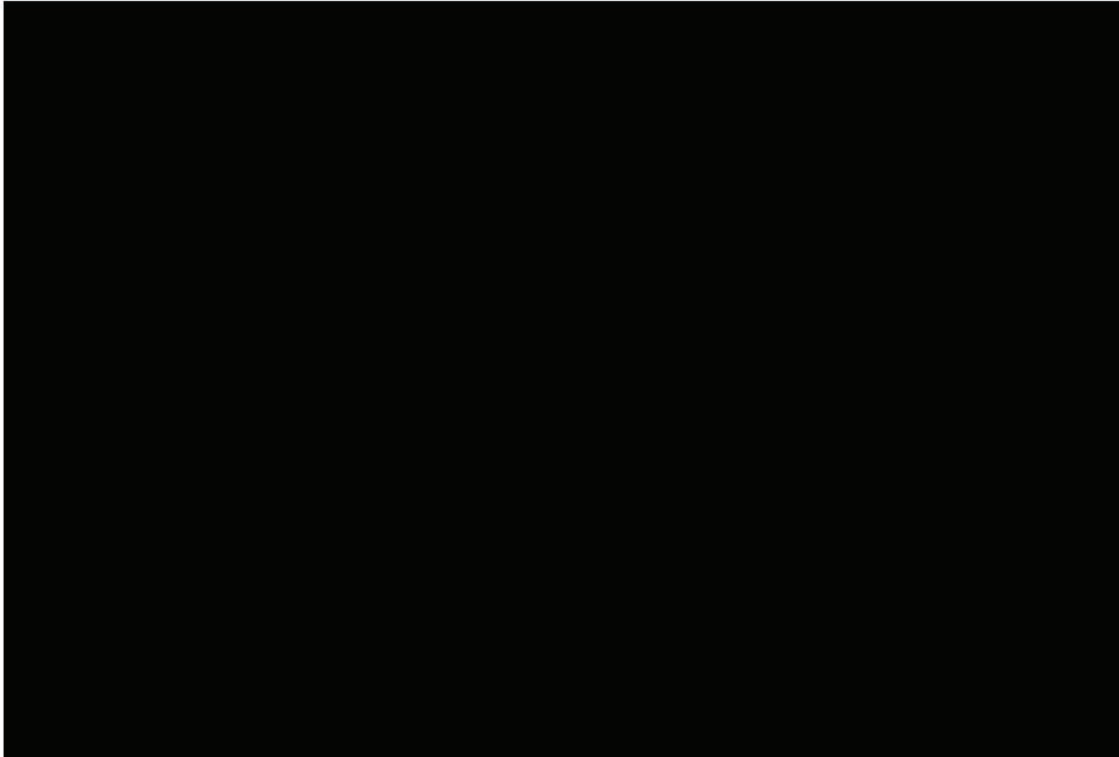
| Date(s) | Nature of financial interest / transaction | Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion) | Name of person holding interest or engaging in transaction and relationship to you |
|--------------------------|---|---|---|
| July 2021-June, 30, 2022 | <p>As CEO of LPAC, and associated with Highbridge Facilities.</p> <p>LPAC is Landlord to FLACS I,</p> <p>Highbridge Facilities LLC., is Landlord to FLACS III & FLACS II MS/ (FLACS 2B)</p> | Recuse from all the decision making (votes) of said properties | Susana Rivera Leon |

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

None

| Organization conducting business with the school(s) | Nature of business conducted | Approximate value of the business conducted | Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest | Steps taken to avoid conflict of interest |
|---|------------------------------|---|---|---|
| Latino Pastoral Action Center & Highbridge Facilities LLC., | Landlord / tenant - Rental | LPAC, FLACS I Lease - 1,068,947.04 Highbridge LLC, FLACS 2B Lease - 2,630,416.66 & FLACS 3 Lease - 899,705.64 for a total of 5,240,122.20 | Susana Rivera-Leon | Recuse self from all conversation |

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



Susana Rivera-Leon

7/28/2022

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Hilda Sanchez

Name of Charter School Education Corporation:

Family Life Academy Charter Schools

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).
Secretary, CEO Evaluation Committee, Treasurer Committee Chair,
Accountability Chair

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

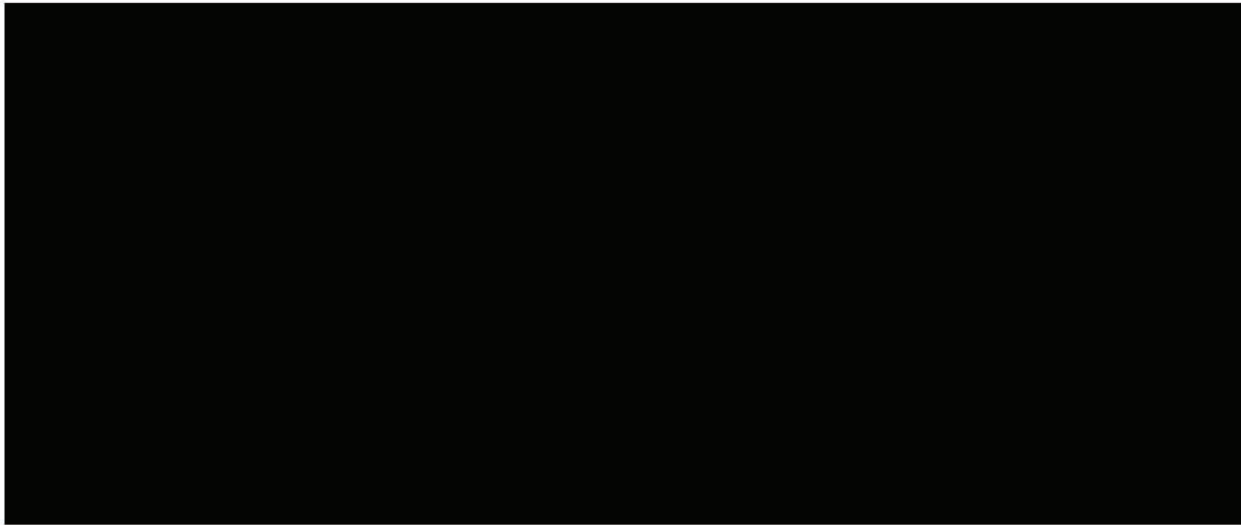
None

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

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

Business Telephone:

Business Address:



Hilda Sanchez

7/18/2022

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Marina Salazar

Name of Charter School Education Corporation:

Family Life Academy Charter Schools

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

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

Yes No

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

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

Yes No

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

My children attend the FLACS MS

My children would not benefit directly from my participation on the School PA or the FLACS Board of Trustees as board decisions and overseeing are at the level of the schools Executive leadership, the CEO and network team.

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

Yes No

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

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

Yes No

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

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

None

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

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

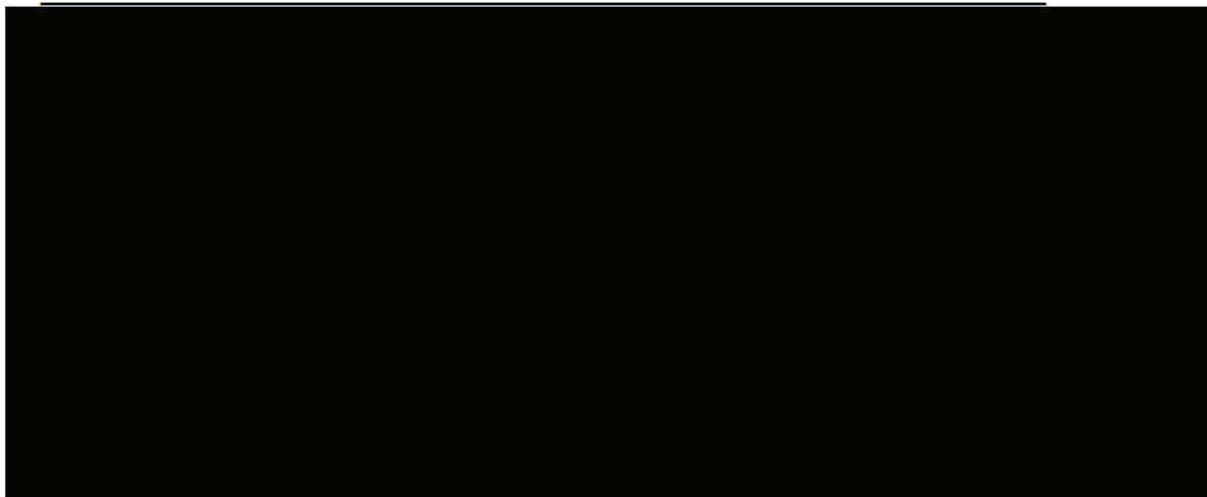
None

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

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

Business Telephone:

Business Address:



Marina Salazar

7/28/2022

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Miguel Pena

Name of Charter School Education Corporation:

Family Life Academy Charter Schools

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).
Board Chair, CEO Evaluation, Facilities, Treasurer, Secretary, Parent Representative

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

Business Address:



Miguel Pena

7/29/2022

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Wanda Torres-Mercado

Name of Charter School Education Corporation:

Family Life Academy Charter Schools

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

Business Address:



Wanda Torres-Mercado

7/18/2022

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022



Certificate of Occupancy

CO Number: 2129110-0000003

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

| | | |
|--|--|--|
| <p>A. Borough: BRONX Address: 316 EAST 165 STREET Building Identification Number(BIN): 2129110</p> | <p>Block Number: 2432 Lot Number(s): 80 Additional Lot Number(s): Application Type: NB - NEW BUILDING</p> | <p>Full Building Certificate Type: Temporary Date Issued: 07/08/2022</p> |
| <p>This building is subject to this Building Code: 2014</p> | | |
| <p>This Certificate of Occupancy is associated with job# 220619150-01</p> | | |
| <p>B. Construction Classification: II-B: UNPROTECTED - NON-COMBUSTIBLE Building Occupancy Group classification: E - EDUCATIONAL Multiple Dwelling Law Classification: Not Available</p> | | |
| <p>No. of stories: 4</p> | <p>Height in feet: 60</p> | <p>No. of dwelling units: Not Available</p> |
| <p>C. Fire Protection Equipment: Fire Alarm System, Sprinkler System, Standpipe System</p> | | |
| <p>D. Parking Spaces and Loading Berths: Open Parking Spaces: 13 Enclosed Parking Spaces: 0 Total Loading Berths: Not available</p> | | |
| <p>E. This Certificate is issued with the following legal limitations: Restrictive Declaration: None Zoning Exhibit: 2017000406160, 2017000423315 BSA Calendar Number(s): None CPC Calendar Number(s): None</p> | | |
| <p>Borough Comments: 90 Day TCO only</p> | | |

Borough Commissioner

Commissioner



Permissible Use and Occupancy

| FLOOR | Occ Group | Max. Persons Permitted | Live Loads (lbs per sq ft) | Zoning Use Group | Dwelling or Rooming Units | Job Reference | Certificate of Occupancy Type | CO Expiration Date |
|--------------------------------|-----------|------------------------|----------------------------|------------------|---------------------------|---------------|-------------------------------|--------------------|
| Cellar | S-2 | 2 | OG | 3 | 0 | 220619150 | Temporary | 09/06/2022 |
| Description of Use: [REDACTED] | | | | | | Exceptions: | | |
| Cellar | F-2 | 6 | OG | 3 | 0 | 220619150 | Temporary | 09/06/2022 |
| Description of Use: [REDACTED] | | | | | | Exceptions: | | |
| Cellar | B | 27 | OG | 3 | 0 | 220619150 | Temporary | 09/06/2022 |
| Description of Use: [REDACTED] | | | | | | Exceptions: | | |
| Floor 1 | S-2 | 5 | 40 | 3 | 0 | 220619150 | Temporary | 09/06/2022 |
| Description of Use: [REDACTED] | | | | | | Exceptions: | | |
| Floor 1 | F-2 | 5 | 100 | 3 | | 220619150 | Temporary | 09/06/2022 |
| Description of Use: [REDACTED] | | | | | | Exceptions: | | |



Permissible Use and Occupancy

| FLOOR | Occ Group | Max. Persons Permitted | Live Loads (lbs per sq ft) | Zoning Use Group | Dwelling or Rooming Units | Job Reference | Certificate of Occupancy Type | CO Expiration Date |
|--------------------------------|-----------|------------------------|----------------------------|------------------|---------------------------|---------------|-------------------------------|--------------------|
| Floor 1 | A-2 | 219 | 100 | 3 | 0 | 220619150 | Temporary | 09/06/2022 |
| Description of Use: [REDACTED] | | | | | | Exceptions: | | |
| Floor 1 | S-2 | 5 | 40 | 3 | | 220619150 | Temporary | 09/06/2022 |
| Description of Use: [REDACTED] | | | | | | Exceptions: | | |
| Floor 1 | A-3 | 523 | 100 | 3 | 0 | 220619150 | Temporary | 09/06/2022 |
| Description of Use: [REDACTED] | | | | | | Exceptions: | | |
| Floor 1 | B | 10 | 50 | 3 | | 220619150 | Temporary | 09/06/2022 |
| Description of Use: [REDACTED] | | | | | | Exceptions: | | |
| Floor 1 | E | 38 | 100 | 3 | | 220619150 | Temporary | 09/06/2022 |
| Description of Use: [REDACTED] | | | | | | Exceptions: | | |



Permissible Use and Occupancy

| FLOOR | Occ Group | Max. Persons Permitted | Live Loads (lbs per sq ft) | Zoning Use Group | Dwelling or Rooming Units | Job Reference | Certificate of Occupancy Type | CO Expiration Date |
|--------------------------------|-----------|------------------------|----------------------------|------------------|---------------------------|---------------|-------------------------------|--------------------|
| Floor 2 | F-2 | 1 | 75 | 3 | 0 | 220619150 | Temporary | 09/06/2022 |
| Description of Use: [REDACTED] | | | | | | Exceptions: | | |
| Floor 2 | B | 9 | 50 | 3 | 0 | 220619150 | Temporary | 09/06/2022 |
| Description of Use: [REDACTED] | | | | | | Exceptions: | | |
| Floor 2 | E | 337 | 40 | 3 | 0 | 220619150 | Temporary | 09/06/2022 |
| Description of Use: [REDACTED] | | | | | | Exceptions: | | |
| Floor 3 | B | 8 | 50 | 3 | 0 | 220619150 | Temporary | 09/06/2022 |
| Description of Use: [REDACTED] | | | | | | Exceptions: | | |
| Floor 3 | E | 331 | 40 | 3 | 0 | 220619150 | Temporary | 09/06/2022 |
| Description of Use: [REDACTED] | | | | | | Exceptions: | | |



Permissible Use and Occupancy

| FLOOR | Occ Group | Max. Persons Permitted | Live Loads (lbs per sq ft) | Zoning Use Group | Dwelling or Rooming Units | Job Reference | Certificate of Occupancy Type | CO Expiration Date |
|--------------------------------|-----------|------------------------|----------------------------|------------------|---------------------------|---------------|-------------------------------|--------------------|
| Floor 4 | B | 9 | 50 | 3 | 0 | 220619150 | Temporary | 09/06/2022 |
| Description of Use: [REDACTED] | | | | | | Exceptions: | | |
| Floor 4 | F-2 | 1 | 75 | 3 | 0 | 220619150 | Temporary | 09/06/2022 |
| Description of Use: [REDACTED] | | | | | | Exceptions: | | |
| Floor 4 | E | 331 | 40 | 3 | 0 | 220619150 | Temporary | 09/06/2022 |
| Description of Use: [REDACTED] | | | | | | Exceptions: | | |

CofO Comments: EXHIBIT I CRFN # 2017000406160 AND EXHIBIT III CRFN # 2017000423315 13 PARKING SPACES, 3,000 sqft

Borough Commissioner

Commissioner

