Application: Finn Academy: An Elmira Charter School

Martina Baker - martinabaker@finnacademy.com 2021-2022 Annual Report

Summary

ID: 0000000097

Labels: SUNY Trustees

Entry 1 School Info and Cover Page

Completed Jul 27 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) <u>before</u> 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) FINN ACADEMY: AN ELMIRA CHARTER SCHOOL 800000083988 a1. Popular School Name Finn Academy 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 **ELMIRA CITY SD** e. DATE OF INITIAL CHARTER 7/2014

7/2015

f. DATE FIRST OPENED FOR INSTRUCTION

Is your charter school unionized?	
No	
h. SCHOOL WEB ADDRESS (URL)	
www.finnacademy.com	
i. Total Approved Charter Enrollment for 2021-2 enrollment)	022 School Year (exclude Pre-K program
398	
j. Total Enrollment on June 30, 2022 (exclude Pro	e-K program enrollment)
3547	
k. Grades Served during the 2021-2022 School	fear (exclude Pre-K program students)
Check all that apply	
Grades Served	K, 1, 2, 3, 4, 5, 6

c. School Unionized

11. 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 20	022-2023?
	No, just one site.
FINN ACADEMY: AN ELMIRA CHARTER SCHOOL	80000083988
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	610 Lake Street Elmira, NY 14901	6077378040	Elmira	K-6	No

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Aimee Ciarlo	School Leader	607-737-8040		aimeeciarlo@fi nnacademy.co m
Operational Leader	Martina Baker	Chief Operations Officer	607-737-8040		martinabaker@ finnacademy.co m
Compliance Contact	Aimee Ciarlo	School Leader	607-737-8040		aimeeciarlo@fi nnacademy.co m
Complaint Contact	Aimee Ciarlo	School Leader	607-737-8040		aimeeciarlo@fi nnacademy.co m
DASA Coordinator	Aimee Ciarlo	School Leader	607-737-8040		aimeeciarlo@fi nnacademy.co m
Phone Contact for After Hours Emergencies	Martina Baker	Chief Operations Officer	607-737-8040		martinabaker@ finnacademy.co m

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)

Certificate of Occupancy 2022-2023.pdf

Filename: Certificate of Occupancy 2022-2023.pdf Size: 160.3 kB

Site 1 Fire Inspection Report

Public School Inspection Reporting Form 22-23.pdf

Filename: Public School Inspection Reporting Form 22-23.pdf Size: 1.9 MB

CHARTER REVISIONS DURING THE 2021-2022 SCHOOL YEAR

n1. Were there any revisions to the school's charter during the 2021-2022 school year? (Please

include approved or pending material and non-material charter revisions).

No

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

Yes

ATTESTATIONS

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

Name	Martina Baker
Position	Chief Operations Officer
Phone/Extension	607-737-8040
Email	martinabaker@finnacademy.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).

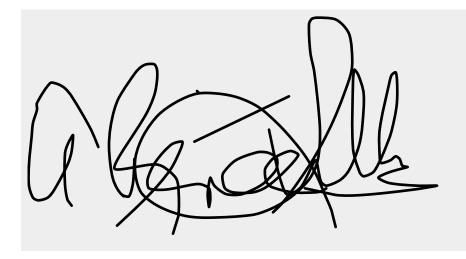
Responses Selected:

Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees



Jul 26 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 <u>Accountability Plan Progress Report</u>. After completing, SUNY-authorized charter schools must upload the document into the SUNY Epicenter system by **September 15, 2022**. SUNY CSI will forward to NYSED CSO.

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

Entry 4 - Audited Financial Statements

Completed Oct 31 2022

Required of ALL Charter Schools

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

ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools must upload final, audited financial statements to the <u>Annual Report Portal</u> 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.

FACS audited FS 06

Filename: FACS audited FS 06.30.2022 FINAL.pdf Size: 538.9 kB

Entry 4a - Audited Financial Report Template (SUNY)

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.

FACS 2021-22-Audited-Financial-Statement

Filename: FACS 2021 22 Audited Financial Statement.xlsx Size: 176.3 kB

Entry 4c - Additional Financial Documents

Incomplete Hidden from applicant

<u>Instructions - Regents, NYCDOE and Buffalo BOE authorized schools</u> 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

11 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	School Based Fiscal	School Based Fiscal
Contact Name	Contact Email	Contact Phone

2. Audit Firm Contact Information

School Audit	School Audit	School Audit	Years Working With
Contact Name	Contact Email	Contact Phone	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

Completed Oct 31 2022

<u>SUNY-authorized charter schools</u> should download the <u>2022-23 Budget and Quarterly Report</u> <u>Template and the 2022-23 Budget Narrative Questionnaire</u> 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 <u>2022-2023 Budget Template</u> 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.

FACS 2022-23-Budget-and-Quarterly-Report-Template

 $\textbf{Filename:} \ \ \text{FACS} \ \ 2022 \ \ 23 \ \ \text{Budget} \ \ \text{and} \ \ \text{Quarterly} \ \ \text{NHx9XEy.xlsx} \ \ \textbf{Size:} \ \ 534.9 \ \text{kB}$

Entry 6 - Board of Trustees Disclosure of Financial Interest Form

Completed Jul 27 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 <u>Trustee Disclosure of Financial Interest Form</u>. 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.

21-22 Full Board Financial Disclosure Forms

Filename: 21 22 Full Board Financial Disclos F9ZADIb.pdf Size: 713.2 kB

Entry 7 BOT Membership Table

Completed Jul 27 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.

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL 800000083988

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	Commit tee Affiliatio ns	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 Meeting s Attende d During 2021- 2022
1	Alice Renee Sutton		Chair	Finance	Yes	3	06/08/2 020	08/31/2 025	12
2	Cynthia Raj	N/A	Vice Chair	Governa nce, Academ ics	Yes	2	06/08/2 020	06/30/2 022	12
3	Maya Patel		Secretar y	Governa nce, Academ ics	Yes	3	06/01/2 021	06/30/2 023	11
4	Jill Koski		Treasure r	Finance, Governa nce	Yes	3	11/1/20 21	10/31/2 023	12
5	Katie Stowell		Trustee/ Member	Governa nce, Academ ics	Yes	3	3/1/202 2	3/31/20 24	12

6	Lynn Winner	Trustee Membe		Yes	3	08/01/2 020	08/31/2 022	12
7	Kathryn Coletta	Trustee Membe		Yes	3	06/01/2 022	06/30/2 024	11
8	Holly Strickla nd	Trustee Membe		Yes	1	11/10/2 021	11/30/2 023	7
9	Ashley Skiff	Trustee Membe	nce	Yes	1	09/01/2 021	08/31/2 023	8

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

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2022	8
b.Total Number of Members Added During 2021- 2022	1
c. Total Number of Members who Departed during 2021-2022	1
d.Total Number of members, as set in Bylaws, Resolution or Minutes	9

3. N	Number	of	Board	meetings	held	durina	2021	-2022
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14

4. Number of Board meetings scheduled for 2022-2023

12

Total number of Voting Members on June 30, 2022:

8

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

2

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

1

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

9

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 <u>match</u> 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 27 2022

Instructions for submitting Enrollment and Retention Efforts

Required of ALL Charter Schools

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

Entry 9 Enrollment and Retention of Special Populations

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2021-2022	Describe Recruitment Plans in 2022-2023
Economically Disadvantaged	We continued to increase our digital recruiting processes, using social media tools such as Facebook to advertise to a certain geographic radius, as we realize that many parents of Finn-aged scholars are utilizing social media as a primary source of research and communication. We also continued to advertise some print materials, in order to reach all demographics in the community. We continued to outreach every corner of the City of Elmira in our effort to recruit economically disadvantaged scholars; we have, and will continue to hold, informational and enrollment sessions in community centers and other areas where we can reach this demographic. We also utilized our partnership with organizations, such as EOP, to reach these populations, and inform them that Finn Academy is a free, public school choice for their children. In the time of school shutdown due to the pandemic, we hosted virtual enrollment sessions to continue to reach out to prospective families.	We will continue to increase our digital recruiting processes, using social media tools such as Facebook to advertise to a certain geographic radius, as we realize that many parents of Finn-aged scholars are utilizing social media as a primary source of research and communication. We will also continue to advertise some print materials, in order to reach all demographics in the community. We continue to outreach every corner of the City of Elmira in our effort to recruit economically disadvantaged scholars; we have, and will continue to hold, informational and enrollment sessions in community centers and other areas where we can reach this demographic. We also utilize our partnership with organizations, such as EOP, to reach these populations, and inform them that Finn Academy is a free, public school choice for their children. We will also continue to implement virtual opportunities for information about enrollment, as needed, depending on the the current situation with the COVID-19 pandemic.
	We continued to reach out to potential ELL students in a	Similar to other categories of students, we will utilize various recruitment tools,

English Language Learners	variety of ways; we held enrollment sessions in all areas of Elmira, including many of the most struggling neighborhoods where many of these students reside. We also partner with organizations, such as EOP, which often serves as a source of referrals for ELL students to our program.	including but not limited to digital advertising, community outreach, parent and partner referrals to continue to recruit an ELL population to Finn Academy. We will also make resources and school communications available in languages other than English, to make families of ELL scholars feel welcomed and informed.
Students with Disabilities	Many of our students with disabilities make their way to us by word of mouth; we go above and beyond to provide services to our disabled scholars, and we believe that our service has become apparent to our families. These families then share their experiences at Finn Academy with others, which in turn leads to further enrollment of students with disabilities.	Similar to other categories of students, students, we will utilize various recruitment tools, including but not limited to digital advertising, community outreach, parent and partner referrals to continue to recruit students with disabilities to Finn Academy. Our strong Special Education program continues to draw new enrollment through family referrals.

Retention Efforts Toward Meeting Targets

Describe Retention Efforts in 2021-2022	Describe Retention Plans in 2022-2023
At Finn Academy, it is our goal to have over a 90% retention rate; this does not differentiate based on any category of scholar. To specifically retain economically disadvantaged, we continue to provide supports many of these families need such as participation in the National School Lunch Program; support	Again, we will continue to provide various supports for our families that they have come to expect and know from their time at Finn Academy as mentioned previously, such as school lunches and transportation; we are continuing to provide new programs, such as access to in-school counseling

Economically Disadvantaged	for purhasing/securing school uniforms and/or school supplies; and transportation home from school due to our host district's inability to provide it to our scholars in the afternoon. We continue to provide these services as we realize they add value, and are essentials, for our economically disadvantaged parents and scholars.	services, to our families in order to help support their scholar's emotional well-being. We believe by supporting the families in the ways we do, many times going above and beyond, helps to create a strong sense of community and an essential support network, that leads to retention of this category of scholar.
English Language Learners	Through ELL services and programming, it is our goal to retain all scholars with the ELL classification.	Through our own internal assessments and interventions, as well as in partnership with the local school district, we will continue to provide all necessary ELL supports and services to our ELL population, thus, ensuring the retention of these scholars.
Students with Disabilities	To retain these scholars we aim to provide them with all of the services they need to be successful, in the least restrictive and most inclusive setting. With our small class sizes, inclusion efforts continue to be a success for many students with disabilities. We believe this is resonating with our families, who want their children with disabilities to be celebrated and included within the general	It remains a priority in the upcoming school year to retain our students with disabilities; we will continue to provide support services —many times intense services— in order to get our scholars to where they should and could be academically. There is a renewed focus in investing various resources toward these scholars, i.e. purchasing low level but high interest books for our 4th grade scholars who require reading interventions; this serves to pique their interest in reading materials that appeal to their maturity levels, but are better

population of our school.	suited to their actual reading levels. A focus on resources, both human and physical, remains a priority of ours heading in to the new academic year for our students with disabilities.	
	with disabilities.	

Entry 10 - Teacher and Administrator Attrition

Completed Jul 27 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 <u>not</u> 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 <u>automatically</u> 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 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	
iv. Technology	
v. 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)	
iv. 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 <u>CERTIFIED</u> 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 27 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 <u>minimum instructional requirements</u> 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.

2022-2023 Calendar APPROVED

Filename: 2022 2023 Calendar APPROVED.pdf Size: 180.3 kB

Entry 14 Links to Critical Documents on School Website

Completed Jul 27 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 \underline{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 <u>Emergency</u> 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: Finn Academy: An Elmira Charter School

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

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

	Link to Documents
1. Current Annual Report (i.e., 2021-2022 Annual Report)	https://finnacademy.com/wp- content/uploads/2022/04/2020-2021-Annual- Report.pdf
2. Board meeting notices, agendas and documents	https://finnacademy.com/about/board-of-trustees/
3. New York State School Report Card	https://data.nysed.gov/profile.php? instid=800000083988
4. Authorizer-approved DASA Policy and NYSED- Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://finnacademy.com/
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	https://finnacademy.com/wp- content/uploads/2021/07/District-Level-Plan-2021- 2022-1.pdf
6. Authorizer-approved FOIL Policy	https://finnacademy.com/wp- content/uploads/2020/01/FOIL-Notice-Policy- 10.7.19-Revisions-1.pdf
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://finnacademy.com/wp- content/uploads/2020/01/FOIL-Notice-Policy- 10.7.19-Revisions-1.pdf



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 <u>Faculty/Staff Roster Template</u> 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.



Transmittal Form Annual Financial Statement Audit Report

for SUNY Authorized Charter Schools

Charter School Name:	Finn Academy: An Elmira Charter School	7
Audit Period:	2021-22	,
Prior Period:	2020-21	,
Report Due Date:	Tuesday, November 1, 2022	
School Fiscal Contact Name:	Lisa Kirisits, CPA	
School Fiscal Contact Email:	lisak@kirisitscpa.com	
School Fiscal Contact Phone:	716-881-0089	
School Audit Firm Name:	Lumsden & McCormick, LLP	
School Audit Contact Name:	Donna Gonser	
School Audit Contact Email:		
School Audit Contact Phone:		

SUNY CHARTER SCHOOLS INSTITUTE - Reporting Requirements:

Online Portal: https://my.epicenternow.org/

Required 8 Items:

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

And, if applicable:

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

		If not included , state the reason(s) below. Or, if not applicable fill in "N/A"):
4)	Management Letter	N/A
5)	Management Letter Response	N/A
6)	Form 990; or Extension Form 8868	On extension
7)	Federal Single Audit/ Uniform Guidance in 2 CFR Part 200, Subpart F	N/A
8)	Corrective Action Plan	N/A

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL Statement of Financial Position as of June 30, 2022

<u>ASSETS</u>		2021-22	2020-21
CURRENT ASSETS Cash and cash equivalents Grants and contracts receivable Accounts receivables Prepaid expenses Contributions and other receivables	TOTAL CURRENT ASSETS	\$ 1,117,318 422,105 48,872 -	\$ 1,240,828 - 331,229 74,954 -
PROPERTY, BUILDING AND EQUIPMENT, net	TOTAL CORRENT ASSETS	1,588,295 748,446	1,647,011 793,780
OTHER ASSETS		75,000	75,000
	TOTAL ASSETS	 2,411,741	 2,515,791
LIABILITIES AND NET AS	<u>SETS</u>		
CURRENT LIABILITIES Accounts payable and accrued expenses Accrued payroll and benefits		\$ 689,913 -	\$ 586,785 -
Deferred Revenue Current maturities of long-term debt Short Term Debt - Bonds, Notes Payable Other		- - - -	 3,270 - -
	TOTAL CURRENT LIABILITIES	689,913	590,055
LONG-TERM LIABILITIES Deferred Rent All other long-term debt and notes payable, net cur	rrent maturities TOTAL LONG-TERM LIABILITIES	 - - -	 - - -
	TOTAL LIABILITIES	 689,913	590,055
NET ASSETS Without Donor Restrictions With Donor Ristrictions	TOTAL NET ASSETS	 1,717,818 4,010 1,721,828	 1,925,736 - 1,925,736
	TOTAL LIABILITIES AND NET ASSETS	 2,411,741	 2,515,791

CK - Should be zero

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL Statement of Activities as of June 30, 2022

				2021-22			 2020-21
		thout Donor estrictions		With Donor Restrictions		Total	Total
DEVENUE CAINS AND CEUED SUDDODE							
REVENUE, GAINS AND OTHER SUPPORT							
Public School District	_		_				
Resident Student Enrollment	\$	4,516,548	\$	-	\$	4,516,548	\$ 4,136,903
Students with disabilities		282,460		-		282,460	198,182
Grants and Contracts							
State and local		32,548		-		32,548	
Federal - Title and IDEA		97,720		-		97,720	396,410
Federal - Other		318,270		-		318,270	
Other		-		-		-	654,160
NYC DoE Rental Assistance		-		-		-	
Food Service/Child Nutrition Program		245,829		-	_	245,829	
TOTAL REVENUE, GAINS AND OTHER SUPPORT		5,493,375		-		5,493,375	5,385,653
EXPENSES							
Program Services							
Regular Education	\$	3,621,797	\$	-	\$	3,621,797	\$ 3,247,154
Special Education		312,700		-		312,700	364,429
Other Programs		850,145		-		850,145	595,987
Total Program Services		4,784,642		-		4,784,642	4,207,570
Management and general		945,150		-		945,150	920,614
Fundraising		-		_		-	5-5,5-
TOTAL OPERATING EXPENSES		5,729,792		-		5,729,792	5,128,184
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS		(236,417)		-		(236,417)	257,469
SUPPORT AND OTHER REVENUE							
Contributions							
Foundations	\$	-	\$	-	\$	-	\$
Individuals		-		4,010		4,010	
Corporations		-		-		-	
Fundraising		21,334		-		21,334	22,904
Interest income		-		-		-	
Miscellaneous income		7,165		-		7,165	
Net assets released from restriction		-		-		-	
TOTAL SUPPORT AND OTHER REVENUE		28,499		4,010		32,509	22,904
CHANGE IN NET ASSETS		(207,918)		4,010		(203,908)	280,373
NET ACCETC DECININAC OF VEAD							
NET ASSETS BEGINNING OF YEAR PRIOR YEAR/PERIOD ADJUSTMENTS		1,925,736 -		- -		1,925,736 	 1,645,363
NET ASSETS END OF YEAR	ċ	1,717,818	<u>,</u>	4,010		1,721,828	\$ 1,925,736

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL Statement of Cash Flows as of June 30, 2022

	2021-22	2020-21
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ -	\$ -
Revenues from School Districts	4,827,948	4,387,011
Accounts Receivable	-	-
Due from School Districts	-	-
Depreciation	-	-
Grants Receivable	-	-
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	-	-
Accounts Payable	(1,663,745)	(1,421,042)
Accrued Expenses	(3,752,619)	(3,508,672)
Accrued Liabilities	-	-
Contributions and fund-raising activities	548,512	275,537
Miscellaneous sources	-	22,904
Deferred Revenue	-	-
Interest payments	(108)	(460)
Other	28,499	· · ·
Other	-	 -
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ (11,513)	\$ (244,722)
CASH FLOWS - INVESTING ACTIVITIES		
Purchase of equipment	(108,727)	(95,531)
Other	-	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ (108,727)	\$ (95,531)
CASH FLOWS - FINANCING ACTIVITIES		
Principal payments on long-term debt	(3,270)	(4,593)
Other	-	-
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ (3,270)	\$ (4,593)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ (123,510)	\$ (344,846)
Cash at beginning of year	1,315,828	1,660,674
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 1,192,318	\$ 1,315,828

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL Statement of Functional Expenses as of June 30, 2022

		2021-22									2020-21
			Program	Services		Su	pporting Services				
		Regular				N	lanagement and				
	No. of Positions	Education	Special Education	Other Education	Total	Fund-raising	General	Total	Total		
Personnel Services Costs		\$	\$	\$	\$	\$ \$	\$		\$	\$	
Administrative Staff Personnel	8.00	-	-	-	-	-	495,629	495,629	495,629		422,751
Instructional Personnel	52.40	2,177,803	224,311	-	2,402,114	-	-	-	2,402,114		2,212,289
Non-Instructional Personnel	5.10	-	-	191,688	191,688	-	-	-	191,688		234,488
Total Salaries and Staff	65.50	2,177,803	224,311	191,688	2,593,802	-	495,629	495,629	3,089,431		2,869,528
Fringe Benefits & Payroll Taxes		325,096	33,484	28,615	387,195	-	73,986	73,986	461,181		476,994
Retirement		158,164	16,291	13,921	188,376	-	35,995	35,995	224,371		229,356
Management Company Fees		-	-	-	-	-	-	-	-		-
Legal Service		-	-	-	-	-	-	-	-		23,873
Accounting / Audit Services		-	-	-	-	-	-	-	-		110,996
Other Purchased / Professional / Cons	ulting Services	2,756	663	-	3,419	-	186,985	186,985	190,404		13,429
Building and Land Rent / Lease / Facilit	ty Finance Interest	150,487	9,405	9,405	169,297	-	18,811	18,811	188,108		188,000
Repairs & Maintenance		118,624	7,414	7,414	133,452	-	14,828	14,828	148,280		162,772
Insurance		41,302	2,581	2,581	46,464	-	5,163	5,163	51,627		58,634
Utilities		108,598	6,787	6,787	122,172	-	13,575	13,575	135,747		81,452
Supplies / Materials		115,097	-	-	115,097	-	-	-	115,097		100,113
Equipment / Furnishings		-	-	-	-	-	-	-	-		-
Staff Development		52,960	-	-	52,960	-	-	-	52,960		15,911
Marketing / Recruitment		-	-	-	-	-	21,721	21,721	21,721		7,857
Technology		163,481	-	-	163,481	-	-	-	163,481		159,001
Food Service		-	-	190,094	190,094	-	-	-	190,094		156,164
Student Services		19,207	-	384,196	403,403	-	-	-	403,403		268,808
Office Expense		59,517	3,720	3,720	66,957	-	7,440	7,440	74,397		45,645
Depreciation		123,249	7,703	7,703	138,655	-	15,406	15,406	154,061		122,206
OTHER		5,456	341	4,021	9,818	-	55,611	55,611	65,429		37,445
Total Expenses		\$ 3,621,797	\$ 312,700	\$ 850,145	\$ 4,784,642	<u> </u>	945,150 \$	945,150	\$ 5,729,792	\$	5,128,184



GENERAL INSTRUCTIONS FOR ANNUAL BUDGET/QUARTERLY REPORT

TEMPLATE TABS 1- GRAY tab contains the Instructions

<u>Instructions</u>	Provides description of tabs and input requirements.				
Funding by District	Charter School Tuition Rates				

2- BLUE tabs require input of information

LOE tabs require input of information	
1.) Name of School	>Select school name from list.
	>Enter contact information.
2.) Enrollment	Enter enrollment information for Annual Budget (& Revisions) and Quarterly
	Actuals. Includes:
	>Enrollment by Grade
	>Enrollment by District
3.) Staffing Plan	Enter staffing plan information for Annual Budget (& Revisions) and
	Quarterly Actuals. Includes:
	>Full Time Equivalent (FTE), by Position Category, By Quarter
	>"Prior Year" column may initially be completed based upon preliminary
	data, and subsequently adjusted with Annual Audited data when the
	Quarter 2 Actuals are being submitted.
4.) Yearly Budget	Enter Yearly Budget information. Includes:
	>"Prior Year" column may initially be completed based upon preliminary
	data, and subsequently adjusted with Annual Audited data when the
	Quarter 2 Actuals are being submitted. (Note: Quarterly Revenue allocation
	may be set)
	>Budgeted Enrollment data and Per Pupil Revenue for the current year are
	populated based upon input on tab "2.) Enrollment."
	>Budgeted FTE for current year is populated based upon input on tab "3.)
	Staffing Plan."
	>All other sources of revenue
	>All expenses
	>Budget Revisions, as necessary and approved by the school's Board of
	Directors, should be submitted when submitting Quarterly Actuals.
5.) Balance Sheet	Enter Balance Sheet information for EdCorps. Separate schools merged into
	a primary EdCorp should NOT use this tab.
	>"Prior Year" column may be initially completed based upon preliminary
	data, and subsequently adjusted with Annual Audited data when the
	Quarter 2 Actuals are being submitted.
6.) Quarterly Report	Enter Actual Quarterly Report information . Includes:
	>Actual Enrollment data and Per Pupil Revenue for the current year are
	populated based upon input on tab "2.) Enrollment."
	>Actual FTE for current year is populated based upon input on tab
	"3.) Staffing Plan."
	>All other sources of revenue
	>All expenses
7.) Annual Report Requirement	Complete when submitting Actual Quarter 4.

= Enter information into the light BLUE shaded cells.	
= Cells labeled in ORANGE containe guidance regarding the input of information.	
= Cells containing RED triangles in the upper right corner contain "guidance comments" on that particular line item	. Please
"mouse-over" the triangle to reveal each comment.	

Charter Funding Alphabetical By NYS School District
* (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)



ANNUAL BUDGET & QUARTERLY REPORT TEMPLATE

Finn Academy: An Elmira Charter School

SCHOOL

CONTACT INFORMATION

Contact Name:	Lisa Kirisits
Contact Title:	CFO
Contact Email:	lisak@kirisitscpa.com
Contact Phone:	716-881-0089 X 302

REPORT PERIOD

Current Academic Year:	2022-23
Prior Academic Year:	2021-22

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL 2022-23

	ENROLLMENT BY GRADES												
GRADES	К	1	2	3	4	5	6	7	8	9	10	11	12
INITIAL BUDGETED ENROLLMENT	56	57	66	57	56	53	29						
TOTAL ENROLLMENT = 374		•											

							ENROLL	MENT BY DI	STRICT					
		PRIOR YEAR			TOTAL D		L BUDGET OLLMENT BY (QUARTER			т	ACTUAL QUARTERLY TOTAL DISTRICTS/ENROLLMENT		
		ACTUAL	QUAF	RTER 1	QUAF	RTER 2	QUAF	RTER 3	QUAF	RTER 4	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
			Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual
NUMBER OF SCHOOL I	DISTRICTS ENROLLED:	0	7	0	7	0	7	0	7	0	0	0	0	0
NUMBER OF STUDENT	S ENROLLED:	0	374	0	374	0	374	0	374	0	0	0	0	0
				-	dget revisions A red on tabs 2, 3		entire "REVISEL	D" budget colur	nns for the affe	ected				
						ANNUAL	. BUDGET							
		PRIOR YEAR				ENROLLMENT	T BY QUARTER	ł			ACT	UAL ENROLLN	MENT BY QUAI	RTER
		2021-22	QUAF	RTER 1	QUAF	RTER 2	QUAF	RTER 3	QUAF	RTER 4	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
			Original	Revised	Original	Revised	Original	Revised	Original	Revised				
		Actual	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Actual	Actual	Actual	Actual
PRIMARY/OTHER	DISTRICT NAME(S)	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment
PRIMARY District	ELMIRA CITY SD		348		348		348		348					
SECONDARY District	ADDISON CSD		2		2		2		2					
Other District 3	CORNING CITY SD		1		1		1		1					
Other District 4	ELMIRA HEIGHTS CSD		5		5		5		5					
Other District 5	HORSEHEADS CSD		13		13		13		13					
Other District 6	TIOGA CSD		1		1		1		1					
Other District 7	WAVERLY CSD		4		4		4		4					
Other District 8														

		PRIOR YEAR
		2021-22
PRIMARY/OTHER	DISTRICT NAME(S)	Actual Enrollment

ANNUAL BUDGET ENROLLMENT BY QUARTER									
QUARTER 1		QUAR	TER 2	QUAR	TER 3	QUARTER 4			
Original	Revised	Original	Revised	Original	Revised	Original	Revised		
Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted		
Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment		

АСТ	UAL ENROLLW	IENT BY QUAR	RTER
QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
Actual Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL 2022-23

STAFFING PLAN - FULL TIME EQUIVALENT ("FTE")

*NOTE:	Enter the number of FTE positions	
in the "hl	ue" cells	

*NOTE: If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK.

If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4.

*NOTE: Each quarter, the actual FTE should be input.

*NOTE: State the assumptions that are being made for personnel FTE levels.

ADMINISTRATIVE PERSONNEL FTE	PRIOR YEAR
	2021-22
	ACTUAL
Executive Management	
Instructional Management	
Deans, Directors & Coordinators	
CFO / Director of Finance	
Operation / Business Manager	
Administrative Staff	
TOTAL ADMINISTRATIVE STAFF	0.0

ANNUAL BUDGETED FTE								
Q	1	C	Q 2	Q3			Q4	
Original	Revised	Original	Revised	Original	Revised	Original	Revised	
2.0		2.0		2.0		2.0		
2.0		2.0		2.0		2.0		
2.0		2.0		2.0		2.0		
6.0	0.0	6.0	0.0	6.0	0.0	6.0	0.0	

	ACTUAL QUARTERLY FTE								
Q1	Q2	Q3	Q4						
Actual	Actual	Actual	Actual						
0.0	0.0	0.0	0.0						

Description of Assumptions	
COO & dean of scholars	
Academic director & registrar	
Office manager & office assistant	
office manager & office assistant	

INSTRUCTIONAL PERSONNEL FTE	PRIOR YEA
	2021-22
	ACTUAL
Teachers - Regular	
Teachers - SPED	
Substitute Teachers	
Teaching Assistants	
Specialty Teachers	
Aides	
Therapists & Counselors	
Other	
TOTAL INSTRUCTIONAL	0.0

			ANNUAL BU	JDGETED FTE									
Q	1	C	(2	O	(3	Q	4						
Original	Revised	Revised Original Revised Original Revised											
26.0		26.0		26.0		26.0							
5.0		5.0		5.0		5.0							
1.6		1.6		1.6		1.6							
3.0		3.0		3.0		3.0							
10.0		10.0		10.0		10.0							
7.6		7.6		7.6		7.6							
1.0		1.0		1.0		1.0							
54.2	0.0	54.2	0.0	54.2	0.0	54.2	0.0						

Descrip		ARTERLY FTE	ACTUAL QUA	
	Q4	Q3	Q2	Q1
	Actual	Actual	Actual	Actual
21 classroom teache				
guest				
1 art, 2 literacy, 2 m				
math & 1 dance				
School counselor				
	0.0	0.0	0.0	0.0
	0.0	0.0		0.0

	Description of Assumptions
4	
ual	
	21 classroom teachers, 2 Instructional Support, 3 guest
	EUCSI
	1 art, 2 literacy, 2 music, 1 STEM, 1 ENL, 1 fitness, 1 math & 1 dance
	matri & Laurice
	School counselor
<u> </u>	

NON-INSTRUCTIONAL PERSONNEL FTE	PRIOR YEAR
	2021-22
	ACTUAL
Nurse	
Librarian	
Custodian	
Security	
Other	
TOTAL NON-INSTRUCTIONAL	0.0
TOTAL PERSONNEL SERVICE FTE	0.0

			ANNUAL BU	DGETED FTE			
Q	1	O) 2	O	(3	Q	4
Original	Revised	Original	Revised	Original	Revised	Original	Revised
1.0		1.0		1.0		1.0	
4.5		4.5		4.5			
3.5		3.5		3.5		3.5	
9.0	0.0	9.0	0.0	9.0	0.0	9.0	0.0
69.2	0.0	69.2	0.0	69.2	0.0	69.2	0.0

	ACTUAL QU	ARTERLY FTE	
Q1	Q2	Q3	Q4
Actual	Actual	Actual	Actual
0.0	0.0	0.0	0.0
0.0	0.0	0.0	0.0

						FINN AC	Budget	N ELMIRA CH / Operating 2022-23	IARTER SCHO	OOL				
Total Revenue		-	678,000	-	-	1,735,600		1-1	1,735,900		-	1,736,338	(=)	-
Total Expenses		-	1,194,733	_	-	1,567,239	100		1,555,439	-	-	1,565,750	121	_
Net Income			(516,733)	-	-1	168,361	::-	-	180,461	1-1	-	170,588	:=1	I=
Actual Student Enrollment			374	=	-	374	151	-	374	150	-	374	5.6	-
		Prior Year Actual 1st Quarter - 7/1 - 9/30			2nd Qu	arter - 10/1 -	12/31	3rd Q	uarter - 1/1 - :	3/31	4th Q	uarter - 4/1 - 6	5/30	
		2021-22 Revenue Per Pupil	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
		Allocate Per Pupil				e NO budget rev								
REVENUE REVENUES FROM STATE SOURCES	2022-23	Revenue by Quarter			Partition of the same	E made, the enti		garanti da anta da			The state of the s			
			10.00/	10.00/		30.00/	20.00/		30.00/	30.00		30.00/	20.00/	
Per Pupil Revenue ELMIRA CITY SD	Per Pupil Rate 13,029	PPR %/Qtr->	10.0% 453,409	10.0%	_	30.0% 1,360,228	30.0%		30.0% 1,360,228	30.0%	100	30.0% 1,360,228	30.0%	-
ADDISON CSD	13,099		2,620	-	-	7,859	-	-	7,859	-	-	7,859		
CORNING CITY SD	12,725		1,273	-		3,818	-	12	3,818	-	-	3,818		
ELMIRA HEIGHTS CSD	11,542		5,771	-	-	17,313	-	-	17,313	-	-	17,313	-	-
HORSEHEADS CSD	12,482		16,227	-	-	48,680	-		48,680	-	-	48,680	- 1	-
TIOGA CSD	11,480		1,148	-	-	3,444	-	12	3,444	-	-	3,444	-	-
WAVERLY CSD	10,937		4,375	-	-	13,124	-		13,124	-1	-	13,124	-	-
F	-		-	19	8	-	-		- 1	E	-	-	Ē	H
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-	-		-		-		-	-	-	-	-	-	-	-
	-		-	-	-		-		-	-	-	-	-	
ALL OTHER School Districts: (Weighted Avg)	-		-	15	=	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	12,963	-	484,822	-	-	1,454,466	-	-	1,454,466	-	-	1,454,466	-	-
Special Education Revenue			14,400		-	43,200		-	43,200		=	43,400		-
Grants														
Stimulus					=			=			12			-
DYCD (Department of Youth and Community Develop	pment)				-						-			-
Other					-					Ü	-			
NYC DoE Rental Assistance														
Other					-			i-			ı=.			-
TOTAL REVENUE FROM STATE SOURCES		-	499,222	1-1	-	1,497,666	-	(-)	1,497,666	(=)	-	1,497,866	-	-
REVENUE FROM FEDERAL FUNDING														
IDEA Special Needs			6,100		-	18,300			18,300			18,300		
Title I			23,400		8	23,400			23,500		-	23,700		
Title Funding - Other			5,500		-	5,500		1-	5,500		-	5,500		-
School Food Service (Free Lunch)					-			i .						-
Grants														
Charter School Program (CSP) Planning & Implement	tation				-			-			-			-
Other			115,500			115,500			115,500		150	115,138		
Other TOTAL REVENUE FROM FEDERAL SOURCES		_	150,500			162,700	_		162,800			162,638	<u> </u>	
TO THE REVERSE TROWN EDERAL SOURCES			130,300			102,700	- 1		102,000		-	102,036	<u> </u>	
LOCAL and OTHER REVENUE														
Contributions and Donations			2,400		=	2,400		14	2,500		(14)	2,700		-
Fundraising			2,400		-	2,400		-	2,500		-	2,700		-
Erate Reimbursement					-			-			-			-
Earnings on Investments					-			1-			-			-
Interest Income					Ē			i.e.						-
Food Service (Income from meals)			23,700		-	71,100		-	71,000		-	70,800		_
Text Book					-			i.e.						
OTHER			(222)		2	(666)		12	(566)		120	(366)		-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES			28,278	18	=	75,234	-		75,434	-		75,834	-	-
						75,254		880	73,434	550		75,054		

						FINN AC		N ELMIRA CH / Operating 2022-23		OOL				
Total Revenue		-	678,000	-	-	1,735,600			1,735,900		lei	1,736,338	-	-
Total Expenses		-	1,194,733	=	-	1,567,239	-	(-)	1,555,439	-	-	1,565,750	-	-
Net Income		-	(516,733)	-	-	168,361	-	-	180,461	-	-	170,588	-	-
Actual Student Enrollment		-	374	=	-	374	-		374	-	-	374	-	-
		Prior Year Actual	1st Q	uarter - 7/1 -	9/30	2nd Q	uarter - 10/1	- 12/31	3rd C	Quarter - 1/1 -	3/31	4th C	Quarter - 4/1 -	6/30
		2021-22 Revenue Per	Original	Revised		Original	Revised		Original	Revised		Original	Revised	
_		Pupil	Budget	Budget	Variance	Budget	Budget	Variance	Budget	Budget	Variance	Budget	Budget	Variance
EXPENSES														
ADMINISTRATIVE STAFF PERSONNEL COSTS	Avg. No. of													
	Positions		AE A7A			4E 474			45 474			4E 470		
Executive Management Instructional Management	2.00		45,474		-	45,474		-	45,474		(-)	45,478		-
Deans, Directors & Coordinators	2.00		29,475			29,475		-	29,475		5	29,475		
CFO / Director of Finance	2.00		25,475			25,475		-	25,475		-	25,475		-
Operation / Business Manager					-									-
Administrative Staff	2.00		17,226		_	17,226		-	17,226		-	17,222		-
TOTAL ADMINISTRATIVE STAFF	6.00	-	92,175	-	-	92,175	-	-	92,175	(4)	-	92,175	-	-
INICTRUCTIONAL PERCONNEL COSTS														
INSTRUCTIONAL PERSONNEL COSTS	26.00		255,609			242 525		1	332,925			242 541		
Teachers - Regular Teachers - SPED	5.00		42,168		-	343,525 71,112		-	71,112		-	343,541 71,108		
Substitute Teachers	1.60		4,950			14,850			14,850			14,850		
Teaching Assistants	3.00		12,371			24,744		-	24,744		-	24,741		_
Specialty Teachers														
6000 5500	10.00		83,258		-	132,741		-	132,741		-	132,760		-
Aides	7.60		28,313		-	56,625		-	56,625		-	56,617		-
Therapists & Counselors	1.00		5,000		-	9,999			9,999		120	10,002		-
Other	54.20		431,669		-	653,596		-	642,996		-	653,619		-
TOTAL INSTRUCTIONAL	34.20		451,009	-	-	055,590		_	042,990		-	655,619	-	
NON-INSTRUCTIONAL PERSONNEL COSTS														
Nurse	-							-			-			-
Librarian	1.00		5,000		-	9,999			9,999		-	10,002		-
Custodian	4.50		43,275			43,275		-	43,275		-	43,275		_
Security	2.50		20,000		-	22.000		-	22.000		-	22.072		
Other	3.50		20,889			33,969			33,969			33,973		
TOTAL NON-INSTRUCTIONAL	9.00		69,164	-	-	87,243	1.T.	_	87,243			87,250	1.50	2-
SUBTOTAL PERSONNEL SERVICE COSTS	69.20	-	593,008	1-	-	833,014	-	-	822,414	-	-	833,044	-	_
PAYROLL TAXES AND BENEFITS														
Payroll Taxes			69,300		-	69,300		-	69,300		-	69,400		-
Fringe / Employee Benefits			77,700		_	77,700		120	77,400		-	77,400		-
Retirement / Pension			66,300			66,300			66,300			66,600		
TOTAL PAYROLL TAXES AND BENEFITS			213,300	_		213,300			213,000			213,400		
TOTAL PATROLE TAXES AND BENEFITS			213,300			213,300			213,000			213,400		
TOTAL PERSONNEL SERVICE COSTS	69.20	-	806,308	-	-	1,046,314	-	12	1,035,414	-	-	1,046,444	-	-
CONTRACTED SERVICES														
Accounting / Audit			28,275			28,275		1-	28,275			28,275		-
Legal			13,575			13,575			13,575			13,575		-
Management Company Fee					-			12						-
Nurse Services					-			-			(=)			-
Food Service / School Lunch			-		-	=		1.5	-		-	-		_
Payroll Services			6,425		-	6,425		-	6,425		-	6,625		-
Special Ed Services Titlement Services (i.e. Title I)			320		-	960		-	960		-	960		-
, and the same of			5,600			6,600			6,500			6 300		
Other Purchased / Professional / Consulting												6,300		
TOTAL CONTRACTED SERVICES		-	54,195		-	55,835	121	12	55,735	20	12	55,735	=	

		FINN ACADEMY: AN ELMIRA CHARTER SCHOOL Budget / Operating Plan 2022-23												
Total Revenue	-	- 678,000 1,7					1-	1,735,900	1.	(=)	1,736,338	1-1	-	
Total Expenses		1,194,733	_	-	1,567,239	-	CH.	1,555,439	-	-	1,565,750	-		
Net Income		(516,733)	_	-	160 261	-	_	180,461	-	0-	170,588	-	-	
Actual Student Enrollment		374	-	-	374	-		374	(=)	-	374	-	-	
	Prior Year Actual 2021-22	1st C	Quarter - 7/1 -	9/30	2nd Q	uarter - 10/1	- 12/31	3rd (Quarter - 1/1 -	3/31	4th C	Quarter - 4/1 -	6/30	
	Revenue Per Pupil	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	
SCHOOL OPERATIONS														
Board Expenses		5,400		-	5,400			5,100			5,100		-	
Classroom / Teaching Supplies & Materials		12,900		_	12,900		12	12,900			12,700		-	
Special Ed Supplies & Materials				-			-			-			-	
Textbooks / Workbooks		12,600		_	12,600		<u> </u>	12,500		_	12,300		-	
Supplies & Materials other			-	-			12			(=c			-	
Equipment / Furniture				-			-			(=)			-	
Telephone		5,100		-	5,100		-	5,200		-	5,400		-	
Technology		27,000		-	27,000		-	27,100		-	27,300		-	
Student Testing & Assessment		3,600		_	3,600		_	3,600		-	3,700		-	
Field Trips		1,900			5,700			5,700		_	5,400			
Transportation (student)		38,200		-	114,600		-	114,600		-	114,600		-	
Student Services - other		1,100		_	3,300		-	3,200		-	3,000			
Office Expense		12,900		_	12,900		_	13,100		_	13,300			
Staff Development		6,000		_	6,000		7-2	5,800		-	5,700		-	
Staff Recruitment		2,700		_	2,700		-	2,700		-	2,400		-	
Student Recruitment / Marketing		2,100		_	2,100		-	1,900		-	1,500		-	
School Meals / Lunch		24,230		-	72,690		-	72,690		1-	72,690		-1	
Travel (Staff)		21,200		_	72,000		-	72,000		-	72,030			
Fundraising		2,400		_	2,400		-	2,500		120	2,700		_	
Other		4,500		_	4,500		-	4,400		-	4,300			
TOTAL SCHOOL OPERATIONS		162,630	_		293,490			292,990			292,090	_		
	-	102,030		-	253,450		-	232,330			232,030			
FACILITY OPERATION & MAINTENANCE		14 100			14 100			14 200			14.400			
Insurance Janitorial		14,100 6,600		_	14,100 6,600		-	14,300 6,600		-	14,400 6,800			
Building and Land Rent / Lease / Facility Finance Interest				-			1.5	-					_	
Repairs & Maintenance		48,000 28,500		-	48,000 28,500		-	47,800 28,200			47,400 28,500			
Equipment / Furniture		20,300		-	26,300		120	20,200			26,300			
				-			-			-				
Security		29,100			29,100		-	29,100		-	29,081			
Utilities														
TOTAL FACILITY OPERATION & MAINTENANCE	-	126,300	-	-	126,300	-	-	126,000	-	-	126,181	-		
DEPRECIATION & AMORTIZATION		45,300		-	45,300		12	45,300		CE2	45,300		-	
COVID-19 / CONTINGENCY				-			-			-				
DEFERRED RENT				<u> </u>			-			-			-	
TOTAL EXPENSES		1,194,733		<u> </u>	1,567,239		in.	1,555,439			1,565,750			
NET INCOME	-	(516,733)		-	168,361			180,461			170,588	-		

					FINN A	CADEMY: AI	N ELMIRA CH	HARTER SCH	OOL					
		Budget / Operating Plan												
		2022-23												
Total Revenue	-	- 678,000 1					1,735,600			:=	1,736,338			
Total Expenses	_	1,194,733	_	-	1,567,239	1-1	(-	1,735,900 1,555,439	-	-	1,565,750	-		
Net Income	_	(516,733)		-	160 261	1-	-		-	-	170 500	-		
Actual Student Enrollment		374	ē	-	274	97	i=	274	170	-	274	5.0		
	Prior Year Actual	Prior Year Actual 1st Quarter - 7/1 - 9/30				uarter - 10/1 -	12/31	3rd (Quarter - 1/1 -	3/31	4th C	Quarter - 4/1 -	6/30	
	2021-22	NAME NO. 100 SAME					,,			-,		,	-,	
	Revenue Per	Original Revised			Original	Revised		Original	Revised		Original	Revised		
	Pupil	Budget	Budget	Variance	Budget	Budget	Variance	Budget	Budget	Variance	Budget	Budget	Variance	
	1 4 4	2801	2		2801	2821		2801	2821		Duaget	Dunger		
ENROLLMENT - *School Districts Are Linked To Above Entries*														
Number of Districts:	-	7	-	-	7	:=	-	7	-		7	-]	-	
ELMIRA CITY SD	-	348	-	-	348		-	348	-	-	348	-		
ADDISON CSD	-	2	-	-	2	-	-	2	-	-	2	-	-	
CORNING CITY SD	-	1		-	1	1.5		1	-	8=8	1	=	-	
ELMIRA HEIGHTS CSD	-	5	-	-	5		120	5	-	-	5	-		
HORSEHEADS CSD	-	13		-	13			13	-	-	13	-		
TIOGA CSD		1	<u> </u>	=	1	-		1		-	1	- 1		
WAVERLY CSD	-	4	-	-	4	1-	5-	4	=	-	4			
-	,-,	·-	-	-	-			-	-1	-	-	-		
-	-	· ·	=	=	-	120	-	-	-	-	-	- 1		
-	-	:-	-	-	1-1	(-	1-	-	1-1	0=0	-	-		
-	-	5 <u>-</u>	_	_	-	1.5	85	-	15. 00	e=.	-	-		
-	-	12	=	2	-	7-	12	-	-	-	- 2	-		
-	-	-	_	-	-	-		-	-	-	-	-		
Ε	E	18	=	-	-	-	120	-	-	15.	-	- 1		
~	-	14	=	-	-	1-	11 -	-	-	-	-	-		
ALL OTHER School Districts: (Weighted Avg)		:=	=	-	-	1.5	1-			-	-	1.0		
TOTAL ENROLLMENT		374			374		<u> </u>	374			374			
REVENUE PER PUPIL	-	1,813	, = ==	-	4,641		-	4,641	-		4,643	-		
EXPENSES PER PUPIL	-	3,194	-	-	4,190			4,159	150	-	4,186			

				FINN	ACADEMY: A	N ELMIRA	CHARTER SCHOOL
			Budget	t / Operatin	g Plan	2022-23	
						2022-23	
Total Revenue		5,885,837	5,885,837	-	5,885,837	5,885,837	
Total Expenses		5,883,161	5,883,161	-	(5,883,161)	(5,883,161)	
Net Income		2,676	2,676	-	2,676	2,676	
Actual Student Enrollment					,	l.	
			Total Year		VARI	ANCE	
					Original	Revised	
		Original Budget	Revised Budget	Variance	Budget vs. PY Budget	Budget vs. PY Budget	DESCRIPTION OF ASSUMPTIONS
		Duuget	Duuget	Variance	Duuget	Duuget	
REVENUE REVENUES FROM STATE SOURCES	2022-23						
Per Pupil Revenue	Per Pupil Rate						
ELMIRA CITY SD	13,029	4,534,092	4,534,092	=	4,534,092	4,534,092	348 students
ADDISON CSD	13,099	26,198	26,198	-	26,198	26,198	2 students
CORNING CITY SD	12,725	12,725	12,725	-	12,725	12,725	1 student
ELMIRA HEIGHTS CSD	11,542	57,710	57,710	-	57,710	57,710	5 students
HORSEHEADS CSD	12,482	162,266	162,266	-	162,266	162,266	13 students
TIOGA CSD	11,480	11,480	11,480	-	11,480	11,480	1 student
WAVERLY CSD	10,937	43,748	43,748	-	43,748	43,748	4 students
100	THE STATE OF THE S	-	=	-	E	-	
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<u>.</u>		-54	-	-	-	-	
-	-	-	-	-	-	5 <u>-</u>	
<u>.</u>	-	- 1	-	-	-	-	
ALL OTHER School Districts: (Weighted Avg)	-	-	8	-	-	-	
TOTAL Per Pupil Revenue (Weighted Average Per	12.062	4 949 210	4 949 210		4 949 210	4 949 210	
Pupil Funding)	12,963	4,848,219	4,848,219	-	4,848,219	4,848,219	
Special Education Revenue		144,200	144,200	-	144,200	144,200	7 @ 0.9 level of funding, 5 @ 1.65 level of funding , 4 @ 0.50 level of funding
Grants							
Stimulus		21	-	-	-	-	
DYCD (Department of Youth and Community Develo	pment)		-	-	-	3-	
Other			-	-	-	-	
NYC DoE Rental Assistance		-	-	-	-	-	
Other		-				-	
TOTAL REVENUE FROM STATE SOURCES		4,992,419	4,992,419	-	4,992,419	4,992,419	
REVENUE FROM FEDERAL FUNDING							
IDEA Special Needs		61,000	61,000	-	61,000	61,000	
Title I		94,000	94,000	-	94,000	94,000	Title I - \$94,000
Title Funding - Other		22,000	22,000	-	22,000	22,000	Title II - \$9,000, Title IV - \$10,000
School Food Service (Free Lunch)			-	-	=	-	
Grants		ļ					
Charter School Program (CSP) Planning & Implemen Other	tation	461,638	461,638	-	461,638	461,638	ESSER 2 - \$70,000, ESSER 3- \$391,638
Other		-	-	-	-	-	
TOTAL REVENUE FROM FEDERAL SOURCES	,	638,638	638,638	-	638,638	638,638	
LOCAL and OTHER REVENUE							
Contributions and Donations		10,000	10,000	-	10,000	10,000	
Fundraising		10,000	10,000	-	10,000	10,000	
Erate Reimbursement		-	8	-	-	-	
Earnings on Investments Interest Income		-	-	-	-	-	
Food Service (Income from meals)		236,600	236,600	-	236,600	236,600	118 BF @ @2.5, 88 BF @ \$0.31, 193 lunch @ \$4.5, 96
Text Book							lunch @ \$0.38 for 179 school days
		(1 920)	(1,820)		/1 920\	/1 920\	
OTHER TOTAL REVENUE FROM LOCAL and OTHER SOURCES		(1,820) 254,780	254,780	-	(1,820) 254,780	(1,820) 254,780	
TOTAL REVENUE		5,885,837	5,885,837	-	5,885,837	5,885,837	

				FINN	ACADEMY: A	AN ELMIRA	CHARTER SCHOOL
			Budget	t / Operating	g Plan		
						2022-23	
Total Revenue		E 00E 027	E 00E 027		E 00E 027	E 00E 027	
		5,885,837	5,885,837	•	5,885,837	5,885,837	
Total Expenses		5,883,161	5,883,161	-	(5,883,161)	(5,883,161)	
Net Income Actual Student Enrollment		2,676	2,676	-	2,676	2,676	
Actual Student Enrollment				,	3	l.	
	1		Total Year		VARI	ANCE	
	I				Original	Revised	
		Original	Revised		Budget vs. PY	Budget vs. PY	DESCRIPTION OF ASSUMPTIONS
		Budget	Budget	Variance	Budget	Budget	
EXPENSES	1	l,					
ADMINISTRATIVE STAFF PERSONNEL COSTS	Avg. No. of Positions						
Executive Management	2.00	181,900	181,900	-	(181,900)	(181,900)	COO & dean of scholars
Instructional Management	12	-	-	-	-	-	
Deans, Directors & Coordinators	2.00	117,900	117,900	-	(117,900)	(117,900)	Academic director & registrar
CFO / Director of Finance		-	-	-	5.50		
Operation / Business Manager		-	-	-	(50.000)	(50,000)	2000
Administrative Staff	2.00	68,900	68,900		(68,900)	(68,900)	Office manager & office assistant
TOTAL ADMINISTRATIVE STAFF	6.00	368,700	368,700	-	(368,700)	(368,700)	
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	26.00	1,275,600	1,275,600	-	(1,275,600)	(1,275,600)	21 classroom teachers, 2 Instructional Support, 3 guest
Teachers - SPED	5.00	255,500	255,500	-	(255,500)	(255,500)	
Substitute Teachers	1.60	49,500	49,500	-	(49,500)	(49,500)	
Teaching Assistants	3.00	86,600	86,600	-	(86,600)	(86,600)	
Specialty Teachers	10.00	481,500	481,500	-	(481,500)	(481,500)	1 art, 2 literacy, 2 music, 1 STEM, 1 ENL, 1 fitness, 1 math & 1 dance
Aides	7.60	198,180	198,180	-	(198,180)	(198,180)	
Therapists & Counselors	1.00	35,000	35,000	-	(35,000)	(35,000)	School counselor
Other	-	-	-	-	-	-	
TOTAL INSTRUCTIONAL	54.20	2,381,880	2,381,880	-	(2,381,880)	(2,381,880)	
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	-	-	- [-	=	=	
Librarian	1.00	35,000	35,000	-	(35,000)	(35,000)	
Custodian	4.50	173,100	173,100	-	(173,100)	(173,100)	
Security	2.50	122.000	122.000	-	(122.000)	(122.000)	
Other TOTAL NON-INSTRUCTIONAL	9.00	330,900	122,800 330,900	-	(122,800)	(122,800)	Food service
TOTAL NON-INSTRUCTIONAL	9.00	330,900	330,900		(550,900)	(330,900)	
SUBTOTAL PERSONNEL SERVICE COSTS	69.20	3,081,480	3,081,480	-	(3,081,480)	(3,081,480)	
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		277,300	277,300		(277,300)	(277,300)	9% of salaries
Fringe / Employee Benefits		310,200	310,200	-	(310,200)	(310,200)	Health ins \$700 per employee per month, group life ins,
					. ii	17 25	EAP & HAS
Retirement / Pension TOTAL PAYROLL TAXES AND BENEFITS		265,500 853,000	265,500 853,000		(265,500) (853,000)	(265,500) (853,000)	TRS 10.3%, 403B 5.15%
TOTAL PATROLL TAXES AND BENEFITS	1	833,000	855,000		(833,000)	(833,000)	
TOTAL PERSONNEL SERVICE COSTS	69.20	3,934,480	3,934,480	-	(3,934,480)	(3,934,480)	
CONTRACTED SERVICES							
Accounting / Audit	1	113,100	113,100		(113,100)	(113,100)	
Legal		54,300	54,300	-	(54,300)	(54,300)	
Management Company Fee		-	-	-	-		
Nurse Services		-	-	-	-)-	
Food Service / School Lunch		25.000	- 25.000	-	(25.000)	/25 000)	
Payroll Services		25,900	25,900	-	(25,900)	(25,900)	
Special Ed Services Titlement Services (i.e. Title I)		3,200	3,200	-	(3,200)	(3,200)	
		25,000	25,000	_	(25,000)	(25,000)	
Other Purchased / Professional / Consulting							Mental health counseling, renewal & other consultant, HF
TOTAL CONTRACTED SERVICES	, i	221,500	221,500	-	(221,500)	(221,500)	I

			FINN	ACADEMY: A	N ELMIRA C	HARTER SCHOOL
		Budget	/ Operatin		1	
		20.080	, opena	6	2022-23	
Total Revenue	5,885,837	5,885,837	**	5,885,837	5,885,837	
Total Expenses	5,883,161	5,883,161		(5,883,161)	(5,883,161)	
Net Income	2,676	2,676	-	2,676	2,676	
Actual Student Enrollment			3			
		Total Year		VARIA	ANCE	
	1	Total Teal		i i		
	Outstand	Desidend		Original	Revised	DESCRIPTION OF ASSUMPTIONS
	Original Budget	Revised Budget	Variance	Budget vs. PY Budget	Budget vs. PY Budget	DESCRIPTION OF ASSOMPTIONS
	Duuget	Duuget	variance	Duuget	Duuget	
SCHOOL OPERATIONS						
Board Expenses	21,000	21,000		(21,000)	(21,000)	
Classroom / Teaching Supplies & Materials	51,400	51,400	-	(51,400)	(51,400)	
Special Ed Supplies & Materials	-	-	-	-	·-	
Textbooks / Workbooks	50,000	50,000	•	(50,000)	(50,000)	
Supplies & Materials other Equipment / Furniture	-		-		-	
Telephone	20,800	20,800		(20,800)	(20,800)	
	108,400	108,400	-	(108,400)	(108,400)	BOCES \$15,000, Micro Solutions \$78,000, Software \$15,400
Technology Student Testing & Assessment	14,500	14,500	-	(14,500)	(14,500)	\$13,400
Field Trips	18,700	18,700	-	(18,700)	(14,300)	374 students @ \$50
Transportation (student)	382,000	382,000	-	(382,000)	(382,000)	374 students @ \$5.44 for 183 school days & summe program
Student Services - other	10,600	10,600	-	(10,600)	(10,600)	program
Office Expense	52,200	52,200	-	(52,200)	(52,200)	
Staff Development	23,500	23,500	-	(23,500)	(23,500)	
Staff Recruitment	10,500	10,500	-	(10,500)	(10,500)	
Student Recruitment / Marketing	7,600	7,600	-	(7,600)	(7,600)	
School Meals / Lunch	242,300	242,300	=:	(242,300)	(242,300)	
Travel (Staff)	-	-	-		- (4.0.000)	
Fundraising	10,000	10,000	-	(10,000)	(10,000)	
Other	17,700	17,700		(17,700)	(17,700)	
TOTAL SCHOOL OPERATIONS	1,041,200	1,041,200	-	(1,041,200)	(1,041,200)	
FACILITY OPERATION & MAINTENANCE						
Insurance	56,900	56,900	-1	(56,900)	(56,900)	
Janitorial	26,600	26,600	=	(26,600)	(26,600)	
Building and Land Rent / Lease / Facility Finance Interest	191,200	191,200	-	(191,200)	(191,200)	Rent S15,667 per month plus interest \$1,600
Repairs & Maintenance	113,700	113,700	-	(113,700)	(113,700)	Repair & maintenance and maintenance contracts
Equipment / Furniture	-	=	-	-	<u> </u>	
Security	116 201	116 201	-	(110.201)	/110 201)	
Utilities	116,381	116,381	-	(116,381)	(116,381)	
TOTAL FACILITY OPERATION & MAINTENANCE	504,781	504,781	-	(504,781)	(504,781)	
DEPRECIATION & AMORTIZATION	181,200	181,200	-	(181,200)	(181,200)	
COVID-19 / CONTINGENCY	-	-		-	(101,200)	
DEFERRED RENT	-	=	-	-	E	
TOTAL EXPENSES	5,883,161	5,883,161	.	(5,883,161)	(5,883,161)	
		2 222				
NET INCOME	2,676	2,676	5 /5	2,676	2,676	

		FINN ACADEMY: AN ELMIRA CHARTER SCHOOL									
		Budget / Operating Plan									
		, ,	~ ~		2022-23						
Total Revenue	5,885,837	5,885,837	-	5,885,837	5,885,837						
Total Expenses	5,883,161	5,883,161	-	(5,883,161)	(5,883,161)						
Net Income	2,676	2,676	-	2,676	2,676						
Actual Student Enrollment					l						
		Total Year		VARI	ANCE						
	Ī			Original	Revised						
	Original	Revised			Budget vs. PY	DESCRIPTION OF ASSUMPTIONS					
	Budget	Budget	Variance	Budget	Budget						
		50	_	0 00 00							
ENROLLMENT - *School Districts Are Linked To Above Entries*	T T										
Number of Districts:											
ELMIRA CITY SD											
ADDISON CSD											
CORNING CITY SD											
ELMIRA HEIGHTS CSD											
HORSEHEADS CSD											
TIOGA CSD											
WAVERLY CSD											
-											
-					I						
-					I						
-					I						
-					I						
					I						
-					I						
ALL OTHER School Districts: (Weighted Avg)					- 1						
TOTAL ENROLLMENT					I						
					I						
REVENUE PER PUPIL					I						
					I						
EXPENSES PER PUPIL					I						

					FINN A	CADEMY: AN	I ELMIRA CH	ARTER SCH	00L					
							/ Operating							
							2022-23							
Total Revenue	-	678,000	-	-	1,735,600		-	1,735,900	()		1,736,338		-	5,885,837
Total Expenses	-	1,194,733	=	-	1,567,239	-	-	1,555,439	(=)	(-)	1,565,750	-	-	5,883,161
Net Income	-	(516,733)	-		168,361	-	-	100 101	-	-	170 500	-	-	2,676
Actual Student Enrollment		374	-	-	374	1.5	-	374	-	-	374	-	-	
	Prior Year Actual	1st ()	uarter - 7/1 -	9/30	2nd O	uarter - 10/1 -	12/31	3rd (Quarter - 1/1 -	3/31	4th (Quarter - 4/1 -	6/30	
	2021-22	251 4	,uu. to: 7/2	,,,,,	2.14	uu.te. 20,2	,	3.4.	quarter 1,1	5,52		,, 1	0,00	
	Revenue Per	Original	Revised		Original	Revised		Original	Revised		Original	Revised		Original
	Pupil	Budget	Budget	Variance	Budget	Budget	Variance	Budget	Budget	Variance	Budget	Budget	Variance	Budget
CASH FLOW ADJUSTMENTS			500 L						, ,					
OPERATING ACTIVITIES {enter descriptions below }														
Example - Add Back Depreciation	-		×	-	-	3,40		(=)	3#4	-	-		-	-
Other	-	2 .	-	-	-	1.5	-		-		-	-	-	-
Total Operating Activities	-	E-	-		-		-	-	-	=	-	-	9=	1-
INVESTMENT ACTIVITIES {enter descriptions below }														
Example - Subtract Property and Equipment Expenditures	<u> </u>	-		-	-	*	-	=	-	-	8	3	-	-
Other	-	i-		-	-	3-	-	-	-	-	-	-	-	
Total Investment Activities		i. -	=			-	-	-	-	=	-		2 - 2	1-
FINANCING ACTIVITIES {enter descriptions below }														
Example - Add Expected Proceeds from a Loan or Line of Credit		-		-	-	37 4	-	-	-	-	-	-	-	-
Other			灵	-	-	0.5-	-	.7.0	570			-	-	
Total Financing Activities		-	-	-	-	-	-	-	-	-	-	-	-	_
Total Cash Flow Adjustments	-	-	-	-	-	15	-	-	-	-	-	-	15	-
NET INCOME	-	(516,733)	-	-0	168,361	8.5	-	180,461	-		170,588	-	le.	2,676
Beginning Cash Balance	_	-	-	-	(516,733)	-	-	(348,372)		:=	(167,912)	-	-	
ENDING CASH BALANCE	-	(516,733)		-	(348,372)		<u>.</u>	(167,912)			2,676			2,676

		FINN	ACADEMY: A	N ELMIRA C	HARTER SCHOOL
	Budget	/ Operatin	g Plan		
otal Revenue	5,885,837	-	5,885,837	5,885,837	
otal Expenses	5,883,161	-	(5,883,161)	(5,883,161)	
let Income	2,676	-	2,676	2,676	
Actual Student Enrollment			l,		
	Total Year		VARIA	ANCE	
			Original	Revised	
	Revised		Budget vs. PY	Budget vs. PY	DESCRIPTION OF ASSUMPTIONS
	Budget	Variance	Budget	Budget	
ASH FLOW ADJUSTMENTS			11000		
OPERATING ACTIVITIES {enter descriptions below }					
Example - Add Back Depreciation	-	-	-	-	
Other	-				
Total Operating Activities	-	-		-	
INVESTMENT ACTIVITIES {enter descriptions below }		194			
Example - Subtract Property and Equipment Expenditures Other	-	-	-		
Total Investment Activities	-		-		
FINANCING ACTIVITIES {enter descriptions below }					
Example - Add Expected Proceeds from a Loan or Line of Credit	- 1	-		-	
Other	-		-	1.5	
Total Financing Activities		120	12	-	
otal Cash Flow Adjustments			15		
IET INCOME	2,676	-	2,676	2,676	
eginning Cash Balance	-	-	-	-	
NDING CASH BALANCE	2,676		2,676	2,676	

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL BALANCE SHEET 2022-23

		Prior Year	Q1	Q2	Q3	Q4
		2021-22	As of 9/30	As of 12/31	As of 3/31	As of 6/30
	<u>ASSETS</u>					
CURRENT ASSETS						
Cash and cash equivalents		-	-	-	-	-
Grants and contracts receivable		-	-	-	-	-
Accounts receivables		-	-	-	-	-
Prepaid Expenses		-	-	-	-	-
Contributions and other receivables	TOTAL CURRENT ASSETS	-		-		
PROPERTY, BUILDING AND EQUIPMENT, n	<u>eet</u>	-	-	-	-	-
OTHER ASSETS						
Right of Use Asset		-	-	-	-	-
Other		-	-	-		
	TOTAL ASSETS	_	_	_	_	_
	TOTAL ASSETS				<u>-</u>	
LIABILITIES	S AND NET ASSETS					
CURRENT LIABILITIES						
Accounts payable and accrued expense	S	-	-	-	-	-
Accrued payroll and benefits		-	-	-	-	-
Deferred Revenue		-	-	-	-	-
Current maturities of long-term debt		-	-	-	-	-
Short Term Debt - Bonds, Notes Payabl	e	-	-	-	-	-
Lease Liability Other		-	<u> </u>	-	-	<u> </u>
Ottlei	TOTAL CURRENT LIABILITIES	-	-	-	-	-
LONG-TERM DEBT and NOTES PAYABL	E, net current maturities	-	-	-	-	-
LEASE LIABILITY, less current portion		-				
	TOTAL LIABILITIES					
NET ASSETS						
Unrestricted		-	<u> </u>	- -	- -	-
Temporarily restricted	TOTAL NET ASSETS			-		
	-					
	TOTAL LIABILITIES AND NET ASSETS			<u>-</u>	<u>-</u>	
						

		FINN ACADEMY: AN ELMIRA CHARTER SCHOOL Budget / Operating Plan											
					2022-23								
Total Revenue		-	678,000	53	-	1,735,600	-	-	1,735,900	15.	-	1,736,338	15
Total Expenses		-	1,194,733	100	-	1,567,239	-	-	1,555,439		-	1,565,750	==
Net Income		-	(516,733)	: -	-	168,361	-	-	180,461	1 - 0	-	170,588	10-
Actual Student Enrollment		-	374	(2°	-	374	-	9	374	124		374	12
		1st Quarter - 7/1 - 9/30			2nd 0	Quarter - 10/1 - 1	12/31	3rd	Quarter - 1/1 - 3	3/31	4th Quarter - 4/1 - 6/30		
*NOTE: Enrollment, Revenue and Expediture Data IN the 'Total and V	ariance Analysis'		, , , , , , , , , , , , , , , , , , ,	,,55				0.4	Quarter 2/2	,,,,			-,
Section is Based on LAST ACTUAL Quarter Completed	I		Current			Current			Current			Current	
		Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
REVENUE													
REVENUES FROM STATE SOURCES	2022-23												
Per Pupil Revenue	Per Pupil Rate		PRODUCTION ANGERS									T www.sassassassassassassassassassassassassas	
ELMIRA CITY SD	13,029		453,409	-		1,360,228	-		1,360,228	-		1,360,228	8-
ADDISON CSD	13,099		2,620	-		7,859	-		7,859	(=		7,859	S=
CORNING CITY SD	12,725		1,273	:		3,818	-		3,818	1-		3,818	-
ELMIRA HEIGHTS CSD	11,542		5,771	-		17,313	-		17,313	1.5		17,313	15
HORSEHEADS CSD	12,482		16,227			48,680	-		48,680	9 =		48,680	-
TIOGA CSD	11,480		1,148			3,444	-		3,444	D=.		3,444	j .
WAVERLY CSD	10,937		4,375	15		13,124	-		13,124	-		13,124	<u> </u>
-	-		-	-		-	-		-	(-		-	-
	-		-	15.		-	-		-			-	2=
-	-		-	-		-	-		-	-		-	12
	-		-	-		-	-		-	-		-	19-
-	-		-	57.		-	-		-	15.		-	15
-	-		-	190		-	-		-	9=		-	8=
-	-		-	l=.		-	-		-	0 .		-	-
	-		-	1-		8	-		8	-		-	
ALL OTHER School Districts: (Count = 0)	-		-	-		-	-		-	14		-	9=
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	12,963	-	484,822		-	1,454,466	-		1,454,466	2.5	-	1,454,466	2-
Special Education Revenue			14,400	-		43,200	3-		43,200	S=		43,400	8-
Grants													:
Stimulus			-	-			-			-		-	-
DYCD (Department of Youth and Community Development)			-	-		-	-		-	-		-	9=
Other			-	i.e.		-	-		-			-	-
NYC DoE Rental Assistance			-	-		-	-		-	-		-	
Other			-	-		-	-		-	-			-
TOTAL REVENUE FROM STATE SOURCES			499,222	-	-	1,497,666	-	-	1,497,666	S=	-	1,497,866	11-
REVENUE FROM FEDERAL FUNDING													
IDEA Special Needs			6,100	6=		18,300	-		18,300	S=		18,300	
Title I			23,400	E		23,400	-		23,500	U=.		23,700	
Title Funding - Other			5,500	1-		5,500	-		5,500	-		5,500	-
School Food Service (Free Lunch)			-	-		-	-		-	9=		-	-
Grants													
Charter School Program (CSP) Planning & Implementation			-	-		=	-		-	F2		-	-
Other			115,500	:-		115,500	-		115,500	:-		115,138	-
Other			<u> </u>	55.					<u> </u>	15			155
TOTAL REVENUE FROM FEDERAL SOURCES			150,500	1.		162,700	-	-	162,800	III.	-	162,638	-
LOCAL and OTHER REVENUE													
Contributions and Donations			2,400	-		2,400	-		2,500			2,700	
Fundraising			2,400	-		2,400	-		2,500	-		2,700	7
Erate Reimbursement				5-		-,	-		_,555	9-			
Earnings on Investments			_	-		-	-		-	3 _		_	n=
Interest Income			-	-		-	-		-	12		-	-
Food Service (Income from meals)			23,700	:-		71,100	-		71,000	:-		70,800	H=
Text Book				_		. 2,200	-		- 2,300	-			n.
OTHER			(222)	-		(666)	-		(566)	5 <u>-</u>		(366)	5-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		-	28,278	i H	-	75,234	-	<u> </u>	75,434	-	-	75,834	-
				#2.6.		. 0,201			, 10 1	30%		25,501	
TOTAL REVENUE		-	678,000	-	-	1,735,600	-	-	1,735,900	D=.	-	1,736,338	2-

Note Income							FINN ACAD	EMY: AN ELN Budget / Op						
Table Tabl								2022	2-23					
18,187 18,						- 1,735,600 -			- 1,735,900 -			-	15	
Table Tabl			-			-		-	-		-	-	1,565,750	2.5
***NOTE Enrollment, Revenue and Expediture Dala IN the "Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed **Description** **Current Actual Variance			-		: 	-		:-	-			-	W. T.	ņ -
Modern Section Review and Fignediture Data Mem Tarla and Variance Anglas Busines Section Review of an IAST ACTUAL Cluster completed Current Busines of a No. Busines Section Review of an IAST ACTUAL Cluster completed Current Busines Busines Current Busines Busines Current Busines	rollment		-	374	-	2	374	-	-	374	-	-	374	-
Current Variance			1st Quarter - 7/1 - 9/30 2nd Quarter - 10/1 - 12/31						3rd	Quarter - 1/1 -	3/31	4th C	Quarter - 4/1 -	6/30
Column		riance Analysis'	Current					Current			Current			
ADMINISTRATIVE STAFF PERSONNEL COSTS			Actual		Variance	Actual		Variance	Actual		Variance	Actual		Variance
Security Management		Quarter 0												
Instruction Management	VE STAFF PERSONNEL COSTS	No. of Positions												
Dens, Director's & Coordinators	anagement	-		45,474	1-		45,474	-		45,474	-		45,478	-
CFO CPICATION				-	1-		-	1=1		-	1=		-	s=
Commitment Staff		-		29,475	1 -		29,475	-		29,475	-		29,475	-
Administrative Staff		-		-	-		-	-		-	-		2	12
Second		-		-	-		- 47.000	-		-	-		-	1-
Note														
1	STRATIVE STAFF			92,175	2.5		92,175	-	-	92,175	-	-	92,175	-
Teachers - SPED	AL PERSONNEL COSTS													
4,990		-		The state of the s							1		The second distribution of the second distributi	a-
12,371		-			15			-			-		-	-
Specialty Teachers		-			-			140						=
Aides		-			:=			-			-		THE STATE OF THE S	=
Therapists & Counselors	achers	-			-									=
Color		-			1-			-			1-		and the same of th	11-
TOTAL INSTRUCTIONAL - 431,669 - 653,596 - 642,996 - 653,619 NON-INSTRUCTIONAL PERSONNEL COSTS Nurse Librarian - 5,000 - 9,999 - 9,999 - 10,002 Custodian - 43,275 - 43,275 - 43,275 - 43,275 Security - 43,275 - 43,275 - 43,275 Other - 5,000 - 9,999 - 9,999 - 10,002 Custodian - 6,000 - 6,000 - 6,000 SUBTOTAL PERSONNEL SERVICE COSTS - 593,008 - 833,014 - 82,2414 - 833,044 PAYROLL TAXES AND BENEFITS Payroll Taxes - 69,300 - 69,300 - 69,300 - 69,300 Retirement / Pension - 77,700 - 77,700 - 77,700 - 77,400 - 77,400 Retirement / Pension - 66,300 - 66,300 - 66,300 - 66,300 - 70TAL PAYROLL TAXES AND BENEFITS - 213,300 - 213,300 - 213,300 TOTAL PRSONNEL SERVICE COSTS - 80,308 - 10,46,314 - 10,35,414 - 10,35,414 CONTRACTEO SERVICE Accounting / Audit Legal Management Company Fee - 13,575 -	Counselors			5,000			9,999	-		9,999	15.		10,002	. 155
NON-INSTRUCTIONAL PERSONNEL COSTS Nurse														==
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TOTAL PAYROLL TAXES AND BENEFITS - 213,300 213,300 213,000 213,400 TOTAL PERSONNEL SERVICE COSTS - 806,308 1,046,314 1,035,414 1,046,444 CONTRACTED SERVICES Accounting / Audit - 28,275 - 28,275 - 28,275 - 28,275 - 28,275 Legal - 13,575 - 13,575 - 13,575 - 13,575 Management Company Fee					72			-			-			1-
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CONTRACTED SERVICES Accounting / Audit 28,275 - 28,275 - 28,275 - 28,275 - 28,275 - 28,275 - 28,275 - 28,275 - 13,575 - 13,575 - 13,575 - 13,575 - 13,575 - <	L TAXES AND BENEFITS			213,300	-	-	213,300	-	-	213,000		-	213,400	-
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Payroll Services 6.425 - 6.425 - 6.625 6.625				-	:-		-	-		-	-			-
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Titlement Services (i.e. Title I)				F C00	0.E		- 6 600	-		C F00	17.		6 200	-
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FINN ACADEMY: AN ELMIRA CHARTER SCHOOL **Budget / Operating Plan** 2022-23 **Total Revenue** 678,000 1,735,600 1,735,900 1,736,338 **Total Expenses** 1,194,733 1,567,239 1,555,439 1,565,750 Net Income (516,733)168,361 180,461 170,588 **Actual Student Enrollment** 374 374 374 374 1st Quarter - 7/1 - 9/30 2nd Quarter - 10/1 - 12/31 4th Quarter - 4/1 - 6/30 3rd Quarter - 1/1 - 3/31 *NOTE: Enrollment, Revenue and Expediture Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed Current Current Current Current Actual Budget Variance Actual Budget Variance Actual Budget Variance Actual Budget Variance **SCHOOL OPERATIONS Board Expenses** 5,400 5,400 5,100 5,100 Classroom / Teaching Supplies & Materials 12,900 12,900 12,900 12,700 Special Ed Supplies & Materials Textbooks / Workbooks 12,600 12,600 12,500 12,300 Supplies & Materials other Equipment / Furniture 5,100 5,200 5,400 Telephone 5,100 Technology 27,000 27,000 27,100 27,300 Student Testing & Assessment 3,600 3,600 3,600 3,700 Field Trips 1,900 5,700 5,700 5,400 114,600 Transportation (student) 38,200 114,600 114,600 Student Services - other 1,100 3,300 3,200 3,000 Office Expense 12,900 12,900 13,100 13,300 Staff Development 6,000 6,000 5,800 5,700 2,700 2,700 2,700 2,400 Staff Recruitment Student Recruitment / Marketing 2,100 2,100 1,900 1,500 72,690 School Meals / Lunch 24,230 72,690 72,690 Travel (Staff) 2,400 2,500 2,700 2,400 **Fundraising** 4,500 4,400 4,300 4,500 Other 162,630 292,090 **TOTAL SCHOOL OPERATIONS** 293,490 292,990 **FACILITY OPERATION & MAINTENANCE** 14,100 14,100 14,300 14,400 Insurance **Janitorial** 6,600 6,600 6,600 6,800 Building and Land Rent / Lease / Facility Finance Interest 48,000 48,000 47,800 47,400 Repairs & Maintenance 28,500 28,500 28,500 28,200 Equipment / Furniture Security 29,100 29,100 29,100 29,081 **Utilities** 126,300 126,181 TOTAL FACILITY OPERATION & MAINTENANCE 126,300 126,000 **DEPRECIATION & AMORTIZATION** 45,300 45,300 45,300 45,300 COVID-19 / CONTINGENCY **DEFERRED RENT**

1,567,239

168,361

1,555,439

180,461

1,194,733

(516,733)

TOTAL EXPENSES

NET INCOME

1,565,750

170,588

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL **Budget / Operating Plan** 2022-23 **Total Revenue** 678,000 1,735,600 1,735,900 1,736,338 **Total Expenses** 1,565,750 1,194,733 1,567,239 1,555,439 Net Income (516,733)168,361 180,461 170,588 Actual Student Enrollment 374 374 374 374 4th Quarter - 4/1 - 6/30 1st Quarter - 7/1 - 9/30 2nd Quarter - 10/1 - 12/31 3rd Quarter - 1/1 - 3/31 *NOTE: Enrollment, Revenue and Expediture Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed Current Current Current Current Actual Budget Variance Actual Budget Variance Actual **Budget** Variance Actual **Budget** Variance ENROLLMENT - *School Districts Are Linked To Above Entries* **ELMIRA CITY SD** 348 348 348 348 ADDISON CSD 2 2 2 **CORNING CITY SD** 1 1 1 1 ELMIRA HEIGHTS CSD 5 5 5 5 HORSEHEADS CSD 13 13 13 13 TIOGA CSD 1 1 1 1 WAVERLY CSD 4 4 4 ALL OTHER School Districts: (Count = 0) TOTAL ENROLLMENT 374 374 374 374 1,813 4,641 4,641 4,643 REVENUE PER PUPIL 3,194 4,190 4,159 4,186 **EXPENSES PER PUPIL**

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL **Budget / Operating Plan** 2022-23 **Total Revenue** 5,885,837 (5,885,837)5,885,837 (5,885,837)**Total Expenses** 5,883,161 5,883,161 5,883,161 5,883,161 Net Income 2,676 (2,676)2,676 (2,676)**Actual Student Enrollment** TOTALS AND VARIANCE ANALYSIS Current Actual Actual Original Actual Actual *NOTE: Enrollment, Revenue and Expediture Data IN the 'Total and Variance Analysis' **Budget Budget** PY Actual (PY TY / **Actual CY** VS. VS. VS. VS. Section is Based on LAST ACTUAL Quarter Completed No. of COMPLETED (Current Current Current Current (Current Original Original Original VS. Actual Budget Budget - TY Budget TY Quarter) Budget Budget - TY Budget TY Actual CY Quarters) Actual PY Quarter) REVENUE **REVENUES FROM STATE SOURCES** 2022-23 Per Pupil Rate Per Pupil Revenue **ELMIRA CITY SD** 13,029 4,534,092 (4,534,092)4,534,092 (4,534,092)13,099 26,198 (26, 198)26,198 (26,198)ADDISON CSD **CORNING CITY SD** 12,725 12,725 (12,725)12,725 (12,725)11,542 57,710 (57,710) **ELMIRA HEIGHTS CSD** (57,710)57,710 HORSEHEADS CSD 12,482 162,266 (162, 266)162,266 (162, 266)11,480 **TIOGA CSD** 11,480 (11,480)11,480 (11,480)10,937 (43,748)WAVERLY CSD 43,748 (43,748)43,748 ALL OTHER School Districts: (Count = 0) TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding) 12,963 4,848,219 (4,848,219)4,848,219 (4,848,219)Special Education Revenue 144,200 (144,200)144,200 (144,200)Grants Stimulus DYCD (Department of Youth and Community Development) Other NYC DoE Rental Assistance Other TOTAL REVENUE FROM STATE SOURCES 4,992,419 (4,992,419)4,992,419 (4,992,419) **REVENUE FROM FEDERAL FUNDING IDEA Special Needs** 61,000 (61,000)61,000 (61,000)Title I 94,000 (94,000)94,000 (94,000)22,000 (22,000)22,000 (22,000)Title Funding - Other School Food Service (Free Lunch) Charter School Program (CSP) Planning & Implementation 461,638 (461,638)461,638 (461,638)Other Other TOTAL REVENUE FROM FEDERAL SOURCES 638,638 (638,638)638,638 (638,638)LOCAL and OTHER REVENUE **Contributions and Donations** 10,000 (10,000)10,000 (10,000)10,000 (10,000)10,000 (10,000)**Fundraising Erate Reimbursement** Earnings on Investments Interest Income Food Service (Income from meals) 236,600 (236,600)236,600 (236,600)Text Book (1,820)1,820 (1,820)1,820 OTHER 254,780 (254,780)TOTAL REVENUE FROM LOCAL and OTHER SOURCES (254,780)254,780

TOTAL REVENUE

5,885,837

(5,885,837)

5,885,837

(5,885,837)

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL **Budget / Operating Plan** 2022-23 **Total Revenue** 5,885,837 (5,885,837)5,885,837 (5,885,837)Total Expenses 5,883,161 5,883,161 5,883,161 5,883,161 Net Income 2,676 (2,676)2,676 (2,676)Actual Student Enrollment TOTALS AND VARIANCE ANALYSIS Current Actual Actual Original Actual Actual *NOTE: Enrollment, Revenue and Expediture Data IN the 'Total and Variance Analysis' **Budget Budget** PY Actual (PY TY / **Actual CY** VS. VS. VS. VS. Section is Based on LAST ACTUAL Quarter Completed (Current Current Current Current (Current Original Original Original No. of COMPLETED VS. Actual Budget Budget - TY **Budget TY** Budget Budget - TY Budget TY Actual CY Quarters) Actual PY Quarter) Quarter) **EXPENSES** Quarter 0 No. of Positions ADMINISTRATIVE STAFF PERSONNEL COSTS 181,900 181,900 181,900 181,900 **Executive Management** Instructional Management 117,900 117,900 117,900 117,900 Deans, Directors & Coordinators CFO / Director of Finance Operation / Business Manager 68,900 68,900 68,900 Administrative Staff 68,900 368,700 368,700 368,700 368,700 TOTAL ADMINISTRATIVE STAFF INSTRUCTIONAL PERSONNEL COSTS 1,275,600 1,275,600 1,275,600 1,275,600 Teachers - Regular Teachers - SPED 255,500 255,500 255,500 255,500 49,500 49,500 **Substitute Teachers** 49,500 49,500 86,600 86,600 86,600 86,600 Teaching Assistants 481,500 481,500 481,500 481,500 **Specialty Teachers** 198,180 198,180 198,180 **Aides** 198,180 Therapists & Counselors 35,000 35,000 35,000 35,000 Other 2,381,880 2,381,880 2,381,880 2,381,880 TOTAL INSTRUCTIONAL NON-INSTRUCTIONAL PERSONNEL COSTS Nurse 35,000 35,000 35,000 35,000 Librarian Custodian 173,100 173,100 173,100 173,100 Security 122,800 122,800 122,800 122,800 Other 330,900 330,900 330,900 330,900 TOTAL NON-INSTRUCTIONAL SUBTOTAL PERSONNEL SERVICE COSTS 3,081,480 3,081,480 3,081,480 3,081,480 **PAYROLL TAXES AND BENEFITS** 277,300 277,300 277,300 277,300 Payroll Taxes 310,200 310,200 310,200 310,200 Fringe / Employee Benefits 265,500 265,500 265,500 Retirement / Pension 265,500 TOTAL PAYROLL TAXES AND BENEFITS 853,000 853,000 853,000 853,000 TOTAL PERSONNEL SERVICE COSTS 3,934,480 3,934,480 3,934,480 3,934,480 CONTRACTED SERVICES 113,100 113,100 Accounting / Audit 113,100 113,100 54,300 54,300 54,300 54,300 Legal Management Company Fee **Nurse Services** Food Service / School Lunch 25,900 25,900 25,900 25,900 Payroll Services Special Ed Services 3,200 3,200 3,200 3,200

25,000

221,500

25,000

221,500

Titlement Services (i.e. Title I)

TOTAL CONTRACTED SERVICES

Other Purchased / Professional / Consulting

25,000

221,500

25,000

221,500

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL **Budget / Operating Plan** 2022-23 **Total Revenue** 5,885,837 (5,885,837)5,885,837 (5,885,837)**Total Expenses** 5,883,161 5,883,161 5,883,161 5,883,161 Net Income 2,676 (2,676)2,676 (2,676)**Actual Student Enrollment** TOTALS AND VARIANCE ANALYSIS *NOTE: Enrollment, Revenue and Expediture Data IN the 'Total and Variance Analysis' Current Actual Actual Original Actual Actual **Budget** Budget VS. PY Actual (PY TY / **Actual CY** VS. VS. VS. Section is Based on LAST ACTUAL Quarter Completed No. of COMPLETED (Current Current Current Current (Current Original Original Original VS. Budget TY Actual CY Quarters) Actual PY Actual Quarter) Budget Budget - TY Budget TY Quarter) Budget Budget - TY **SCHOOL OPERATIONS** 21,000 21,000 21,000 21,000 **Board Expenses** Classroom / Teaching Supplies & Materials 51,400 51,400 51,400 51,400 Special Ed Supplies & Materials Textbooks / Workbooks 50,000 50,000 50,000 50,000 Supplies & Materials other Equipment / Furniture 20,800 20,800 20,800 Telephone 20,800 Technology 108,400 108,400 108,400 108,400 14,500 14,500 14,500 **Student Testing & Assessment** 14,500 **Field Trips** 18,700 18,700 18,700 18,700 382,000 382,000 382,000 382,000 Transportation (student) 10,600 Student Services - other 10,600 10,600 10,600 Office Expense 52,200 52,200 52,200 52,200 Staff Development 23,500 23,500 23,500 23,500 Staff Recruitment 10,500 10,500 10,500 10,500 Student Recruitment / Marketing 7,600 7,600 7,600 7,600 School Meals / Lunch 242,300 242,300 242,300 242,300 Travel (Staff) 10,000 10,000 10,000 10,000 **Fundraising** 17,700 17,700 17,700 17,700 Other **TOTAL SCHOOL OPERATIONS** 1,041,200 1,041,200 1,041,200 1,041,200 **FACILITY OPERATION & MAINTENANCE** 56,900 56,900 56,900 56,900 Insurance 26,600 26,600 26,600 **Janitorial** 26,600 Building and Land Rent / Lease / Facility Finance Interest 191,200 191,200 191,200 191,200 Repairs & Maintenance 113,700 113,700 113,700 113,700 Equipment / Furniture Security 116,381 116,381 116,381 116,381 **Utilities** 504,781 504,781 TOTAL FACILITY OPERATION & MAINTENANCE 504,781 504,781

181,200

5,883,161

2,676

181,200

5,883,161

(2,676)

181,200

5,883,161

2,676

181,200

5,883,161

(2,676)

DEPRECIATION & AMORTIZATION

COVID-19 / CONTINGENCY

DEFERRED RENT

TOTAL EXPENSES

NET INCOME

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL **Budget / Operating Plan** 2022-23 **Total Revenue** 5,885,837 (5,885,837) 5,885,837 (5,885,837) Total Expenses 5,883,161 5,883,161 5,883,161 5,883,161 Net Income 2,676 (2,676)2,676 (2,676) Actual Student Enrollment **TOTALS AND VARIANCE ANALYSIS** *NOTE: Enrollment, Revenue and Expediture Data IN the 'Total and Variance Analysis' Current Actual Actual Original **Actual** Actual **Budget Budget** PY Actual (PY TY / **Actual CY** VS. VS. VS. VS. Section is Based on LAST ACTUAL Quarter Completed (Current (Current Original Original No. of COMPLETED Current Current Current Original VS. Actual Quarter) Budget Budget - TY **Budget TY** Quarter) **Budget** Budget - TY Budget TY Actual CY Quarters) Actual PY ENROLLMENT - *School Districts Are Linked To Above Entries* * Enrollment Data Based on Last Actual Quarter Completed **ELMIRA CITY SD** ADDISON CSD **CORNING CITY SD** ELMIRA HEIGHTS CSD HORSEHEADS CSD TIOGA CSD WAVERLY CSD ALL OTHER School Districts: (Count = 0) TOTAL ENROLLMENT REVENUE PER PUPIL

EXPENSES PER PUPIL



Annual Report Requirement

for SUNY Authorized Charter Schools
FINN ACADEMY: AN ELMIRA CHARTER SCHOOL
2022-23

Administrative

expenditures per pupil:

\$0.00

Per NYS Statute

Administrative expenditures per pupil: the sum of all general administration salaries and other general administration expenditures divided by the total number of enrolled students. Employee benefit costs or expenditures should not be reported here.

*NOTE: THIS TAB ONLY NEEDS TO BE COMPLETED FOR Q4

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL

FINANCIAL STATEMENTS

JUNE 30, 2022

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL

Table of Contents

June 30, 2022

Financial Statements

Independent Auditors' Report

Financial Statements

Notes to Financial Statements

Reporting Required by Government Auditing Standards

Independent Auditors' 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*



CERTIFIED PUBLIC ACCOUNTANTS

p: 716.856.3300 | f: 716.856.2524 | www.LumsdenCPA.com

INDEPENDENT AUDITORS' REPORT

The Board of Trustees
Finn Academy: An Elmira Charter School

Opinion

We have audited the accompanying balance sheets of Finn Academy: An Elmira Charter School (the School) as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2022 and 2021, and the changes in its net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that
 are appropriate in the circumstances, but not for the purpose of expressing an opinion on the
 effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that
 raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of
 time.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October ___, 2022 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

McCornick, LLP

October 31, 2022

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL

Balance Sheets

June 30,		2022		2021
Assets				
Current assets:				
Cash	\$	1,117,318	\$	1,240,828
Receivables (Note 2)	•	422,105	•	331,229
Prepaid expenses and other		48,872		74,954
		1,588,295		1,647,011
Property and equipment, net (Note 3)		748,446		793,780
Restricted cash		75,000		75,000
	\$	2,411,741	\$	2,515,791
Liabilities and Net Assets				
Current liabilities:				
Current portion of long-term debt	\$	_	\$	3,270
Accounts payable and accrued expenses	•	689,913	•	586,785
		689,913		590,055
Net assets:				
Without donor restrictions		1,717,818		1,925,736
With donor restrictions		4,010		1,323,730
		1,721,828		1,925,736
		, ,===		,,
	\$	2,411,741	\$	2,515,791

Statements of Activities

For the years ended June 30,	2022	2021
Changes in net assets without donor restrictions:		
Revenue and support:		
Enrollment fees:		
Resident students	\$ 4,516,548 \$	4,196,901
Resident students with disabilities	282,460	198,182
Contributions:		
Federal, state and local awards	694,367	396,410
Paycheck Protection Program (Note 9)	, <u>-</u>	654,160
Other income	28,499	22,904
Total support and revenue	5,521,874	5,468,557
Expenses:		
Program expenses:		
Regular education	3,621,797	3,243,032
Special education	312,700	361,834
Other program	850,145	599,503
Supporting services:		
Management and general	945,150	983,815
Total expenses	5,729,792	5,188,184
Change in net assets without donor restrictions	(207,918)	280,373
Changes in net assets with donor restrictions:		
Contributions - federal, state and local awards	4,010	-
Change in net assets	(203,908)	280,373
Net assets - beginning	1,925,736	1,645,363
Net assets - ending	\$ 1,721,828 \$	1,925,736

Statement of Functional Expenses

For the year ended June 30, 2022

	Number										
	of		Regular		Special		Other	Ma	nagement		
_	Positions		Education	E	ducation		Program	an	d General		Total
Administrative personnel	8.0	\$	-	\$	-	\$	-	\$	495,629	\$	495,629
Instructional personnel	52.4		2,177,803		224,311		-		-		2,402,114
Non-instructional personnel	5.1		-		-		191,688		-		191,688
Total salaries	65.5	\$	2,177,803	\$	224,311	\$	191,688	\$	495,629	\$	3,089,431
Salaries		,	2 477 002	,	224 244	,	101 600	4	405 630	,	2 000 424
Employee benefits and payroll taxes	-	\$	2,177,803	\$	224,311	Þ	191,688	\$	495,629	\$	3,089,431
• • • • • • • • • • • • • • • • • • • •	•		325,096		33,484		28,615		73,986		461,181
Retirement Instructional consultants			158,164		16,291		13,921		35,995		224,371
Contracted services - special educat	ion		2,756		-		-		-		2,756
Classroom supplies and materials	.1011		115 007		663		-		-		663
Technology			115,097		-		-		-		115,097
Student activities			163,481		-		32,075		-		163,481
Nurse supplies			_		-		3,680		-		32,075 3,680
Student testing and assessment			17,735		-		3,000		-		17,735
Field trips			1,472		-		-		-		1,472
Transportation			1,472		_		352,121		_		352,121
Food service			_		_		190,094		_		190,094
Staff development			52,960		_		150,054				52,960
Student and teacher recruitment			32,300		_				21,721		21,721
Repairs and maintenance			118,624		7,414		7,414		14,828		148,280
Utilities			92,966		5,810		5,810		11,621		116,207
Occupancy			150,400		9,400		9,400		18,800		188,000
Telephone and internet			15,632		977		977		1,954		19,540
Insurance			41,302		2,581		2,581		5,163		51,627
Office expense			59,517		3,720		3,720		7,440		74,397
Professional fees			-		-		-		186,985		186,985
Payroll processing fees			_		_		_		24,880		24,880
Other			5,456		341		341		682		6,820
Bad debts			_		_		_		30,049		30,049
Interest			87		5		5		11		108
			3,498,548		304,997		842,442		929,744		5,575,731
Depreciation			123,249		7,703		7,703		15,406		154,061
Total		\$	3,621,797	\$	312,700	\$	850,145	\$	945,150	\$	5,729,792

Statement of Functional Expenses

For the year ended June 30, 2021

	Number										
	of Regular		Special		Other		Management				
	Positions	1	Education	E	Education		Program	an	d General		Total
Administrative personnel	6.0	\$	-	\$	-	\$	-	\$	422,751	\$	422,751
Instructional personnel	50.0		1,968,777		243,512		-		-		2,212,289
Non-instructional personnel	6.0		-		-		126,971		107,517		234,488
Total salaries	62.0	\$	1,968,777	\$	243,512	\$	126,971	\$	530,268	\$	2,869,528
Salaries		۲.	1 000 777	۲	242 542	۲.	126 071	۸.	F20 2C0	۸.	2 000 520
Employee benefits and payroll taxes	•	\$	1,968,777	\$	243,512	\$	126,971	\$	530,268	\$	2,869,528
Retirement	5		327,265		40,478		21,106		88,145		476,994
Instructional consultants			157,361		19,463		10,149		42,383		229,356
Contracted services - special educat	ion		4,940		464		-		-		4,940 464
Classroom supplies and materials	.1011		94,096		404		-		-		94,096
Technology			159,001		-		-		-		159,001
Student activities			139,001		_		12,090		_		12,090
Nurse supplies			_		_		5,933				5,933
Student testing and assessment			23,215		_		5,933				23,215
Field trips			185		_		_		_		185
Transportation			105		_		233,318		_		233,318
Food service			_		_		156,164		_		156,164
Staff development			16,133		_		-		_		16,133
Student and teacher recruitment					_		_		9,817		9,817
Repairs and maintenance			113,940		16,277		8,139		24,416		162,772
Utilities			51,454		7,351		3,675		11,026		73,506
Occupancy			131,600		18,800		9,400		28,200		188,000
Telephone and internet			6,357		397		397		795		7,946
Insurance			41,044		5,863		2,932		8,795		58,634
Office expense			39,762		2,485		2,485		4,970		49,702
Professional fees			-		-		-		143,358		143,358
Payroll processing fees			-		-		-		18,154		18,154
Other			9,769		611		611		1,221		12,212
Bad debts			-		-		-		60,000		60,000
Interest			368		23		23		46		460
			3,145,267		355,724		593,393		971,594		5,065,978
Depreciation			97,765		6,110		6,110		12,221		122,206
Total		\$	3,243,032	\$	361,834	\$	599,503	\$	983,815	\$	5,188,184

Statements of Cash Flows

For the years ended June 30,	2022	2021
Operating activities:		
Cash received from enrollment fees	\$ 4,827,948	\$ 4,387,011
Cash received from contributions	548,512	275,537
Cash received from other sources	28,499	22,904
Payments to employees for services and benefits	(3,752,619)	(3,508,672)
Payments to vendors and suppliers	(1,663,745)	(1,421,042)
Interest paid	(108)	(460)
Net operating activities	(11,513)	(244,722)
Investing activities:		
Property and equipment expenditures	(108,727)	(95,531)
Financing activities:		
Principal payments on long-term debt	(3,270)	(4,593)
Net change in cash and restricted cash	(123,510)	(344,846)
Cash and restricted cash - beginning	1,315,828	1,660,674
Cash and restricted cash - ending	\$ 1,192,318	\$ 1,315,828

Notes to Financial Statements

1. Summary of Significant Accounting Policies:

Organization and Purpose:

Finn Academy: An Elmira Charter School (the School), operates a charter school in the City of Elmira, New York (the City) authorized by the Board of Regents of the University of the State of New York. The School offers classes from kindergarten through sixth grade. The School is chartered through July 2023 and continued operations are contingent upon approval of its charter renewal.

Subsequent Events:

Management has evaluated events and transactions for potential recognition or disclosure through October ___, 2022, the date the financial statements were available to be issued.

Cash and Restricted Cash:

Cash in financial institutions potentially subjects the School to concentrations of credit risk since it may exceed insured limits at various times throughout the year. The School complies with a requirement to hold no less than \$75,000 in an escrow account to pay legal and audit expenses that would be associated with dissolution should it occur. This is included as restricted cash on the balance sheets as of June 30, 2022 and 2021.

Property and Equipment:

Property and equipment is stated at cost net of accumulated depreciation. Depreciation is provided over estimated asset service lives using the straight-line method. Maintenance and repairs are charged to operations as incurred; significant improvements are capitalized.

Revenue Recognition:

Enrollment Fees

Enrollment fees are received from the public-school districts in which the student resides. The amount received each year from the resident district is generally the product of the approved operating expense per pupil and the full-time equivalent enrollment of the students in the School residing in that district.

The respective districts also reimburse the School for special education services based on approved applicable rates for the services provided. Revenues are recognized over the period services are provided. The School generally invoices the resident district bimonthly and payment is due in 30 days. Enrollment fees received in advance are deferred and recognized when earned. The School's enrollment fees are received primarily from the Elmira City School District.

Contributions

Contributions are reported at fair value at the date the pledge or award is received. Contributions are recorded as restricted support if they are received with donor stipulations that limit their use. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are met in the same reporting period are shown as support without donor restrictions.

Conditional contributions, primarily government awards, are recorded as revenue when the School meets requirements in compliance with specific agreements. When applicable, amounts received before the required conditions are met are reported as refundable advances on the accompanying balance sheets. These conditional contributions are subject to compliance and financial audits by the funding sources. Management believes no significant adjustments are necessary to recognized amounts.

Receivables

Receivables are stated at the amounts management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to bad debts expense and a credit to allowance for doubtful accounts based on its assessment of the current status of individual accounts and historical trends. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the allowance for doubtful accounts and a credit to receivables.

Net Assets With Donor Restrictions:

Net assets with donor restrictions at June 30, 2022 are available for a library management system.

Income Taxes:

The School is a 501(c)(3) corporation exempt from taxation under Section 501(a) of the Internal Revenue Code.

Use of Estimates:

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Functional Expense Allocation:

The School's costs of providing its various programs and activities have been summarized on a functional basis in the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. These costs include salaries and benefits, which are allocated based on estimates of time and effort, and depreciation, occupancy and related, interest, insurance and office expenses which are allocated based on management's estimate of program benefit.

Reclassifications:

The 2021 financial statements have been reclassified to conform to the presentation adopted for 2022.

2. Receivables:

_	2022	2021		
Enrollment fees	\$ 212,638	\$	336,687	
Contributions	269,467		154,542	
	482,105		491,229	
Less allowance for doubtful collections	60,000		160,000	
	\$ 422,105	\$	331,229	

3. Property and Equipment:

		2022	2021
Building improvements	\$	746,649	\$ 732,727
Instructional and office equipment		608,995	514,190
	1	,355,644	1,246,917
Less accumulated depreciation		607,198	453,137
	\$	748,446	\$ 793,780

4. Short-Term Borrowings:

The School has available a \$250,000 unsecured bank demand line of credit with interest payable at prime plus 1% with a minimum of 4.25% and a maximum of 16%. The line is subject to the usual terms and conditions applied by the bank for working capital financing and is annually reviewed and renewed. There were no borrowings on the line of credit at June 30, 2022 and 2021.

5. Retirement Plans:

The School participates in the New York State Teachers' Retirement System (TRS) which is a cost-sharing multiple employer public employee retirement system. TRS offers a wide range of plans and benefits which are related to years of service and final average salary, vesting of retirement benefits, death and disability.

TRS is administered by the New York State Teachers' Retirement Board and provides benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. TRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained from TRS at www.nystrs.org.

No employee contribution is required for those whose service began prior to July 1976. TRS requires employee contributions of 3% of salary for the first 10 years of service for those employees who joined from July 1976 through December 2009. Participants whose service began on or after January 1, 2010 through March 31, 2012 are required to contribute 3.5% of compensation throughout their active membership in TRS. Participants whose service began on or after April 1, 2012 are required to contribute a percentage ranging from 3% to 6% each year, based on their level of compensation.

Pursuant to Article 11 of Education Law, an actuarially determined contribution rate is established annually by the New York State Teachers' Retirement Board. The rate is 9.80% of the annual covered payroll for the year ended June 30, 2022, and 9.53% for the year ended June 30, 2021. The required contributions for the years ended June 30, 2022 and 2021 TRS were \$200,417 and \$212,517.

The School also has a 403(b) plan covering selected employee groups. The School contributes 5% of non-instructional, qualifying employees' salaries to the plan, subject to certain limitations. The School's contribution was \$23,954 and \$16,839 for the years ended June 30, 2022 and 2021.

6. Leases:

The School leases certain property and equipment under the terms of noncancelable operating lease agreements. Rent expense for operating leases totaled approximately \$224,000 and \$213,000 for the years ended June 30, 2022 and 2021.

Future minimum annual rent payments required under the leases are:

2023	\$ 204,000
2024	204,000
2025	204,000
2026	4,000
	\$ 616,000

7. Contingencies:

The School is subject to claims and lawsuits that arise in the ordinary course of business. Management does not believe these claims will have a material adverse effect on the School.

8. Financial Assets Available for Operating Purposes:

The School obtains financial assets generally through enrollment fees and contributions. The financial assets are acquired throughout the year to help meet the School's cash needs for general expenditures. If necessary, the School also has access to a \$250,000 bank demand line of credit (Note 4).

The School's financial assets available within one year of the balance sheet date to meet cash needs for general expenditures consist of the following at June 30, 2022:

	2022	2021
Cash available for operations	\$ 1,117,318	\$ 1,240,828
Receivables	422,105	331,229
	\$ 1,539,423	\$ 1,572,057

9. Risks and Uncertainties due to COVID-19:

On January 31, 2020, the United States Secretary of Health and Human Services (HHS) declared a public health emergency related to the global spread of coronavirus COVID-19, and a pandemic was declared by the World Health Organization in February 2020. Efforts to fight the widespread disease included limiting or closing many businesses and schools and resulted in a severe disruption of operations for many organizations.

During the 2020-21 school year, the School provided hybrid in-person and remote instruction models in compliance with all government safety mandates, returning to in-person learning in the 2021-22 school year. Consequently, enrollment fees and revenue for the years ended June 30, 2022 and 2021 were not reduced.

In June 2020, the School received a loan of \$654,160 from the Small Business Administration (SBA) under the Paycheck Protection Program of the Coronavirus Aid, Relief and Economic Security (CARES) Act in response to the pandemic. The loan was forgiven in June 2021 and recognized as contributions revenue in the accompanying 2021 statement of activities.

The full extent of the impact of COVID-19 on the School's operational and financial performance will depend on further developments, including the duration and spread of the outbreak, and its impact on schools, including its students and families, employees, and vendors, none of which can be predicted.





CERTIFIED PUBLIC ACCOUNTANTS

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

The Board of Trustees
Finn Academy: An Elmira Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Finn Academy: An Elmira Charter School (the School), which comprise the balance sheet as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 31, 2022.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

umsden & Mclormick, LLP

October 31, 2022

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL

FINANCIAL STATEMENTS

JUNE 30, 2022

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL

Table of Contents

June 30, 2022

Financial Statements

Independent Auditors' Report

Financial Statements

Notes to Financial Statements

Reporting Required by Government Auditing Standards

Independent Auditors' 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*



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INDEPENDENT AUDITORS' REPORT

The Board of Trustees
Finn Academy: An Elmira Charter School

Opinion

We have audited the accompanying balance sheets of Finn Academy: An Elmira Charter School (the School) as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2022 and 2021, and the changes in its net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that
 are appropriate in the circumstances, but not for the purpose of expressing an opinion on the
 effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that
 raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of
 time.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October ___, 2022 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

McCornick, LLP

October 31, 2022

FINN ACADEMY: AN ELMIRA CHARTER SCHOOL

Balance Sheets

June 30,		2022		2021
Assets				
Current assets:				
Cash	\$	1,117,318	\$	1,240,828
Receivables (Note 2)	•	422,105	•	331,229
Prepaid expenses and other		48,872		74,954
		1,588,295		1,647,011
Property and equipment, net (Note 3)		748,446		793,780
Restricted cash		75,000		75,000
	\$	2,411,741	\$	2,515,791
Liabilities and Net Assets				
Current liabilities:				
Current portion of long-term debt	\$	_	\$	3,270
Accounts payable and accrued expenses	•	689,913	•	586,785
		689,913		590,055
Net assets:				
Without donor restrictions		1,717,818		1,925,736
With donor restrictions		4,010		1,323,730
		1,721,828		1,925,736
		, ,===		,,
	\$	2,411,741	\$	2,515,791

Statements of Activities

For the years ended June 30,	2022	2021
Changes in net assets without donor restrictions:		
Revenue and support:		
Enrollment fees:		
Resident students	\$ 4,516,548 \$	4,196,901
Resident students with disabilities	282,460	198,182
Contributions:		
Federal, state and local awards	694,367	396,410
Paycheck Protection Program (Note 9)	-	654,160
Other income	28,499	22,904
Total support and revenue	 5,521,874	5,468,557
Expenses:		
Program expenses:		
Regular education	3,621,797	3,243,032
Special education	312,700	361,834
Other program	850,145	599,503
Supporting services:		
Management and general	945,150	983,815
Total expenses	 5,729,792	5,188,184
Change in net assets without donor restrictions	(207,918)	280,373
Changes in net assets with donor restrictions:		
Contributions - federal, state and local awards	 4,010	
Change in net assets	(203,908)	280,373
Net assets - beginning	 1,925,736	1,645,363
Net assets - ending	\$ 1,721,828 \$	1,925,736

Statement of Functional Expenses

For the year ended June 30, 2022

	Number										
	of		Regular		Special		Other	Ma	nagement		
_	Positions		Education	E	ducation		Program	an	d General		Total
Administrative personnel	8.0	\$	-	\$	-	\$	-	\$	495,629	\$	495,629
Instructional personnel	52.4		2,177,803		224,311		-		-		2,402,114
Non-instructional personnel	5.1		-		-		191,688		-		191,688
Total salaries	65.5	\$	2,177,803	\$	224,311	\$	191,688	\$	495,629	\$	3,089,431
Salaries		,	2 477 002	,	224 244	,	101 600	4	405 630	,	2 000 424
Employee benefits and payroll taxes	-	\$	2,177,803	\$	224,311	Þ	191,688	\$	495,629	\$	3,089,431
• • • • • • • • • • • • • • • • • • • •	•		325,096		33,484		28,615		73,986		461,181
Retirement Instructional consultants			158,164		16,291		13,921		35,995		224,371
Contracted services - special educat	ion		2,756		-		-		-		2,756
Classroom supplies and materials	.1011		115 007		663		-		-		663
Technology			115,097		-		-		-		115,097
Student activities			163,481		-		32,075		-		163,481
Nurse supplies			_		-		3,680		-		32,075 3,680
Student testing and assessment			17,735		-		3,000		-		17,735
Field trips			1,472		-		-		-		1,472
Transportation			1,472		_		352,121		_		352,121
Food service			_		_		190,094		_		190,094
Staff development			52,960		_		150,054				52,960
Student and teacher recruitment			32,300		_				21,721		21,721
Repairs and maintenance			118,624		7,414		7,414		14,828		148,280
Utilities			92,966		5,810		5,810		11,621		116,207
Occupancy			150,400		9,400		9,400		18,800		188,000
Telephone and internet			15,632		977		977		1,954		19,540
Insurance			41,302		2,581		2,581		5,163		51,627
Office expense			59,517		3,720		3,720		7,440		74,397
Professional fees			-		-		-		186,985		186,985
Payroll processing fees			_		_		_		24,880		24,880
Other			5,456		341		341		682		6,820
Bad debts			_		_		_		30,049		30,049
Interest			87		5		5		11		108
			3,498,548		304,997		842,442		929,744		5,575,731
Depreciation			123,249		7,703		7,703		15,406		154,061
Total		\$	3,621,797	\$	312,700	\$	850,145	\$	945,150	\$	5,729,792

Statement of Functional Expenses

For the year ended June 30, 2021

	Number								
	of		Regular		Special	Other	Ma	anagement	
	Positions	ı	Education	6	Education	Program		d General	Total
Administrative personnel	6.0	\$	-	\$	-	\$ -	\$	422,751	\$ 422,751
Instructional personnel	50.0		1,968,777		243,512	-		-	2,212,289
Non-instructional personnel	6.0		-		-	126,971		107,517	234,488
Total salaries	62.0	\$	1,968,777	\$	243,512	\$ 126,971	\$	530,268	\$ 2,869,528
-									
Salaries		\$	1,968,777	\$	243,512	\$ 126,971	\$	530,268	\$ 2,869,528
Employee benefits and payroll taxe	S		327,265		40,478	21,106		88,145	476,994
Retirement			157,361		19,463	10,149		42,383	229,356
Instructional consultants			4,940		-	-		-	4,940
Contracted services - special educat	ion		-		464	-		-	464
Classroom supplies and materials			94,096		-	-		-	94,096
Technology			159,001		-	-		-	159,001
Student activities			-		-	12,090		-	12,090
Nurse supplies			-		-	5,933		-	5,933
Student testing and assessment			23,215		-	-		-	23,215
Field trips			185		-	-		-	185
Transportation			-		-	233,318		-	233,318
Food service			-		-	156,164		-	156,164
Staff development			16,133		-	-		-	16,133
Student and teacher recruitment			-		-	-		9,817	9,817
Repairs and maintenance			113,940		16,277	8,139		24,416	162,772
Utilities			51,454		7,351	3,675		11,026	73,506
Occupancy			131,600		18,800	9,400		28,200	188,000
Telephone and internet			6,357		397	397		795	7,946
Insurance			41,044		5,863	2,932		8,795	58,634
Office expense			39,762		2,485	2,485		4,970	49,702
Professional fees			-		-	-		143,358	143,358
Payroll processing fees			-		-	-		18,154	18,154
Other			9,769		611	611		1,221	12,212
Bad debts			-		-	-		60,000	60,000
Interest			368		23	23		46	460
			3,145,267		355,724	593,393		971,594	5,065,978
Depreciation			97,765		6,110	6,110		12,221	122,206
Total		\$	3,243,032	\$	361,834	\$ 599,503	\$	983,815	\$ 5,188,184

Statements of Cash Flows

For the years ended June 30,	2022	2021
Operating activities:		
Cash received from enrollment fees	\$ 4,827,948 \$	4,387,011
Cash received from contributions	548,512	275,537
Cash received from other sources	28,499	22,904
Payments to employees for services and benefits	(3,752,619)	(3,508,672)
Payments to vendors and suppliers	(1,663,745)	(1,421,042)
Interest paid	(108)	(460)
Net operating activities	(11,513)	(244,722)
Investing activities:		
Property and equipment expenditures	(108,727)	(95,531)
Financing activities:		
Principal payments on long-term debt	(3,270)	(4,593)
Net change in cash and restricted cash	(123,510)	(344,846)
Cash and restricted cash - beginning	1,315,828	1,660,674
Cash and restricted cash - ending	\$ 1,192,318 \$	1,315,828

Notes to Financial Statements

1. Summary of Significant Accounting Policies:

Organization and Purpose:

Finn Academy: An Elmira Charter School (the School), operates a charter school in the City of Elmira, New York (the City) authorized by the Board of Regents of the University of the State of New York. The School offers classes from kindergarten through sixth grade. The School is chartered through July 2023 and continued operations are contingent upon approval of its charter renewal.

Subsequent Events:

Management has evaluated events and transactions for potential recognition or disclosure through October ___, 2022, the date the financial statements were available to be issued.

Cash and Restricted Cash:

Cash in financial institutions potentially subjects the School to concentrations of credit risk since it may exceed insured limits at various times throughout the year. The School complies with a requirement to hold no less than \$75,000 in an escrow account to pay legal and audit expenses that would be associated with dissolution should it occur. This is included as restricted cash on the balance sheets as of June 30, 2022 and 2021.

Property and Equipment:

Property and equipment is stated at cost net of accumulated depreciation. Depreciation is provided over estimated asset service lives using the straight-line method. Maintenance and repairs are charged to operations as incurred; significant improvements are capitalized.

Revenue Recognition:

Enrollment Fees

Enrollment fees are received from the public-school districts in which the student resides. The amount received each year from the resident district is generally the product of the approved operating expense per pupil and the full-time equivalent enrollment of the students in the School residing in that district.

The respective districts also reimburse the School for special education services based on approved applicable rates for the services provided. Revenues are recognized over the period services are provided. The School generally invoices the resident district bimonthly and payment is due in 30 days. Enrollment fees received in advance are deferred and recognized when earned. The School's enrollment fees are received primarily from the Elmira City School District.

Contributions

Contributions are reported at fair value at the date the pledge or award is received. Contributions are recorded as restricted support if they are received with donor stipulations that limit their use. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are met in the same reporting period are shown as support without donor restrictions.

Conditional contributions, primarily government awards, are recorded as revenue when the School meets requirements in compliance with specific agreements. When applicable, amounts received before the required conditions are met are reported as refundable advances on the accompanying balance sheets. These conditional contributions are subject to compliance and financial audits by the funding sources. Management believes no significant adjustments are necessary to recognized amounts.

Receivables

Receivables are stated at the amounts management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to bad debts expense and a credit to allowance for doubtful accounts based on its assessment of the current status of individual accounts and historical trends. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the allowance for doubtful accounts and a credit to receivables.

Net Assets With Donor Restrictions:

Net assets with donor restrictions at June 30, 2022 are available for a library management system.

Income Taxes:

The School is a 501(c)(3) corporation exempt from taxation under Section 501(a) of the Internal Revenue Code.

Use of Estimates:

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Functional Expense Allocation:

The School's costs of providing its various programs and activities have been summarized on a functional basis in the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. These costs include salaries and benefits, which are allocated based on estimates of time and effort, and depreciation, occupancy and related, interest, insurance and office expenses which are allocated based on management's estimate of program benefit.

Reclassifications:

The 2021 financial statements have been reclassified to conform to the presentation adopted for 2022.

2. Receivables:

_	2022	2021		
Enrollment fees	\$ 212,638	\$	336,687	
Contributions	269,467		154,542	
	482,105		491,229	
Less allowance for doubtful collections	60,000		160,000	
	\$ 422,105	\$	331,229	

3. Property and Equipment:

		2022	2021
Building improvements	\$	746,649	\$ 732,727
Instructional and office equipment		608,995	514,190
	1	,355,644	1,246,917
Less accumulated depreciation		607,198	453,137
	\$	748,446	\$ 793,780

4. Short-Term Borrowings:

The School has available a \$250,000 unsecured bank demand line of credit with interest payable at prime plus 1% with a minimum of 4.25% and a maximum of 16%. The line is subject to the usual terms and conditions applied by the bank for working capital financing and is annually reviewed and renewed. There were no borrowings on the line of credit at June 30, 2022 and 2021.

5. Retirement Plans:

The School participates in the New York State Teachers' Retirement System (TRS) which is a cost-sharing multiple employer public employee retirement system. TRS offers a wide range of plans and benefits which are related to years of service and final average salary, vesting of retirement benefits, death and disability.

TRS is administered by the New York State Teachers' Retirement Board and provides benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York. TRS issues a publicly available financial report that contains financial statements and required supplementary information. The report may be obtained from TRS at www.nystrs.org.

No employee contribution is required for those whose service began prior to July 1976. TRS requires employee contributions of 3% of salary for the first 10 years of service for those employees who joined from July 1976 through December 2009. Participants whose service began on or after January 1, 2010 through March 31, 2012 are required to contribute 3.5% of compensation throughout their active membership in TRS. Participants whose service began on or after April 1, 2012 are required to contribute a percentage ranging from 3% to 6% each year, based on their level of compensation.

Pursuant to Article 11 of Education Law, an actuarially determined contribution rate is established annually by the New York State Teachers' Retirement Board. The rate is 9.80% of the annual covered payroll for the year ended June 30, 2022, and 9.53% for the year ended June 30, 2021. The required contributions for the years ended June 30, 2022 and 2021 TRS were \$200,417 and \$212,517.

The School also has a 403(b) plan covering selected employee groups. The School contributes 5% of non-instructional, qualifying employees' salaries to the plan, subject to certain limitations. The School's contribution was \$23,954 and \$16,839 for the years ended June 30, 2022 and 2021.

6. Leases:

The School leases certain property and equipment under the terms of noncancelable operating lease agreements. Rent expense for operating leases totaled approximately \$224,000 and \$213,000 for the years ended June 30, 2022 and 2021.

Future minimum annual rent payments required under the leases are:

2023	\$ 204,000
2024	204,000
2025	204,000
2026	4,000
	\$ 616,000

7. Contingencies:

The School is subject to claims and lawsuits that arise in the ordinary course of business. Management does not believe these claims will have a material adverse effect on the School.

8. Financial Assets Available for Operating Purposes:

The School obtains financial assets generally through enrollment fees and contributions. The financial assets are acquired throughout the year to help meet the School's cash needs for general expenditures. If necessary, the School also has access to a \$250,000 bank demand line of credit (Note 4).

The School's financial assets available within one year of the balance sheet date to meet cash needs for general expenditures consist of the following at June 30, 2022:

	2022	2021
Cash available for operations	\$ 1,117,318	\$ 1,240,828
Receivables	422,105	331,229
	\$ 1,539,423	\$ 1,572,057

9. Risks and Uncertainties due to COVID-19:

On January 31, 2020, the United States Secretary of Health and Human Services (HHS) declared a public health emergency related to the global spread of coronavirus COVID-19, and a pandemic was declared by the World Health Organization in February 2020. Efforts to fight the widespread disease included limiting or closing many businesses and schools and resulted in a severe disruption of operations for many organizations.

During the 2020-21 school year, the School provided hybrid in-person and remote instruction models in compliance with all government safety mandates, returning to in-person learning in the 2021-22 school year. Consequently, enrollment fees and revenue for the years ended June 30, 2022 and 2021 were not reduced.

In June 2020, the School received a loan of \$654,160 from the Small Business Administration (SBA) under the Paycheck Protection Program of the Coronavirus Aid, Relief and Economic Security (CARES) Act in response to the pandemic. The loan was forgiven in June 2021 and recognized as contributions revenue in the accompanying 2021 statement of activities.

The full extent of the impact of COVID-19 on the School's operational and financial performance will depend on further developments, including the duration and spread of the outbreak, and its impact on schools, including its students and families, employees, and vendors, none of which can be predicted.





CERTIFIED PUBLIC ACCOUNTANTS

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

The Board of Trustees
Finn Academy: An Elmira Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Finn Academy: An Elmira Charter School (the School), which comprise the balance sheet as of June 30, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 31, 2022.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

umsden & Mclormick, LLP

October 31, 2022

Disclosure of Financial Interest by a Current or Former Trustee **Trustee Name:** Kathryn Coletta Name of Charter School Education Corporation: Finn Academy: An Elmira Charter School 1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.). Vice-Chair & Chair of Governance Committee 2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation? Yes V 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? If Yes, please describe the nature of your relationship and if the student could benefit from your participation. My son is starting Kindergarten this year at Finn.

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

Yes ✓ No

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

or personal property to the said entities?

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
Chemung Canal Trust Company	Financial; Loan		my husband is a loan officer at the bank but is not on the account.	Don't participate in discussions
Perry & Carroll	Group Life Plan		My employer is the broker	Abstain from voting.

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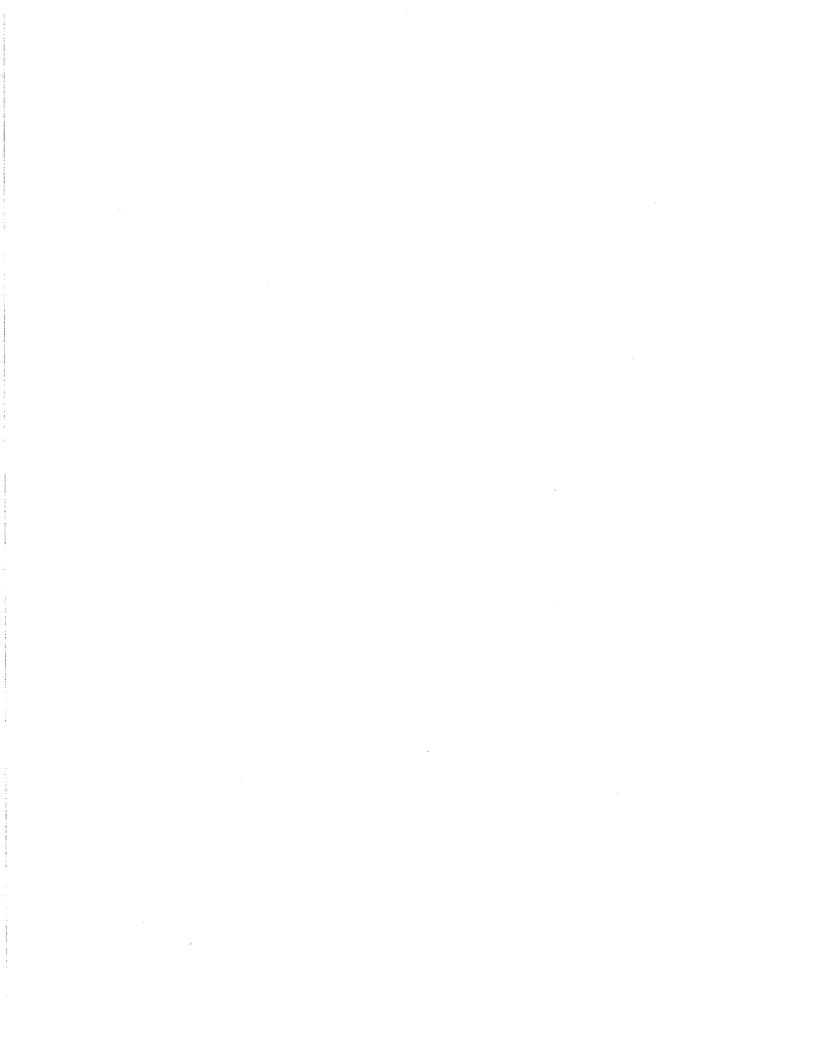
07/18/2022

Signature

Date

Acceptable signature formats include:

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



Disclosure of Financial Interest by a Current or Former Trustee Trustee Name: Cynthia Raj Name of Charter School Education Corporation: Finn Academy 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, Trustee 2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation? 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? 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			

Yes No

or personal property to the said entities?

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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Signature

Date

Acceptable signature formats include:

- Digitally certified PDF signature
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Disclosure of Financial Interest by a Current or Former Trustee

T	rustee Name:
Ļ	ynn Winner
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N	lame of Charter School Education Corporation:
	inn Academy
	Till Academy
1.	 List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.). Academic 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

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.

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Business Address:	
Signature	Date

Acceptable signature formats include:

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T	rustee Name:
	aya Patel
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Na	ame of Charter School Education Corporation:
Fir	nn Academy: An Elmira Charter School
1.	List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.). former secretary
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 will enter the 5th grade in AY 22-23. There are no financial benefits

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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 V No

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

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✓ 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

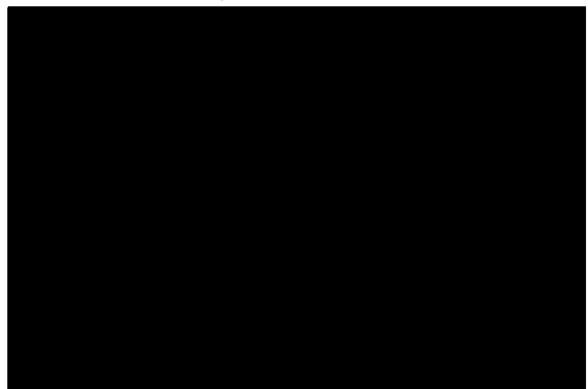
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None

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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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.



Signature Signature

7/17/22

Signature.

Date

Acceptable signature formats include:

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

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Trustee Name:
A. Kenée SVIION, ESC.
Name of Charter School Education Corporation:
FINA ACHDEMY! AN ELMINA CHATER SCHOOL
1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).
MEMBER OF FINACE 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?
	If Yes, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

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

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
	<u>:</u>			

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Signature

Date

Acceptable signature formats include:

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

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Tr	ustee Name:
	Anna Catherine Stowell
Na	me of Charter School Education Corporation:
	Fina Academy
1.	List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).
	Committee member - (Education) Gov't Academics, Gov't
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
U .	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.

X	None
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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

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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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Signature

Date

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

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Trustee Name: AShley SKIFF
Name of Charter School Education Corporation:
1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).
governance committe 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.

\square	None
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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



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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Signature/

uly 18th, 2022

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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 X No
	If Yes , please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

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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

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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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Updated DECEMBER 2020

The University of the State of New York THE STATE EDUCATION DEPARTMENT

Office of Facilities Planning - Room 1060 Education Building Annex Albany, New York 12234

PUBLIC SCHOOL FIRE AND BUILDING SAFETY REPORT

(THIS REPORT IS TO BE SUBMITTED ELECTRONICALLY – DO NOT MAIL THIS REPORT)

All buildings which are owned, operated, or leased by public school districts, Boards of Cooperative Educational Services (BOCES), and nonpublic schools must be inspected annually for compliance with applicable sections of 8NYCRR155 Regulations of the Commissioner of Education and for compliance with the 2020 Building Code of New York State, 2020 Fire Code of New York State and the 2020 Property Maintenance Code of New York State.

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INSTRUCTIONS

- Read the "Manual for Public School Facility Fire and Building Safety Inspections" prior to inspecting the
 facility and complete a separate report for each facility.
- Part I: General Information. School officials must complete this section annually.
- Part II: This section to be completed by the inspector and non-conformances recorded on page 4, Fire Safety Non-Conformance Reporting Sheet.
- Part II-A Regulations of the Commissioner 155.7: This section must be completed for student occupied buildings only. (Questions 1-7, Nonconformance Reporting Sheet) Do not complete this section for school buildings located in the cities of Buffalo, Syracuse, Rochester, and Yonkers.
- Part II-B Regulations of the Commissioner 155.25: This part to be completed for all buildings with electrically operated partitions. (Question 8, Non-Conformance Reporting Sheet) 2020 Fire Code of New York State and the 2020 Property Maintenance Code of New York State. This part to be completed for all buildings. (Questions 9-26, Non-Conformance Reporting Sheet).
- Part III Certifications. To be completed by persons as indicated.
- A copy of this form must be kept on file at the school for three years and must be available for public review.
- <u>Posting of Certificate of Occupancy</u>: Any temporary, qualified, or annual Certificate of Occupancy must be posted in public view in a prominent location within this facility.

Part I: General Information and Fire/Life Safety History **Inspection Date** Note: Please insert the date the actual inspection took place. The Inspection Date cannot be earlier than 45 days before the Due Date. 1. Please indicate the primary use of this facility: INSTRUCTIONAL ADMINISTRATIVE BUS MAINTENANCE BUS STORAGE ONLY LEASED FACILITY OFF SCHOOL GROUNDS MAINTENANCE OTHER Please Specify: PUBLIC LIBRARY STORAGE VACANT 2. Is there a fire sprinkler system in this facility? O NO O YES If 'yes', is the sprinkler alarm connected with the building alarm? O YES 3. Is there a fire hydrant system for facility protection? O YES O NO If 'yes', indicate ownership of system (select one): Public owned School owned Other Please Specify:

the building is not District (Owned, provide the name and	address of Landlord	or Building Owner:
Name *			
Address *			
Telephone # *			
yes, indicate the tenant(s):	ng or spaces within the buildi	ng to others? 🔵 ነ	res O no
the District lease the building yes, indicate the tenant(s): Name *	ng or spaces within the buildi	ng to others? 🔵 🥎	res O no
yes, indicate the tenant(s):	ng or spaces within the buildi	ng to others?	res O no
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yes, indicate the tenant(s): Name * Address *		ng to others?	ES O NO

MERGENCY DRILLS			
	red between September 1, an ed to be evacuation drills Fo	d December 31 ur (4) drills are required to be	lockdown drills
	Date	Evacuation	Lockdown
1		0	0
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3		0	0
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12		0	0

8. FIRE AND EMERGENCY DRILLS

8d. Average time to evacu	uate facility was:	minutes	seconds			
8e. Arson and fire preven 9/1/05) which requires en fire prevention, injury pr	very school in New York	State to provide a minin	num of 45 minutes			
8f. Employee fire preven accordance with Section		re safety training was pro Code		s maintaine YES	_	10
9. If the fire alarm systen	n was activated, was the	e fire department immed	liately notified?(YES	O N	ю
10. Have there been any	fires in this facility since	e the last annual fire insp	ection report? (YES	0	10
a. If 'yes', indicate:	Number of fires	Number of injuries	Total	cost of prop	erty dan	nage

Part II: Public School Fire and Building Safety Non-Conformance Report Sheet

School District	Building Name	
Facility #		

(to be		ed for pu			Part	II-B			Part	II-B			Part	i II-B	
Item #	Non- Conformance	Date Corrected	Date Reinspected	Item #	Non- Conformance	Date Corrected	Date Reinspected	Item #	Non- Conformance	Date Corrected	Date Reinspected	Item #	Non- Conformance	Date Corrected	Date Reinspected
01A-2				08A-2				13A-2				19E-1			
01B-1				08B-2				13B-2				19F-1			
01C-1				08C-2								19G-1			
01D-1				08D-2				14A-2				19H-2			
01E-1				08E-2				14B-2							
				09A-2				14C-2			\Box	20A-1			
02A-2				09B-2				14D-1				20B-1			
02B-1				09C-1				14E-1				20C-1			
02C-3				09D-1				15A-2				21A-3			
02D-1				09F-2				15B-1				22A-3			
02E-2				09G-2				15C-2				22B-3			
02F-3				10A-2				15D-2				22C-3			
02G-2				10B-2				15E-1				23A-1			
				10C-1				16A-2				23B-1			
03A-3				10D-1				16B-2				23C-1			
03B-1				444.0				16C-2				23D-2			
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04A-2				11B-1				17A-3			-	25A-1			
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04C-1				11D-2 11E-1				17C-2				25C-1			
05A-3				IIE-I				17D-2 17E-1				26A-3			
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All schools complete Section 8 only if the building has electrically-operated folding partitions.

Initial Inspection:	-		
Fire Safety Inspector:	Name		
	Date	Registry #	(26E-4)
Final Inspection (if requ	ired):		
Fire Safety Inspector:	Name		
	Date	Registry #	(26F-4)

Part III: Public School Certifications

Section III-A. Fire Inspector	
to the best of their knowledge and belief, an accura	and the information in this Fire Safety Report represents, ate description of the building and conditions they ction has maintained their certification requirements
Name:	Telephone #: ()
Title:	Certification # (as designated by the NYS Department of State)
Email:	(as designated by the NYS Department of State)
Section III-B. Building Administrator or Design	nee
	ation of the person responsible for monitoring this ector; provided access to all spaces; and made entation requested by the inspector)
and can confirm the	s building inspection was conducted on this date specific locations of any non-conformances
(provide inspection date) identified within this	
Name:	Telephone #: ()
Title:	Email:
	Signature
Section III-C. School Superintendent	
I hereby submit this fire inspection report on behalf	of the Board of Education and certify that:
 Public notice of report availability has been puble. Any nonconformances noted as corrected on the Sheet portion of this report were corrected on the Violations which are not corrected immediately approved by the Commissioner. 	ne Public School Fire Safety Non-Conformance Report he date indicated, and that
Name:	Telephone #: ()
Title:	
Email:	Signature



CERTIFICATE OF OCCUPANCY

VALID FOR FACILITY:

FINN ACADEMY-AN ELMIRA CHARTER SCHOO 610 LAKE STREET ELMIRA, NEW YORK 14901

Building ID: 070600868003

DISTRICT:

FINN ACADEMY: AN ELMIRA CS

AIMEE CIARLO 610 LAKE ST

ELMIRA, NEW YORK 14901

Issuance Date: July 01, 2022

Effective Date: July 01, 2022

Expiration Date: July 01, 2023

OBTAIN FIRE SAFETY REPORT FROM DISTRICT OFFICE

THIS CERTIFICATE VOIDS ANY PREVIOUSLY ISSUED



School Calendar I 2022-2023 School Year

Aug 25 - 26

Aug 29 - Sep

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ep 5

ep 6

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Nov 22 Nov 23 25

Jan 6 Jan 30

Feb 27

March 20

April 3 7

May 29

Dec 23 - Jan 2

Feb 20 - Feb 24

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All aff PD/Classroom & Building

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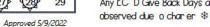
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