

Application: KIPP Infinity Charter School

Janessa Hernaez - jhernaez@kippnyc.org
2021-2022 Annual Report

Summary

ID: 0000000110
Last submitted: Nov 1 2022 06:15 PM (EDT)
Labels: SUNY Trustees

Entry 1 School Info and Cover Page

Completed Aug 1 2022

Instructions

Required of ALL Charter Schools

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

Entry 1 School Information and Cover Page

(New schools that were not open for instruction for the 2021-2022 school year are not required to complete or submit an annual report this year).

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your school's authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer **(as of June 30, 2022)** or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

KIPP INFINITY CHARTER SCHOOL 800000058367

a1. Popular School Name

KIPP Infinity Charter School

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

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

SUNY BOARD OF TRUSTEES

d. DISTRICT / CSD OF LOCATION

CSD # 5 - MANHATTAN

e. DATE OF INITIAL CHARTER

3/2005

f. DATE FIRST OPENED FOR INSTRUCTION

7/2005

c. School Unionized

Is your charter school unionized?

No

h. SCHOOL WEB ADDRESS (URL)

<https://www.kippnyc.org/schools/kipp-infinity-elementary/>

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

2170

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

2065

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

Check all that apply

Grades Served

K, 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12

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

Yes

I2. NAME OF CMO/EMO AND ADDRESS

| | |
|-------------------------|--------------------------------------------------------------------|
| NAME OF CMO/EMO | KIPP NYC, LLC |
| PHYSICAL STREET ADDRESS | 1501 Broadway, Suite 1000 |
| CITY | New York |
| STATE | (No response) |
| ZIP CODE | 10036 |
| EMAIL ADDRESS | MSridharan@kippnyc.org |
| CONTACT PERSON NAME | Malini Sridharan |

FACILITIES INFORMATION

m. FACILITIES

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

Yes, 3 sites

KIPP INFINITY CHARTER SCHOOL 800000058367

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 | 625 E 133rd St New York NY 10027 | 212-991-2600 | NYC CSD 5 | 5-8 | |

m1a. Please provide the contact information for Site 1.

| | Name | Title | Work Phone | Alternate Phone | Email Address |
|-------------------------------------------|------------------|-------------------------|--------------|-----------------|------------------------------------------------------------------|
| School Leader | Glenn Davis | Principal | 212-991-2600 | | gdavis@kipnyc.org |
| Operational Leader | Lauren Abramson | Director of Operations | 212-991-2600 | | labramson@kipnyc.org |
| Compliance Contact | Malini Sridharan | Chief Operating Officer | 212-991-2610 | | MSridharan@kipnyc.org |
| Complaint Contact | Malini Sridharan | Chief Operating Officer | 212-991-2610 | | MSridharan@kipnyc.org |
| DA A Coordinator | | | | | |
| Phone Contact for After Hours Emergencies | | | | | |

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

Co-located Space

m1c. Please list the terms of your current co-location.

| | Date school will leave current co-location | Is school working with NYCDOE to expand into current space? | If so, list year expansion will occur. | Is school working with NYCDOE to move to separate space? | If so, list the proposed space and year planned for move | School at Full Capacity at Site |
|--------|--------------------------------------------|-------------------------------------------------------------|----------------------------------------|----------------------------------------------------------|----------------------------------------------------------|---------------------------------|
| Site 1 | No Plan to Leave | No | | No | | Yes |

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)

Site 1 Fire Inspection Report

KIPP Infinity Charter School

School Site 2

m2. SCHOOL SITES

Please provide information on Site 2 for the upcoming school year.

| | Physical Address | Phone Number | District/CSD | Grades to be Served at Site for coming year (K-5, 6-9, etc.) | Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No). |
|--------|----------------------------------------|--------------|--------------|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| Site 2 | 625 E 133rd St New York NY 10027 | 212-991-2600 | NYC CSD 5 | | |

m2a. Please provide the contact information for Site 2.

| | Name | Title | Work Phone | Alternate Phone | Email Address |
|-------------------------------------------|------------------|-------------------------|--------------|-----------------|----------------------------------------------------------------------|
| School Leader | Maylien Herm | Principal | 212-991-2600 | | mherm@kipppnyc.org |
| Operational Leader | Julie Hong | Director of Operations | 212-991-2600 | | jhong@kipppnyc.org |
| Compliance Contact | Malini Sridharan | Chief Operating Officer | 212-991-2610 | | MSridharan@kipppnyc.org |
| Complaint Contact | Malini Sridharan | Chief Operating Officer | 212-991-2610 | | MSridharan@kipppnyc.org |
| DA A Coordinator | | | | | |
| Phone Contact for After Hours Emergencies | | | | | |

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

Co-located Space

m2c. Please list the terms of your current co-location.

| | Date school will leave current co-location | Is school working with NYCDOE to expand into current space? | If so, list year expansion will occur. | Is school working with NYCDOE to move to separate space? | If so, list the proposed space and year planned for move | School at Full Capacity at Site |
|--------|--------------------------------------------|-------------------------------------------------------------|----------------------------------------|----------------------------------------------------------|----------------------------------------------------------|---------------------------------|
| Site 2 | No Plan to Leave | No | | No | | Yes |

School Site 3

m3. SCHOOL SITES

Please provide information on site 3 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 3 | 201 E. 144th St., Bronx, NY 10451 | 212-991-2626 | NYC CSD 7 | 9-12 | |

m3a. Please provide the contact information for Site 3.

| | Name | Title | Work Phone | Alternate Phone | Email Address |
|-------------------------------------------|------------------|-------------------------|--------------|-----------------|------------------------------------------------------------------|
| School Leader | Monica Samuels | Principal | 212-991-2626 | | msamuels@kipnyc.org |
| Operational Leader | Hugh Chen | Director of Operations | 212-991-2626 | | hchen@kipnyc.org |
| Compliance Contact | Malini Sridharan | Chief Operating Officer | 212-991-2610 | | MSridharan@kipnyc.org |
| Complaint Contact | Malini Sridharan | Chief Operating Officer | 212-991-2610 | | MSridharan@kipnyc.org |
| DA A Coordinator | | | | | |
| Phone Contact for After Hours Emergencies | | | | | |

m3b. Is site 3 in public (co-located) space or in private space?

Private Space

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

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

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

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

Site 1 Certificate of Occupancy (COO)

[COO-HS.PDF](#)

Filename: COO-HS.PDF **Size:** 37.9 kB

Site 3 Fire Inspection Report

[Kipp High School 201 East 144th Street Bronx 6-28-2022.pdf](#)

Filename: Kipp High School 201 East 144th Street Bronx 6-28-2022.pdf **Size:** 727.4 kB

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 | Janessa C. Hernaez |
| Position | Associate Director of Compliance |
| Phone/Extension | 917-270-0708 |
| Email | jhernaez@kippnyc.org |

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



Date

Aug 1 2022

Thank you.



Entry 3 Accountability Plan Progress Reports

Completed Oct 11 2022

Instructions

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

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

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

INF_K-12 2021-22 Accountability Plan Progress Report Template

Filename: INF_K12_2021_22_Accountability_P_fPUOPEz.pdf Size: 868.7 kB

Entry 4 - Audited Financial Statements

Completed Nov 1 2022

Required of ALL Charter Schools

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

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

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

Final NYC PCS FS 0622 for Upload

Filename: Final_YC_PCS_FS_0622_for_Upload_3R5FWic.pdf Size: 622.5 kB

Entry 4a - Audited Financial Report Template (SUNY)

Completed Nov 1 2022

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.

2021-22-Audited-Financial-Statement-Template-INF 110122

Filename: 2021 22 Audited Financial Stateme yHkTg6k.xlsx **Size:** 174.6 kB

Entry 4c - Additional Financial Documents

Incomplete Hidden from applicant

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

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

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

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

Entry 4d - Financial Services Contact Information

Incomplete Hidden from applicant

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

Form for "Financial Services Contact Information"

1. School Based Fiscal Contact Information

| | School Based Fiscal Contact Name | School Based Fiscal Contact Email | School Based Fiscal Contact Phone |
|--|----------------------------------|-----------------------------------|-----------------------------------|
| | | | |

2. Audit Firm Contact Information

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

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

| | Firm Name | Contact Person | Mailing Address | Email | Phone | Years With Firm |
|--|-----------|-------------------|--------------------|-------|-------|--------------------|
| | | | | | | |

Entry 5 - Fiscal Year 2022-2023 Budget

Completed Oct 11 2022

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

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

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

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

[FY23 Approved Budget](#)

Filename: FY23 Approved Budget t15VMNX.xlsx **Size:** 96.5 kB

Entry 6 - Board of Trustees Disclosure of Financial Interest Form

Completed Aug 1 2022

Due on August 1, 2022, each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2021-2022 school year must complete and sign a [Trustee Disclosure of Financial Interest Form](#). Acceptable signature formats include:

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

All completed forms must be collected and uploaded in .PDF format for each individual member. **The education corporation is responsible for completing the form for trustees who left the board during the reporting year.**

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

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

[Taft KIPP NYC Disclosure \(1\)](#)

Filename: Taft KIPP NYC Disclosure 1 55BmVPT.pdf **Size:** 1.1 MB

[Brunson KIPP NYC Disclosure \(1\)](#)

Filename: Brunson KIPP NYC Disclosure 1 0sPOeIx.pdf **Size:** 1.1 MB

[Kaneene KIPP NYC Disclosure \(1\)](#)

Filename: Kaneene KIPP NYC Disclosure 1 QV42XUF.pdf **Size:** 1.1 MB

[Mayer KIPP NYC Disclosure \(1\)](#)

Filename: Mayer KIPP NYC Disclosure 1 MoWHZbI.pdf **Size:** 1.1 MB

[Kanu KIPP NYC Disclosure \(1\)](#)

Filename: Kanu KIPP NYC Disclosure 1 TV4CTRZ.pdf **Size:** 1.1 MB

[Dewan KIPP NYC Disclosure \(1\)](#)

Filename: Dewan KIPP NYC Disclosure 1 PF06MIN.pdf **Size:** 1.1 MB

Entry 7 BOT Membership Table

Completed Aug 1 2022

Instructions

Required of ALL charter schools

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

Entry 7 BOT Table

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

information for all --VOTING and NON-VOTING-- trustees.

KIPP INFINITY CHARTER SCHOOL 800000058367

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 | Pos t on on the Board | Commit tee Affiliatio ns | Vot ng 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 | Rafael Mayer | | Chair | Audit; Finance | Yes | 9 | 07/01/2022 | 06/30/2023 | 12 |
| 2 | Richard Taft | | Treasure r | Audit; Finance | Yes | 6 | 07/01/2022 | 06/30/2023 | 10 |
| 3 | Gwendolyn Brunson | | Trustee/ Member | None | Yes | 9 | 07/01/2022 | 06/30/2023 | 12 |
| 4 | Erica Dewan | | Trustee/ Member | None | Yes | 5 | 07/01/2022 | 06/30/2023 | 5 or less |
| | | | | | | | | | |

| | | | | | | | | | |
|---|---------------|--|-----------------|----------------|-----|---|------------|------------|----|
| 5 | Adaob Kanu | | Trustee/ Member | Audit; Finance | Yes | 1 | 07/01/2022 | 06/30/2023 | 9 |
| 6 | Kange Kaneene | | Chair | None | Yes | 1 | 07/01/2022 | 06/30/2023 | 11 |
| 7 | | | | | | | | | |
| 8 | | | | | | | | | |
| 9 | | | | | | | | | |

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

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

| | |
|--------------------------------------------------------------------|---|
| a. Total Number of BOT Members on June 30, 2022 | 6 |
| 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 | 6 |

3. Number of Board meetings held during 2021-2022

12

4. Number of Board meetings scheduled for 2022-2023

12

Total number of Voting Members on June 30, 2022:

6

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

1

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

1

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

6

Thank you.

Entry 8 Board Meeting Minutes

Completed Aug 1 2022 Hidden from applicant

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

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

[FINAL - KIPP Public Charter Schools Minutes 4](#)

Filename: FINAL KIPP Public Charter School H4hwFav.pdf **Size:** 481.4 kB

[FINAL - KIPP NYC Public Charter Schools Minutes 2](#)

Filename: FINAL KIPP NYC Public Charter Sc VUVkoVu.pdf **Size:** 482.6 kB

[FINAL - KIPP NYC Public Charter Schools Minutes 3](#)

Filename: FINAL KIPP NYC Public Charter Sc FcGuZPh.pdf **Size:** 432.2 kB

[FINAL - KIPP Public Charter Schools Minutes 6](#)

Filename: FINAL KIPP Public Charter School nUTPK1I.pdf **Size:** 317.9 kB

[FINAL - KIPP Public Charter Schools Minutes 9](#)

Filename: FINAL KIPP Public Charter School bY4ITMI.pdf **Size:** 479.2 kB

[FINAL - KIPP NYC Public Charter Schools Minutes 5](#)

Filename: FINAL KIPP NYC Public Charter Sc gwspkOA.pdf **Size:** 432.3 kB

[FINAL - KIPP Public Charter Schools Minutes 8](#)

Filename: FINAL KIPP Public Charter School JQh8Qnc.pdf **Size:** 476.3 kB

[FINAL - KIPP NYC Public Charter Schools Minutes 11](#)

Filename: FINAL KIPP NYC Public Charter Sc 9ezlZDW.pdf **Size:** 555.1 kB

[FINAL - KIPP Public Charter Schools Minutes 10](#)

Filename: FINAL KIPP Public Charter School 4qiax59.pdf **Size:** 417.3 kB

[FINAL - KIPP Public Charter Schools Minutes 7](#)

Filename: FINAL KIPP Public Charter School NC3XcNJ.pdf **Size:** 647.2 kB

[FINAL - KIPP Public Charter Schools Minutes 1](#)

Filename: FINAL KIPP Public Charter School 9xoaLQA.pdf **Size:** 480.3 kB

[FINAL- KIPP Public Charter Schools Minutes 12](#)

Filename: FINAL KIPP Public Charter Schools dxdkcT9.pdf **Size:** 479.2 kB

Entry 9 Enrollment & Retention

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 | Our recruiting efforts specifically target students in high need communities in New York City, and employ efforts that we have found to be effective in enrolling students in these populations. Moreover, our lottery process gives a preference to students eligible for the free and reduced price lunch program. | Our recruiting efforts specifically target students in high need communities in New York City, and employ efforts that we have found to be effective in enrolling students in these populations. Moreover, our lottery process gives a preference to students eligible for the free and reduced price lunch program. |
| English Language Learners | To specifically target families with limited English proficiency we recruit using bilingual materials and bilingual staff members. | To specifically target families with limited English proficiency we recruit using bilingual materials and bilingual staff members. |
| Students with Disabilities | KIPP NYC actively wants to serve all students. Our schools are not designed to supports students in 12:1:1 settings, but we details the services we can provide to families. Specifically, we have ICT and SETSS programs, certified Special Education teachers, KIPP NYC speech and language therapists providing response to intervention services, and contract with the DOE/CSE for additional mandated services. | KIPP NYC actively wants to serve all students. Our schools are not designed to supports students in 12:1:1 settings, but we details the services we can provide to families. Specifically, we have ICT and SETSS programs, certified Special Education teachers, KIPP NYC speech and language therapists providing response to intervention services, and contract with the DOE/CSE for additional mandated services. |

Retention Efforts Toward Meeting Targets

| | Describe Retention Efforts in 2021-2022 | Describe Retention Plans in 2022-2023 |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Economically Disadvantaged | <p>KIPP is focused on retaining all students. We provide high quality and highly structured educational programming tailored to the needs of students. In addition we survey students, families, and teachers to gauge the health of our schools and to ensure that our educational programming is meeting and exceeding the needs of our students.</p> <p>Furthermore we leverage best practices from KIPP schools across the country to increase student retention.</p> | <p>KIPP is focused on retaining all students. We provide high quality and highly structured educational programming tailored to the needs of students. In addition we survey students, families, and teachers to gauge the health of our schools and to ensure that our educational programming is meeting and exceeding the needs of our students.</p> <p>Furthermore we leverage best practices from KIPP schools across the country to increase student retention.</p> |
| English Language Learners | <p>Our efforts to retain ELL students are in line with our efforts to retain all students. In addition, parents and families are kept informed of their child's performance and progress through periodic, bilingual communications. Our ELLS are placed in specialized, evidence based reading programs to ensure they make progress in literacy. ELL students work with trained speech and language therapists.</p> | <p>Our efforts to retain ELL students are in line with our efforts to retain all students. In addition, parents and families are kept informed of their child's performance and progress through periodic, bilingual communications. Our ELLS are placed in specialized, evidence based reading programs to ensure they make progress in literacy. ELL students work with trained speech and language therapists.</p> |
| Students with Disabilities | <p>Our efforts to retain students with disabilities are in line with our efforts to retain all students. As a results of our retention rates for students with disabilities is generally in line with students who have not been classified as having a disability.</p> | <p>Our efforts to retain students with disabilities are in line with our efforts to retain all students. As a results of our retention rates for students with disabilities is generally in line with students who have not been classified as having a disability.</p> |

Entry 10 - Teacher and Administrator Attrition

Completed Aug 1 2022

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

A. TEACH System - Employee Clearance

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

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

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

B. Emergency Conditional Clearances

Emergency Conditional Clearances

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

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

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

Attestation

Responses Selected:

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

Entry 11 Percent of Uncertified Teachers

Incomplete Hidden from applicant

Instructions

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

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

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

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

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

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

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

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

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

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

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

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

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

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

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

| | FTE Count |
|-------|-----------|
| Total | |

CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS

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

| | FTE Count |
|------------------|-----------|
| Total Category D | |

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

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

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

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

Thank you.



Entry 12 Organization Chart

Completed Aug 1 2022 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.

SST Org Charts for 2021-22, April 2022

Filename: SST Org Charts for 2021 22 April 2 eaE31dD.pdf **Size:** 190.2 kB

Entry 13 School Calendar

Completed Aug 1 2022

Instructions for submitting School Calendar

Required of ALL Charter Schools

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

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

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

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

2022-2023 K-8 School Calendar for Staff and Families_English_FINAL

Filename: 2022 2023 K 8 School Calendar for wCWRrdJ.pdf **Size:** 803.1 kB

Entry 14 Links to Critical Documents on School Website

Completed Aug 1 2022

Instructions

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

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

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

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

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

Form for Entry 14 Links to Critical Documents on School Website

School Name: KIPP Infinity Charter School

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

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

| | Link to Documents |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Current Annual Report (i.e., 2021-2022 Annual Report) | https://www.kippnyc.org/charter-documentation |
| 2. Board meeting notices, agendas and documents | https://www.kippnyc.org/charter-documentation |
| 3. New York State School Report Card | https://data.nysed.gov/essa.php?year=2021&instid=800000058367 |
| 4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY) | https://www.kippnyc.org/charter-documentation |
| 5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo | https://www.kippnyc.org/charter-documentation |
| 6. Authorizer-approved FOIL Policy | https://www.kippnyc.org/charter-documentation |
| 7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List) | https://www.kippnyc.org/charter-documentation |

Thank you. 

Entry 15 Staff Roster

Incomplete Hidden from applicant

INSTRUCTIONS

Required of Regents and NYCDOE-authorized Charter Schools ONLY

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

Use of the 2021-2022 Annual Report Faculty/Staff roster template is required. Each of the data elements, with the exception of the Notes, are required, and use of the drop-down options,

when provided, is also required. Reminders: Please use the notes section provided to add any additional information as deemed necessary. Failure to adhere to the guidelines and validations in the Staff Roster Template will result in a resubmission of a fully corrected roster.

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



KIPP Infinity Charter School

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

Submitted to the SUNY Charter Schools Institute
on:

September 30, 2022

By Janessa C. Hernaez and Shawnae Montagueo

625 W. 133rd street New York, New York 10027

718-943-3710

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

Page 1 of 61

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

Janessa C. Hernaez, Associate Director of Student Reporting and Compliance and Shawnae Montagueo, Associate Director of Compliance prepared this 2021-22 Accountability Progress Report on behalf of the charter school's board of trustees:

| <u>Trustee's Name</u> | <u>Board Position</u> | |
|-----------------------|--------------------------------------------------|---------------------------------------------|
| | <u>Office (e.g. chair, treasurer, secretary)</u> | <u>Committees (e.g. finance, executive)</u> |
| Kange Kaneene | Chair | None |
| Rafael Mayer | Trustee/Member | Audit, Finance |
| Richard Taft | Treasurer | Audit, Finance |
| Gwendolyn Brunson | Trustee/Member | None |
| Erica Dewan | Trustee/Member | None |
| Adaobi Kanu | Trustee/Member | Audit, Finance |

Glenn Davis has served as the KIPP Infinity MS since 2017.

Maylien Herm has served as the school leader of KIPP Infinity ES since 2019.

Monica Samuels has served as the school leader of KIPP College Prep High School since 2021.

SCHOOL OVERVIEW

Mission. As part of the national KIPP network of schools, our mission states that “Together with families and communities, we create joyful, academically excellent schools that prepare students with the skills and confidence to pursue the paths they choose—college, career, and beyond—so they can lead fulfilling lives and build a more just world.”

Strategic vision. In New York City, the KIPP network is comprised of 18 schools educating children in grades K-12 (8 elementary, 9 middle and our college preparatory high school). Together with our alumni support program, KIPP Forward (Formerly known as KIPP Through College), we impact the lives of over 6,000 children each year. We believe that great teachers and school leaders, a supportive learning environment, excellent academics, strong socio-emotional support and an equitable learning environment are the foundation for student success. We strive to provide these for every child.

Desired impact. In the United States today, only 10% of students from low-income families ultimately earn a college degree. These students are from the communities where KIPP NYC schools are located and where current and potential KIPP students reside. A degree affords young people the ability to compete in the global economy and achieve self-sufficiency. Yet how do they get a degree if less than a quarter of them are college ready? We are deeply committed to addressing this problem and reversing these dismal statistics. Starting in Kindergarten, we make a 19-year promise of support to each and every child all the way through college and career.

We focus on results – academic gains, socio-emotional development, career preparation skills, and the outcomes that ultimately matter most for our children: graduating from high school and college, embarking on a career, and becoming self-sufficient and happy. We work to dramatically increase the percentage of our alumni graduating from college with a B.A. degree (within six years). Our goal is to match the rate at which students in the highest income quartile complete college. We are one of the only charter school networks across the country committed to this long-term view. We have set the following additional goals for our students:

- 95% graduate from high school
- 85% matriculate to college
- 75% graduate from a four-year college within six years
- 70% of our KIPP alumni are employed

We made the decision for the 21-22 school year to start our schools in person for everyone and ran a regional KIPP NYC remote school for students with medical exemptions. In the end, the remote school had about 30 students grades K-8, which meant 99% of our student body returned in person. The health and safety of our students, staff, and families were a top priority. We made some adjustments to teaching and learning to reflect the social distancing requirements in school. Additionally, coping with the pandemic and being remote has had an adverse impact on many students both academically and socio-emotionally. We started the year with a clear strategy to address both. Most notably, we started an optional summer school to help reacclimate students to the routines of attending school. We then did a round of diagnostic testing in both reading and math prior to our summer PD days so that we could spend PD time analyzing data and identifying how to address the diverse academic needs of our students. This strategy ensured we were still teaching grade level content, increased the number of flex days within each unit, and identified high priority standards and lessons within our curriculum to make space for necessary intervention.

Inclusive of our commitment to learning continuity for our students, the health and safety of our students, staff and families is our highest priority. Our reopening plan outlined our comprehensive approach for how we intended to ensure the physical safety of our school community as well as attend to their emotional and mental health.

We have and will continue to actively use an equity focused lens to evaluate all of our reopening and operational plans and decision-making moving forward. This commitment to equity and anti-racism is reflected in our communication with families, how we are incorporating the voices of staff and families, our attention to trauma, and designing programming with the success of our student population at the forefront of our minds.

In creating our plans for the 21-22 school year, we solicited direct feedback from our staff, students and families to ensure that we meet the needs of our entire community. As we continue to revise our plans amidst the ever changing landscape, we will continue to use science, data, health experts and the voices of our community to inform our decisions.

Whether KIPP NYC students are learning remotely or in person, we remain committed to delivering engaging and impactful instruction that fosters a love of learning and a strong sense of self for our students, staff and families.

ENROLLMENT SUMMARY

In the table below, provide the school's BEDS Day enrollment for each school year.

School Enrollment by Grade Level and School Year

| School Year | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | Total |
|-------------|-----|-----|-----|-----|-----|-----|----|----|----|-----|-----|-----|-----|-------|
| 2017-18 | 94 | 90 | 93 | 88 | 94 | 102 | 99 | 83 | 95 | 364 | 379 | 208 | 223 | 2,012 |
| 2018-19 | 88 | 97 | 91 | 90 | 89 | 93 | 98 | 96 | 82 | 351 | 373 | 272 | 215 | 2,035 |
| 2019-20 | 106 | 91 | 98 | 96 | 99 | 92 | 95 | 96 | 96 | 336 | 396 | 247 | 287 | 2,135 |
| 2020-21 | 97 | 115 | 97 | 104 | 100 | 99 | 92 | 94 | 94 | 355 | 381 | 268 | 284 | 2,180 |
| 2021-22 | 102 | 89 | 111 | 91 | 103 | 99 | 94 | 91 | 90 | 382 | 368 | 227 | 281 | 2,128 |

HIGH SCHOOL COHORTS

ACCOUNTABILITY COHORT

The state's Accountability Cohort consists specifically of students who are in their fourth year of high school after entering the 9th grade. For example, the 2018 state Accountability Cohort consists of students who entered the 9th grade anywhere sometime during the 2018-19 school year, were enrolled in the school on the state's annual enrollment-determination day (BEDS day) in the 2021-22 school year, and either remained in the school for the rest of the year or left for an acceptable reason. (See New York State Education Department's SIRS Manual for more details about cohort eligibility and acceptable exit reasons: <http://www.p12.nysed.gov/irs/sirs/ht>)

The following table indicates the number of students in the Accountability Cohorts who are in their fourth year of high school and were enrolled at the school on BEDS Day in October and remained in the school until June 30th of that year.

Fourth-Year High School Accountability Cohorts

| Fourth Year Cohort | Year Entered 9 th Grade Anywhere | Cohort Designation | Number of Students Enrolled on BEDS Day in October of the Cohort's Fourth Year | Number Leaving During the School Year | Number in Accountability Cohort as of June 30 th |
|--------------------|---------------------------------------------|--------------------|--------------------------------------------------------------------------------|---------------------------------------|-------------------------------------------------------------|
| 2019-20 | 2016-17 | 2016 | 256 | 0 | 256 |

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

| | | | | | |
|---------|---------|------|-----|---|-----|
| 2020-21 | 2017-18 | 2017 | 237 | 0 | 237 |
| 2021-22 | 2018-19 | 2018 | 309 | 6 | 303 |

TOTAL COHORT FOR GRADUATION

Students are also included in the Total Cohort for Graduation (referred to as the Graduation Cohort, Total Graduation Cohort, or Total Cohort interchangeably throughout this report) based on the year they first enter the 9th grade. Students enrolled for at least one day in the school after entering the 9th grade are part of the school's Graduation Cohort. The school may remove students from the Graduation Cohort if the school has discharged those students for an acceptable reason listed in the SIRS manual, including but not limited to the following: if they transfer to another public or private diploma-granting program with documentation, transfer to homeschooling by a parent or guardian, transfer to another district or school, transfer by court order, leave the U.S., or are deceased.

Fourth Year Total Cohort for Graduation

| Fourth Year Cohort | Year Entered 9 th Grade Anywhere | Cohort Designation | Number of Students Graduated or Still Enrolled on June 30 th of the Cohort's Fourth Year (a) | Number of Students Who Left the School but Were Not Discharged for an Acceptable Reason (b) | Total Graduation Cohort (a) + (b) |
|--------------------|---------------------------------------------|--------------------|---------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-----------------------------------|
| 2019-20 | 2016-17 | 2016 | 251 | 5 | 256 |
| 2020-21 | 2017-18 | 2017 | 233 | 4 | 237 |
| 2021-22 | 2018-19 | 2018 | 303 | 1 | 304 |

Fifth Year Total Cohort for Graduation

| Fifth Year Cohort | Year Entered 9 th Grade Anywhere | Cohort Designation | Number of Students Graduated or Still Enrolled on June 30 th of the Cohort's Fifth Year (a) | Number of Students Who Left the School but Were Not Discharged for an Acceptable Reason (b) | Total Graduation Cohort (a) + (b) |
|-------------------|---------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-----------------------------------|
|-------------------|---------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-----------------------------------|

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

| | | | | | |
|---------|---------|------|-----|----|-----|
| 2019-20 | 2015-16 | 2015 | 70 | 3 | 73 |
| 2020-21 | 2016-17 | 2016 | 244 | 12 | 256 |
| 2021-22 | 2017-18 | 2017 | 233 | 4 | 237 |

PROMOTION POLICY

KIPP NYC College Prep set our College Prep Diploma graduation requirements to exceed the New York State requirements, based on the belief that if students meet our higher standards, they will be prepared to successfully enroll and pass entry-level college courses by graduation, without remediation.

To receive our College Prep diploma, students must successfully complete a minimum of 24 credits (1 credit = 1 year) consisting of the courses below, as well as pass five New York State regents Exams (Science, Math, English, Global History and US History) with a score that indicates college readiness; the score differs with different content areas.

| Credits required to earn a College Prep Diploma | Number of Credits Required |
|-------------------------------------------------|----------------------------|
| ELA, Math, Science, Social Studies | 4 *each |
| Language other than English (LOTE) | 3 |
| Visual & Performing Arts | 1 |
| Physical Education | 2 |
| Health | 0.5 |
| College Prep Electives | 1 |
| Electives of Choice | 0.5 |

GOAL 1: HIGH SCHOOL GRADUATION

GOAL 1: HIGH SCHOOL GRADUATION

95% high school graduation within 5 years of starting HS.

Goal 1: Leading Indicator

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

Each year, 75 percent of students in first and second year high school Total Graduation Cohorts will earn at least ten credits (if 44 needed for graduation) or five credits (if 22 needed for graduation) each year.

METHOD

This measure serves as a leading indicator of the performance of the high school cohort and examines students' progress toward graduation based on annual credit accumulation. The measure requires that, based on the school's promotion requirements, 75 percent of the first and second year high school Total Graduation Cohorts will earn the required number of credits.

RESULTS AND EVALUATION

Generally students are on track to meet the credit accumulation goals. With the 2021 cohort exceeding this goal at 90% and the cohort of 2020 reaching 72%. Over the course of last year, the first of in-person learning since the 2019 - 2020 school year's interruption, we have seen stronger outcomes for the freshmen class in terms of the transition to HS than we did with the sophomore cohort. Over the course of the year, our lowest results came in from the 2020 cohort in GPAs, credit accumulation and to some extent in Regent's results. While we worked as a school to get the 10th grade on track, losing out on their 8th and 9th grade in person school experiences which included the transition from middle school to high school, proved to be a very large hurdle to overcome. As a school, we have several layers of protective factors for freshmen that the 2020 cohort did not get to experience in the same way as the 2021 cohort. While we only missed the goal by 3%, we know that we need to focus our attention on this cohort and have several programs for support in place to try to get closer to 90% of the cohort being on track by the end of their junior year including our AIM (Academic Intervention and Mentoring) program, increased social work and counseling supports, and our college and career readiness courses.

Percent of Students in First and Second Year Cohorts
Earning the Required Number of Credits in 2021-22

| Cohort Designation | Number in Cohort during 2021-22 | Percent promoted |
|--------------------|---------------------------------|------------------|
| 2020 | 319 | 72% |
| 2021 | 305 | 90% |

ADDITIONAL EVIDENCE

Last year we found that our 2020 cohort struggled the most with the transition back to in person learning. This group was remote for part of 8th grade and all of 9th grade. All regents exams were waived during remote learning so taking several regents exams this year was challenging for them. We did not meet our goal on the Global Regents. Students that did not earn Global 2 credit can not be promoted to the next grade. We are offering several credit recovery classes this fall to support our students in making up the credits.

Goal 1: Leading Indicator

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

Each year, 75 percent of students in the second year high school Total Graduation Cohort will score at or above proficient on at least three different New York State Regents exams required for graduation.

METHOD

This measure serves as a leading indicator of the performance of high school cohorts and examines their progress towards graduation based on Regents exam passage. The measure requires that 75 percent of students in each Graduation Cohort have passed at least three Regents exams by their second year in the cohort.

As a result of the Board of Regents’ guidance regarding the cancellation of multiple administrations of the Regents exams in 2019-20, 2020-21, and 2021-22 for the most recent second year cohort schools should report the percentage of students who either passed or were exempted from at least three exams. In August of 2022, the 2019 cohort will have completed its second year.

RESULTS AND EVALUATION

As you can see from the data, all three cohorts met the goal for at least 75% of students passing three Regents exams by their second year in the cohort. Generally, the school has had success with Regents exams and seen strong results throughout the school year. When students have struggled to pass Regents exams, they are eligible to attend summer programming to support another attempt and take additional courses at the school to work towards passage of the exams.

Percent of Students in their Second Year Passing Three Regents Exams by Cohort

| Cohort Designation | School Year | Number in Cohort | Percent Passing at Least Three Regents (including exemptions) |
|--------------------|-------------|------------------|---------------------------------------------------------------|
| 2018 | 2019-20 | 241 | 84% |
| 2019 | 2020-21 | 244 | 95% |
| 2020 | 2021-22 | 319 | 80% |

ADDITIONAL EVIDENCE

We met our 75% goal for passing at least 3 exams by their second year. For students that did not pass a specific exam offering in 9th or 10th grade, credit recovery classes are offered this semester to support them in meeting this goal. We always prioritize supporting this group in meeting the state requirement. Students are encouraged to attend tutoring and to take advantage of all the extra support available to them.

Goal 1: Absolute Measures

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

Each year, 75 percent of students in the fourth year high school Total Graduation Cohort and 95 percent of students in the fifth year high school Total Graduation Cohort will graduate.

METHOD

This measure examines students in two high school Graduation Cohorts: those who entered the 9th grade as members of the 2018 cohort and graduated four years later and those who entered as members of the 2017 cohort and graduated five years later. These data reflect August graduation rates. At a minimum, these students have passed or been exempted from five Regents exams required for high school graduation in ELA, mathematics, science, U.S. History, and Global History or met the requirements for the 4+1 pathway to graduation.¹

The school’s graduation requirements appear in this document above the graduation goal.

RESULTS AND EVALUATION

In each Cohort listed, we exceeded the goal of 75% of the Cohort graduating within four years of entering high school. We have consistently met and exceeded this goal even during the learning interruptions brought on by COVID. Through tracking of credits, summer school, tutoring and intervention programs, and a strong general academic program and curriculum, our students are consistently on track to graduate from high school

While we have come close to and generally exceeded the 95% total graduation rate after five years of entering the high school, we have seen an increase in students leaving high school before finishing their graduation requirements and in students enrolling for a sixth year of high school. These increases are directly related to the impact of remote learning and the lack of in person instruction, support and structures. We believe that we will see the numbers of students needing more than four years of high school decrease and the overall 5 year graduation rate increase as we move towards more consistent in person instruction and schooling over the next few years. Our largest current concern is with the rising junior class - the 2020 cohort - which has seemed to suffer the most impact from missing in person instruction during their 8th and 9th grade years as well as missing the traditional MS to HS transition support.

Percent of Students in the Total Graduation Cohort who have Graduated After Four Years

| Cohort Designation | School Year | Number in Cohort | Number who Graduated | Percent Graduating |
|--------------------|-------------|------------------|----------------------|--------------------|
| 2016 | 2019-20 | 256 | 228 | 89% |
| 2017 | 2020-21 | 237 | 220 | 93% |

¹ The state’s guidance for the multiple graduation pathways can be found here:

<http://www.p12.nysed.gov/ciai/multiple-pathways/>.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

| | | | | |
|------|---------|-----|-----|-----|
| 2018 | 2021-22 | 303 | 282 | 93% |
|------|---------|-----|-----|-----|

Percent of Students in Total Graduation Cohort Who Have Graduated After Five Years

| Cohort Designation | School Year | Number in Cohort | Number who Graduated | Percent Graduating |
|--------------------|-------------|------------------|----------------------|--------------------|
| 2015 | 2019-20 | 73 | 73 | 88% |
| 2016 | 2020-21 | 256 | 243 | 95% |
| 2017 | 2021-22 | 237 | 228 | 96% |

ADDITIONAL EVIDENCE

We felt the impact of the pandemic this past summer with our largest number of seniors who were credit deficient. We had more seniors than ever needing credit recovery in the summer. Thirty two additional seniors were able to meet the requirements for graduation. For the students who did not graduate after 4 years, the twelfth grade deans and counselors will work closely with this group to make sure they are supported as they complete the credits they need. Our 5th year seniors will have regular check-ins to review their grades and process. Some students may be able to graduate in January if they complete all of their credit recovery classes. We are confident that with the extra support, most of our 5th year seniors will graduate by June 2023 and we will meet our 95% goal.

Goal 1: Comparative Measure

Each year, the percentage of students in the high school Total Graduation Cohort graduating after the completion of their fourth year will exceed that of the Total Graduation Cohort from the school district of comparison.

METHOD

The school compares the graduation rate of students completing their fourth year in the charter school's Total Graduation Cohort to that of the respective cohort of students in the school district of comparison. Given that district results for the current year are generally not available at this time, for purposes of this report schools should include the district's 2020-21 results as a temporary placeholder for the district's 2021-22 results.

RESULTS AND EVALUATION

Since opening our school in 2009, our founding cohort has met or exceeded the district results. Last year we returned from remote learning and exceeded our district schools by at least 15%. Our 2018 cohort had 93% graduate by August of 2022. We are confident that by June 2023, our 5th year rate will meet or exceed our 95% goal.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

Percent of Students in the Total Graduation Cohort who Graduate in Four Years Compared to the District

| Cohort Designation | School Year | Charter School | | | School District | |
|--------------------|-------------|------------------|----------------------|--------------------|----------------------------------------------------------|--------------------------------------------------------|
| | | Number in Cohort | Number who Graduated | Percent Graduating | Number in Cohort | Percent Graduating |
| 2016 | 2019-20 | 256 | | 89% | District 5: 971 District 6: 1321 District 17: 1928 | District 5: 74% District 6: 75% District 17: 74% |
| 2017 | 2020-21 | 237 | | 92% | District 5: District 6: District 17: | District 5: 73% District 6: 76% District 17: 80% |
| 2018 | 2021-22 | 304 | 282 | 93% | District 5: 64 District 6: 100 District 17: 31 | District 5: 78% District 6: 83% District 17: 58% |

ADDITIONAL EVIDENCE

We have consistently exceeded the district results and are proud that we continue to push our students to exceed the minimum requirements needed to earn a NYS diploma. We push our students to complete more credits because we know that meeting these goals will better prepare them for college and career/workforce paths. We have strong support systems when students fall behind. Our counseling team is able to support our at risk students and our in house academic mentoring program will provide the extra support that some of our students may need.

Goal 1: Absolute Measure

Each year, 75 percent of students in the high school Total Cohort pursuing an alternative graduation pathway (commonly referred to as the 4+1 pathway) will achieve a Regents equivalency score and pass an approved pathway assessment required for graduation by the end of their fourth year in the cohort.

METHOD

The New York State Board of Regents approved regulations establishing alternative pathways to graduation for all students. Students may replace one of the required Social Studies Regents exams with an approved alternative assessment. For more information about requirements and approved assessments refer to the NYSED resource online:

<http://www.p12.nysed.gov/ciai/multiple-pathways/>. The school will document the names of the alternative assessments administered and success rate for students in the templates below.

As a result of the Board of Regents' guidance regarding the cancellation of multiple administrations of the Regents exams in 2019-20, 2020-21, and 2021-22 students planning to take a pathway examination during those canceled dates would be exempted from the requirement. For purposes of this measure, only report results for students with valid scores for any pathway exam.

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

RESULTS AND EVALUATION

The school exceeded the goals for all tests across the 2018 Graduation Cohort. This data is in line with previous years. Nearly all students are able to complete the Regents requirements and/or meet the 4+1 Regents outcomes by the end of four years of high school. This data has been consistent since the high school's first graduating cohort due to a strong core curriculum, summer and winter Regents retake support, and particular support for our students with IEPs including ICT classes and strong SETSS programming. Additionally, there are tutoring services offered after-school across content areas, academic intervention programs, and family involvement structures to ensure students who need extra support receive that help. There was a slip dip in outcomes with the 2016 cohort and the 2017 cohort as students did not have an opportunity to receive in person support due to COVID and remote learning.

Percentage of the 2018 Graduation Cohort Pathway Students Demonstrating Success by Exam Type

| Exam | Number of Graduation Cohort Members Tested (a) | Number Passing or Achieving Regents Equivalency (b) | Percentage Passing $=[(b)/(a)]*100$ |
|-----------|------------------------------------------------|-----------------------------------------------------|-------------------------------------|
| English | 304 | 297 | 98% |
| Algebra I | 304 | 297 | 98% |
| Biology | 304 | 302 | 99% |
| Overall | 304 | 297 | 98% |

Pathway Exam Passing Rate by Fourth Year Accountability Cohort

| Cohort Designation | School Year | Number in Cohort | Percent Passing a Pathway Exam |
|--------------------|-------------|------------------|--------------------------------|
| 2016 | 2019-20 | 298 | 94% |
| 2017 | 2020-21 | 295 | 92% |
| 2018 | 2021-22 | 304 | 98% |

ADDITIONAL CONTEXT AND EVIDENCE

We are proud of how consistent we have been in meeting our regents goals each year. In addition to the regents exams required by the state, we have students go on to take geometry, algebra 2, chemistry and physics. We also have a large number of students take the SPANISH city-wide exam. The additional exams offered at KIPP NYC College Prep have pushed our Pathway Exam percentage to exceed 90%.

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

SUMMARY OF THE HIGH SCHOOL GRADUATION GOAL

As you can see from the data, the high school was able to meet or exceed all of the goals related to credit accumulation, Regents outcomes and graduation. This is through a combination of strong academic performance, consistent support for students who need it, and waivers in areas that were most impacted by the COVID crisis, which allowed for some flexibility for our school to meet the needs of students.

| Type | Measure | Outcome |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| Leading Indicator | Each year, 75 percent of students in first and second year high school Total Graduation Cohorts will earn at least ten credits (if 44 needed for graduation) or five credits (if 22 needed for graduation) each year. | 88% |
| Leading Indicator | Each year, 75 percent of students in the high school Total Graduation Cohort will score at least 65 on at least three different New York State Regents exams required for graduation by the completion of their second year in the cohort. | 80% |
| Absolute | Each year, 75 percent of students in the fourth year high school Total Graduation Cohort will graduate. | 93% |
| Absolute | Each year, 95 percent of students in the fifth year high school Total Graduation Cohort will graduate. | 96% |
| Comparative | Each year, the percentage of students in the high school Total Graduation Cohort graduating after the completion of their fourth year will exceed that of the Total Graduation Cohort from the school district of comparison. | Yes |
| Absolute | Each year, 75 percent of students in the high school Total Cohort pursuing an alternative graduation pathway will achieve a Regents equivalency score and pass an approved pathway assessment required for graduation by the end of their fourth year. | N/A |

ACTION PLAN

This year, we saw a decrease in the number of students that passed 3 regents exams. For half of our students (9th and 10th grade), this was the first time in 3 years that they were required to sit for a high stakes examination. Cohort 2020 (our current 11th graders) struggled the most with the transition back to in person instruction. We are offering extra support through credit recovery, tutoring, and mentoring this year for this cohort. We will be tracking their progress regularly and will continue supporting them as they work to pass all of their regents exams.

GOAL 2: COLLEGE PREPARATION

GOAL 2: COLLEGE PREPARATION

85% of students will matriculate to college upon graduation

Our school has a robust College and Career Counseling program with the foundation of providing experiences, exposure, and proactive counseling throughout their high school experience to prepare students to matriculate to the best match post-secondary option for them. Students are assigned a Career Counselor upon entry to our building in 9th grade. This Career Counselor supports them in researching, applying, and securing a summer opportunity each year, looping up with them through 9th, 10th, and 11th grades. Our Career Team also organizes career exposure events for students such as Career Conversations, Resume Review Workshops, and a Summer Programs Fair. In 11th grade students have College and Career Readiness class in their schedules. This course is focused on a holistic and inclusive approach to preparing students for all post-secondary options and includes self-exploration, skills evaluation, SAT Prep, and college and career knowledge. In 12th grade all seniors are matched with a College Counselor or Transition Counselor who works with them through the Senior College and Career Counseling class, small group counseling, individual counseling, and family support on all aspects of the post-secondary process including writing personal statements, creating robust college lists, the early application process, all college applications, the financial aid process, opportunity program paperwork, commitment decisions with families, and transition work.

Goal 2: Absolute Measure

Each year, 75 percent of graduating students will demonstrate their preparation for college by at least one or some combination of the following indicators:

- Passing an Advanced Placement (“AP”) exam with a score of 3 or higher;
- Earning a score of 4 or higher on an International Baccalaureate (“IB”) exam;
- Passing a College Level Examination Program (“CLEP”) exam;
- Passing a college level course offered at a college or university or through a school partnership with a college or university;
- Achieving the college and career readiness benchmark on the SAT;
- Earning a Regents diploma with advanced designation; or,
- A different school-created indicator approved by the Institute.

METHOD

Schools use any method listed here, or any combination thereof, to demonstrate that at least 75 percent of graduates are prepared to engage in rigorous college level coursework. The school should select only those methods listed here that it uses to demonstrate the college readiness of its students and eliminate those that it will not. For instance, high schools that do not deliver

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

an IB Program as part of their high school design do not report on the IB option. The school reports on the number of students who attempted to achieve each indicator, the number who succeeded, and the corresponding percentage. Additionally, the school should report on the overall number of students who graduated after four years, the number of those graduates who achieved any of the relevant indicators, and the overall percentage achieving any indicator.

We have several partnerships with colleges to provide dual enrollment college credit bearing opportunities for our students. We are currently partnered with Syracuse University, SUNY Albany, SUNY Broome, SUNY Westchester Community College, Arizona State University, and Howard University and University of Pennsylvania through the National Education Equity Lab. Last year we offered dual enrollment courses in College Biology, College Writing, Film Analysis, Hispanic Literature, Honors Precalculus, Latin American History and Culture, Precalculus, Psychology, Personal Finance and Universal Justice. We also partner with our CUNY campuses to offer College Now courses for our students. We are assessing our program and defining a strategy to continue to grow our programming and available offerings to students as we balance the DE and AP programs and create as many credit bearing opportunities for students as possible.

RESULTS AND EVALUATION

The 2018 cohort exceeded the college readiness goal through a combination of AP results, college level coursework, and students graduating with an advanced regents diploma. We have seen increased growth in both the number of college level courses students are able to access at our school as well as an increase in the number of students enrolling in AP exams. Generally, our advanced regents results have been between 55% and 65% for each previous graduating cohort and this year’s data is consistent with past results. While we have seen success in the college level courses, this year we did see significant dips in our AP results. Historically, 80% of students who have sat for AP exams have received a 2 or higher and 53% have received a 3 or above. This year, when looking at all students, those numbers were 60% and 28% respectively across the entire school. There will be work to do ahead for the currently enrolled cohorts to reach our goal of 75% of each cohort taking and passing at least one AP with a score of 3+. The 2018 cohort had 46% reach this goal, which is about 15% lower than our predictions for this cohort prior to the pandemic. We plan to address this unfinished learning through more time in some AP courses, partnership with Bespoke tutoring and increased AP tutoring generally, and through more rigorous mock testing data analysis to determine the core concepts that need to be addressed during course reviews, curricula revisions, and test preparation.

Percentage of the 2018 Total Cohort Graduates Demonstrating College Preparation by Indicator

| Indicator | Number of Graduates who Attempted the Indicator | Number who Achieved Indicator | Percentage of Graduates who Achieved Indicator |
|----------------------------------|-------------------------------------------------|-------------------------------|------------------------------------------------|
| Scored a 3+ on an AP Exam | 282 | 129 | 46% |
| Completed a College Level Course | 282 | 224 | 79% |

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

| | | | |
|------------------------------------|-----|-----|-----|
| Graduated with an Advanced Diploma | 282 | 176 | 62% |
| Overall | 282 | 235 | 83% |

ADDITIONAL EVIDENCE

We have robust Advanced Placement and Dual Enrollment Programs. While we increased the number of students enrolled in a dual enrollment course, we saw a decrease in pass rates on the AP Exam. In the past, we have done a strong job of preparing our students for their AP classes. We offer Pre-Calc, Honors classes, and several other courses that are prerequisites for succeeding in an AP class. During remote learning, we offered all of these classes but were not able to cover the entire curriculum. We saw more gaps this year in their pre-requisite skills and this directly impacted their overall success in their AP Class. We are confident that after a year of in person learning our students are more prepared for their advanced level courses. Additionally, during remote learning, AP exams were offered online and modified. Returning to in person learning and having to take a 3-hour exam was definitely challenging for our students. For many of our students, this was the first time that they had taken the full length AP examination.

Goal 2: Absolute Measure

Each year, 75 percent of graduating students will matriculate into a college or university in the year after graduation.

METHOD

The ultimate measure of whether a college prep high school has lived up to its mission is whether students actually enroll and succeed in college. Schools track and report the percentage of fourth-year Total Cohort graduates who matriculate into a two or four-year college program in the school year following graduation. Schools should update and confirm data for Cohorts prior to 2021-22 and provide preliminary matriculation data for 2018 Cohort. It may be necessary for schools to provide updated data to the Institute when National Student Clearinghouse or other data sources become available later in the school year.

RESULTS AND EVALUATION

We have consistently met the goal of 75% of graduates enrolling in 2 or 4 year colleges after high school graduation. Our college counseling team, families and students work together from junior to senior year to determine the best post-secondary outcomes for each student and through a rigorous and hands on advising process, students are able to select a best match school and matriculate to college each year. Our students also benefit from post-secondary support through our KIPP Forward program, which helps to reduce melt from intended matriculation to actual matriculation each year. While melt has increased during the COVID crisis, we are still seeing the vast majority of graduates move forward with their college plans each year.

Matriculation Rate of Graduates by Year

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

| Cohort | Graduation Year | Number of Graduates (a) | Number Enrolled in 2 or 4-year Program in Following Year (b) | Matriculation Rate =[(b)/(a)]* 100 |
|--------|-----------------|----------------------------|-----------------------------------------------------------------|---------------------------------------|
| 2016 | 2019-20 | 296 | 271 | 91.55 |
| 2017 | 2020-21 | 284 | 237 | 83.45 |
| 2018 | 2021-22 | 287 | 256 | 89.20 |

- 61.71% (158/256) of students who matriculated from cohort 2018 matriculated to a school that is considered Competitive, Very competitive, highly competitive or most competitive
- 31.25% (80/256) of students who matriculated from cohort 2018 matriculated to a school that is considered Very competitive, highly competitive or most competitive
- School types attended by students who matriculated from the class of 2018:
 - CUNY: 41.80%
 - Out-of-state Public/HBCUs: 7.03%
 - Private: 27.73%
 - SUNY: 23.44%

ADDITIONAL CONTEXT AND EVIDENCE

Throughout the pandemic we have seen an increase in the number of students who want to stay at home and attend a CUNY school, as well as an increase in the number of students who want to pursue a CTE route directly after high school. We are increasing our training for all counselors on CTE options and stacking credentials with a mindful lens of how we as a community can value all pathways, while supporting students to have all of the information necessary as well as the skills they need to be successful and make their choice for the post-secondary option that will allow them to be most successful. We have also made the change to have senior year college and transition counselors continue to support students through May, June, and the summer to support their transition work and reduce melt, as these counselors have strong relationships with students and families.

SUMMARY OF THE COLLEGE PREPARATION GOAL

There is extensive preparation in 9th and 10th grade English and Algebra classes so that students are able to take and pass the regents and meet the college ready benchmark. Students who don't meet the benchmark are placed in courses (either in summer school or in the next school year) that provide specific supports to students. In our College and Career Readiness classes, students receive SAT preparation, in addition to prep they receive through a tutoring partnership, and are scheduled to take several mocks before sitting for the official SAT in the Spring of their junior year. Because GPA is the #1 CR indicator that impacts students' admissions into 2/4 yr. colleges, students and families are provided with detailed information about how cumulative GPAs are calculated over the course of their 4 years in HS. Students work with their college and career counselors and counselors in 11th and 12th grade to review their transcripts and make plans to meet their academic goals.

| Type | Measure | Outcome |
|------|---------|---------|
|------|---------|---------|

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

| | | |
|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Absolute | Each year, 75 percent of graduating students will demonstrate their preparation for college by one or more possible indicators of college readiness. | Complete 90% |
| Absolute | Each year, the CCCRI for the school's Total Cohort will exceed that year's state MIP set forth in the state's ESSA accountability system. | N/A |
| Comparative | Each year, the school's CCCRI for the Total Cohort will exceed that of the district's Total Cohort. | N/A |
| Absolute | Each year, 75 percent of graduating students will matriculate into a college or university in the year after graduation. | Complete 80% |

Students who did not meet the college ready scores for their ELA or Algebra regents exams are enrolled in a regents prep or credit recovery course where they will receive additional support to prepare for the January administration of the exams. 11th grade students are enrolled in a College and Career Readiness course where they will receive specific coursework to prepare for the SATs. Students will also sit for at least 2 mock exams before they take the official administration in the Spring. Students in the 2019 cohort who did not meet the college ready score (even with the superscore) will retest this Fall. Students in the 2019 cohort are currently enrolled in a Senior College and Career course where they will work with their college or career counselor to match them with the appropriate college, university, or workforce program.

GOAL 3: ENGLISH LANGUAGE ARTS

Goal 3: English Language Arts

Elementary ELA

SY 21-22 goal: Students will make 3 STEP levels of growth based on their beginning of year STEP level. This goal is a stepping stone toward our "moonshot" goal: 100% of 3rd graders reach STEP 12 by spring 2023. Students starting below grade level will make 4 STEP levels of growth based on their beginning of year STEP level.

MS ELA

SY 21-22 goal: Students will make 20% growth, on average, on their End of Year ELA Assessment. We also set individual NYS test proficiency goals for each school/grade based on student reading level data and prior years' proficiency.

BACKGROUND

K-8 ELA Program

- Based on assessment data, as well as feedback from students, teachers, and leaders, the K-8 ELA team developed four long-term curricular goals. These goals will shape the SY21-22, SY 22-23, and SY 23-24 curriculum revisions. The goals are: (1) Durability: K-8 Literacy Curriculum will be a durable curriculum that minimizes the need for duplicative work across the organization and over time. (This goal includes work on tightening vertical alignment K-8.) (2) Culturally Responsive-Sustaining Education: K-8 Literacy Curriculum will affirm and center our students' identities by honoring the varied experiences, histories, and perspectives of our students and providing opportunities to connect across differences. (3) Supportiveness: K-8 Literacy Curriculum will support all teachers, regardless of their level of expertise or experience, and push them to the top of their practice. (4) Collaboration: K-8 Literacy Curriculum will evolve through deliberate, ongoing collaboration between curriculum designers, teachers, leaders, students, and families.

- SY22 curricular revisions: In summer 2022, Curriculum Fellows are using curriculum revisioning plan and the results of the text selection audit to make revisions to existing ES and MS ELA curricular materials.

- Text Selection: In fall 2020, nine K-8 teachers and leaders opted into a text selection working group to develop a clear criteria for the selection and incorporation of shared texts into our curriculum. In spring 2021, we used this framework to audit our existing curriculum, identifying texts that needed to be removed and potential places for the addition of new texts. In SY 22, we will continue to update texts using the text selection criteria and in ES to ensure more alignment between reading and writing including mentor texts that better bridge the two curricula together.

Elementary School ELA Elementary Schools have focused on better aligning our existing KIPP NYC Wheatley curriculum using the KIPP Foundation Wheatley curriculum as a baseline. For the 2022-2023 school year, elementary schools will have a more robust and aligned curriculum based on the revisions on the KIPP NYC Wheatley curriculum. Furthermore, we aligned KIPP NYC Wheatley thematically or genre-based with our Writer's Workshop curriculum to create a more aligned ELA block. In addition, we are continuing our focus on Success for All for our foundation literacy and using our STEP data and SFA progress monitoring data to better tailor our guided reading program.

Middle School ELA

We use a custom KIPP NYC Wheatley curriculum (not to be confused with the KIPP Foundation's Wheatley curriculum). The curriculum underwent an overhaul in SYs 2017 and 2018, and in SY 2019 the curriculum was expanded to include several text options for teachers so that, in some units, teachers can choose from between two texts to teach for the Wheatley unit (the texts are different but the overall goals of the unit are aligned). Additionally, in SY19 these new units were created with two additional enhancements, one promoting differentiation and scaffolding opportunities, the other promoting culturally responsive and sustaining pedagogical practices.

- A writing curriculum (Baldwin) was developed custom in SY 2017. Regional professional development has been provided over SY 2018 and SY 2019 to support teachers in

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

teaching both the writing process and the features and techniques of the genres kids write in the curriculum.

- New assessments were developed for the Wheatley units in SY 2019, and were used again with some modifications in SY 2020. These are called CPAs (Common Performance Assessments) and include an extended response to the anchor text of the unit as well as a cold read of a new text with authentic prompts.
- To support the experience of students with specialized learning needs, we used an online learning platform called Learning Ally to ensure every student had access to the audio version of their core unit novels.
- Professional Development: Teachers received professional development regarding the incorporation of discussion into the classroom and cultural responsiveness.

ELEMENTARY AND MIDDLE ENGLISH LANGUAGE ARTS

Goal 3: Absolute Measure

Each year, 75 percent of all tested students enrolled in at least their second year will perform at or above proficiency on the New York State English language arts examination for grades 3-8.

METHOD

The school administered the New York State Testing Program English language arts (“ELA”) assessment to students in 3 through 8 grades in spring 2022. Each student’s raw score has been converted to a grade-specific scaled score and a performance level.

The table below summarizes participation information for this year’s test administration. The table indicates total enrollment and total number of students tested. It also provides a detailed breakdown of those students excluded from the exam. Note that this table includes all students according to grade level, even if they have not enrolled in at least their second year (defined as enrolled by BEDS day of the previous school year).

2021-22 State English Language Arts Exam
Number of Students Tested and Not Tested

| Grade | Total Tested | Not Tested ² | | | | Total Enrolled |
|-------|--------------|-------------------------|-----|--------|--------------|----------------|
| | | IEP | ELL | Absent | Other reason | |
| 3 | 89 | 0 | 0 | 0 | 1 | 90 |
| 4 | 94 | 1 | 0 | 0 | 3 | 98 |
| 5 | 95 | 1 | 0 | 0 | 0 | 96 |
| 6 | 89 | 1 | 1 | 0 | 0 | 91 |

² Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

| | | | | | | |
|-----|-----|---|---|---|---|-----|
| 7 | 89 | 0 | 0 | 0 | 1 | 90 |
| 8 | 83 | 1 | 1 | 0 | 4 | 89 |
| All | 539 | 4 | 2 | 0 | 9 | 554 |

RESULTS AND EVALUATION

Elementary ELA

At the end of the 2021-2022 school year, 40% of students were at grade level on reading according to STEP and F&P. 65% of students grew at least one year (3 STEP levels) this past year, which has been one of our best results to date. While only 14% of students with IEPs are on grade level at the end of the 21-22 school year, 57% of students with IEPs made a year's worth of growth indicating that SpEd students are growing at similar rates as their general education peers.

Middle School ELA

We administered several common assessments across our ELA program. At the end of every unit, we administer a common performance assessment (CPA) that requires students to apply the skills they learned in their most recent reading unit to a new, on-grade-level text. Our results for both Unit 1 (fiction) and Unit 2 (nonfiction) suggest we outperformed our pre-pandemic (19-20) levels of mastery. Similarly, in Writing, we use common rubrics to assess student writing in various genres. Data showed that our students are largely proficient in their clarity, but need further instruction in the development of their ideas. This will be a large focus in the coming school year. Finally, we again administered our End-of-Year ELA assessment, an assessment designed with input from the community and intentionally crafted as an authentic assessment. We used data from its first year of administration (20-21) to set an ambitious growth goal of 20% growth overall; we exceeded that goal, with students making an average of 27% growth YOY.

Performance on 2021-22 State English Language Arts Exam By All Students and Students Enrolled in At Least Their Second Year

| Grades | All Students | | Enrolled in at least their Second Year | |
|--------|--------------------|---------------|----------------------------------------|---------------|
| | Percent Proficient | Number Tested | Percent Proficient | Number Tested |
| 3 | 67% | 89 | 68% | 81 |
| 4 | 54% | 94 | 54% | 85 |
| 5 | 43% | 95 | 40% | 84 |

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

| | | | | |
|-----|-----|-----|-----|-----|
| 6 | 58% | 89 | 59% | 88 |
| 7 | 61% | 89 | 60% | 81 |
| 8 | 53% | 83 | 53% | 79 |
| All | 56% | 539 | 56% | 498 |

ADDITIONAL EVIDENCE

Elementary ELA

All students are expected to take all of the common assessments and our reading data is inclusive of all of our elementary students. Because STEP is a nationally normed assessment, we believe the results to be valid

Middle School ELA

While we have common shared assessments, rubrics, and robust scoring guides with exemplars, we did not prioritize scoring norming or scoring alignment. In the 22-23 school year, we hope to use more of our common planning time to intentionally align on scoring, so we have more valid and reliable results across our schools

Goal 3: Comparative Measure

Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of all students in the same tested grades in the school district of comparison.

METHOD

A school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.³

RESULTS AND EVALUATION

Elementary ELA

At the end of the 2021-2022 school year, 40% of students were at grade level on reading according to STEP and F&P. 65% of students grew at least one year (3 STEP levels) this past year, which has been one of our best results to date. While only 14% of students with IEPs are on grade level at the end of the 21-22 school year, 57% of students with IEPs made a year's

³ Schools can acquire this data when the New York State Education Department releases its database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its [News Release webpage](#).

worth of growth indicating that SpEd students are growing at similar rates as their general education peers.

Middle School ELA

We administered several common assessments across our ELA program. At the end of every unit, we administer a common performance assessment (CPA) that requires students to apply the skills they learned in their most recent reading unit to a new, on-grade-level text. Our results for both Unit 1 (fiction) and Unit 2 (nonfiction) suggest we outperformed our pre-pandemic (19-20) levels of mastery. Similarly, in Writing, we use common rubrics to assess student writing in various genres. Data showed that our students are largely proficient in their clarity, but need further instruction in the development of their ideas. This will be a large focus in the coming school year. Finally, we again administered our End-of-Year ELA assessment, an assessment designed with input from the community and intentionally crafted as an authentic assessment. We used data from its first year of administration (20-21) to set an ambitious growth goal of 20% growth overall; we exceeded that goal, with students making an average of 27% growth YOY.

2021-22 State English Language Arts Exam
Charter School and District Performance by Grade Level

| Grade | Percent of Students at or Above Proficiency | | | |
|-------|----------------------------------------------------------|---------------|-----------------------|---------------|
| | Charter School Students In At Least 2 nd Year | | All District Students | |
| | Percent Proficient | Number Tested | Percent Proficient | Number Tested |
| 3 | 68% | 81 | 28% | 486 |
| 4 | 54% | 85 | 23% | 504 |
| 5 | 40% | 84 | 18% | 586 |
| 6 | 59% | 88 | 39% | 583 |
| 7 | 60% | 81 | 35% | 648 |
| 8 | 53% | 79 | 39% | 650 |
| All | 56% | 498 | 31% | 3457 |

ADDITIONAL EVIDENCE

Elementary ELA

All students are expected to take all of the common assessments and our reading data is inclusive of all of our elementary students. Because STEP is a nationally normed assessment, we believe the results to be valid

Middle School ELA

While we have common shared assessments, rubrics, and robust scoring guides with exemplars, we did not prioritize scoring norming or scoring alignment. In the 22-23 school year,

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

we hope to use more of our common planning time to intentionally align on scoring, so we have more valid and reliable results across our schools.

INTERNAL EXAM RESULTS

| 2021-22 KIPP NYC Elementary School Student Growth by Number of Years | | |
|----------------------------------------------------------------------|----------|------------------|
| Kindergarten | KIPP NYC | KIPP Infinity ES |
| <.33 | 2% | 4% |
| .33-.67 Years | 4% | 3% |
| .67 - 1 Year | 9% | 8% |
| 1 - 1.33 Years | 22% | 25% |
| >1.33 Years | 63% | 59% |
| | | |
| 1st Grade | KIPP NYC | KIPP Infinity ES |
| <.33 | 4% | 1% |
| .33-.67 Years | 13% | 15% |
| .67 - 1 Year | 24% | 19% |
| 1 - 1.33 Years | 35% | 36% |
| >1.33 Years | 24% | 29% |
| | | |
| 2nd Grade | KIPP NYC | KIPP Infinity ES |
| <.33 | 2% | 2% |
| .33-.67 Years | 12% | 18% |
| .67 - 1 Year | 30% | 29% |
| 1 - 1.33 Years | 25% | 23% |
| >1.33 Years | 31% | 28% |
| | | |
| 3rd Grade | KIPP NYC | KIPP Infinity ES |
| <.33 | 5% | 2% |
| .33-.67 Years | 14% | 12% |
| 3rd Grade | KIPP NYC | KIPP Infinity ES |
| .67 - 1 Year | 18% | 16% |

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

| | | |
|------------------|-----------------|-------------------------|
| 1 - 1.33 Years | 24% | 19% |
| >1.33 Years | 39% | 51% |
| | | |
| 4th Grade | KIPP NYC | KIPP Infinity ES |
| <.33 | 6% | 6% |
| .33-.67 Years | 12% | 10% |
| .67 - 1 Year | 15% | 22% |
| 1 - 1.33 Years | 16% | 21% |
| >1.33 Years | 50% | 41% |

SUMMARY OF THE ENGLISH LANGUAGE ARTS GOAL

Elementary ELA

Elementary schools use the STEP Assessment and the Fountas and Pinnell assessment to measure progress in reading. Our goal is that every student will make three STEP levels of reading growth. Additionally, our 3rd and 4th grade students take the authentic End of Year ELA Assessment, which is our capstone assessment for the school year, assessing students on the major reading and writing skills and habits they should be developing over the course of the year. We will be also piloting DIBELS 8 as our reading assessment in a few grades within a few of our schools.

Middle School ELA

Our authentic End of Year ELA Assessment is our capstone assessment for the school year, assessing students on the major reading and writing skills and habits they should be developing over the course of the year. To get to this larger assessment, we progress monitor through our end of unit assessments (CPAs and writing process pieces) and our formative assessments (exit tickets on essential, or prioritized, lessons). Additionally, we administer interim assessments meant to approximate the NYS exam.

| Type | Measure | Outcome |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| Absolute | Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State English language arts exam for grades 3-8. | 56% of students in at least their second year |

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

| | | |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| | | performed at proficiency in ELA |
| Absolute | Each year, the school's aggregate PI on the state's English language arts exam will meet that year's state MIP as set forth in the state's ESSA accountability system. | N/A |
| Comparative | Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the school district of comparison. | KIPP Infinity students outperformed NYC District 5 at each grade level |
| Comparative | Each year, the school will exceed its predicted level of performance on the state English language arts exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State. | N/A |
| Growth | Each year, under the state's Growth Model the school's mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the target of 50. | N/A |

ACTION PLAN

The following strategies will help us progress toward our reading and writing goals:

1. Implementing KIPP Foundation's Wheatley curriculum at the elementary level
2. Implementing the homegrown KIPP NYC Wheatley and Baldwin curricula, designed by Curriculum Fellows in collaboration with the broader community, at the middle school level
3. Committing time each day to both grade-level reading through the Wheatley curricula and instructional-level reading through guided and independent reading structures
4. Running a phonics block in K-2 using Success For All phonics curriculum
5. Administering a suite of literacy assessments and regionally leading analysis of assessment data. The suite of assessments includes: Reading Inventory, Fountas & Pinnell, curricular performance assessments, authentic writing tasks, and interim assessments that mirror the state test
6. Designing and facilitating a series of professional development experiences focused on literacy across the school day and integrating the strands of literacy
7. Engaging with school-based leaders in their ongoing Looking At Student Work practices and Observation-Feedback cycles

HIGH SCHOOL ENGLISH LANGUAGE ARTS

Goal 3: Absolute Measure

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

Each year, 65 percent of students in the high school Accountability Cohort will exceed Common Core expectations (currently scoring at or above Performance Level 4 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

METHOD

The school administered the Regents English exam that students must pass to graduate. The State Education Department currently defines the college and career readiness standard as scoring at or above Performance Level 4 (meeting Common Core expectations) on the Regents Exam in English Language Arts (Common Core). This measure examines the percent of the Accountability Cohort that achieved at least Performance Level 4 by the completion of their fourth year in the cohort.

Due to the state’s cancellation of multiple administrations of the Regents exams in 2019-20, 2020-21, and 2021-22 some students in the 2018 Cohort who had not previously sat for the exam but were scheduled to sit for this exam during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam as well as the percentage of students achieving at least Level 4 among the students who sat for the exam.

RESULTS AND EVALUATION

Last year the percentage of students who earned a Level 4 was far below the number of students who scored a 4 in previous cohorts. For many of these students, this was the first time they sat for an administration of a state assessment since middle school. Students who did not meet the college ready benchmark will retest in January and June (if needed).

Percent Scoring at Least Level 4 on Regents English Common Core Exam by Fourth Year Accountability Cohort⁴

| Cohort | Fourth Year | Number in Cohort (a) | Number exempted with No Valid Score (b) | Number Scoring at Least Level 4 (c) | Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b) |
|--------|-------------|----------------------|-----------------------------------------|-------------------------------------|----------------------------------------------------------------------------|
| 2016 | 2019-20 | 298 | 3 | 277 | 93% |
| 2017 | 2020-21 | 295 | 17 | 255 | 86% |
| 2018 | 2021-22 | 303 | 49 | 222 | 73% |

ADDITIONAL EVIDENCE

For the 2018 cohort, we tested all freshmen in the spring of 2019. However, there were certain kids who were not prepared to sit for the exam. Those 49 students are indicated above in the column exempted. The following year, we ended the academic year with

⁴ Based on the highest score for each student on the English Regents exam

remote learning and regents exams were canceled. As a result, students passing the course were granted waivers for the regents exam. This continued through to the spring of 2021. As a result, we had 222 students in the 2018 cohort take and pass the regents exam. For the previous cohorts,

Percent Achieving at Least Level 4 by Cohort and Year

| Cohort Designation | 2019-20 | | 2020-21 | | 2021-22 | |
|--------------------|------------------|-----------------|------------------|------------------|------------------|------------------|
| | Number in Cohort | Percent Level 4 | Number in Cohort | Percent Level 4 | Number in Cohort | Percent Level 4 |
| 2018 | 244 | 93% | 239 | 85% (12% exempt) | 298 | 82% (16% exempt) |
| 2019 | 246 | 0% | 240 | 1% (71% exempt) | 260 | 1% (90% exempt) |
| 2020 | | | | | 230 | 72% |
| 2021 | | | | | NA | NA |

Goal 3: Absolute Measure

Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

METHOD

The school administered the Regents English exam that students must pass to graduate. The school scores Regents on a scale from 0 to 100. The State Education Department currently defines the cut off for passing and meeting the requirement for graduation as scoring at or above Performance Level 3 (partially meeting Common Core expectations) on the Regents Exam in English Language Arts (Common Core). This measure examines the percent of the Accountability Cohort that achieved at least Performance Level 3 by the completion of their fourth year in the cohort.

Due to the state’s cancellation of multiple administrations of the Regents exams in 2019-20, 2020-21, and 2021-22 some students in the 2018 Cohort who had not previously sat for the exam but were scheduled to sit for this exam during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam as well as the percentage of students achieving at least Level 3 among the students who sat for the exam.

RESULTS AND EVALUATION

Last year the percentage of students who earned a Level 3 was far below the number of students who scored a 3 in previous cohorts. For many of these students, this was the first

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

time they sat for an administration of a state assessment since middle school. While the number of students earning a 3 was considerably lower than years past, at least 80% of students met the goal.

Percent Scoring at Least Level 3 on Regents English Common Core Exam by Fourth Year Accountability Cohort

| Cohort Designation | Fourth Year | Number in Cohort (a) | Number Exempted with No Valid Score (b) | Number Scoring at Least Level 3 (c) | Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|----------------------|-----------------------------------------|-------------------------------------|----------------------------------------------------------------------------|
| 2016 | 2019-20 | 298 | 3 | 294 | 99% |
| 2017 | 2020-21 | 295 | 17 | 276 | 94% |
| 2018 | 2021-22 | 304 | 49 | 249 | 82% |

ADDITIONAL EVIDENCE

No additional evidence

Percent Achieving at Least Level 3 by Cohort and Year

| Cohort Designation | 2019-20 | | 2020-21 | | 2021-22 | |
|--------------------|------------------|-----------------|------------------|---------------------|------------------|---------------------|
| | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing |
| 2018 | 244 | 93% | 239 | 85% (12% exempt) | 298 | 82% (16% exempt) |
| 2019 | 246 | 0% | 240 | 1% (17% exempt) | 260 | 1% (90% exempt) |
| 2020 | | | | | 230 | 72% |
| 2021 | | | | | | |

Goal 3: Growth Measure

Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8th grade English language arts exam will meet the college and career readiness standard (currently scoring at Performance Level 4 and fully meeting Common Core expectations on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

METHOD

The school demonstrates the effectiveness of its English language arts program by enabling students who were not meeting proficiency standards in the eighth grade to meet the English requirement for the college and career readiness standard.

RESULTS AND EVALUATION

As can be seen in the table below for the cohort of 2017 we were able to meet the desired growth measure of having at least 50% of students who were not proficient in while in grade 8 score at least level 4.

| Percent Achieving at Least Performance Level 4 on Common Core exam among Students Who Were Not Proficient in the 8 th Grade by Fourth Year Accountability Cohort | | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------------------------------------------------|-----------------------------------------|-------------------------------------|----------------------------------------------------------------------------|
| Cohort Designation | Fourth Year | Number in Cohort not Proficient in 8 th Grade (a) | Number Exempted with No Valid Score (b) | Number Scoring at Least Level 4 (c) | Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b) |
| 2016 | 2019-20 | 102 | 0 | 57 | 57% |
| 2017 | 2020-21 | 72 | 7 | 38 | 58% |
| 2018 | 2021-22 | 69 | 16 | 25 | 43% |

ADDITIONAL EVIDENCE

No additional evidence

Goal 3: Growth Measure

Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8th grade English language arts exam will at least partially meet Common Core expectations (currently scoring at Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

METHOD

The school demonstrates the effectiveness of its English language arts program by enabling students who were not meeting proficiency standards in the eighth grade to meet the English requirement for graduation.

RESULTS AND EVALUATION

As can be seen in the table below for the cohort of 2017 we were able to meet the desired growth measure of having almost 100% of students who were not proficient in while in grade 8 score at least level 3.

Achieving at Least Performance Level 3 on Common Core exam among Students Who Were Percent Not Proficient in the 8th Grade by Fourth Year Accountability Cohort

| Cohort Designation | Fourth Year | Number in Cohort not Proficient in 8 th Grade (a) | Number Exempted with No Valid Score (b) | Number Scoring at Least Level 3 (c) | Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|--------------------------------------------------------------|-----------------------------------------|-------------------------------------|----------------------------------------------------------------------------|
| 2016 | 2019-20 | 102 | 2 | 99 | 98% |
| 2017 | 2020-21 | 72 | 7 | 64 | 98% |
| 2018 | 2021-22 | 69 | 16 | 51 | 97% |

SUMMARY OF THE HIGH SCHOOL ENGLISH LANGUAGE ARTS GOAL

As you can see in the table below some of the goals were impacted by the pandemic but overall we met the goals that were attainable.

| Type | Measure | Outcome |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Absolute | Each year, 65 percent of students in the high school Accountability Cohort will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort. | Complete |
| Absolute | Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort. | Complete |
| Absolute | Each year, the Performance Index (PI) on the Regents English exam of students completing their fourth year in the Accountability Cohort will meet the state Measure of Interim Progress (MIP) set forth in the state's ESSA accountability system. | N/A |
| Comparative | Each year, the percentage of students in the Total Cohort meeting or exceeding Common Core expectations on the Regents Exam in English Language Arts (Common Core) will exceed the percentage of comparable students from the district meeting or exceeding Common Core expectations. | N/A |
| Comparative | Each year, the percentage of students in the Total Cohort partially meeting Common Core expectations on the Regents Exam in English Language Arts (Common Core) will exceed the percentage of comparable students in the district at least partially meeting Common Core expectations. | N/A |
| Comparative | Each year, the Performance Index (PI) in Regents English of students in the fourth year of their high school Accountability Cohort will exceed that of comparable students from the school district of comparison. | N/A |

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

| | | |
|--------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| Growth | Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 th grade English language arts exam will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort. | Complete |
| Growth | Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 th grade English language arts exam will at least partially meet Common Core expectations (currently scoring at least Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort. | Complete |

ACTION PLAN

The students in the 2019 and 2020 cohorts that are not on track to pass are currently enrolled in a credit recovery or regents prep class and will retest in January. Teachers are planning together daily to ensure that their lessons are aligned and that data is used to best support their students. We will continue being intentional about the team planning time so our ELA team can continue building in time each week to lesson plan, dive into student data, engage in lesson internalization, and share relevant data that can be used to provide more specific support to their individual students. Tutoring is offered daily. Students will be taking a mock exam this winter and all students that did not pass last June or August will retest in January.

GOAL 4: MATHEMATICS

Goal 4: Mathematics

For the 2021-2022 school year, our K-8 Math program had a variety of goals:

1. Assessment Goals

- i-Ready, an adaptive online assessment, was used for grades 3-8 to diagnose student learning needs entering each grade. The i-Ready mid-year and end of year assessments became our primary measure for growth. In our first year of using the i-Ready assessments, we did not set specific goals for each school and grade-level, but set the expectation regionally that all students should be able to achieve their typical growth goals, which meant the equivalent of growing a full year in Math on their i-Ready grade-level placement, and shared the expectation, based on comparative KIPP network data and national data, that 20-30% of students would achieve their stretch growth goals set by i-Ready at the end of the year, indicating that 20-30% of students would achieve growth of 1.5-2 years of Math content by the end of the year.

- We created NYS test Math goals for grades 3-8 based off of our fall i-Ready diagnostic data, which provided us with information on where students were in their Math placement entering the school year and returning from the 1.5 years of mostly remote instruction. Historically, we have used our prior year's state test data to predict state test proficiency rates for the following year, but since students did not sit for the state test in 2020 or 2021, the i-Ready diagnostic data

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

became our primary means for making these state test predictions. The proficiency goals were: 91% 3rd, 71% 4th, 68% 5th, 72% 6th, 68% 7th, and 65% 8th.

- We continued to make progress towards our moonshot Algebra participation rate goals of having 90% of 8th graders sit for the Algebra I Regents exam, with 90% of these students passing with a score of 80+.

2. Instructional Priorities

In order to attain the assessment goals above, our regional and school-based leaders aligned on the following priorities for instruction:

-Improving our Tier 1 instruction - we believe that high-quality tier 1 instruction is one of the key factors to student outcomes. One of the levers for improving tier 1 instruction was our focus on being particularly responsive to data captured via active monitoring during class along with teachers' in-the-moment instructional responses to address misconceptions.

-Formative Assessment - we believe that assessments that make a difference exist most at the formative and summative level within Tier 1. We set a goal of having 100% of schools participate in these formative assessments, which were new this year for ES Math and revised for MS Math.

Intentional intervention - we believe that in order to address gaps from unfinished learning, we must strategically use our intervention blocks with students to support in providing access to Tier 1 instruction. For ES Math, we aimed to have students complete at least 4 Zearn lessons per week and for MS Math, we aimed to have students complete and pass at least 2 i-Ready lessons per week.

BACKGROUND

Elementary School Math

The curriculum we use for our K-4 Math instruction is the Eureka Math curriculum, with some adaptations to the scope and sequence to fit our school calendar. We supplement this curriculum with daily CGI instruction, which pushes student problem solving skills through student-led discussions on open-ended, real-world problem prompts. In addition, we use Math routines, such as counting jar and money jar, as well as automaticity assessments, which are used to practice and assess student fluency with core skills.

Middle School Math

Our MS Math instruction is based on an in-house curriculum that has been refined over the course of the last 7+ years and is mostly aligned to the sequence of units covered in Eureka Math, but the daily objectives and content covered is different. Within each Math lesson, students typically activate prior knowledge in a Do Now activity, complete a fluency drill, engage in a discussion following a launch/explore/hook activity, learn new content and vocabulary, then follow a model problem in guided practice, and spend at least 20 minutes completing

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

independent practice aligned to the daily objective. Students are assessed daily through formative checks for understanding and oftentimes an exit ticket.

Our Algebra 8th grade students follow a unique pacing calendar that integrates nearly two years of content into one school calendar, with the 8th grade and Algebra I common core standards integrated into the same curriculum. Unlike the 8th grade Eureka Math curriculum, which follows a sequence that prepares students for the 8th grade NYS test, our Integrated Algebra curriculum consolidates the units from 8th grade Math with the Algebra units and helps prepare students for success on both the 8th grade Math exam and the Algebra Regents exam.

To supplement our core curriculum in 2021-22, a team of summer curriculum fellows built out comprehensive unit summary plans that provide teachers with both the specificity of the core skills and concepts, common misconceptions, and aligned assessment questions covered in each unit, along with a thematic overview, list of essential questions, and major standards covered that facilitated the lesson internalization work led by our instructional leaders at schools.

In terms of assessment, this year was the launch year for our K-4 Math formative assessments, and the 4th year of our MS Math formative assessments, whereby students regionally complete short, 30 minute quizzes every few weeks that assess recently taught content. At the end of each of these weeks, grades are submitted to Illuminate and our regional content team analyzes the results in an analysis email/template that provides teachers with an overview, a suggested reteach topic and strategies for reteach, and previews the next few weeks along with the following assessment. The reteach topic is then assessed on the following formative assessment so that students and teachers can get immediate data on the effectiveness of their reteach lesson. These formative assessments are occasionally replaced by our lengthier end of module summative assessments as well as interim assessments for K-4. All assessments were adapted from those administered remotely during the 2020-21 school year, to account for the prerequisite skills taught to address unfinished learning, along with the greater amount of content covered this school year.

Professional development in 2021-2022 for K-8 Math focused primarily on supporting teachers with our regional priorities, specifically:

- How to address unfinished learning through the use of diagnostic and pre-unit assessments, pre-teach lessons, and intentional intervention instruction.
- The power of ICT instruction and effective co-teaching models
- Active monitoring and strategies for collecting and responding to data captured during instruction
- Building teacher content knowledge by collaborating with teachers and instructional leaders on lesson internalization

To supplement instruction, students were assigned additional work in i-Ready, Zearn, and Khan Academy for more targeted practice, and these supplemental platforms were also used as tools for small group intervention.

To account for potential unfinished learning, the 2021-22 pacing calendars were designed with more weekly time allocated for reteach and remediation - typically a flex lesson occurred in the pacing calendars each Wednesday - as well as embedded lessons prior to each unit for teachers to pre-teach upcoming content by reviewing pre-requisite skills from years past. We also partnered with i-Ready to allow for new diagnostic assessments in the fall of 2021 to better gauge any unfinished learning and supported teachers in 2021-22 with new reteach resources.

ELEMENTARY AND MIDDLE MATHEMATICS

Goal 4: Absolute Measure

Each year, 75 percent of all tested students enrolled in at least their second year will perform at or above proficiency on the New York State Mathematics examination for grades 3-8.

METHOD

Assessment tools for measuring student proficiency and growth included:

- Daily checks for understanding, including high priority exit tickets (2-3 times per week) - formative assessments that capture data on a daily objective that are typically 3-5 minutes and 1-4 questions in length
- Bi-weekly quizzes and formative assessments - approximately 30 minute assessments that are 5-8 questions in length assessing content learned primarily from the week prior including a few reassessment questions
- End of module assessments - summative 60-90 minute assessments at the end of specified modules that cumulatively assess the content learned from that unit
- 2-3 interim assessments - exams that cumulatively assess content covered throughout the year and provide the best predictors of student success towards our NYS exam goals
- PT Simulation and Regents Simulation - exams that mimic the format of the NYS exam and Algebra Regents exam to cumulatively assess content and determine topics for remediation
- i-Ready diagnostic and standards mastery assessments - adaptive assessments administered at the beginning of the year, middle of the year, and end of the year, primarily used to measure growth, determine grade-level placement by domain, and identify students in greatest need for intervention.
- Assessments given in June to primarily assess the core skills and concepts learned that year and provide data to next year's teachers for the purposes of remediation (3rd interim assessment / EOY diagnostic)

The school administered the New York State Testing Program Mathematics assessment to students in 3 through 8 grades in spring 2022. Each student's raw score has been converted to a grade-specific scaled score and a performance level.

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

The table below summarizes participation information for this year’s test administration. The table indicates total enrollment and total number of students tested. It also provides a detailed breakdown of those students excluded from the exam. Note that this table includes all students according to grade level, even if they have not enrolled in at least their second year (defined as enrolled by BEDS day of the previous school year).

**2021-22 State Mathematics Exam
Number of Students Tested and Not Tested**

| Grade | Total Tested | Not Tested ⁵ | | | | Total Enrolled |
|-------|--------------|-------------------------|-----|--------|--------------|----------------|
| | | IEP | ELL | Absent | Other reason | |
| 3 | 89 | 1 | 0 | 0 | 0 | 90 |
| 4 | 93 | 2 | 0 | 0 | 3 | 98 |
| 5 | 93 | 3 | 2 | 0 | 0 | 96 |
| 6 | 87 | 2 | 0 | 0 | 3 | 92 |
| 7 | 89 | 0 | 0 | 0 | 1 | 90 |
| 8 | 81 | 2 | 1 | 0 | 5 | 89 |
| All | 532 | 10 | 3 | 0 | 12 | 555 |

RESULTS AND EVALUATION

On the Algebra I Regents exam, 79% of students passed with a score of 65 or higher and 57% of students passed with a score of 75 or higher. 3 of 7 schools had more than 50% of their 8th graders sit for the Algebra Regents, and 4 of 7 schools had 90% or more of students who sat for the Regents pass with a 65 or higher. For some schools, we met our participation rate goals of having 70% or more students take the Algebra Regents, but for the most part, we fell short of this participation rate goal coming back from remote learning, as our students' fall diagnostic placement indicated that a much larger cohort of students was at least 2 grade-levels behind entering 8th grade, making the accelerated 2-year program even more challenging. Of the schools that had high participation rates, the pass rates were unexpectedly strong, though lower than our historic pre-pandemic pass rates.

Our i-Ready growth results indicated that our median student across grades made 137% progress towards their typical growth goal, meaning half of our students made more than 137% growth and half made less. 65% of students regionally met their typical growth goals and 34% met their stretch growth goals, which means that we fell short of our expectation that all students make typical growth, but exceeded expectations with regards to the number of students making stretch growth. 5 of 6 elementary

⁵ Students exempt from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

schools and 6 of 9 middle schools exceeded the goal of 20-30% of students making stretch growth, and all but 1 elementary school and 2 middle schools had 60% or more students meet their typical growth goals.

Performance on 2021-22 State Mathematics Exam By All Students and Students Enrolled in At Least Their Second Year

| Grades | All Students | | Enrolled in at least their Second Year | |
|--------|--------------------|---------------|----------------------------------------|---------------|
| | Percent Proficient | Number Tested | Percent Proficient | Number Tested |
| 3 | 79% | 89 | 81% | 81 |
| 4 | 74% | 93 | 75% | 83 |
| 5 | 55% | 93 | 56% | 82 |
| 6 | 56% | 87 | 58% | 85 |
| 7 | 65% | 89 | 65% | 81 |
| 8 | 57% | 81 | 58% | 77 |
| All | 64% | 532 | 66% | 489 |

ADDITIONAL EVIDENCE

Two additional notes about our assessment data - our 8th grade Algebra students did not sit for the NYS exam this year, with the exception of KIPP Infinity 8th grade Algebra students. The 8th grade Algebra curriculum focused on 8th grade prerequisite standards in preparation for topics in Algebra, and the unit on Geometry was cut from the curriculum this year and last year due to remote learning. As a result, students would not have covered all of the Geometry content necessary to succeed on the 8th grade state test, so only the non-Algebra 8th grade Math students took this exam. This is worth noting as it means our 8th grade state test data will account for far fewer students than in years past, when students took both the 8th grade state test and the Algebra Regents exam. We also expect that this decision will mean our 8th grade state test results will be lower in comparison to other grades and prior years, since our most advanced 8th graders were placed into Algebra and thus not taking the 8th grade state test. On a related note, our 8th grade Algebra students did not sit for the end of year i-Ready assessment, so that more instructional time in June could be devoted to preparing for the Regents. This decision means that our 8th grade i-Ready growth data does not account for all students, and could also skew the results in a lower direction in comparison to the other grades.

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

Goal 4: Comparative Measure

Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of all students in the same tested grades in the school district of comparison.

METHOD

A school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.⁶

RESULTS AND EVALUATION

On the Algebra I Regents exam, 79% of students passed with a score of 65 or higher and 57% of students passed with a score of 75 or higher. 3 of 7 schools had more than 50% of their 8th graders sit for the Algebra Regents, and 4 of 7 schools had 90% or more of students who sat for the Regents pass with a 65 or higher. For some schools, we met our participation rate goals of having 70% or more students take the Algebra Regents, but for the most part, we fell short of this participation rate goal coming back from remote learning, as our students' fall diagnostic placement indicated that a much larger cohort of students was at least 2 grade-levels behind entering 8th grade, making the accelerated 2-year program even more challenging. Of the schools that had high participation rates, the pass rates were unexpectedly strong, though lower than our historic pre-pandemic pass rates.

Our i-Ready growth results indicated that our median student across grades made 137% progress towards their typical growth goal, meaning half of our students made more than 137% growth and half made less. 65% of students regionally met their typical growth goals and 34% met their stretch growth goals, which means that we fell short of our expectation that all students make typical growth, but exceeded expectations with regards to the number of students making stretch growth. 5 of 6 elementary schools and 6 of 9 middle schools exceeded the goal of 20-30% of students making stretch growth, and all but 1 elementary school and 2 middle schools had 60% or more students meet their typical growth goals.

2021-22 State Mathematics Exam
Charter School and District Performance by Grade Level

| Grade | Percent of Students at or Above Proficiency | | | |
|-------|----------------------------------------------------------|---------------|-----------------------------------------|---------------|
| | Charter School Students In At Least 2 nd Year | | All District Students (NYC District #5) | |
| | Percent Proficient | Number Tested | Percent Proficient | Number Tested |
| 3 | 81% | 81 | 29% | 478 |
| 4 | 75% | 83 | 18% | 509 |
| 5 | 56% | 82 | 15% | 585 |
| 6 | 58% | 85 | 13% | 584 |
| 7 | 65% | 81 | 19% | 646 |
| 8 | 58% | 77 | 9% | 400 |
| All | 66% | 489 | 17% | 3192 |

⁶ Schools can acquire this data when the New York State Education Department releases its database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its [News Release webpage](#).

ADDITIONAL EVIDENCE

Two additional notes about our assessment data - our 8th grade Algebra students did not sit for the NYS exam this year, with the exception of KIPP Infinity 8th grade Algebra students. The 8th grade Algebra curriculum focused on 8th grade prerequisite standards in preparation for topics in Algebra, and the unit on Geometry was cut from the curriculum this year and last year due to remote learning. As a result, students would not have covered all of the Geometry content necessary to succeed on the 8th grade state test, so only the non-Algebra 8th grade Math students took this exam. This is worth noting as it means our 8th grade state test data will account for far fewer students than in years past, when students took both the 8th grade state test and the Algebra Regents exam. We also expect that this decision will mean our 8th grade state test results will be lower in comparison to other grades and prior years, since our most advanced 8th graders were placed into Algebra and thus not taking the 8th grade state test. On a related note, our 8th grade Algebra students did not sit for the end of year i-Ready assessment, so that more instructional time in June could be devoted to preparing for the Regents. This decision means that our 8th grade i-Ready growth data does not account for all students, and could also skew the results in a lower direction in comparison to the other grades.

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

INTERNAL EXAM RESULTS

| % of Students At or Above Grade Level on iReady Mid-Year + 1 Level Below | | | | | | |
|-----------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| School | 3 | 4 | 5 | 6 | 7 | 8 |
| KIPP Infinity | 58% + 37% | 60% + 32% | 67% + 27% | 46% + 33% | 55% + 35% | 32% + 31% |
| KNYC | 52%+39% | 27%+27% | 49%+32% | 46%+29% | 44%+27% | 36%+31% |
| % of Students Making 100%+ of their iReady EOY Growth Goal | | | | | | |
| KIPP Infinity | 78% | 68% | 83% | 63% | 81% | 52% |
| KNYC | 73% | 65% | 66% | 71% | 62% | 52% |
| % of Students Who Improved Their Relative Grade Level Placement from Diagnostic to EOY | | | | | | |
| KIPP Infinity | 92% | 75% | 84% | 59% | 79% | 46% |
| KNYC | 85% | 79% | 72% | 73% | 54% | 51% |

ADDITIONAL CONTEXT AND EVIDENCE

Two additional notes about our assessment data - our 8th grade Algebra students did not sit for the NYS exam this year, with the exception of KIPP Infinity 8th grade Algebra students. The 8th grade Algebra curriculum focused on 8th grade prerequisite standards in preparation for topics in Algebra, and the unit on Geometry was cut from the curriculum this year and last year due to remote learning. As a result, students would not have covered all of the Geometry content necessary to succeed on the 8th grade state test, so only the non-Algebra 8th grade Math students took this exam. This is worth noting as it means our 8th grade state test data will account for far fewer students than in years past, when students took both the 8th grade state test and the Algebra Regents exam. We also expect that this decision will mean our 8th grade state test results will be lower in comparison to other grades and prior years, since our most advanced 8th graders were placed into Algebra and thus not taking the 8th grade state test. On a related note, our 8th grade Algebra students did not sit for the end of year i-Ready assessment, so that more instructional time in June could be devoted to preparing for the Regents. This decision means that our 8th grade i-Ready growth data does not account for all students, and could also skew the results in a lower direction in comparison to the other grades.

SUMMARY OF THE ELEMENTARY/MIDDLE MATHEMATICS GOAL

Our return to in-person instruction this year brought an ambitious set of goals around recovering unfinished learning as a result of 1.5 years of remote learning. Some of these ambitious goals were met this school year - the % of students meeting their i-Ready stretch growth goals indicates that a high percentage of students grew 1.5-2 grade-level equivalents in Math over the course of the year. But the results of where students placed at the end of the school year indicate that there is much more room for growth and still lots of unfinished learning to account for. While we don't yet have state test data to determine whether these goals were met, we fell short of our goal in having all students meet typical growth measured by the i-Ready EOY assessment, and fell short on our Algebra participation and pass rate goals.

| Type | Measure | Outcome |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| Absolute | Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State Mathematics exam for grades 3-8. | 66% of students in at least their second year performed at proficiency in Math |
| Absolute | Each year, the school's aggregate PI on the state's mathematics exam will meet that year's state MIP as set forth in the state's ESSA accountability system. | N/A |
| Comparative | Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of students in the same tested grades in the school district of comparison. | KIPP infinity students outperformed district 5 at |

| | | every grade level |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| Comparative | Each year, the school will exceed its predicted level of performance on the state mathematics exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State. | N/A |
| Growth | Each year, under the state's Growth Model the school's mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the target of 50. | N/A |

ACTION PLAN

The following strategies are being implemented to push schools towards achieving our Math goals in 2022-23:

- New resources to support teachers with lesson internalization - building off of the unit launch plans designed in the summer of 2021, we have a team of middle school Math veteran teachers and leaders designing lesson plans for every lesson in our in-house 5-8 and Algebra curricular, which will support teachers and leaders in lesson internalization and becoming masters of the content they're teaching daily.
- New pacing calendars with strategically timed flex lessons - with our new school schedule allowing for the same class lengths Monday to Friday, this allowed for more strategic placement of flex lessons over the course of the year that will encourage teachers to more intentionally spiral topics in reviewing for upcoming assessments. Our regional pacing calendars will continue to reduce the breadth of content covered and instead prioritize the in-depth study of core skills and concepts.
- Emphasizing responsive instruction - supplementing our suite of Math formative, summative, and interim assessments, we have expanded our assessment suite by including new summative assessments for grades K-2, new interim assessments brought back for grades 5-8 and Algebra at the request of teachers and leaders, and for some lessons, new priority exit tickets. These frequent formative assessments embedded throughout the year, will provide teachers with more opportunities to analyze student data on an ongoing basis and plan responsive instruction based on student needs.
- Aligning to the Next Generation Learning Standards - Establishing greater coherence in the K-8 Math curriculum by eliminating overlap of content taught in 4th and 5th grades, continuing to narrow the focus of content taught in each grade-level, and shifting more of the Geometry standards from 8th grade to 7th grade to open up more time in the pacing calendar and facilitate the instruction of 8th grade Algebra curriculum in preparation for the Regents exam
- Providing more intentional support regionally for Tier 2 intervention instruction, by creating regionally designed pre-teach lessons for each grade-level every week, training teachers to use i-Ready Math as a supplemental tool for intervention, and introducing more opportunities for collaboration among learning specialists during regional professional development days
- Engaging teachers and instructional leaders in continued professional development that focuses on lesson internalization, particularly unit launches with the arrival of a new set of unit launch plans created by summer curriculum fellows, as well as increasing student cognitive engagement, and improving our summary checks for understanding
- Aligning regionally on our regional in-house designed 8th grade non-Algebra curriculum to allow schools to more easily differentiate instruction for our 8th graders and receive regional support and collaboration

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

- Continuing to adapt our curriculum and prepare teachers for next year’s planned shift in standards when NYS implements the new Next Generation Learning Standards for Math

HIGH SCHOOL MATHEMATICS

Goal 4: Absolute Measure

Each year, 65 percent of students in the high school Accountability Cohort will exceed Common Core expectations (currently scoring at or above Performance Level 4 on a Regents mathematics exam) by the completion of their fourth year in the cohort.

METHOD

The school administered the Regents mathematics exam(s) that students must pass to graduate. The State Education Department currently defines the college and career readiness standard as scoring at or above Performance Level 4 (meeting Common Core expectations) on any Regents Common Core mathematics exams. This measure examines the percent of the Accountability Cohort that achieved at least Performance Level 4 by the completion of their fourth year in the cohort.

Due to the state’s cancellation of multiple administrations of the Regents exams in 2019-20, 2020-21, and 2021-22, some students in the 2018 Cohort who had not previously sat for any mathematics exam but were scheduled to sit for one during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam requirement as well as the percentage of students achieving at least Level 4 among the students who sat for any exam.

RESULTS AND EVALUATION

Our students have consistently met the regents goal within the first two years of high school. For students that struggle to pass the regents we offer summer sessions and credit recovery. During the pandemic students received a waiver for passing the class.

Percent Scoring at Least Level 4 on a Regents Mathematics Common Core Exam by Fourth Year Accountability Cohort

| Cohort | Fourth Year | Number in Cohort (a) | Number exempted with No Valid Score (b) | Number Scoring at Least Level 4 (c) | Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b) |
|--------|-------------|----------------------|-----------------------------------------|-------------------------------------|----------------------------------------------------------------------------|
| 2016 | 2019-20 | 173 | 2 | 280 | 94% |
| 2017 | 2020-21 | 165 | 5 | 269 | 92% |

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

| | | | | | |
|------|---------|-----|----|-----|-----|
| 2018 | 2021-22 | 143 | 22 | 278 | 98% |
|------|---------|-----|----|-----|-----|

ADDITIONAL EVIDENCE

Any student that does not pass the algebra regents by the end of 10th grade will be supported in multiple ways. Some students will have a class with two teachers, or a smaller class environment, and/or additional courses during the summer. We also built in multiple planning periods for teachers teaching the students that did not pass to plan together. We know that our teachers need time for lesson internationalization, to review student data, and time to modify lessons based on the data collected.

Percent Achieving at Least Level 4 by Cohort and Year

| Cohort Designation | 2019-20 | | 2020-21 | | 2021-22 | |
|--------------------|------------------|---------------------|------------------|---------------------|------------------|-----------------|
| | Number in Cohort | Percent Level 4 | Number in Cohort | Percent Level 4 | Number in Cohort | Percent Level 4 |
| 2018 | 244 | 55% | 240 | 33% (44% exempt) | 303 | 98% |
| 2019 | 246 | 34% (20% exempt) | 240 | 33% (44% exempt) | 289 | 98% |
| 2020 | | | | | 319 | 87% |
| 2021 | | | | | 0 | 0 |

Goal 4: Absolute Measure

Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort.

METHOD

The school administered the Regents mathematics exam(s) that students must pass to graduate. The State Education Department currently defines the cut off for passing and meeting the requirement for graduation as scoring at or above Performance Level 3 (partially meeting Common Core expectations) on the Regents mathematics exams. This measure examines the percent of the Accountability Cohort that achieved at least Performance Level 3 by the completion of their fourth year in the cohort.

Due to the state's cancellation of multiple administrations of the Regents exams in 2019-20, 2020-21, and 2021-22, some students in the 2018 Cohort who had not previously sat for any mathematics exam but were scheduled to sit for one during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam requirement as well as the percentage of students achieving at least Level 3 among the students who sat for any exam.

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

RESULTS AND EVALUATION

The 2018 cohort had 98% meet the goal in mathematics. Some students did not sit for the exam during the pandemic and earned the waiver. Students that do not meet the math requirement by senior year will be supported in multiple ways.

| Percent Scoring at Least Level 3 on a Regents Mathematics Common Core Exam by Fourth Year Accountability Cohort | | | | | |
|-----------------------------------------------------------------------------------------------------------------|-------------|----------------------|-----------------------------------------|-------------------------------------|----------------------------------------------------------------------------|
| Cohort Designation | Fourth Year | Number in Cohort (a) | Number Exempted with No Valid Score (b) | Number Scoring at Least Level 3 (c) | Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b) |
| 2016 | 2019-20 | 165 | 2 | 298 | 100% |
| 2017 | 2020-21 | 156 | 5 | 289 | 99% |
| 2018 | 2021-22 | 136 | 22 | 278 | 98% |

ADDITIONAL EVIDENCE

The 2018 cohort had 98% meet the goal in mathematics. Any student that did not meet the goal will receive additional support until they do meet the goal.

| Cohort Designation | 2019-20 | | 2020-21 | | 2021-2022 | |
|--------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing |
| 2018 | 244 | 95% | 239 | 91% (12% exempt) | 278 | 98% |
| 2019 | 246 | 57% (20% exempt) | 240 | 50% (44% exempt) | 289 | 99% |
| 2020 | | | 274 | 0% (77% exempt) | 319 | 91% |
| 2021 | | | | | 305 | 81% |

Goal 4: Growth Measure

Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8th grade mathematics exam will meet the college

and career readiness standard (currently scoring at Performance Level 4 and fully meeting Common Core expectations on a Regents mathematics exam) by the completion of their fourth year in the cohort.

METHOD

The school demonstrates the effectiveness of its mathematics program by enabling students who were not meeting proficiency standards in the eighth grade to grow to meeting the mathematics requirement for the college and career readiness standard.

RESULTS AND EVALUATION

During the pandemic a large number of students received waivers for the math exam when they passed the class. Now that we are back to in person learning we need to make sure that students are prepared to take the exam. We have multiple ways that we will support our students (co-teaching, credit recovery, tutoring, etc).

Percent Achieving at Least Performance Level 4 on a Mathematics Regents Exam among Students Who Were Not Proficient in the 8th Grade by Fourth Year Accountability Cohort

| Cohort Designation | Fourth Year | Number in Cohort not Proficient in 8 th Grade (a) | Number Exempted with No Valid Score (b) | Number Scoring at Least Level 4 (c) | Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|--------------------------------------------------------------|-----------------------------------------|-------------------------------------|----------------------------------------------------------------------------|
| 2016 | 2019-20 | 173 | 2 | 280 | 94% |
| 2017 | 2020-21 | 165 | 5 | 269 | 92% |
| 2018 | 2021-22 | 143 | 22 | 278 | 98% |

ADDITIONAL EVIDENCE

By senior year we have very few students that have not met this goal. Due to the small number of students, we are able to be very intentional about programming. We select our strongest, most experienced teachers to work with this group and when possible we assign additional teachers to this group. Tutoring is offered regularly and teachers will meet several times a week to review student data and discuss next steps.

Goal 4: Growth Measure

Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8th grade mathematics exam will at least partially meet Common Core expectations (currently scoring at Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort.

METHOD

The school demonstrates the effectiveness of its mathematics program by enabling students who were not meeting proficiency standards in the eighth grade to move to meeting the mathematics requirement for graduation.

RESULTS AND EVALUATION

For all cohorts, we exceeded 90% scoring at a level 4. All three cohorts had a year and a half of remote learning and faced so many challenges. At least two cohorts were eligible for the waiver and those students that did not pass were given additional support once back in the building for in person learning.

| Percent Achieving at Least Performance Level 3 on a Mathematics Regents Exam among Students Who Were Not Proficient in the 8 th Grade by Fourth Year Accountability Cohort ⁷ | | | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------------------------------------------------|-----------------------------------------|-------------------------------------|----------------------------------------------------------------------------|
| Cohort Designation | Fourth Year | Number in Cohort not Proficient in 8 th Grade (a) | Number Exempted with No Valid Score (b) | Number Scoring at Least Level 3 (c) | Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b) |
| 2016 | 2019-20 | 165 | 2 | 298 | 100% |
| 2017 | 2020-21 | 156 | 5 | 289 | 99% |
| 2018 | 2021-22 | 136 | 22 | 278 | 98% |

SUMMARY OF THE HIGH SCHOOL MATHEMATICS GOAL

We met all of our goals in math for each of the cohorts shared above. This was not easy during the pandemic so we are proud that we were able to meet our charter goals.

| Type | Measure | Outcome |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| Absolute | Each year, 65 percent of students in the high school Accountability Cohort will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on a Regents mathematics exam) by the completion of their fourth year in the cohort. | 98% |
| Absolute | Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort. | 98% |
| Absolute | Each year, the Performance Index (PI) in mathematics of students completing their fourth year in the Accountability Cohort will meet the state Measure of Interim Progress (MIP) set forth in the state’s ESSA accountability system. | N/A |
| Comparative | Each year, the percentage of students in the Total Cohort meeting or exceeding Common Core expectations on a Regents mathematics | N/A |

⁷ Based on the highest score for each student on the mathematics Regents exam

| | | |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| | exam will exceed the percentage of comparable students from the district meeting or exceeding Common Core expectations. | |
| Comparative | Each year, the percentage of students in the Total Cohort partially meeting Common Core expectations on a Regents mathematics exam will exceed the percentage of comparable students in the district at least partially meeting Common Core expectations. | N/A |
| Comparative | Each year, the Performance Index (PI) in Regents mathematics of students in the fourth year of their high school Accountability Cohort will exceed that of comparable students from the school district of comparison. | N/A |
| Growth | Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 th grade mathematics exam will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on a Regents mathematics exam) by the completion of their fourth year in the cohort. | 98% |
| Growth | Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 th grade mathematics exam will at least partially meet Common Core expectations (currently scoring at least Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort. | 98% |

ACTION PLAN

We have a strong algebra program at the high school and will continue offering the additional support some students may need. We will continue being intentional about the team planning time so our algebra team can continue building in time each week to lesson plan, dive into student data, engage in lesson internalization, and share relevant data that can be used to provide more specific support to their individual students.

GOAL 5: SCIENCE

Goal 5: Science

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

| Component | K-4 (120-180 min per week minimum) | 5-8 (300-365 min per week + elective) | 9-12 (1-2 STE Classes per year) |
|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Science Content | All K-8 KIPP students learn the full course of Amplify Science (or equivalent) each year. | | Grads w/ 3+ AP score: 24% |
| Design, CS, Engineering | All K-4 students complete a minimum of 25-30 hours of DCE instruction each year in addition to Amplify. | All 5-8 students complete at 140 hours of DCE instruction by the end of 8th grade (full Computer Science Discoveries coverage or its equivalent (PLTW, Amplify CS). | All KIPP High School students are provided the opportunity to take AP CS Principles . All KIPP High schoolers are provided an opportunity to take at least two advanced STEM courses (AP CS A, PLTW Engineering Pathway, PLTW BioMed Pathway, AP Seminar, Data Science, etc.) |
| Team Robotics | All K-4 schools operate at least one FIRST Lego League Jr. team with 50% female enrollment. | All 5-8 schools operate at least one FIRST Lego League team with 50% female enrollment. | All 9-12 schools operate at least one FIRST Tech Challenge team with 50% female enrollment. |
| Environmental Literacy | All K-12 students complete a minimum of two off-campus environmental literacy-learning experiences per year and at least one residential outdoor experience before graduation. | | |

BACKGROUND

- Director of Elementary Science, Technology and Engineering worked with the 9 Elementary schools to maintain year 4 of Amplify curriculum and expansion of the Computational Thinking Units to all schools.
- Each elementary school had one K-2 science teacher and one 3-4 science teacher. There is a cohort of Elementary Science leaders being developed who work with the Director of Elementary Science, Technology & Engineering to continue implementation of Amplify by coaching and developing teachers. There is at least one leader per school.
- This is the second year of Amplify Science implementation for the 9 Middle Schools adopted Amplify science All schools implemented curricula and completed the 6 core units along with the appropriate assessments based on the districts pacing calendar.
- Assessments were a focus for the 2021-2022 school year by using the Amplify Data Base & illuminate to track student data. The main assessments for each band is below
 - ES (K-4): CFT & EOU assessments
 - MS (5-8): CFT, CJA & EOU assessments
- Schools opted in to participate in FIRST Robotics due to the hybrid nature of the competition. There were a total of 18 teams, about one from each K-8 school, that participated in the robotics season. KIPP

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

Infinity Middle School participated in the regional FIRST robotics competition based on being a top team in the regional qualifier. KIPP Academy ES and KIPP WHES embedded robotics as part of their curriculum for grades 3-4 and K-2 respectively. These schools hosted EOY fairs for parents & students to showcase their work from the season.

- The second year of curriculum Fellows Board for STE (Science and CT) with teacher leaders to create modifications to the curricula. This year the work is focused on authentic learning experiences for students through presentation. For example, Middle School Science will add on a science fair unit with students participating in a school science fair. The top students from the school science fair will advance to KIPP NYCs first regional science fair. This will take place in June 2023. The elementary school additions will focus on project based learning.

ELEMENTARY AND MIDDLE SCIENCE

Goal 5: Absolute Measure

Each year, 75 percent of all tested students enrolled in at least their second year will perform at or above proficiency on the New York State science examination.

METHOD

The school administered the New York State Testing Program science assessment to students in 4th and 8th grade in spring 2022. The school converted each student's raw score to a performance level and a grade-specific scaled score. The criterion for success on this measure requires students enrolled in at least their second year to score at proficiency.

Charter School Performance on 2021-22 State Science Exam By All Students and Students Enrolled in At Least Their Second Year

| Grade | Percent of Students at Proficiency of Students in At Least 2 nd Year | |
|-------|---------------------------------------------------------------------------------|---------------|
| | Percent Proficient | Number Tested |
| 4 | 67% | 79 |
| 8 | 30% | 73 |
| All | 49% | 152 |

ADDITIONAL EVIDENCE

Performance on a Regents Science Exam Of 8th Grade All Students by Year

| Grade | Year | Regents Exam | Percent Passing with a 65 | Number Tested |
|-------|---------|---------------|---------------------------|---------------|
| 8 | 2017-18 | Earth Science | 80 | 44% |
| 8 | 2018-19 | Earth Science | 75 | 27% |
| 8 | 2021-22 | N/A | N/A | N/A |

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

ADDITIONAL CONTEXT AND EVIDENCE

Very few students opted to take the test this year and tests did not include a practical lab component. Virtual administration of Checkpoint formative assessments and End of Module assessment led to less validity on internal assessments. Currently thinking through how to collect on-going diagnostic data throughout the year to best assess current levels of student understanding given the effects of the pandemic. Due to the incongruent implementation of science across science by school, the scope/sequence and time teaching science did not lend itself to standardized internal assessments.

SUMMARY OF THE ELEMENTARY/MIDDLE SCIENCE GOAL

All elementary schools are implementing Amplify science meeting the specified time minimums (K-2 at least 2 days a week for 45 minutes each; 3-4 at least 4 days a week for 45 minutes each). One of our goals is that at least 75% of students meet standards on the end of unit assessment using progress build formative assessments to progress monitor each unit. We will be adjusting our scope and sequences in science next year to pare down to essential understandings and skills of the unit in order to create one responsive day a week for spiral review and reteach. Students will continue with grade level curricula and will embed essential lessons from previous grades that may help with access to grade level content. Our assessment goals will be the same as years past in which 75% of students meet standards on our formative assessments. We will work to standardize all of our internal assessments so that teachers across all schools implement all formative assessments in the given windows.

ACTION PLAN

- Aligned K-8 curriculum: starting in the 2020-2021 school year, middle school science will implement Amplify science as its core curriculum allowing for alignment within the region and network including implementation of progress build formative assessments and end of module assessments.
- Schools adhering to the time minimums for science
- Training and Development of teachers and leaders on curriculum
- Continuation of STE programming (robotics, computational thinking, data science etc, environmental literacy)
- State test is phasing out for 4th grade this year and in the 2022-2023 school year it will be 5th and 8th grade testing. Currently we are making sure the shift to amplify will prepare our students for the shift in testing.

HIGH SCHOOL SCIENCE

Goal 5: Absolute Measure

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on a New York State Regents science exam by the completion of their fourth year in the cohort.

METHOD

New York State schools administer multiple high school science assessments; current Regent exams are Living Environment, Earth Science, Chemistry and Physics. The school administered exam(s). It scores Regents on a scale from 0 to 100; students must score at least 65 to pass. This measure requires students in each Accountability Cohort to pass any one of the Regents science exams by their fourth year in the cohort. Students may have taken a particular Regents science exam multiple times or have taken multiple science exams. Students have until the summer of their fourth year to pass a science exam.

Due to the state’s cancellation of multiple administrations of the Regents exams in 2019-20, 2020-21, and 2021-22, some students in the 2018 Cohort who had not previously sat for the exam but were scheduled to sit for this exam during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam as well as the percentage of students passing among the students who sat for the exam.

RESULTS AND EVALUATION

Below you will see that we were able to exceed our goals. During remote learning, students earned waivers for passing the class since state exams were canceled. We had 89% meet the goal, most students earning the waiver.

| Science Regents Passing Rate with a Score of 65 by Fourth Year Accountability Cohort ⁸ | | | | | |
|---------------------------------------------------------------------------------------------------|-------------|----------------------|-----------------------------------------|---------------------------------------|-----------------------------------------------------------|
| Cohort Designation | Fourth Year | Number in Cohort (a) | Number Exempted with No Valid Score (b) | Number Passing with at Least a 65 (c) | Percent Passing Among Students with Valid Score (c)/(a-b) |
| 2016 | 2019-20 | 259 | 2 | 268 | 89% |
| 2017 | 2020-21 | 235 | 3 | 260 | 89% |
| 2018 | 2021-22 | 246 | 11 | 267 | 95% |

ADDITIONAL EVIDENCE

The 2018 cohort took their first science regents prior to the pandemic. Students that did not pass in their freshman year were given a waiver in their sophomore year if they passed their science class because they transitioned to remote learning prior to their exam. With additional support and tutoring from our team, we were able to get this cohort to 95%.

| Cohort Designation | 2019-20 | | 2020-21 | | 2021-22 | |
|--------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|
| | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing |
| | | | | | | |

⁸ Based on the highest score for each student on any science Regents exam

| | | | | | | |
|------|-----|------------------|-----|-----------------|-----|------|
| 2018 | 244 | 96% (1% exempt) | 239 | 96% (3% exempt) | 282 | 100% |
| 2019 | 246 | 11% (65% exempt) | 240 | 2% (95% exempt) | 289 | 99% |
| 2020 | | | 274 | 1% (73% exempt) | 319 | 89% |
| 2021 | | | | | 305 | 79% |

SUMMARY OF THE HIGH SCHOOL SCIENCE GOAL

We demonstrated strong pass results for cohorts 2018 and 2019. Cohort 2020 did not have to test and was granted a waiver if the student passed the class. The students that did not pass are currently taking credit recovery classes and will be receiving extra support to prepare them to test this year. Our 2021 cohort really struggled last year. This was the first year we were back in the building after 18 months of remote learning. Students struggled to transition back into in person learning and this definitely impacted our overall pass rates. Our overall attendance dipped last year with covid and all the health protocols we needed to follow and the lack of class time for some students definitely had a negative impact. The students in the 2021 cohort that did not pass are currently in a credit recovery class and will retest in January.

ACTION PLAN

The students in the 2021 cohort that did not pass are currently in a credit recovery class and will retest in January. Teachers are planning together daily to ensure that their lessons are aligned and that data is used to best support their students. Tutoring is offered daily. Students will be taking a mock exam this fall and all students that did not pass last June will retest in January.

GOAL 6: SOCIAL STUDIES

Goal 6: Social Studies

During SY20-21, we were able to achieve the following milestones as a part of the foundational work of reconstructing a new instructional framework for MS Social Studies:

- The creation of a shared regional vision of Social Studies instruction with input and contributions from multiple stakeholders.
- The creation of, recruitment for, and hiring of the Director of Social Studies role in May 2021.
- The management of a founding cohort of Summer Curriculum Fellows were managed during SY21-22 to create the first round of Social Studies modules for regional implementation, Grades 5-8.

During SY21-22, the first round of regional modules, Grades 5-8, were implemented in 100% of classrooms in two implementation groups during SY21-22, school visits were conducted during school-based module implementation periods, guidance on lesson execution and data collection/action planning provided in person, via email, or via virtual office hours. In terms of learning/development/support, 100% of MS SS teachers were offered support via:

- Periodic school visits or Zoom office hours.
- Development of curriculum, shared brainstorming experience, coaching support, check-ins etc.
- Community building opportunities during our Regional PD Days in order to focus on joy, literacy, data, storytelling.

In addition, all schools were given framing for a metacognitive EOY SS Inquiry Project or given the option to implement their own EOY SS Projects that align to the regional vision of Social Studies instruction. We also had the Grade Global I course that was piloted at ALL and FREE, offering us invaluable lessons about the purpose and facilitation of regents-level Social Studies coursework in 8th grade classrooms.

Goal 6: Absolute Measure

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on the New York State Regents U.S. History exam by the completion of their fourth year in the cohort.

METHOD

New York State administers two high school social studies assessments: U.S. History and Global History. In order to graduate, students must pass both of these Regents exams with a score of 65 or higher. This measure requires students in each Accountability Cohort to pass the two exams by the completion of their fourth year in the cohort. Students may have taken the exams multiple times and have until the summer of their fourth year to pass it. Once students pass it, performance on subsequent administrations of the same exam do not affect their status as passing.

Due to the state's cancellation of multiple administrations of the Regents exams in 2019-20, 2020-21, and 2021-22, some students in the 2018 Cohort who had not previously sat for the exam but were scheduled to sit for this exam during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam as well as the percentage of students passing among the students who sat for the exam.

RESULTS

During SY20-21, we were able to achieve the following milestones as a part of the foundational work of reconstructing a new instructional framework for MS Social Studies:

- The creation of a shared regional vision of Social Studies instruction with input and contributions from multiple stakeholders.

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

- The creation of, recruitment for, and hiring of the Director of Social Studies role in May 2021.
- The management of a founding cohort of Summer Curriculum Fellows were managed during S '22 to create the first round of Social Studies modules for regional implementation, Grades 5-8.

During SY21-22, the first round of regional modules, Grades 5-8, were implemented in 100% of classrooms in two implementation groups during SY21-22, school visits were conducted during school-based module implementation periods, guidance on lesson execution and data collection/action planning provided in person, via email, or via virtual office hours. In terms of learning/development/support, 100% of MS SS teachers were offered support via:

- Periodic school visits or Zoom office hours.
- Development of curriculum, shared brainstorming experience, coaching support, check-ins etc.
- Community building opportunities during our Regional PD Days in order to focus on joy, literacy, data, storytelling.

In addition, all schools were given framing for a metacognitive EOY SS Inquiry Project or given the option to implement their own EOY SS Projects that align to the regional vision of Social Studies instruction. We also had the Grade Global I course that was piloted at ALL and FREEDOM, offering us invaluable lessons about the purpose and facilitation of regents-level Social Studies coursework in 8th grade classrooms.

For SY22-23:

PD DESIGN

- Social Studies professional development, like all other content areas, will leverage differentiated sessions in order to develop, support, and cultivate instructional mindsets and practices related to our model of inquiry.
- In our shared modules, Grades 5-8, we want the designed Learning Cycles to allow students to...

#1: Build Background Knowledge and Support Student Curiosity and Skill Building

- Contextualize: Contextualize and understand period-specific information about a Social Studies topic via the 5Ws, SPICE analysis (social, political, interaction with environment, cultural, environmental), and having informed/authentic reactions to the content through the intersectional ways our students experience learning.
- Hypothesize: Based on the unit essential question(s), students will generate their own answers based on the background information they've learned.

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

- Case Study Exploration: Aligned to the 5E Model from NGSS, students will cycle through days where they engage, explore, explain, elaborate, evaluate on their hypotheses based on a variety of primary and secondary sources via discussion and writing in order to elicit nuance, perspectives, significance.

- Close Out: Students will be able to close out their case studies by writing revisions of hypotheses and synthesis statements of their case studies using a variety of activities like debate, presentations, socratic seminars, generating reflection videos, and updating class learning anchor charts. In addition, we will eventually develop mechanisms for students to leverage data in the development of their arguments, both from information they extract from sources and from the data they collect to answer specific questions.

#2: Engage in A Meaningful Wrap Up Experience of the Module: This can look like students culminating their learning with a writing prompt, a synthesis project, an extended learning cycle that incorporates another case study or a combination of learning experiences, or (non)traditional assessments.

DEAN/ TEACHER COACHING & SUPPORT

By leveraging school visits, virtual office hours, established PD days for Deans/ICs, and periodic check-ins, the goal during SY22-23 will be for instructional development to focus on:

- Effective implementation and execution of BOY/ A/ B Modules and EOY experiences like exhibitions, fairs, community gatherings, etc. that will be thematically centered on enduring issues.

- Improving the historical thinking practices of our students, which include skills like:

Gathering, Interpreting, Using Evidence

Chronological Reasoning: Timeline Skills

Comparison & Contextualization

Geographic Reasoning: Map Skills,

Economics & Economic Systems

Civic Participation

INSTRUCTIONAL PLANNING

We aim to meet our Y2 goals by:

- Creating course overview documents for Grades 5-8.

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

- Adding a BOY Foundations unit for Grades 5-8. The current thinking is that each grade level will have a BOY Module that will include around 3 weeks of instructional lessons focused on the following content:

5th: BOY Module- Geo/Chron/DS

6th: BOY Module- Geo/ Chron/ Citizenship Exploration

7th: Geo/ Chron/ US Periodization

8th: BOY Module- Geo/Chron/ Paleo/Neo Humans

- Developing our B-Modules for Grades 5-8 with the leadership of our S'22 Curriculum Fellows. Currently topics that will be developed are:

5th: Early African Civilizations

6th: Global Governance Comparative Study

7th: Ages of "Exploration" and Expansion in US History

8th: Ancient Religions Comparative Study

- Shifting the bulk of our 8th Grade Curriculum to Global I:

The 8th Grade Global I overarching essential question for SY22-23 is: How has our definition of humanity changed over time? This is a MS Global I class, with regents-bearing credit. This is not a HS survey course and should still be rooted in our MS thematic inquiry framework, but will introduce students to concepts and historical thinking practices that will prepare them for HS Global II content.

ENGAGEMENT & COLLABORATION

For SY22-23 the commitment is to leverage internal and external partnerships in order to strengthen our regional Social Studies programming. This will include but will not be limited to:

- Partnering with organizations to glean best practices of instruction and exchange resources.

- Getting input from and leveraging the strengths of our various stakeholders: students/families and staff.

- Increasing the complexity and variety of inquiry-based tasks with the infusion of data science and computational thinking.

- Increasing opportunities for cross-curricular integration of ideas and learning.

IMPLICATIONS FOR OUR WORK

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

- We root ourselves in the vision, purpose, and goal of Social Studies instruction at KIPP NYC.
- We recognize that we are in a multi-year implementation process of generating meaningful and enriching Social Studies curricula in order to empower our students to actively engage in understanding themselves, their various communities, and the current state of the world.
- We work together in order to connect about the quality of instruction we are providing to our students, collaborate in order to deepen enduring understandings for our students and ourselves as a regional learning community, and codify ways that we have done great work and will continue to do it even better.

U.S. History Regents Passing Rate with a Score of 65 by Fourth Year Accountability Cohort

| Cohort Designation | Fourth Year | Number in Cohort (a) | Number Exempted with No Valid Score (b) | Number Passing with at Least a 65 (c) | Percent Passing Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|----------------------|-----------------------------------------|---------------------------------------|-----------------------------------------------------------|
| 2016 | 2019-20 | 297 | 8 | 297 | 99% |
| 2017 | 2020-21 | 295 | 295 | 295 | 100% |
| 2018 | 2021-22 | 297 | 297 | 297 | 100% |

EVALUATION

We met our goals in History. Each cohort exceeded our goals.

ADDITIONAL EVIDENCE

All cohorts above had the waiver option. Passing the class resulted in a waiver for the regents and although our students struggled with remote learning at times, they did meet their goals in history. The results above show that our students were able to meet the expectations to earn the waiver.

U.S. History Regents Passing Rate with a score of 65 by Cohort and Year

| Cohort Designation | 2019-20 | | 2020-21 | | 2021-22 | |
|--------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|
| | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing |
| 2018 | 241 | 0% (73% exempt) | 237 | 0% (99% exempt) | 297 | 100% |
| 2019 | 246 | 0% | 240 | 0% | 289 | 96% |
| 2020 | | | 274 | 0% | NA | NA |

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

| | | | | | | |
|------|--|--|--|--|----|----|
| 2021 | | | | | NA | NA |
|------|--|--|--|--|----|----|

Goal 6: Absolute Measure

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on the New York State Regents Global History exam by the completion of their fourth year in the cohort.

METHOD

This measure requires students in each Accountability Cohort to pass the Global History exam by the completion of their fourth year in the cohort. Students may have taken the exam multiple times, and had until the summer of their fourth year to pass it. Once students pass it, performance on subsequent administrations of the same exam do not affect their status as passing.

Due to the state’s cancellation of multiple administrations of the Regents exams in 2019-20, 2020-21, and 2021-22, some students in the 2018 Cohort who had not previously sat for the exam but were scheduled to sit for this exam during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam as well as the percentage of students passing among the students who sat for the exam.

RESULTS

Our results below exceeded results in the past. The students in each of these cohorts were expected to sit for the exam and were eligible for a waiver because of the pandemic. We understand that now that we are back to in person learning that having 99-100% meet this goal may be more challenging

Global History Regents Passing Rate with a Score of 65
by Fourth Year Accountability Cohort

| Cohort Designation | Fourth Year | Number in Cohort (a) | Number Exempted with No Valid Score (b) | Number Passing with at Least a 65 (c) | Percent Passing Among Students with Valid Score (c)/(a-b) |
|--------------------|-------------|----------------------|-----------------------------------------|---------------------------------------|-----------------------------------------------------------|
| 2016 | 2019-20 | 297 | 5 | 297 | 99% |
| 2017 | 2020-21 | 293 | 33 | 293 | 99% |
| 2018 | 2021-22 | 297 | 297 | 297 | 100% |

EVALUATION

We met our goal for each of the cohorts above.

ADDITIONAL EVIDENCE

We were remote for 18 months and our students persisted and met our history expectations. We had all three cohorts above exceed our goals.

KIPP Infinity Charter School 2021-22 Accountability Plan Progress Report

One additional note - KIPP Freedom ES student data is not included in our i-Ready results, as this school did not administer the i-Ready assessments to its founding cohort of 3rd graders, but is planning to administer the assessments in the 22-23 school year.

Global History Regents Passing Rate with a score of 65 by Cohort and Year

| Cohort Designation | 2019-20 | | 2020-21 | | 2021-22 | |
|--------------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|
| | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing | Number in Cohort | Percent Passing |
| 2018 | 244 | 0% (86% exempt) | 239 | 0% (86% exempt) | 297 | 100% |
| 2019 | 246 | 0% | 240 | 0% (86% exempt) | 289 | 99% |
| 2020 | | | 274 | 0% | 319 | 77% |
| 2021 | | | | | NA | NA |

SUMMARY OF THE HIGH SCHOOL SOCIAL STUDIES GOAL

As stated above, during the pandemic, students were awarded a waiver for the regents if they passed the class. Last year we returned to in person learning and students once again had to sit for the state assessment. Our 2020 cohort struggled with the transition back to in person learning. This was their first high school experience and first time taking multiple state level high school exams. We did not meet our goal and only had 77% pass. The students that did not pass are currently in a regents prep class and will retest in January. We are offering tutoring and lots of additional support to prepare them.

ACTION PLAN

The students in the 2020 cohorts that did not pass or are not on track to pass are currently enrolled in a credit recovery or regents prep class and will retest in January. Teachers are planning together daily to ensure that their lessons are aligned and that data is used to best support their students. We will continue being intentional about the team planning time so our Hlstory team can continue building in time each week to lesson plan, dive into student data, engage in lesson internalization, and share relevant data that can be used to provide more specific support to their individual students. Tutoring is offered daily. Students will be taking a mock exam this Fall and all students that did not pass in June or August will retest in January.

GOAL 7: ESSA

Due to COVID-19 and the subsequent changes to the state's testing, accountability, and federal reporting requirements, the 2021-22 school accountability statuses are the same as those assigned for the 2020-21 school year. Assigned accountability designations and further context can be found [here](#).

Goal 7: Absolute Measure

Under the state's ESSA accountability system, the school is in good standing: the state has not identified the school for comprehensive or targeted improvement.

METHOD

Because *all* students are expected to meet the state's performance standards, the federal statute stipulates that various sub-populations and demographic categories of students among all tested students must meet the state standard in and of themselves aside from the overall school results. As New York State, like all states, is required to establish a specific system for making these determinations for its public schools, charter schools do not have latitude in establishing their own performance levels or criteria of success for meeting the ESSA accountability requirements. Each year, the state issues School Report Cards that indicate a school's status under the state accountability system.

RESULTS AND EVALUATION

KIPP Infinity is currently in good standing, and has been so for the accountability period.

ADDITIONAL EVIDENCE

KIPP Infinity has been in good standing for each year during the accountability period.

Accountability Status by Year

| Year | Status |
|---------|---------------|
| 2019-20 | Good Standing |
| 2020-21 | Good Standing |
| 2021-22 | Good Standing |

KIPP NEW YORK CITY
FY23 Approved Budget

| | PCS MATURE | PCS GROWTH | FOOD PROGRAM | PCS CONSOLIDATED | ACA | TOTAL SCHOOLS | SST | KNVI | KIPP FORWARD | TOTAL KIPP NYC |
|--------------------------------------|-------------------|--------------------|------------------|---------------------|-------------------|--------------------|-------------------|------------------|------------------|--------------------|
| Student Enrollment | 4,297 | 2,054 | - | 6,351 | 1,146 | 7,497 | - | - | - | 7,497 |
| FT Employees | 516 | 257 | 22 | 796 | 140 | 935 | 129 | - | 34 | 1,098 |
| REVENUE | | | | | | | | | | |
| Philanthropy | - | - | - | - | - | - | - | 7,300,000 | - | 7,300,000 |
| Per Pupil: Real Estate | - | 5,790,642 | - | 5,790,642 | - | 5,790,642 | - | - | - | 5,790,642 |
| State - General | 74,253,621 | 35,493,818 | - | 109,747,439 | 19,803,270 | 129,550,709 | - | - | - | 129,550,709 |
| State - SPED | 9,637,448 | 3,292,290 | - | 12,929,738 | 1,385,068 | 14,314,806 | - | - | - | 14,314,806 |
| Federal | 9,387,135 | 6,241,174 | 3,447,287 | 19,075,597 | 2,928,420 | 22,004,016 | 599,179 | - | - | 22,603,195 |
| Other Government | 1,981,549 | 2,400,000 | - | 4,381,549 | 413,966 | 4,795,515 | - | - | - | 4,795,515 |
| Other Revenue | 209,968 | 49,708 | 104,045 | 363,721 | 50,974 | 414,695 | 21,524,453 | 36,000 | 2,802,414 | 24,777,562 |
| Revenue Eliminations | - | - | - | - | 3,213,502 | 3,213,502 | 701,008 | - | 2,404,963 | (21,515,017) |
| Total Revenue | 95,469,722 | 53,267,633 | 3,551,332 | 152,288,687 | 27,795,199 | 180,083,886 | 22,824,639 | 7,336,000 | 5,207,377 | 187,617,412 |
| EXPENSES | | | | | | | | | | |
| Personnel Costs | | | | | | | | | | |
| Salaries | 51,146,969 | 23,535,544 | 1,388,415 | 76,070,928 | 13,759,258 | 89,830,187 | 15,361,247 | - | 2,712,414 | 107,903,848 |
| Other Compensations | 989,092 | 587,887 | - | 1,576,980 | 251,599 | 1,828,579 | 400,000 | - | 22,000 | 2,250,579 |
| Taxes and Benefits | 14,148,410 | 6,456,947 | 432,753 | 21,038,109 | 4,076,045 | 25,114,154 | 3,859,768 | - | 761,027 | 29,734,949 |
| Total Personnel Costs | 66,284,472 | 30,580,378 | 1,821,168 | 98,686,017 | 18,086,902 | 116,772,919 | 19,621,015 | - | 3,495,441 | 139,889,375 |
| Operating Expenses | | | | | | | | | | |
| SST Fee | 11,431,170 | 6,386,151 | 413,674 | 18,230,996 | 2,943,687 | 21,174,683 | - | - | 340,334 | 21,515,017 |
| Professional Services | 1,619,648 | 708,899 | - | 2,328,547 | 1,601,097 | 3,929,645 | 793,586 | 281,518 | 457,329 | 5,462,078 |
| Classroom Instructional | 1,319,443 | 824,389 | - | 2,143,832 | 341,487 | 2,485,319 | 61,227 | - | - | 2,546,545 |
| Student Supplies / Services | 1,868,769 | 693,455 | - | 2,562,224 | 434,675 | 2,996,899 | - | - | - | 2,996,899 |
| Office Supplies | 972,520 | 573,695 | - | 1,546,215 | 275,253 | 1,821,468 | 202,220 | 22,350 | 10,573 | 2,056,611 |
| Technology | 1,823,797 | 1,062,441 | - | 2,886,238 | 822,000 | 3,708,238 | 405,535 | 15,000 | 88,994 | 4,217,768 |
| Staff Development | 1,134,261 | 732,476 | - | 1,866,738 | 308,146 | 2,174,884 | 586,993 | - | 43,173 | 2,805,049 |
| Other Expenses | 1,541,656 | 673,155 | 1,896,006 | 4,110,817 | 534,029 | 4,644,846 | 405,996 | 614,500 | 771,532 | 6,436,874 |
| Total Operating Expenses | 21,711,265 | 11,654,661 | 2,309,680 | 35,675,606 | 7,260,374 | 42,935,980 | 2,455,557 | 933,368 | 1,711,936 | 48,036,841 |
| Facilities | | | | | | | | | | |
| Building Services | 545,249 | 260,000 | - | 805,249 | 211,051 | 1,016,300 | 10,000 | - | - | 1,026,300 |
| Facilities Repairs | 1,268,037 | 581,725 | - | 1,849,762 | 402,312 | 2,252,074 | 5,000 | - | - | 2,257,074 |
| Furniture | 120,999 | 336,225 | - | 457,224 | 31,451 | 488,675 | 5,000 | - | - | 493,675 |
| Sec / Cleaning / Util | 1,449,442 | 409,920 | - | 1,859,362 | 994,018 | 2,853,380 | 26,000 | - | - | 2,879,380 |
| Rent / Financing | - | 7,398,082 | - | 7,398,082 | 36,000 | 7,434,082 | 604,399 | - | - | 8,038,482 |
| Total Facilities Costs | 3,383,727 | 8,985,952 | - | 12,369,680 | 1,674,832 | 14,044,511 | 650,399 | - | - | 14,694,911 |
| Depreciation | 1,141,419 | 698,836 | - | 1,840,255 | 182,491 | 2,022,747 | 163,307 | - | - | 2,186,054 |
| Expense Elimination | - | - | - | - | - | - | - | 6,319,473 | - | (21,515,017) |
| Total OTPS | 26,236,411 | 21,339,449 | 2,309,680 | 49,885,541 | 9,117,697 | 59,003,238 | 3,269,263 | 7,252,841 | 1,711,936 | 43,402,788 |
| NET CAPITAL EXPENDITURES | | | | | | | | | | |
| Depreciation | 1,141,419 | 698,836 | - | 1,840,255 | 182,491 | 2,022,747 | 163,307 | - | - | 2,186,054 |
| Facilities Capex | (576,995) | (175,000) | - | (751,995) | (443,005) | (1,195,000) | - | - | - | (1,195,000) |
| Technology Capex | (1,041,840) | (2,886,556) | - | (3,928,395) | (330,086) | (4,258,482) | (97,668) | - | - | (4,356,150) |
| Net Capital Expenditures | (477,416) | (2,362,719) | - | (2,840,135) | (590,600) | (3,430,735) | 65,639 | - | - | (3,365,096) |
| Operating Surplus / (Deficit) | 2,471,423 | (1,014,914) | (579,516) | 876,993 | 0 | 876,994 | 0 | 83,159 | (0) | 960,153 |

KIPP NYC PUBLIC CHARTER SCHOOLS
CONSOLIDATED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEARS ENDED JUNE 30, 2022 AND 2021



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAconnect.com](https://www.CLAconnect.com)

**KIPP NYC PUBLIC CHARTER SCHOOLS
TABLE OF CONTENTS
YEARS ENDED JUNE 30, 2022 AND 2021**

| | |
|-----------------------------------------------------------------------------------------------------|-----------|
| INDEPENDENT AUDITORS' REPORT | 1 |
| FINANCIAL STATEMENTS | |
| CONSOLIDATED STATEMENTS OF FINANCIAL POSITION | 4 |
| CONSOLIDATED STATEMENTS OF ACTIVITIES | 5 |
| CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES | 6 |
| CONSOLIDATED STATEMENTS OF CASH FLOWS | 8 |
| NOTES TO CONSOLIDATED FINANCIAL STATEMENTS | 9 |
| SUPPLEMENTARY INFORMATION | |
| SCHEDULE OF FINANCIAL POSITION BY SCHOOL | 19 |
| SCHEDULE OF ACTIVITIES BY SCHOOL | 20 |
| SCHEDULE OF FUNCTIONAL EXPENSES – KIPP STAR COLLEGE PREP CHARTER SCHOOL | 25 |
| SCHEDULE OF FUNCTIONAL EXPENSES – KIPP NYC WASHINGTON HEIGHTS ACADEMY CHARTER SCHOOL | 26 |
| SCHEDULE OF FUNCTIONAL EXPENSES – KIPP AMP ACADEMY CHARTER SCHOOL | 27 |
| SCHEDULE OF FUNCTIONAL EXPENSES – KIPP INFINITY ACADEMY CHARTER SCHOOL | 28 |
| SCHEDULE OF FUNCTIONAL EXPENSES – KIPP FREEDOM CHARTER SCHOOL | 29 |
| SCHEDULE OF FUNCTIONAL EXPENSES – KIPP BRONX CHARTER SCHOOL II | 30 |
| SCHEDULE OF FUNCTIONAL EXPENSES – KIPP BRONX CHARTER SCHOOL III | 31 |
| SCHEDULE OF FUNCTIONAL EXPENSES – KIPP BEYOND CHARTER SCHOOL | 32 |
| SCHEDULE OF FUNCTIONAL EXPENSES – KIPP NEW YORK PUBLIC CHARTER SCHOOL | 33 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
TABLE OF CONTENTS
YEARS ENDED JUNE 30, 2022 AND 2021**

SINGLE AUDIT REQUIREMENTS

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS | 34 |
| NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS | 37 |
| 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 <i>GOVERNMENT AUDITING STANDARDS</i> | 38 |
| INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE | 40 |
| SCHEDULE OF FINDINGS AND QUESTIONED COSTS | 43 |



INDEPENDENT AUDITORS' REPORT

Board of Directors
KIPP NYC Public Charter Schools
New York, New York

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of KIPP NYC Public Charter Schools (a nonprofit organization), which comprise the consolidated statements of financial position as of June 30, 2022 and 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of KIPP NYC Public Charter Schools 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying supplementary schedules, which comprise the schedule of financial position by school, schedule of activities by school, and schedules of functional expenses, and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2022 on our consideration of KIPP NYC Public Charter Schools’ internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of KIPP NYC Public Charter Schools’ 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 KIPP NYC Public Charter Schools’ internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Plymouth Meeting, Pennsylvania
October 28, 2022

KIPP NYC PUBLIC CHARTER SCHOOLS
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021

| | 2022 | 2021 |
|---------------------------------------|---------------|---------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 14,661,002 | \$ 7,007,553 |
| Grants and Contracts Receivable | 8,122,752 | 4,217,926 |
| Due from KIPP NYC Enterprise | - | 1,753,681 |
| Prepaid Expenses and Other Assets | 6,553,654 | 9,126,426 |
| Property and Equipment | 6,610,756 | 6,907,434 |
| Total Assets | \$ 35,948,164 | \$ 29,013,020 |
| LIABILITIES AND NET ASSETS | | |
| LIABILITIES | | |
| Accounts Payable and Accrued Expenses | \$ 5,041,633 | \$ 4,197,093 |
| Due to KIPP NYC Enterprise | 4,788,079 | - |
| Note Payable | 300,000 | 300,000 |
| Refundable Advances | 794,644 | 85,799 |
| Deferred Rent | 1,976,021 | - |
| Capital Lease Obligation | 245,803 | 491,607 |
| Total Liabilities | 13,146,180 | 5,074,499 |
| NET ASSETS | | |
| Without Donor Restrictions | 22,493,248 | 23,566,019 |
| With Donor Restrictions | 308,736 | 372,502 |
| Total Net Assets | 22,801,984 | 23,938,521 |
| Total Liabilities and Net Assets | \$ 35,948,164 | \$ 29,013,020 |

See accompanying Notes to Consolidated Financial Statements.

**KIPP NYC PUBLIC CHARTER SCHOOLS
CONSOLIDATED STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2022 AND 2021**

| | 2022 | | 2021 | | Totals | Totals |
|----------------------------------------------|----------------------------|-------------------------|----------------------------|-------------------------|------------|---------------|
| | Without Donor Restrictions | With Donor Restrictions | Without Donor Restrictions | With Donor Restrictions | | |
| OPERATING REVENUE | | | | | | |
| State and Local Per Pupil Operating Revenue | \$ 108,385,520 | \$ - | \$ 108,385,520 | \$ 97,822,737 | \$ - | \$ 97,822,737 |
| Government Grants and Contracts | 25,775,000 | - | 25,775,000 | 9,990,937 | 462,299 | 10,453,236 |
| Total Operating Revenue | 134,160,520 | - | 134,160,520 | 107,813,674 | 462,299 | 108,275,973 |
| OPERATING EXPENSES | | | | | | |
| Program Services | 120,601,689 | - | 120,601,689 | 91,198,368 | - | 91,198,368 |
| Supporting Services | 16,414,312 | - | 16,414,312 | 13,298,649 | - | 13,298,649 |
| Total Operating Expenses | 137,016,001 | - | 137,016,001 | 104,497,017 | - | 104,497,017 |
| SCHOOL OPERATING SURPLUS (DEFICIT) | (2,855,481) | - | (2,855,481) | 3,316,657 | 462,299 | 3,778,956 |
| OTHER REVENUE | | | | | | |
| Contributions and Other Grants | 867,951 | 273,491 | 1,141,442 | 467,706 | 301,000 | 768,706 |
| Interest and Other Income – Net | 533,916 | - | 533,916 | 226,876 | - | 226,876 |
| Donated Goods and Services | 43,086 | - | 43,086 | 40,676 | - | 40,676 |
| Total Other Revenue | 1,445,453 | 273,491 | 1,718,944 | 735,258 | 301,000 | 1,036,258 |
| NET ASSETS RELEASED FROM RESTRICTIONS | 337,257 | (337,257) | - | 464,578 | (464,578) | - |
| CHANGE IN NET ASSETS | (1,072,771) | (63,766) | (1,136,537) | 4,516,493 | 298,721 | 4,815,214 |
| Net Assets – Beginning of Year | 23,566,019 | 372,502 | 23,938,521 | 19,049,526 | 73,781 | 19,123,307 |
| NET ASSETS – END OF YEAR | \$ 22,493,248 | \$ 308,736 | \$ 22,801,984 | \$ 23,566,019 | \$ 372,502 | \$ 23,938,521 |

See accompanying Notes to Consolidated Financial Statements.

**KIPP NYC PUBLIC CHARTER SCHOOLS
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022**

| | Program Services | | | Support Services | Total Expenses |
|-------------------------------------------|-----------------------|---------------------|-----------------------|------------------------|-----------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 64,225,479 | \$ 4,909,974 | \$ 69,135,453 | \$ - | \$ 69,135,453 |
| Payroll Taxes and Employee Benefits | 16,858,036 | 1,116,518 | 17,974,554 | - | 17,974,554 |
| Licensing and Management Fee | 383,102 | - | 383,102 | 15,538,942 | 15,922,044 |
| Litigation and Legal Services Fee | 402,756 | - | 402,756 | - | 402,756 |
| Accounting and Audit Services Fees | - | - | - | 30,011 | 30,011 |
| Other Professional Fees | 1,504,712 | 74,954 | 1,579,666 | - | 1,579,666 |
| Grants to Related Entities | 191,215 | - | 191,215 | - | 191,215 |
| Academic Programming | 2,065,450 | 3,827 | 2,069,277 | - | 2,069,277 |
| Field Lessons | 413,519 | - | 413,519 | - | 413,519 |
| Professional Development | 1,221,553 | - | 1,221,553 | - | 1,221,553 |
| Equipment and Maintenance | 3,242,230 | - | 3,242,230 | - | 3,242,230 |
| Student Transportation and Other Services | 73,158 | - | 73,158 | - | 73,158 |
| Supplies and Materials | 4,855,766 | - | 4,855,766 | - | 4,855,766 |
| Technology Equipment and Materials | 3,684,204 | - | 3,684,204 | - | 3,684,204 |
| Events | 461,127 | - | 461,127 | - | 461,127 |
| Printing and Publications | 205,039 | - | 205,039 | - | 205,039 |
| Occupancy | 10,043,155 | - | 10,043,155 | - | 10,043,155 |
| Telephone and Internet | 1,229,081 | - | 1,229,081 | - | 1,229,081 |
| Insurance | - | - | - | 845,359 | 845,359 |
| Memberships and Subscriptions | 57,497 | - | 57,497 | - | 57,497 |
| Postage and Shipping | 36,975 | - | 36,975 | - | 36,975 |
| Bank and Other Fees | 13,791 | - | 13,791 | - | 13,791 |
| Candidate Recruiting | 14,132 | - | 14,132 | - | 14,132 |
| Miscellaneous | 1,109,785 | - | 1,109,785 | - | 1,109,785 |
| Donated Goods and Services | 43,086 | - | 43,086 | - | 43,086 |
| Depreciation and Amortization | 1,927,304 | - | 1,927,304 | - | 1,927,304 |
| Uncollectible Receivables | 234,264 | - | 234,264 | - | 234,264 |
| Total Functional Expenses | \$ 114,496,416 | \$ 6,105,273 | \$ 120,601,689 | \$ 16,414,312 | \$ 137,016,001 |

See accompanying Notes to Consolidated Financial Statements.

**KIPP NYC PUBLIC CHARTER SCHOOLS
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021**

| | Program Services | | | Support Services | Total Expenses |
|----------------------------------------------|----------------------|----------------------|----------------------|---------------------------|-----------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 51,773,979 | \$ 6,171,765 | \$ 57,945,744 | \$ - | \$ 57,945,744 |
| Payroll Taxes and Employee Benefits | 13,143,043 | 1,591,030 | 14,734,073 | - | 14,734,073 |
| Licensing and Management Fee | 323,414 | - | 323,414 | 12,614,549 | 12,937,963 |
| Litigation and Legal Services Fee | 267,309 | - | 267,309 | - | 267,309 |
| Accounting and Audit Services Fees | - | - | - | 40,869 | 40,869 |
| Other Professional Fees | 512,589 | 91,588 | 604,177 | - | 604,177 |
| Grants to Related Entities | 948,281 | - | 948,281 | - | 948,281 |
| Academic Programming | 1,353,870 | 21,701 | 1,375,571 | - | 1,375,571 |
| Field Lessons | 8,437 | - | 8,437 | - | 8,437 |
| Professional Development | 849,611 | 2,694 | 852,305 | - | 852,305 |
| Equipment and Maintenance | 2,463,077 | - | 2,463,077 | - | 2,463,077 |
| Student Transportation and Other Services | 275 | - | 275 | - | 275 |
| Supplies and Materials | 3,406,613 | - | 3,406,613 | - | 3,406,613 |
| Technology Equipment and Materials | 2,647,623 | - | 2,647,623 | - | 2,647,623 |
| Events | 155,586 | 53 | 155,639 | - | 155,639 |
| Printing and Publications | 218,823 | - | 218,823 | - | 218,823 |
| Occupancy | 1,929,785 | - | 1,929,785 | - | 1,929,785 |
| Telephone and Internet | 886,525 | - | 886,525 | - | 886,525 |
| Insurance | - | - | - | 643,231 | 643,231 |
| Memberships and Subscriptions | 130,795 | - | 130,795 | - | 130,795 |
| Postage and Shipping | 53,099 | - | 53,099 | - | 53,099 |
| Bank and Other Fees | 27,763 | - | 27,763 | - | 27,763 |
| Candidate Recruiting | 33,342 | - | 33,342 | - | 33,342 |
| Miscellaneous | 35,661 | - | 35,661 | - | 35,661 |
| Donated Goods and Services | 40,676 | - | 40,676 | - | 40,676 |
| Depreciation and Amortization | 2,101,093 | - | 2,101,093 | - | 2,101,093 |
| Uncollectible Receivables | 7,806 | - | 7,806 | - | 7,806 |
| Prior Period Adjustments | 462 | - | 462 | - | 462 |
| Total Functional Expenses | \$ 83,319,537 | \$ 7,878,831 | \$ 91,198,368 | \$ 13,298,649 | \$ 104,497,017 |

See accompanying Notes to Consolidated Financial Statements.

**KIPP NYC PUBLIC CHARTER SCHOOLS
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2022 AND 2021**

| | 2022 | 2021 |
|---------------------------------------------------------------------------------------------|----------------|----------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Receipts from Local, State, and Federal Sources | \$ 130,255,694 | \$ 107,402,078 |
| Receipts from Others | 1,718,944 | 1,036,258 |
| Payments to Suppliers and Vendors | (53,309,306) | (52,359,064) |
| Payments to Employees | (69,135,453) | (57,945,744) |
| Net Cash Provided (Used) by Operating Activities | 9,529,879 | (1,866,472) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Acquisition of Capital Assets | (1,630,628) | (419,120) |
| Net Cash Used by Investing Activities | (1,630,628) | (419,120) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Note Payable | - | (2,000,000) |
| Repayments of Capital Lease Obligation | (245,802) | (245,803) |
| Net Cash Used by Financing Activities | (245,802) | (2,245,803) |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | 7,653,449 | (4,531,395) |
| Cash and Cash Equivalents – Beginning of Year | 7,007,553 | 11,538,948 |
| CASH AND CASH EQUIVALENTS – END OF YEAR | \$ 14,661,002 | \$ 7,007,553 |
| RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES | | |
| Change in Net Assets | \$ (1,136,537) | \$ 4,815,214 |
| Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities: | | |
| Depreciation and Amortization | 1,927,304 | 2,101,093 |
| Change in Assets and Liabilities: | | |
| Grants and Contracts Receivable | (3,904,826) | (873,895) |
| Prepaid Expenses and Other Assets | 2,572,772 | (9,039,100) |
| Accounts Payable and Accrued Expenses | 844,540 | 1,777,122 |
| Due to/from KIPP NYC Enterprise | 6,541,760 | (730,847) |
| Refundable Advances | 708,845 | 83,941 |
| Deferred Rent | 1,976,021 | - |
| Net Cash Provided (Used) by Operating Activities | \$ 9,529,879 | \$ (1,866,472) |

See accompanying Notes to Consolidated Financial Statements.

**KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

KIPP NYC Public Charter Schools (the School) is an education corporation consisting of the consolidation of the former KIPP NYC Washington Heights Academy Charter School (Washington Heights), KIPP STAR College Prep Charter School (STAR), KIPP Infinity Charter School (Infinity), KIPP AMP Academy Charter School (AMP), KIPP Freedom Charter School (Freedom), KIPP Bronx Charter School II, KIPP Bronx Charter School III, KIPP Beyond Charter School.

In fiscal years 2021 and 2022, the School served students in grades kindergarten through twelve.

The major source of revenue and support for the School is from state and local funding on per pupil basis. The New York City Department of Food Services provides free and reduced-price lunches and the New York City Department of Transportation provides transportation vouchers directly to a majority of the School's students. Amounts with respect to these items are not included in these consolidated financial statements.

Consolidated Financial Statement Presentation

The consolidated financial statements of the School have been prepared on the accrual basis of accounting in accordance with established accounting standards for nonprofit entities. Accordingly, net assets and changes therein are classified as follows:

Net Assets with Donor Restrictions – Net assets subject to donor-imposed stipulations will be met either by actions of the School or by the passage of time. Net assets with donor restrictions contain donor-imposed restrictions that permit the school to use or expend the assets as specified.

Net Assets Without Donor Restrictions – Net assets not subject to donor-imposed stipulations.

Revenue is reported as an increase in net assets without donor restrictions, unless its use is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Expirations of restrictions on net assets are reported as net assets released from restrictions.

Principles of Consolidation

The consolidated financial statements include the accounts of the Organization and its eight wholly owned subsidiaries, Washington Heights PCS, LLC, STAR Harlem PCS, LLC, Infinity PCS, LLC, AMP PCS, LLC, Freedom PCS, LLC, Bronx PCS II, Bronx PCS III and KIPP Beyond PCS, LLC. All intercompany accounts and transactions have been eliminated in consolidation.

Use of Estimates

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

**KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits.

Grants and Contract Receivables

Grants and contract receivables primarily consist of amounts due from the New York Department of Education for federal and state subsidy programs and private grants. Grants and contract receivables are stated at the amount management expects to collect from outstanding balances. As of June 30, 2022 and 2021, an allowance was not warranted.

Prepaid Expenses and Other Assets

Prepaid expenses and other assets include payments to other entities for services applicable to future accounting periods such as tenant contribution deposits, rental payments and insurance premiums. The cost of the prepaid expenses and other assets are recorded as expenditures/expenses when consumed rather than when purchased.

Governmental Funding

Revenue from the state and local governments resulting from the School's charter status is based on the number of students enrolled. The revenue is recorded when services are performed in accordance with the charter agreement. Federal and state funds are recognized by the School when the conditions are met.

Revenue from other government grants to which the School is entitled is recognized mostly on student enrollment. Some grants are provided for specific educational endeavors which are not based on student enrollment and are recorded when conditions are met by the grant agreement and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions.

Federal and state funds received prior to the services provided or the related expenditures being incurred are deferred and recorded as refundable advances in the statement of financial position. The School received cost reimbursable grants of \$794,644 and \$85,799 that have not been recognized at June 30, 2022 and 2021, respectfully, because qualifying expenditures have not yet been incurred.

Contributions

The School reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without restrictions and reported in the consolidated statements of activities as net assets released from restrictions. A contribution is conditional if a right of return or right of release exists as well as a barrier. The conditional contribution is recognized once the conditions have been met.

KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Donated Goods and Services

Donated goods and services are recorded at their fair value when such services are rendered or goods are donated. Contributed services are recognized as contributions if the services: (a) create or enhance nonfinancial assets or (b) required specialized skills and are performed by people with those skills and would otherwise be purchased by the School and (c) are measurable.

A number of volunteers have made a contribution of their time to the School. These in-kind contributions have not been reflected in the consolidated financial statements since they do not meet the criteria for recognition under accounting standards for contributions.

Equipment, Improvements, and Depreciation

Property and equipment is recorded at cost. The School capitalizes purchases of equipment in excess of \$2,500. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets. Property and equipment acquired with certain government contract funds are recorded as expenses when the grantor retains title.

Improvements to the facility are amortized over the useful life as there is no set lease term for the school building.

Expense Allocation

The costs of providing services have been summarized on a functional basis in the consolidated statements of activities and in the consolidated statements of functional expenses. Allocation of expenses to program services and supporting services is completed by direct expenses related to each function.

Concentration of Credit Risk

The School maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits.

Income Taxes

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC) and applicable income tax regulations of the state of New York. No provision for income taxes has been established, as the School has no unrelated business activity.

Uncertain Tax Positions

The School recognizes and measures its unrecognized tax benefits in accordance with FASB ASC 740, Income Taxes. Using that guidance, tax positions initially need to be recognized in the consolidated financial statements when it is more likely than not that the positions will be sustained upon examination by the taxing authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition.

As of June 30, 2022, the School had no uncertain tax positions that qualified for either recognition or disclosure in the consolidated financial statements. Additionally, the School had no interest or penalties related to income taxes.

**KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

In preparing these consolidated financial statements, the School has evaluated events and transactions for potential recognition or disclosure through October 28, 2022, the date the consolidated financial statements were available to be issued.

NOTE 2 LIQUIDITY

The School regularly monitors liquidity required to meet its operating needs and commitments, while also striving to maximize the investment of available funds. For purposes of analyzing resources available to meet general expenditures over the next year, the School considers all expenditures related to its ongoing school activities of teaching, educating, and other school activities. In addition to financial assets available to meet general expenditures over the next year, the School operates with a balanced budget and anticipates collecting sufficient revenue from state and local per pupil subsidy, federal and state grants and contributions in the next fiscal year to cover general expenditures.

As of June 30, 2022 and 2021, the following financial assets could be readily made available within one year of the statement of financial position date meet general expenditures:

| | <u>2022</u> | <u>2021</u> |
|------------------------------------------|----------------------|----------------------|
| Cash and Cash Equivalents | \$ 14,661,002 | \$ 7,007,553 |
| Grants and Contributions receivable, Net | 8,122,752 | 4,217,926 |
| Total | <u>\$ 22,783,754</u> | <u>\$ 11,225,479</u> |

NOTE 3 KIPP NYC ENTERPRISE

The School is related to KIPP Academy Charter Schools through overlapping governance. Although not formally related to any other organizations, the School's mission is aligned with a set of other tax exempt organizations, all of which support education in New York City. The other mission-aligned tax exempt organizations include KIPP New York, Inc. (KNYI), KIPP Facilities Holdings, Inc., and PCS Properties Foundation, Inc., collectively referred to as the KIPP NYC Enterprise. From time to time, these organizations support each other through access to capital in support of their missions.

Amounts due to and from the KIPP NYC Enterprise represent short-term timing differences of expenses incurred on behalf of the School that have not been paid or received as of the financial statement date and are reflected on the financial statements as amounts Due to KIPP NYC Enterprise. As of June 30, 2022 and 2021, the School owed the KIPP NYC Enterprise a total of \$4,788,079 and \$-0-, respectively. As of June 30, 2022 and 2021, KIPP NYC Enterprise owed the School a total of \$-0- and \$1,753,681, respectively.

In April 2018, KNYI provided a \$2,000,000 interest-free loan to KIPP NYC Public Charter Schools to fund operations for the KIPP Freedom Charter Schools. The loan was paid in full during the year ending June 30, 2021.

**KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 4 EQUIPMENT AND IMPROVEMENTS

Equipment and improvements consists of the following at June 30:

| | <u>2022</u> | <u>2021</u> |
|-------------------------------------------------|---------------------|---------------------|
| Furniture and Fixtures | \$ 688,076 | \$ 631,321 |
| Technology | 7,559,833 | 7,049,886 |
| Equipment | 416,323 | 377,423 |
| Leasehold Improvements | 11,467,057 | 10,492,519 |
| Construction in Progress | 49,323 | - |
| Total | <u>20,180,612</u> | <u>18,551,149</u> |
| Less: Accumulated Depreciation and Amortization | <u>(13,569,856)</u> | <u>(11,643,715)</u> |
| Total Property and Equipment | <u>\$ 6,610,756</u> | <u>\$ 6,907,434</u> |

NOTE 5 RESTRICTIONS ON NET ASSET BALANCES

Net assets with donor restrictions were available for the following purposes at June 30:

| | <u>2022</u> | <u>2021</u> |
|---------------------------|-------------------|-------------------|
| Athletic Programs | \$ 22,296 | \$ 6,167 |
| Arts and Music Programs | 273 | 273 |
| Extra-curricular Programs | 90,269 | - |
| Academic Programs | 195,898 | 366,062 |
| Total | <u>\$ 308,736</u> | <u>\$ 372,502</u> |

NOTE 6 RELEASES ON NET ASSET BALANCES

Net assets with donor restrictions were released for the following purposes at June 30:

| | <u>2022</u> | <u>2021</u> |
|-------------------|-------------------|-------------------|
| Athletic Programs | \$ 26,263 | \$ - |
| Academic Programs | 301,262 | 417,544 |
| Student Food | 9,732 | 47,034 |
| Total | <u>\$ 337,257</u> | <u>\$ 464,578</u> |

NOTE 7 PENSION EXPENSE

The School is part of the KIPP NYC 403(b) Retirement Plan, a multiemployer defined contribution plan, under Section 403(b) of the IRC which employees of the School can elect to contribute. Employees, who choose this plan, can contribute up to the level set by the Internal Revenue Service. The Employer match is a discretionary contribution. The employer contributions to this Plan amounted \$2,127,604 and \$1,901,592 for the years ended June 30, 2022 and 2021, respectively.

**KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 7 PENSION EXPENSE (CONTINUED)

The School also contributes to the Teachers Retirement System of the City of New York, a multiemployer defined benefit pension plan (the Plan), on behalf of eligible teachers. The Plan provides New York City educators with retirement, disability, and death benefit services. The School's participation in the plan constitutes less than 1% of total plan contributions. The funded status of the Plan was 78.4% at June 30, 2019, the date of the most recent actuarial calculation as indicated in the June 30, 2021 plan audit. The amount charged to operations for contributions to this Plan amounted to \$689,375 and \$672,485 for the years ended June 30, 2022 and 2021, respectively.

NOTE 8 CAPITAL LEASE OBLIGATIONS

In September 2018, the School and KIPP Academy Charter School entered into a lease for computer equipment under a capital lease that expires in 2023. As of June 30, 2022 and 2021, the leased equipment are reflected at a cost of \$1,299,870 and related accumulated depreciation of \$1,054,067 and \$808,263, respectively. The lease requires annual payments of principal of \$245,804. The capital lease agreement states the total annual payments are equal to the cost value of the leased equipment and no interest is included in the payments.

Future minimum payments under the capital lease as of June 30, 2022 are as follows:

| <u>Year Ending June 30.</u> | <u>Amount</u> |
|------------------------------|-------------------|
| 2023 | \$ 245,803 |
| Total Capital Lease Payments | <u>\$ 245,803</u> |

NOTE 9 LOAN AGREEMENTS

On June 14, 2019, the Organization entered into a loan agreement for \$300,000 with KIPP Foundation. Interest accrues on the note at 1% per annum. As of June 30, 2022 and 2021, the outstanding principal balance of this note was \$300,000. Interest expense incurred for the years ended June 30, 2022 and 2021, was \$3,000. The loan matures and full payment is due in June 2025.

Minimum loan payments for each year subsequent to June 30, 2022 are as follows:

| <u>Year Ending June 30.</u> | <u>Amount</u> |
|-----------------------------|-------------------|
| 2023 | \$ 100,000 |
| 2024 | 100,000 |
| 2025 | 100,000 |
| Total | <u>\$ 300,000</u> |

**KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 10 SCHOOL FACILITIES

The School occupies several facilities at no cost. The School has an agreement with the New York City Department of Education for the following dedicated and shared space:

- P.S. 125, a New York City public school, located at 433 West 123rd Street, New York City, New York;
- P.S. 115, New York City public school, located at 586 West 177th Street, New York City, New York;
- I.S. 90, a New York City public school, located at 21 Jumel Place, New York City, New York;
- M.S. 390, a New York City public school, located at 1224 Park Place, Brooklyn, New York;
- M.S. 195, a New York City public school, located at 625 West 133rd Street, New York City, New York;
- X859, a New York City public school, located at 2246 Jerome Avenue, Bronx, New York;
- P.S. 44, a New York City public school, located at 1825 Prospect Avenue, Bronx, New York;
- M.S. 45, a New York City public school, located at 2502 Lorillard Place, Bronx, New York.

The School is responsible for any overtime-related costs for services provided beyond regular opening hours in all facilities. Costs for these kinds of services are included in contracted services in the accompanying consolidated statements of functional expenses.

The School occupied 338 East 146th St., Bronx, NY, a private facility, from July 2020 through August 2021. The lease began in July 2020 as a temporary home for KIPP Elements Primary School and was terminated in September 2021. Subsequently, KIPP Elements Primary School moved into the facility located at 501 Gerard Avenue, Bronx, NY (the Gerard Facility).

The School also occupies approximately 132,500 square feet of space at 201 East 144th St. in the South Bronx, where the joint high school for KIPP NYC Public Charter Schools and KIPP Academy Charter School resides. The facility was provided to the School at no cost, but the School must provide for continuing maintenance and operating expenses. The expenses are also included in building costs in the accompanying consolidated statements of functional expenses.

**KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 11 LEASE AGREEMENT

On March 24, 2021 Gerard 501, LLC (Gerard) and the School entered into a sublease for the Gerard Facility. The sublease was amended and restated on November 30, 2021. The term of the sublease payments started September 1, 2021 and is through June 30, 2042; however the School intends to terminate at its first option on June 30, 2032. The annual base rental payments are due based on the rental payment schedule indicated in the amended lease agreement. The payout required for the termination option is included in the subsequent payment schedule and will be amortized over the life of the lease term. In addition per the agreement, the School shall pay additional rent expenses that include facility maintenance, repairs, utilities, safety and other expenses as stated in the agreement.

Minimum annual base rentals for each year subsequent to June 30, 2022 are as follows:

| <u>Year Ending June 30,</u> | <u>Amount</u> |
|-----------------------------|----------------------|
| 2023 | \$ 4,596,567 |
| 2024 | 4,646,567 |
| 2025 | 4,696,567 |
| 2026 | 4,790,498 |
| 2027 | 4,841,583 |
| Thereafter | <u>26,677,585</u> |
| Total | <u>\$ 50,249,367</u> |

The total rent expense for the years ended June 30, 2022 and 2021 was \$5,811,454 and \$-0-, respectively. Total rent expense also includes short-term leases. The deferred rent as of June 30, 2022 and 2021 was \$1,976,021 and \$-0-, respectively.

NOTE 12 TRADEMARK LICENSE AGREEMENT

The Knowledge is Power Program Foundation (KIPP Foundation) is a national, nonprofit organization that trains school leaders to open and run academically rigorous public schools. The School is a member of KIPP Foundation's KIPP Network of Schools and, as such, is eligible for a range of benefits and fee-based services.

The School has entered into a trademark license agreement with KIPP Foundation subject to a license fee of 1% per pupil operating revenue not to exceed \$30,000 per elementary school, middle school, or high school. The School incurred licensing fees amounting to \$383,102 and \$323,414 for the years ended June 30, 2022 and 2021, respectively.

**KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 13 SHARED SERVICES AGREEMENT

The School is party to a fee agreement with KIPP NYC, LLC, a wholly owned disregarded entity of KIPP New York, Inc., for the back-office functions. The management fee is 12% of the revenue as defined in the services agreement. The management fee is 12% of the revenue as defined in the shared services agreement. The School incurred a management fee to LLC in the amount of \$15,538,942 and \$12,614,549 for the years ended June 30, 2022 and 2021, respectively. The amount due to LLC for shared services as of June 30, 2022 and 2021 was \$774,885 and \$577,149, respectively.

NOTE 14 OPERATING EXPENSES

Operating expenses are presented in the statement of functional expenses classified according to the significant program activity related to the purpose for which the school exists or supporting service.

The significant activities are:

Program Services – Regular Education and Special Education

Represents work (time and materials) that is specifically related to or necessary for the programming aspects of the School under the regular education and special education areas. The activities and related costs directly affecting students or parents fall under these program areas.

Support Services

Management and General

Time and materials relating to operating the nonprogrammatic/back-end operational functions of the School are reflected as management and general expenses. These expenses include, but are not limited to, human resources, finance, and technology activities.

NOTE 15 CONTINGENCY

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

KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 16 TENANT CONTRIBUTION

As of July 13, 2020, the School entered into a lease anticipation, tenant contribution, pledge and repayment agreement (the Lease Anticipation Agreement) with KIPP Properties, LLC. In accordance with the Lease Anticipation Agreement, the School paid KIPP Properties, LLC a tenant contribution in the amount of \$9,000,000 toward the costs of the new facilities to be leased to the School. As of June 30, 2021, the tenant contribution is included in prepaid expense and other assets in the statement of financial position.

On August 27, 2021 the Lease Anticipation Agreement was terminated and the \$9,000,000 contribution was repaid to the Schools.

On July 30, 2021, a lease agreement was entered into between Canal West 75, LLC and KIPP NYC Public Charter Schools, pursuant to which KIPP NYC Public Charter Schools made a tenant contribution of \$5,453,000 toward the cost of development of a school facility at 75 Canal Street West, Bronx, New York. As of June 30, 2022, the tenant contribution is included in prepaid expense and other assets in the statement of financial position.

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FINANCIAL POSITION BY SCHOOL
JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | KIPP Star College Prep | KIPP NYC Washington Heights Academy | KIPP AMIP Academy | KIPP Infinity | KIPP Freedom | KIPP Bronx II | KIPP Bronx III | KIPP Beyond | K, PP PCS | Eliminations | Total |
|---------------------------------------------------|---------------------------|-------------------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------------|
| ASSETS | | | | | | | | | | | |
| Cash and Cash Equivalents | \$ 2,427,561 | \$ 2,143,072 | \$ 3,746,382 | \$ 994,469 | \$ 1,300,834 | \$ 550,925 | \$ 3,663,740 | \$ 172,204 | \$ (338,185) | \$ - | \$ 14,661,002 |
| Grants and Contracts Receivable | 1,976,578 | 5,235,396 | 1,113,597 | 2,464,195 | 1,059,860 | 289,564 | 818,772 | 96,134 | 2,868,656 | (7,800,000) | 8,122,752 |
| Prepaid Expenses and Other Assets | 1,165,930 | 1,869,472 | 1,287,703 | 176,528 | 1,128,661 | 70,350 | 841,665 | 13,345 | - | - | 6,553,654 |
| Property and Equipment | 222,262 | 988,557 | 1,446,565 | 1,137,184 | 335,163 | 1,497,344 | 242,191 | 741,490 | - | - | 6,610,756 |
| Total Assets | \$ 5,792,331 | \$ 10,236,497 | \$ 7,594,247 | \$ 4,772,376 | \$ 3,824,518 | \$ 2,408,183 | \$ 5,566,368 | \$ 1,023,173 | \$ 2,530,471 | \$ (7,800,000) | \$ 35,948,164 |
| LIABILITIES AND NET ASSETS (DEFICIT) | | | | | | | | | | | |
| LIABILITIES | | | | | | | | | | | |
| Accounts Payable and Accrued Expenses | \$ 956,091 | \$ 565,157 | \$ 980,438 | \$ 5,542,962 | \$ 1,072,140 | \$ 657,591 | \$ 1,748,403 | \$ 144,739 | \$ 1,174,112 | \$ (7,800,000) | \$ 5,041,633 |
| Due from / (to) KIPP NYC Enterprise | 1,057,737 | (4,870,013) | 30,232 | 2,470,982 | 1,284,172 | 495,381 | 2,157,577 | 2,255,748 | (93,737) | - | 4,788,079 |
| Note Payable | - | - | - | - | - | - | - | - | 300,000 | - | 300,000 |
| Refundable Advances | 61,086 | 275,943 | 135,310 | 55,795 | 54,780 | 187,830 | 11,049 | 12,851 | - | - | 794,644 |
| Deferred Rent | - | - | - | - | - | 406,467 | 1,569,554 | - | - | - | 1,976,021 |
| Capital Lease Obligations | 22,288 | 44,576 | 22,288 | 156,651 | - | - | - | - | - | - | 245,803 |
| Total Liabilities | 2,097,202 | (3,984,337) | 1,168,268 | 8,226,390 | 2,411,092 | 1,747,269 | 5,486,583 | 2,413,338 | 1,380,375 | (7,800,000) | 13,146,180 |
| NET ASSETS (DEFICIT) | | | | | | | | | | | |
| Without Donor Restriction (Deficit) | 3,683,580 | 14,201,629 | 6,419,898 | (3,634,146) | 1,411,926 | 660,914 | 79,785 | (1,480,434) | 1,150,096 | - | 22,493,248 |
| With Donor Restriction | 11,549 | 19,205 | 6,081 | 180,132 | 1,500 | - | - | 90,269 | - | - | 308,736 |
| Total Net Assets (Deficit) | 3,695,129 | 14,220,834 | 6,425,979 | (3,454,014) | 1,413,426 | 660,914 | 79,785 | (1,390,165) | 1,150,096 | - | 22,801,984 |
| Total Liabilities and Net Assets (Deficit) | \$ 5,792,331 | \$ 10,236,497 | \$ 7,594,247 | \$ 4,772,376 | \$ 3,824,518 | \$ 2,408,183 | \$ 5,566,368 | \$ 1,023,173 | \$ 2,530,471 | \$ (7,800,000) | \$ 35,948,164 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF ACTIVITIES BY SCHOOL
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | KIPP Star College Prep | | KIPP NYC Washington Heights Academy | |
|----------------------------------------------|----------------------------|-------------------------|-------------------------------------|-------------------------|
| | Without Donor Restrictions | With Donor Restrictions | Without Donor Restrictions | With Donor Restrictions |
| OPERATING REVENUE | | | | |
| State and Local Per Pupil Operating Revenue | \$ 14,146,210 | \$ - | \$ 14,146,210 | \$ - |
| Government Grants and Contracts | 2,787,885 | - | 2,787,885 | - |
| Total Operating Revenue | 16,934,095 | - | 16,934,095 | - |
| OPERATING EXPENSES | | | | |
| Program Services | 13,918,120 | - | 13,918,120 | - |
| Supporting Services | 2,123,810 | - | 2,123,810 | - |
| Total Operating Expenses | 16,041,930 | - | 16,041,930 | - |
| SCHOOL OPERATING SURPLUS (DEFICIT) | 892,165 | - | 892,165 | - |
| OTHER REVENUE | | | | |
| Contributions and Other Grants | 100 | 10,000 | 10,100 | 32,392 |
| Interest and Other Income – Net | 80,487 | - | 80,487 | - |
| Donated Goods and Services | - | - | - | - |
| Total Other Revenue, Net | 80,587 | 10,000 | 90,587 | 32,392 |
| NET ASSETS RELEASED FROM RESTRICTIONS | 5,000 | (5,000) | 21,076 | (21,076) |
| CHANGE IN NET ASSETS | | | | |
| Net Assets – Beginning of Year | 977,752 | 5,000 | 982,752 | 11,316 |
| NET ASSETS – END OF YEAR | 2,705,828 | 6,549 | 2,712,377 | 7,889 |
| | \$ 3,683,580 | \$ 11,549 | \$ 3,695,129 | \$ 19,205 |
| | | | \$ 14,201,629 | \$ 14,220,834 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF ACTIVITIES BY SCHOOL (CONTINUED)
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | KIPP AMP Academy | | KIPP Infinity | |
|----------------------------------------------|----------------------------|-------------------------|----------------------------|-------------------------|
| | Without Donor Restrictions | With Donor Restrictions | Without Donor Restrictions | With Donor Restrictions |
| OPERATING REVENUE | | | | |
| State and Local Per Pupil Operating Revenue | \$ 16,227,574 | \$ - | \$ 34,490,527 | \$ - |
| Government Grants and Contracts | 2,216,055 | - | 7,774,113 | - |
| Total Operating Revenue | 18,443,629 | - | 42,264,640 | - |
| | | | | |
| | | | | |
| OPERATING EXPENSES | | | | |
| Program Services | 14,685,727 | - | 41,917,364 | - |
| Supporting Services | 2,312,159 | - | 5,054,799 | - |
| Total Operating Expenses | 16,997,886 | - | 46,972,163 | - |
| | | | | |
| | | | | |
| SCHOOL OPERATING SURPLUS (DEFICIT) | 1,445,743 | - | (4,707,523) | - |
| | | | | |
| OTHER REVENUE | | | | |
| Contributions and Other Grants | - | - | 2,508 | 131,099 |
| Interest and Other Income – Net | 61,984 | - | 258,765 | - |
| Donated Goods and Services | - | - | 43,086 | - |
| Total Other Revenue, Net | 61,984 | - | 304,359 | 131,099 |
| | | | | |
| | | | | |
| NET ASSETS RELEASED FROM RESTRICTIONS | - | - | 450 | (450) |
| | | | | |
| CHANGE IN NET ASSETS | 1,507,727 | - | (4,402,714) | 130,649 |
| Net Assets – Beginning of Year | 4,912,171 | 6,081 | 768,568 | 49,483 |
| NET ASSETS – END OF YEAR | \$ 6,419,898 | \$ 6,081 | \$ (3,634,146) | \$ 180,132 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF ACTIVITIES BY SCHOOL (CONTINUED)
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | KIPP Freedom | | KIPP Bronx II | |
|----------------------------------------------|-------------------------------|----------------------------|-------------------------------|----------------------------|
| | Without Donor Restrictions | With Donor Restrictions | Without Donor Restrictions | With Donor Restrictions |
| OPERATING REVENUE | | | | |
| State and Local Per Pupil Operating Revenue | \$ 12,040,782 | \$ - | \$ 12,040,782 | \$ - |
| Government Grants and Contracts | 2,247,988 | - | 2,247,988 | - |
| Total Operating Revenue | 14,288,770 | - | 14,288,770 | - |
| OPERATING EXPENSES | | | | |
| Program Services | 12,753,990 | - | 12,753,990 | - |
| Supporting Services | 1,780,761 | - | 1,780,761 | - |
| Total Operating Expenses | 14,534,751 | - | 14,534,751 | - |
| SCHOOL OPERATING SURPLUS (DEFICIT) | (245,981) | - | (245,981) | - |
| OTHER REVENUE | | | | |
| Contributions and Other Grants | - | - | - | - |
| Interest and Other Income – Net | 48,440 | - | 48,440 | - |
| Donated Goods and Services | - | - | - | - |
| Total Other Revenue, Net | 48,440 | - | 48,440 | - |
| NET ASSETS RELEASED FROM RESTRICTIONS | - | - | - | - |
| CHANGE IN NET ASSETS | (197,541) | - | (197,541) | - |
| Net Assets – Beginning of Year | 1,609,467 | 1,500 | 1,610,967 | - |
| NET ASSETS – END OF YEAR | \$ 1,411,926 | \$ 1,500 | \$ 1,413,426 | \$ 660,914 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF ACTIVITIES BY SCHOOL (CONTINUED)
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | KIPP Bronx III | | KIPP Beyond | |
|----------------------------------------------|----------------------------|-------------------------|----------------------------|-------------------------|
| | Without Donor Restrictions | With Donor Restrictions | Without Donor Restrictions | With Donor Restrictions |
| OPERATING REVENUE | | | | |
| State and Local Per Pupil Operating Revenue | \$ 10,932,173 | \$ - | \$ 10,932,173 | \$ - |
| Government Grants and Contracts | 4,280,311 | - | 4,280,311 | - |
| Total Operating Revenue | 15,212,484 | - | 15,212,484 | - |
| OPERATING EXPENSES | | | | |
| Program Services | 14,591,550 | - | 14,591,550 | - |
| Supporting Services | 1,888,834 | - | 1,888,834 | - |
| Total Operating Expenses | 16,480,384 | - | 16,480,384 | - |
| SCHOOL OPERATING SURPLUS (DEFICIT) | (1,267,900) | - | (1,267,900) | - |
| OTHER REVENUE | | | | |
| Contributions and Other Grants | 300,000 | - | 300,000 | 100,000 |
| Interest and Other Income – Net | 25,346 | - | 25,346 | 7,042 |
| Donated Goods and Services | - | - | - | - |
| Total Other Revenue, Net | 325,346 | - | 325,346 | 100,000 |
| NET ASSETS RELEASED FROM RESTRICTIONS | - | - | - | (9,731) |
| CHANGE IN NET ASSETS | (942,554) | - | (942,554) | 90,269 |
| Net Assets – Beginning of Year | 1,022,339 | - | 1,022,339 | - |
| NET ASSETS – END OF YEAR | \$ 79,785 | \$ - | \$ 79,785 | \$ 90,269 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF ACTIVITIES BY SCHOOL (CONTINUED)
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | KIPP PCS | | | |
|----------------------------------------------|-------------------------------|----------------------------|---------------------|----------------------|
| | Without Donor Restrictions | With Donor Restrictions | Total | Total |
| OPERATING REVENUE | | | | |
| State and Local Per Pupil Operating Revenue | \$ - | \$ - | - | \$ 108,385,520 |
| Government Grants and Contracts | 782,234 | - | 782,234 | 25,775,000 |
| Total Operating Revenue | <u>782,234</u> | <u>-</u> | <u>782,234</u> | <u>134,160,520</u> |
| OPERATING EXPENSES | | | | |
| Program Services | 536,108 | - | 536,108 | 120,601,689 |
| Supporting Services | 5,250 | - | 5,250 | 16,414,312 |
| Total Operating Expenses | <u>541,358</u> | <u>-</u> | <u>541,358</u> | <u>137,016,001</u> |
| SCHOOL OPERATING SURPLUS (DEFICIT) | 240,876 | - | 240,876 | (2,855,481) |
| OTHER REVENUE | | | | |
| Contributions and Other Grants | 755,443 | - | 755,443 | 1,141,942 |
| Interest and Other Income – Net | - | - | - | 533,916 |
| Donated Goods and Services | - | - | - | 43,086 |
| Total Other Revenue, Net | <u>755,443</u> | <u>-</u> | <u>755,443</u> | <u>1,718,944</u> |
| NET ASSETS RELEASED FROM RESTRICTIONS | 301,000 | (301,000) | - | - |
| CHANGE IN NET ASSETS | 1,297,319 | (301,000) | 996,319 | (1,136,537) |
| Net Assets – Beginning of Year | (147,223) | 301,000 | 153,777 | 23,938,521 |
| NET ASSETS – END OF YEAR | <u>\$ 1,150,096</u> | <u>\$ -</u> | <u>\$ 1,150,096</u> | <u>\$ 22,801,984</u> |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES
KIPP STAR COLLEGE PREP CHARTER SCHOOL
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | Program Services | | | Support Services | Total Expenses |
|----------------------------------------------|----------------------|----------------------|----------------------|---------------------------|----------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 8,315,819 | \$ 475,520 | \$ 8,791,339 | \$ - | \$ 8,791,339 |
| Payroll Taxes and Employee Benefits | 2,030,732 | 134,674 | 2,165,406 | - | 2,165,406 |
| Licensing and Management Fee | 60,000 | - | 60,000 | 2,002,295 | 2,062,295 |
| Litigation and Legal Services Fee | 10,872 | - | 10,872 | - | 10,872 |
| Accounting and Audit Services Fees | - | - | - | 3,128 | 3,128 |
| Other Professional Services | 163,227 | - | 163,227 | - | 163,227 |
| Academic Programming | 240,276 | - | 240,276 | - | 240,276 |
| Field Lessons | 104,193 | - | 104,193 | - | 104,193 |
| Professional Development | 184,778 | - | 184,778 | - | 184,778 |
| Equipment and Maintenance | 334,292 | - | 334,292 | - | 334,292 |
| Student Transportation and Other Services | 5,410 | - | 5,410 | - | 5,410 |
| Supplies and Materials | 561,717 | - | 561,717 | - | 561,717 |
| Technology Equipment and Materials | 421,155 | - | 421,155 | - | 421,155 |
| Events | 66,014 | - | 66,014 | - | 66,014 |
| Printing and Publications | 23,283 | - | 23,283 | - | 23,283 |
| Occupancy | 282,336 | - | 282,336 | - | 282,336 |
| Telephone and Internet | 189,157 | - | 189,157 | - | 189,157 |
| Insurance | - | - | - | 118,387 | 118,387 |
| Memberships and Subscriptions | 3,743 | - | 3,743 | - | 3,743 |
| Postage and Shipping | 3,726 | - | 3,726 | - | 3,726 |
| Bank and Other Fees | 1,317 | - | 1,317 | - | 1,317 |
| Candidate Recruiting | 1,164 | - | 1,164 | - | 1,164 |
| Miscellaneous | 143,334 | - | 143,334 | - | 143,334 |
| Depreciation and Amortization | 133,839 | - | 133,839 | - | 133,839 |
| Uncollectible Receivables | 27,542 | - | 27,542 | - | 27,542 |
| Total Functional Expenses | \$ 13,307,926 | \$ 610,194 | \$ 13,918,120 | \$ 2,123,810 | \$ 16,041,930 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES
KIPP NYC WASHINGTON HEIGHTS ACADEMY CHARTER SCHOOL
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | Program Services | | | Support Services | Total Expenses |
|----------------------------------------------|----------------------|----------------------|----------------------|---------------------------|----------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 8,604,684 | \$ 500,795 | \$ 9,105,479 | \$ - | \$ 9,105,479 |
| Payroll Taxes and Employee Benefits | 2,264,735 | 124,057 | 2,388,792 | - | 2,388,792 |
| Licensing and Management Fee | 60,000 | - | 60,000 | 2,227,098 | 2,287,098 |
| Litigation and Legal Services Fee | 306,906 | - | 306,906 | - | 306,906 |
| Accounting and Audit Services Fees | - | - | - | 3,209 | 3,209 |
| Other Professional Services | 40,238 | - | 40,238 | - | 40,238 |
| Academic Programming | 264,992 | - | 264,992 | - | 264,992 |
| Field Lessons | 67,715 | - | 67,715 | - | 67,715 |
| Professional Development | 134,754 | - | 134,754 | - | 134,754 |
| Equipment and Maintenance | 278,048 | - | 278,048 | - | 278,048 |
| Student Transportation and Other Services | 4,912 | - | 4,912 | - | 4,912 |
| Supplies and Materials | 383,141 | - | 383,141 | - | 383,141 |
| Technology Equipment and Materials | 458,302 | - | 458,302 | - | 458,302 |
| Events | 45,890 | - | 45,890 | - | 45,890 |
| Printing and Publications | 24,022 | - | 24,022 | - | 24,022 |
| Occupancy | 170,409 | - | 170,409 | - | 170,409 |
| Telephone and Internet | 188,010 | - | 188,010 | - | 188,010 |
| Insurance | - | - | - | 122,846 | 122,846 |
| Memberships and Subscriptions | 3,578 | - | 3,578 | - | 3,578 |
| Postage and Shipping | 4,064 | - | 4,064 | - | 4,064 |
| Bank and Other Fees | 1,465 | - | 1,465 | - | 1,465 |
| Candidate Recruiting | 7 | - | 7 | - | 7 |
| Miscellaneous | 131,977 | - | 131,977 | - | 131,977 |
| Depreciation and Amortization | 227,739 | - | 227,739 | - | 227,739 |
| Uncollectible Receivables | 10,194 | - | 10,194 | - | 10,194 |
| Total Functional Expenses | \$ 13,675,782 | \$ 624,852 | \$ 14,300,634 | \$ 2,353,153 | \$ 16,653,787 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES
KIPP AMP ACADEMY CHARTER SCHOOL
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | Program Services | | | Support Services | Total Expenses |
|-------------------------------------------|----------------------|-------------------|----------------------|------------------------|----------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 8,636,546 | \$ 431,199 | \$ 9,067,745 | \$ - | \$ 9,067,745 |
| Payroll Taxes and Employee Benefits | 2,198,471 | 103,263 | 2,301,734 | - | 2,301,734 |
| Licensing and Management Fee | 60,000 | - | 60,000 | 2,193,963 | 2,253,963 |
| Litigation and Legal Services Fee | 10,853 | - | 10,853 | - | 10,853 |
| Accounting and Audit Services Fees | - | - | - | 3,150 | 3,150 |
| Other Professional Services | 223,992 | - | 223,992 | - | 223,992 |
| Grants to Related Entities | 300,000 | - | 300,000 | - | 300,000 |
| Academic Programming | 177,680 | - | 177,680 | - | 177,680 |
| Field Lessons | 48,494 | - | 48,494 | - | 48,494 |
| Professional Development | 217,870 | - | 217,870 | - | 217,870 |
| Equipment and Maintenance | 308,628 | - | 308,628 | - | 308,628 |
| Student Transportation and Other Services | 514 | - | 514 | - | 514 |
| Supplies and Materials | 471,146 | - | 471,146 | - | 471,146 |
| Technology Equipment and Materials | 502,127 | - | 502,127 | - | 502,127 |
| Events | 137,856 | - | 137,856 | - | 137,856 |
| Printing and Publications | 32,336 | - | 32,336 | - | 32,336 |
| Occupancy | 204,637 | - | 204,637 | - | 204,637 |
| Telephone and Internet | 170,631 | - | 170,631 | - | 170,631 |
| Insurance | - | - | - | 115,046 | 115,046 |
| Memberships and Subscriptions | 10,255 | - | 10,255 | - | 10,255 |
| Postage and Shipping | 2,928 | - | 2,928 | - | 2,928 |
| Bank and Other Fees | 1,317 | - | 1,317 | - | 1,317 |
| Candidate Recruiting | 1,164 | - | 1,164 | - | 1,164 |
| Miscellaneous | 160,321 | - | 160,321 | - | 160,321 |
| Depreciation and Amortization | 252,520 | - | 252,520 | - | 252,520 |
| Uncollectible Receivables | 20,979 | - | 20,979 | - | 20,979 |
| Total Functional Expenses | \$ 14,151,265 | \$ 534,462 | \$ 14,685,727 | \$ 2,312,159 | \$ 16,997,886 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES
KIPP INFINITY ACADEMY CHARTER SCHOOL
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | Program Services | | | Support Services | Total Expenses |
|----------------------------------------------|----------------------|----------------------|----------------------|---------------------------|----------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 23,074,393 | \$ 1,763,028 | \$ 24,837,421 | \$ - | \$ 24,837,421 |
| Payroll Taxes and Employee Benefits | 6,664,641 | 341,712 | 7,006,353 | - | 7,006,353 |
| Licensing and Management Fee | 83,102 | - | 83,102 | 4,706,751 | 4,789,853 |
| Litigation and Legal Services Fee | 27,656 | - | 27,656 | - | 27,656 |
| Accounting and Audit Services Fees | - | - | - | 10,390 | 10,390 |
| Other Professional Services | 564,352 | 74,954 | 639,306 | - | 639,306 |
| Academic Programming | 687,129 | 3,827 | 690,956 | - | 690,956 |
| Field Lessons | 81,572 | - | 81,572 | - | 81,572 |
| Professional Development | 308,433 | - | 308,433 | - | 308,433 |
| Equipment and Maintenance | 961,543 | - | 961,543 | - | 961,543 |
| Student Transportation and Other Services | 28,555 | - | 28,555 | - | 28,555 |
| Supplies and Materials | 2,516,632 | - | 2,516,632 | - | 2,516,632 |
| Technology Equipment and Materials | 949,400 | - | 949,400 | - | 949,400 |
| Events | 124,219 | - | 124,219 | - | 124,219 |
| Printing and Publications | 33,525 | - | 33,525 | - | 33,525 |
| Occupancy | 2,181,041 | - | 2,181,041 | - | 2,181,041 |
| Telephone and Internet | 326,987 | - | 326,987 | - | 326,987 |
| Insurance | - | - | - | 337,658 | 337,658 |
| Memberships and Subscriptions | 13,771 | - | 13,771 | - | 13,771 |
| Postage and Shipping | 9,053 | - | 9,053 | - | 9,053 |
| Bank and Other Fees | 2,437 | - | 2,437 | - | 2,437 |
| Candidate Recruiting | 2,786 | - | 2,786 | - | 2,786 |
| Miscellaneous | 359,675 | - | 359,675 | - | 359,675 |
| Use of Donated Materials and Services | 43,086 | - | 43,086 | - | 43,086 |
| Depreciation and Amortization | 607,285 | - | 607,285 | - | 607,285 |
| Uncollectible Receivables | 82,570 | - | 82,570 | - | 82,570 |
| Total Functional Expenses | \$ 39,733,843 | \$ 2,183,521 | \$ 41,917,364 | \$ 5,054,799 | \$ 46,972,163 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES
KIPP FREEDOM CHARTER SCHOOL
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | Program Services | | | Support Services | Total Expenses |
|----------------------------------------------|----------------------|----------------------|----------------------|---------------------------|----------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 6,936,484 | \$ 604,694 | \$ 7,541,178 | \$ - | \$ 7,541,178 |
| Payroll Taxes and Employee Benefits | 1,649,681 | 126,370 | 1,776,051 | - | 1,776,051 |
| Licensing and Management Fee | 60,000 | - | 60,000 | 1,698,175 | 1,758,175 |
| Litigation and Legal Services Fee | 12,670 | - | 12,670 | - | 12,670 |
| Accounting and Audit Services Fees | - | - | - | 2,387 | 2,387 |
| Other Professional Services | 251,338 | - | 251,338 | - | 251,338 |
| Academic Programming | 258,806 | - | 258,806 | - | 258,806 |
| Field Lessons | 11,668 | - | 11,668 | - | 11,668 |
| Professional Development | 141,135 | - | 141,135 | - | 141,135 |
| Equipment and Maintenance | 528,570 | - | 528,570 | - | 528,570 |
| Student Transportation and Other Services | 22,323 | - | 22,323 | - | 22,323 |
| Supplies and Materials | 341,099 | - | 341,099 | - | 341,099 |
| Technology Equipment and Materials | 418,805 | - | 418,805 | - | 418,805 |
| Events | 55,647 | - | 55,647 | - | 55,647 |
| Printing and Publications | 31,193 | - | 31,193 | - | 31,193 |
| Occupancy | 313,734 | - | 313,734 | - | 313,734 |
| Telephone and Internet | 195,304 | - | 195,304 | - | 195,304 |
| Insurance | - | - | - | 80,199 | 80,199 |
| Memberships and Subscriptions | 18,748 | - | 18,748 | - | 18,748 |
| Postage and Shipping | 6,036 | - | 6,036 | - | 6,036 |
| Bank and Other Fees | 1,323 | - | 1,323 | - | 1,323 |
| Candidate Recruiting | 1,646 | - | 1,646 | - | 1,646 |
| Miscellaneous | 141,736 | - | 141,736 | - | 141,736 |
| Depreciation and Amortization | 624,980 | - | 624,980 | - | 624,980 |
| Total Functional Expenses | \$ 12,022,926 | \$ 731,064 | \$ 12,753,990 | \$ 1,780,761 | \$ 14,534,751 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES
KIPP BRONX CHARTER SCHOOL II
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | Program Services | | | Support Services | Total Expenses |
|----------------------------------------------|----------------------|----------------------|---------------------|---------------------------|---------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 1,907,613 | \$ 290,302 | \$ 2,197,915 | \$ - | \$ 2,197,915 |
| Payroll Taxes and Employee Benefits | 459,429 | 75,812 | 535,241 | - | 535,241 |
| Licensing and Management Fee | - | - | - | 592,647 | 592,647 |
| Litigation and Legal Services Fee | 2,952 | - | 2,952 | - | 2,952 |
| Accounting and Audit Services Fees | - | - | - | 302 | 302 |
| Other Professional Services | 62,175 | - | 62,175 | - | 62,175 |
| Academic Programming | 138,122 | - | 138,122 | - | 138,122 |
| Field Lessons | 4,453 | - | 4,453 | - | 4,453 |
| Professional Development | 97,933 | - | 97,933 | - | 97,933 |
| Equipment and Maintenance | 225,333 | - | 225,333 | - | 225,333 |
| Student Transportation and Other Services | 8,461 | - | 8,461 | - | 8,461 |
| Supplies and Materials | 176,066 | - | 176,066 | - | 176,066 |
| Technology Equipment and Materials | 249,488 | - | 249,488 | - | 249,488 |
| Events | 10,359 | - | 10,359 | - | 10,359 |
| Printing and Publications | 32,416 | - | 32,416 | - | 32,416 |
| Occupancy | 1,264,412 | - | 1,264,412 | - | 1,264,412 |
| Telephone and Internet | 25,099 | - | 25,099 | - | 25,099 |
| Insurance | - | - | - | 1,446 | 1,446 |
| Memberships and Subscriptions | 1,513 | - | 1,513 | - | 1,513 |
| Postage and Shipping | 1,519 | - | 1,519 | - | 1,519 |
| Candidate Recruiting | 2,886 | - | 2,886 | - | 2,886 |
| Miscellaneous | 64,222 | - | 64,222 | - | 64,222 |
| Depreciation and Amortization | 14,070 | - | 14,070 | - | 14,070 |
| Total Functional Expenses | \$ 4,748,521 | \$ 366,114 | \$ 5,114,635 | \$ 594,395 | \$ 5,709,030 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES
KIPP BRONX CHARTER SCHOOL III
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | Program Services | | | Support Services | Total Expenses |
|----------------------------------------------|----------------------|----------------------|----------------------|---------------------------|----------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 5,468,642 | \$ 744,685 | \$ 6,213,327 | \$ - | \$ 6,213,327 |
| Payroll Taxes and Employee Benefits | 1,309,426 | 186,375 | 1,495,801 | - | 1,495,801 |
| Licensing and Management Fee | 60,000 | - | 60,000 | 1,818,445 | 1,878,445 |
| Litigation and Legal Services Fee | 23,765 | - | 23,765 | - | 23,765 |
| Accounting and Audit Services Fees | - | - | - | 2,015 | 2,015 |
| Other Professional Services | 182,543 | - | 182,543 | - | 182,543 |
| Grants to Related Entities | 191,215 | - | 191,215 | - | 191,215 |
| Academic Programming | 239,319 | - | 239,319 | - | 239,319 |
| Field Lessons | 88,075 | - | 88,075 | - | 88,075 |
| Professional Development | 114,126 | - | 114,126 | - | 114,126 |
| Equipment and Maintenance | 345,893 | - | 345,893 | - | 345,893 |
| Student Transportation and Other Services | 2,114 | - | 2,114 | - | 2,114 |
| Supplies and Materials | 261,550 | - | 261,550 | - | 261,550 |
| Technology Equipment and Materials | 580,815 | - | 580,815 | - | 580,815 |
| Events | 14,400 | - | 14,400 | - | 14,400 |
| Printing and Publications | 14,828 | - | 14,828 | - | 14,828 |
| Occupancy | 4,470,042 | - | 4,470,042 | - | 4,470,042 |
| Telephone and Internet | 124,563 | - | 124,563 | - | 124,563 |
| Insurance | - | - | - | 68,374 | 68,374 |
| Memberships and Subscriptions | 5,889 | - | 5,889 | - | 5,889 |
| Postage and Shipping | 7,760 | - | 7,760 | - | 7,760 |
| Bank and Other Fees | 1,317 | - | 1,317 | - | 1,317 |
| Candidate Recruiting | 2,382 | - | 2,382 | - | 2,382 |
| Miscellaneous | 97,523 | - | 97,523 | - | 97,523 |
| Depreciation and Amortization | 54,303 | - | 54,303 | - | 54,303 |
| Total Functional Expenses | \$ 13,660,490 | \$ 931,060 | \$ 14,591,550 | \$ 1,888,834 | \$ 16,480,384 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES
KIPP BEYOND CHARTER SCHOOL
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | Program Services | | | Support Services | Total Expenses |
|-------------------------------------------|---------------------|-------------------|---------------------|------------------------|---------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 1,281,298 | \$ 99,751 | \$ 1,381,049 | \$ - | \$ 1,381,049 |
| Payroll Taxes and Employee Benefits | 282,511 | 24,255 | 306,766 | - | 306,766 |
| Licensing and Management Fee | - | - | - | 299,568 | 299,568 |
| Litigation and Legal Services Fee | 3,314 | - | 3,314 | - | 3,314 |
| Accounting and Audit Services Fees | - | - | - | 180 | 180 |
| Other Professional Services | 16,561 | - | 16,561 | - | 16,561 |
| Academic Programming | 59,126 | - | 59,126 | - | 59,126 |
| Field Lessons | 7,349 | - | 7,349 | - | 7,349 |
| Professional Development | 22,524 | - | 22,524 | - | 22,524 |
| Equipment and Maintenance | 259,923 | - | 259,923 | - | 259,923 |
| Student Transportation and Other Services | 869 | - | 869 | - | 869 |
| Supplies and Materials | 144,415 | - | 144,415 | - | 144,415 |
| Technology Equipment and Materials | 104,112 | - | 104,112 | - | 104,112 |
| Events | 6,742 | - | 6,742 | - | 6,742 |
| Printing and Publications | 13,436 | - | 13,436 | - | 13,436 |
| Occupancy | 1,156,544 | - | 1,156,544 | - | 1,156,544 |
| Telephone and Internet | 9,330 | - | 9,330 | - | 9,330 |
| Insurance | - | - | - | 1,403 | 1,403 |
| Postage and Shipping | 1,860 | - | 1,860 | - | 1,860 |
| Candidate Recruiting | 2,097 | - | 2,097 | - | 2,097 |
| Miscellaneous | 10,997 | - | 10,997 | - | 10,997 |
| Depreciation and Amortization | 12,568 | - | 12,568 | - | 12,568 |
| Uncollectible Receivables | 63,979 | - | 63,979 | - | 63,979 |
| Total Functional Expenses | \$ 3,459,555 | \$ 124,006 | \$ 3,583,561 | \$ 301,151 | \$ 3,884,712 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES
KIPP NEW YORK PUBLIC CHARTER SCHOOL
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | Program Services | | | Support Services | Total Expenses |
|-------------------------------------|----------------------|----------------------|------------|---------------------------|-------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Payroll Taxes and Employee Benefits | \$ (1,590) | \$ - | \$ (1,590) | \$ - | \$ (1,590) |
| Litigation and Legal Services Fee | 3,768 | - | 3,768 | - | 3,768 |
| Accounting and Audit Services Fees | | - | - | 5,250 | 5,250 |
| Other Professional Services | 286 | - | 286 | - | 286 |
| Grants to Related Entities | 500,000 | - | 500,000 | - | 500,000 |
| Postage and Shipping | 29 | - | 29 | - | 29 |
| Bank and Other Fees | 4,615 | - | 4,615 | - | 4,615 |
| Uncollectible Receivables | 29,000 | - | 29,000 | - | 29,000 |
| | | | | | |
| Total Functional Expenses | \$ 536,108 | \$ - | \$ 536,108 | \$ 5,250 | \$ 541,358 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/ Pass-Through Grantor/ Program Title | Assistance Listing Numbers | Pass- Through Grantor's Number | Grant/ Contract Period | Federal Disbursements/ Expenditures |
|---------------------------------------------------------------------|----------------------------------|-----------------------------------------|------------------------------|-------------------------------------------|
| U.S. Department of Education: | | | | |
| Pass-through New York Department of Education: | | | | |
| Title I Grant - Improving Academic Achievement (AMP) | 84.010A | 0021-214294 | 9/1/20-8/31/21 | \$ 55,378 |
| Title I Grant - Improving Academic Achievement (AMP) | 84.010A | 0021-224294 | 9/1/21-8/31/22 | 275,984 |
| Title I Grant - Improving Academic Achievement (BEY) | 84.010A | 0021-225720 | 9/1/21-8/31/22 | 9,296 |
| Title I Grant - Improving Academic Achievement (FRE) | 84.010A | 0021-215445 | 9/1/20-8/31/21 | 43,923 |
| Title I Grant - Improving Academic Achievement (FRE) | 84.010A | 0021-225445 | 9/1/21-8/31/22 | 316,723 |
| Title I Grant - Improving Academic Achievement (BRX2) | 84.010A | 0021-215515 | 9/1/20-8/31/21 | 23,385 |
| Title I Grant - Improving Academic Achievement (BRX2) | 84.010A | 0021-225515 | 9/1/21-8/31/22 | 213,321 |
| Title I Grant - Improving Academic Achievement (BRX3) | 84.010A | 0021-215520 | 9/1/20-8/31/21 | 25,877 |
| Title I Grant - Improving Academic Achievement (BRX3) | 84.010A | 0021-225520 | 9/1/21-8/31/22 | 310,509 |
| Title I Grant - Improving Academic Achievement (INF) | 84.010A | 0021-214296 | 9/1/20-8/31/21 | 87,959 |
| Title I Grant - Improving Academic Achievement (INF) | 84.010A | 0021-224296 | 9/1/21-8/31/22 | 506,085 |
| Title I Grant - Improving Academic Achievement (WH) | 84.010A | 0021-214160 | 9/1/20-8/31/21 | 64,558 |
| Title I Grant - Improving Academic Achievement (WH) | 84.010A | 0021-224160 | 9/1/21-8/31/22 | 292,769 |
| Title I Grant - Improving Academic Achievement (STR) | 84.010A | 0021-214282 | 9/1/20-8/31/21 | 61,843 |
| Title I Grant - Improving Academic Achievement (STR) | 84.010A | 0021-224282 | 9/1/21-8/31/22 | 289,387 |
| Total Title I Grant - Improving Academic Achievement | | | | 2,576,997 |
| Title II Grant - Teaching, Principal Training, Recruitment (AMP) | 84.367A | 0147-214294 | 9/1/20-8/31/21 | 5,929 |
| Title II Grant - Teaching, Principal Training, Recruitment (AMP) | 84.367A | 0147-224294 | 9/1/21-8/31/22 | 59,272 |
| Title II Grant - Teaching, Principal Training, Recruitment (BEY) | 84.367A | 0147-225720 | 9/1/21-8/31/22 | 2,106 |
| Title II Grant - Teaching, Principal Training, Recruitment (FRE) | 84.367A | 0147-215445 | 9/1/20-8/31/21 | 10,314 |
| Title II Grant - Teaching, Principal Training, Recruitment (FRE) | 84.367A | 0147-225445 | 9/1/21-8/31/22 | 45,426 |
| Title II Grant - Teaching, Principal Training, Recruitment (BRX2) | 84.367A | 0147-215515 | 9/1/20-8/31/21 | 5,232 |
| Title II Grant - Teaching, Principal Training, Recruitment (BRX2) | 84.367A | 0147-225515 | 9/1/21-8/31/22 | 26,272 |
| Title II Grant - Teaching, Principal Training, Recruitment (BRX3) | 84.367A | 0147-215520 | 9/1/20-8/31/21 | 5,448 |
| Title II Grant - Teaching, Principal Training, Recruitment (BRX3) | 84.367A | 0147-225520 | 9/1/21-8/31/22 | 41,817 |
| Title II Grant - Teaching, Principal Training, Recruitment (INF) | 84.367A | 0147-214296 | 9/1/20-8/31/21 | 15,055 |
| Title II Grant - Teaching, Principal Training, Recruitment (INF) | 84.367A | 0147-224296 | 9/1/21-8/31/22 | 90,151 |
| Title II Grant - Teaching, Principal Training, Recruitment (WH) | 84.367A | 0147-214160 | 9/1/20-8/31/21 | 4,624 |
| Title II Grant - Teaching, Principal Training, Recruitment (WH) | 84.367A | 0147-224160 | 9/1/21-8/31/22 | 48,431 |
| Title II Grant - Teaching, Principal Training, Recruitment (STR) | 84.367A | 0147-214282 | 9/1/20-8/31/21 | 5,406 |
| Title II Grant - Teaching, Principal Training, Recruitment (STR) | 84.367A | 0147-224282 | 9/1/21-8/31/22 | 52,370 |
| Total Title II Grant - Teaching, Principal Training, Recruitment | | | | 417,853 |
| Title IV Grant - SSAE Allocation (AMP) | 84.424A | 0204-214294 | 9/1/20-8/31/21 | 4,033 |
| Title IV Grant - SSAE Allocation (AMP) | 84.424A | 0204-224294 | 9/1/21-8/31/22 | 19,442 |
| Title IV Grant - SSAE Allocation (FRE) | 84.424A | 0204-215445 | 9/1/20-8/31/21 | 1,758 |
| Title IV Grant - SSAE Allocation (FRE) | 84.424A | 0204-225445 | 9/1/21-8/31/22 | 15,677 |
| Title IV Grant - SSAE Allocation (BRX2) | 84.424A | 0204-215515 | 9/1/20-8/31/21 | 1,667 |
| Title IV Grant - SSAE Allocation (BRX2) | 84.424A | 0204-225515 | 9/1/21-8/31/22 | 8,694 |
| Title IV Grant - SSAE Allocation (BRX3) | 84.424A | 0204-215520 | 9/1/20-8/31/21 | 1,667 |
| Title IV Grant - SSAE Allocation (BRX3) | 84.424A | 0204-225520 | 9/1/21-8/31/22 | 9,614 |
| Title IV Grant - SSAE Allocation (INF) | 84.424A | 0204-214296 | 9/1/20-8/31/21 | 6,950 |
| Title IV Grant - SSAE Allocation (INF) | 84.424A | 0204-224296 | 9/1/21-8/31/22 | 35,783 |
| Title IV Grant - SSAE Allocation (WH) | 84.424A | 0204-214160 | 9/1/20-8/31/21 | 5,547 |
| Title IV Grant - SSAE Allocation (WH) | 84.424A | 0204-224160 | 9/1/21-8/31/22 | 24,015 |
| Title IV Grant - SSAE Allocation (STR) | 84.424A | 0204-214282 | 9/1/20-8/31/21 | 5,002 |
| Title IV Grant - SSAE Allocation (STR) | 84.424A | 0204-224282 | 9/1/21-8/31/22 | 22,374 |
| Total Title IV Grant - SSAE Allocation | | | | 162,223 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/ Pass-Through Grantor/ Program Title | Assistance Listing Numbers | Pass- Through Grantor's Number | Grant/ Contract Period | Federal Disbursements/ Expenditures |
|--------------------------------------------------------------------------------------|----------------------------------|-----------------------------------------|------------------------------|-------------------------------------------|
| U.S. Department of Education (Continued) | | | | |
| Cares Act - ESSER I (AMP) | 84.425D | 5890-214294 | 3/13/20-9/30/22 | \$ 22,642 |
| Cares Act - ESSER II (AMP) | 84.425D | 5891-214294 | 3/13/20-9/30/23 | 816,689 |
| Cares Act - ESSER II (BEY) | 84.425D | 5891-225720 | 3/13/20-9/30/23 | 34,231 |
| Cares Act - ESSER II (FRE) | 84.425D | 5891-215445 | 3/13/20-9/30/23 | 992,214 |
| Cares Act - ESSER I (BRX2) | 84.425D | 5890-215515 | 3/13/20-9/30/22 | 15,593 |
| Cares Act - ESSER II (BRX2) | 84.425D | 5891-215515 | 3/13/20-9/30/23 | 470,240 |
| Cares Act - ESSER I (BRX3) | 84.425D | 5890-215520 | 3/13/20-9/30/22 | 13,082 |
| Cares Act - ESSER II (BRX3) | 84.425D | 5891-215520 | 3/13/20-9/30/23 | 682,912 |
| Cares Act - ESSER I (INF) | 84.425D | 5890-214296 | 3/13/20-9/30/22 | 46,077 |
| Cares Act - ESSER II (INF) | 84.425D | 5891-214296 | 3/13/20-9/30/23 | 2,041,270 |
| Cares Act - ESSER I (WHA) | 84.425D | 5890-214160 | 3/13/20-9/30/22 | 6,681 |
| Cares Act - ESSER II (WHA) | 84.425D | 5891-214160 | 3/13/20-9/30/23 | 1,015,933 |
| Cares Act - ESSER II (STR) | 84.425D | 5891-214282 | 3/13/20-9/30/23 | 1,125,633 |
| Total Cares Act - Elementary and Secondary School Emergency Relief Fund (ESSER I) | | | | <u>7,283,197</u> |
| Cares Act- ARP (AMP) | 84.425U | 5880-214294 | 3/13/20-9/30/24 | 339,935 |
| Cares Act- ARP (BEY) | 84.425U | 5880-225720 | 3/13/20-9/30/24 | 44,084 |
| Cares Act- ARP (FRE) | 84.425U | 5880-215445 | 3/13/20-9/30/24 | 574,887 |
| Cares Act- ARP (BRX2) | 84.425U | 5880-215515 | 3/13/20-9/30/24 | 163,006 |
| Cares Act- ARP (BRX3) | 84.425U | 5880-215520 | 3/13/20-9/30/24 | 779,812 |
| Cares Act- ARP (INF) | 84.425U | 5880-214296 | 3/13/20-9/30/24 | 1,093,627 |
| Cares Act- ARP (WHA) | 84.425U | 5880-214160 | 3/13/20-9/30/24 | 395,283 |
| Cares Act- ARP (STR) | 84.425U | 5880-214282 | 3/13/20-9/30/24 | 466,773 |
| Total Cares Act - American Rescue Plan Act (ARP) | | | | <u>3,857,407</u> |
| CSP (AMP) | 84.282A | NYSED | 7/1/20-9/30/20 | 15,600 |
| CSP (INF) | 84.282A | NYSED | 7/1/20-9/30/20 | 34,350 |
| Total Charter School (CSP) | | | | <u>49,950</u> |
| SEED (BRX2) | 84.423A | 29246977 | 7/1/21-6/30/22 | 16,670 |
| SEED (BRX3) | 84.423A | 29246977 | 7/1/21-6/30/22 | 16,670 |
| SEED (INF) | 84.423A | 29246977 | 7/1/21-6/30/22 | 13,050 |
| SEED (STR) | 84.423A | 29246977 | 1/1/22-9/30/22 | 16,463 |
| Total Supporting Effective Educator Development Grant Program (SEED) | | | | <u>62,853</u> |
| Total U.S. Department of Education | | | | <u>14,410,480</u> |
| U.S. Department of Health and Human Services: | | | | |
| Pass-through New York Department of Education: | | | | |
| Child Care Stabilization Grant (AMP) | 93.575 | OCFS | 7/1/2021-9/30/2023 | 7,523 |
| Child Care Stabilization Grant (INF) | 93.575 | OCFS | 7/1/2021-9/30/2023 | 2,587 |
| Child Care Stabilization Grant (WHA) | 93.575 | OCFS | 7/1/2021-9/30/2023 | 1,938 |
| Child Care Stabilization Grant (STR) | 93.575 | OCFS | 7/1/2021-9/30/2023 | 1,076 |
| Total Child Care Stabilization Grant | | | | <u>13,124</u> |
| Total U.S. Department of Health and Human Services | | | | <u>13,124</u> |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/ Pass-Through Grantor/ Program Title | Assistance Listing Numbers | Pass- Through Grantor's Number | Grant/ Contract Period | Federal Disbursements/ Expenditures |
|------------------------------------------------------------|----------------------------------|-----------------------------------------|------------------------------|-------------------------------------------|
| Federal Communications Commission: | | | | |
| Pass-through New York Department of Education: | | | | |
| ECF (AMP) | 32.009 | n/a | n/a | \$ 63,562 |
| ECF (BEY) | 32.009 | n/a | n/a | 3,084 |
| ECF (FRE) | 32.009 | n/a | n/a | 48,206 |
| ECF (BRX2) | 32.009 | n/a | n/a | 6,355 |
| ECF (BRX3) | 32.009 | n/a | n/a | 34,114 |
| ECF (INF) | 32.009 | n/a | n/a | 119,893 |
| ECF (WHA) | 32.009 | n/a | n/a | 41,141 |
| ECF (STR) | 32.009 | n/a | n/a | 72,725 |
| Total Emergency Connectivity Fund (ECF) | | | | <u>389,080</u> |
| Total Federal Communications Commission | | | | <u>389,080</u> |
| U.S. Department of Agriculture: | | | | |
| Pass-through New York Department of Education: | | | | |
| School Food Program- Breakfast (INF) | 10.553 | n/a | 7/1/21-6/30/22 | 588,523 |
| School Food Program- Lunch and Snack (INF) | 10.555 | n/a | 7/1/21-6/30/22 | 1,816,341 |
| School Food Program- Summer School Food Service (INF) | 10.559 | n/a | 7/1/21-6/30/22 | 414,566 |
| USDA Donation | 10.555 | n/a | 7/1/21-6/30/22 | 43,086 |
| Child Nutrition Cluster Total | | | | <u>2,862,516</u> |
| Total U.S. Department of Agriculture | | | | <u>2,862,516</u> |
| Total Expenditures of Federal Awards | | | | <u>\$ 17,675,200</u> |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

NOTE 1 GENERAL INFORMATION

The accompanying schedule of expenditures of federal awards presents the activities of the federal financial assistance programs of KIPP NYC Public Charter Schools (the School). Financial awards received directly from federal agencies, as well as financial assistance passed through other governmental agencies or nonprofit organizations, are included in the schedule.

NOTE 2 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the School and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

NOTE 3 RELATIONSHIP TO CONSOLIDATED FINANCIAL STATEMENTS

The schedule of expenditures of federal awards presents only a selected portion of the activities of the School. It is not intended to, nor does it, present either the balance sheet, revenue, expenditures, or changes in net assets. The financial activity for the aforementioned awards is reported in the School's consolidated statements of activities.

NOTE 4 INDIRECT COST RATE

KIPP NYC Public Charter Schools has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



**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**

Board of Directors
KIPP NYC Public Charter Schools
New York, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of KIPP NYC Public Charter Schools, which comprise the consolidated statement of financial position as of June 30, 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated October 28, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered KIPP NYC Public Charter Schools' 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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of KIPP NYC Public Charter Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of KIPP NYC Public Charter Schools' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated 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 over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether KIPP NYC Public Charter Schools' consolidated 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 determination of consolidated financial statement amounts. 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 result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Plymouth Meeting, Pennsylvania
October 28, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
KIPP NYC Public Charter Schools
New York, New York

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited KIPP NYC Public Charter Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of KIPP NYC Public Charter Schools' major federal programs for the year ended June 30, 2022. KIPP NYC Public Charter Schools' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Basis for Opinion on Each Major Federal Program

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

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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



CliftonLarsonAllen LLP

Plymouth Meeting, Pennsylvania
October 28, 2022

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditors’ Results

Consolidated Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? X yes no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes X none reported
3. Noncompliance material to financial statements noted? yes X no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes X none reported
2. Type of auditor’s report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes X no

Identification of Major Federal Programs

| Assistance Listing Numbers | Name of Federal Program or Cluster |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------|
| 84.425D | U.S. Department of Education – Elementary and Secondary School Emergency Relief Fund (ESSER I & ESSER II) |
| 84.425U | U.S. Department of Education – American Rescue Plan Act (ARP) |
| 10.553 / 10.555 / 10.559 | U.S. Department of Agriculture – Breakfast Program, National Lunch Program and Summer School Program |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditors’ Results (Continued)

Dollar threshold used to distinguish between

Type A or Type B programs was: \$ 750,000

Auditee qualified as low-risk auditee? X yes no

Section II – Consolidated Financial Statement Findings

2021 – 001

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

Condition: During the performance of the audit, adjustments for the Gerard Facility operating lease were required to properly record the operating lease rental expense along with its termination option payout on a straight-line basis and record related deferred rent. The impact on the financial statements was an increase in liabilities and change in net assets of \$2,176,021. Timely and accurate account reconciliations are a necessary step in ensuring that financial statements are fairly stated in accordance with U.S. GAAP.

Criteria: Management is responsible for the accuracy and completeness of all financial records and related information. Internal controls should be in place to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP.

Context: Financial statements should be prepared in accordance with U.S. GAAP.

Effect: The potential exists that misstatements of the annual financial statements could occur and not be prevented, or detected and corrected, by the organization’s internal controls.

Cause: During the initial evaluation of the lease, the proper accounting guidance was not applied to properly expense the lease on a straight-line-basis since the payments escalate throughout the term. In addition, the option to terminate the lease at its 10 year anniversary is required to be included in the lease schedule.

Recommendation: We recommend that management evaluate all general ledger account balances to reflect appropriate interim and year-end balances prior to the commencement of the audit. We recommend all new transactions be evaluated for proper recording under U.S. GAAP.

Views of Responsible Officials and Planned Corrective Actions: See accompanying corrective action plan for the year ended June 30, 2022.

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with the Federal Single Audit Act.

Section IV – Prior Audit Findings

There were no prior year findings required to be reported under the Federal Single Audit Act.



Transmittal Form
Annual Financial Statement Audit Report
for SUNY Authorized Charter Schools

| | |
|------------------------------|------------------------------|
| Charter School Name: | KIPP Infinity Charter School |
| Audit Period: | 2021-22 |
| Prior Period: | 2020-21 |
| Report Due Date: | Tuesday, November 1, 2022 |
| School Fiscal Contact Name: | David Rose |
| School Fiscal Contact Email: | drose@kippnyc.org |
| School Fiscal Contact Phone: | 212-991-2610 ext. 6072 |
| School Audit Firm Name: | CliftonLarsonAllen LLP |
| School Audit Contact Name: | David Sekerak |
| School Audit Contact Email: | david.sekerak@CLAconnect.com |
| School Audit Contact Phone: | 267.419.1635 |

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."

| | <i>If not included, state the reason(s) below. Or, if not applicable fill in "N/A":</i> |
|------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| 4) Management Letter | |
| 5) Management Letter Response | |
| 6) Form 990; or Extension Form 8868 | Extension will be submitted by November 15 |
| 7) Federal Single Audit/ Uniform Guidance in 2 CFR Part 200, Subpart F | |
| 8) Corrective Action Plan | |

KIPP INFINITY CHARTER SCHOOL
Statement of Financial Position
as of June 30, 2022

| <u>ASSETS</u> | <u>2021-22</u> | <u>2020-21</u> |
|--------------------------------------------------------------------|----------------|----------------|
| <u>CURRENT ASSETS</u> | | |
| Cash and cash equivalents | \$ - | \$ - |
| Grants and contracts receivable | - | - |
| Accounts receivables | - | - |
| Prepaid expenses | - | - |
| Contributions and other receivables | - | - |
| TOTAL CURRENT ASSETS | - | - |
| <u>PROPERTY, BUILDING AND EQUIPMENT, net</u> | - | - |
| <u>OTHER ASSETS</u> | - | - |
| TOTAL ASSETS | - | - |
| <u>LIABILITIES AND NET ASSETS</u> | | |
| <u>CURRENT LIABILITIES</u> | | |
| Accounts payable and accrued expenses | \$ - | \$ - |
| Accrued payroll and benefits | - | - |
| Deferred Revenue | - | - |
| Current maturities of long-term debt | - | - |
| Short Term Debt - Bonds, Notes Payable | - | - |
| Other | - | - |
| TOTAL CURRENT LIABILITIES | - | - |
| <u>LONG-TERM LIABILITIES</u> | | |
| Deferred Rent | - | - |
| All other long-term debt and notes payable, net current maturities | - | - |
| TOTAL LONG-TERM LIABILITIES | - | - |
| TOTAL LIABILITIES | - | - |
| <u>NET ASSETS</u> | | |
| Without Donor Restrictions | - | - |
| With Donor Restrictions | - | - |
| TOTAL NET ASSETS | - | - |
| TOTAL LIABILITIES AND NET ASSETS | - | - |

CK - Should be zero

KIPP INFINITY CHARTER SCHOOL

Statement of Activities

as of June 30, 2022

| | 2021-22 | | | 2020-21 |
|---------------------------------------------------|-------------------------------|----------------------------|-----------------------|--------------------|
| | Without Donor Restrictions | With Donor Restrictions | Total | Total |
| REVENUE, GAINS AND OTHER SUPPORT | | | | |
| Public School District | | | | |
| Resident Student Enrollment | \$ 30,643,322 | \$ - | \$ 30,643,322 | \$ 30,346,388 |
| Students with disabilities | 3,847,205 | - | 3,847,205 | 4,250,798 |
| Grants and Contracts | | | | |
| State and local | 503,512 | - | 503,512 | 404,695 |
| Federal - Title and IDEA | 1,067,262 | - | 1,067,262 | 1,492,014 |
| Federal - Other | 3,212,757 | - | 3,212,757 | 92,719 |
| Other | - | - | - | - |
| NYC DoE Rental Assistance | - | - | - | - |
| Food Service/Child Nutrition Program | 2,990,581 | - | 2,990,581 | 1,978,686 |
| TOTAL REVENUE, GAINS AND OTHER SUPPORT | 42,264,639 | - | 42,264,639 | 38,565,300 |
| EXPENSES | | | | |
| Program Services | | | | |
| Regular Education | \$ 39,734,278 | \$ - | \$ 39,734,278 | \$ 33,131,828 |
| Special Education | 2,183,521 | - | 2,183,521 | 3,155,964 |
| Other Programs | - | - | - | - |
| Total Program Services | 41,917,799 | - | 41,917,799 | 36,287,792 |
| Management and general | 5,054,800 | - | 5,054,800 | 4,613,356 |
| Fundraising | - | - | - | - |
| TOTAL OPERATING EXPENSES | 46,972,599 | - | 46,972,599 | 40,901,147 |
| SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS | (4,707,960) | - | (4,707,960) | (2,335,848) |
| SUPPORT AND OTHER REVENUE | | | | |
| Contributions | | | | |
| Foundations | \$ - | \$ 131,099 | \$ 131,099 | \$ 174,733 |
| Individuals | 2,508 | - | 2,508 | 46,881 |
| Corporations | - | - | - | 22,048 |
| Fundraising | - | - | - | - |
| Interest income | - | - | - | - |
| Miscellaneous income | 301,851 | - | 301,851 | 2,108,621 |
| Net assets released from restriction | 450 | (450) | - | - |
| TOTAL SUPPORT AND OTHER REVENUE | 304,810 | 130,649 | 435,459 | 2,352,283 |
| CHANGE IN NET ASSETS | (4,403,150) | 130,649 | (4,272,501) | 16,436 |
| NET ASSETS BEGINNING OF YEAR | 768,568 | 49,483 | 818,051 | 791,641 |
| PRIOR YEAR/PERIOD ADJUSTMENTS | 435 | - | 435 | 9,975 |
| NET ASSETS END OF YEAR | \$ (3,634,147) | \$ 180,132 | \$ (3,454,015) | \$ 818,051 |

KIPP INFINITY 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 | - | - |
| Accounts Receivable | - | - |
| Due from School Districts | - | - |
| Depreciation | - | - |
| Grants Receivable | - | - |
| Due from NYS | - | - |
| Grant revenues | - | - |
| Prepaid Expenses | - | - |
| Accounts Payable | - | - |
| Accrued Expenses | - | - |
| Accrued Liabilities | - | - |
| Contributions and fund-raising activities | - | - |
| Miscellaneous sources | - | - |
| Deferred Revenue | - | - |
| Interest payments | - | - |
| Other | - | - |
| Other | - | - |
| NET CASH PROVIDED FROM OPERATING ACTIVITIES | \$ - | \$ - |
| CASH FLOWS - INVESTING ACTIVITIES | | |
| Purchase of equipment | - | - |
| Other | - | - |
| NET CASH PROVIDED FROM INVESTING ACTIVITIES | \$ - | \$ - |
| CASH FLOWS - FINANCING ACTIVITIES | | |
| Principal payments on long-term debt | - | - |
| Other | - | - |
| NET CASH PROVIDED FROM FINANCING ACTIVITIES | \$ - | \$ - |
| NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS | \$ - | \$ - |
| Cash at beginning of year | - | - |
| CASH AND CASH EQUIVALENTS AT END OF YEAR | \$ - | \$ - |

KIPP INFINITY CHARTER SCHOOL
Statement of Functional Expenses
as of June 30, 2022

| | No. of Positions | 2021-22 | | | | 2020-21 | | | |
|------------------------------------------------------------|------------------|----------------------|---------------------|---------------------|----------------------|------------------|---------------------|---------------------|----------------------|
| | | Program Services | | Supporting Services | | Program Services | | Supporting Services | |
| | | Regular Education | Special Education | Other Education | Total | Fund-raising | General | Total | Total |
| Personnel Services Costs | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Administrative Staff Personnel | 59.23 | 7,795,599 | - | - | 7,795,599 | - | - | - | 7,795,599 |
| Instructional Personnel | 147.87 | 14,293,596 | 1,763,028 | - | 16,056,624 | - | - | - | 16,056,624 |
| Non-Instructional Personnel | 9.55 | 985,198 | - | - | 985,198 | - | - | - | 985,198 |
| Total Salaries and Staff | 216.65 | 23,074,392 | 1,763,028 | - | 24,837,421 | - | - | - | 24,837,421 |
| Fringe Benefits & Payroll Taxes | | 5,290,724 | 182,238 | - | 5,472,963 | - | - | - | 5,472,963 |
| Retirement | | 1,373,916 | 159,474 | - | 1,533,390 | - | - | - | 1,533,390 |
| Management Company Fees | | 83,102 | - | - | 83,102 | - | 4,706,750 | - | 4,789,852 |
| Legal Service | | 27,656 | - | - | 27,656 | - | - | - | 27,656 |
| Accounting / Audit Services | | - | - | - | - | - | 10,390 | - | 10,390 |
| Other Purchased / Professional / Consulting Services | | 565,922 | 74,954 | - | 640,876 | - | - | - | 640,876 |
| Building and Land Rent / Lease / Facility Finance Interest | | 1,807,354 | - | - | 1,807,354 | - | - | - | 1,807,354 |
| Repairs & Maintenance | | 506,727 | - | - | 506,727 | - | - | - | 506,727 |
| Insurance | | - | - | - | - | - | 337,659 | - | 337,659 |
| Utilities | | 373,688 | - | - | 373,688 | - | - | - | 373,688 |
| Supplies / Materials | | 1,269,511 | - | - | 1,273,338 | - | - | - | 1,273,338 |
| Equipment / Furnishings | | 355,091 | 3,827 | - | 355,091 | - | - | - | 355,091 |
| Staff Development | | 306,787 | - | - | 306,787 | - | - | - | 306,787 |
| Marketing / Recruitment | | 16,439 | - | - | 16,439 | - | - | - | 16,439 |
| Technology | | 1,276,386 | - | - | 1,276,386 | - | - | - | 1,276,386 |
| Food Service | | 1,646,313 | - | - | 1,646,313 | - | - | - | 1,646,313 |
| Student Services | | 234,346 | - | - | 234,346 | - | - | - | 234,346 |
| Office Expense | | 430,569 | - | - | 430,569 | - | - | - | 430,569 |
| Depreciation | | 607,285 | - | - | 607,285 | - | - | - | 607,285 |
| OTHER | | 487,632 | - | - | 487,632 | - | - | - | 487,632 |
| Total Expenses | | \$ 39,733,842 | \$ 2,183,521 | \$ - | \$ 41,917,364 | \$ - | \$ 5,054,799 | \$ - | \$ 46,972,163 |
| | | | | | | | | | \$ 40,891,173 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2022**

U.S. Department of Education
U.S. Department of Agriculture

KIPP NYC Public Charter Schools respectfully submits the following corrective action plan for the year ended June 30, 2022

Audit period: July 1, 2021 - June 30, 2022

The findings from the schedule of findings and questioned costs are discussed below. The finding is numbered consistently with the number assigned in the schedule.

FINDINGS—FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2022-001 Material Weakness in Internal Control over Financial Reporting
Recommendation: We recommend that management evaluate all general ledger account balances to reflect appropriate interim and year-end balances prior to the commencement of the audit. We recommend all new transactions be evaluated for proper recording under U.S. Generally Accepted Accounting Principles.

Explanation of disagreement with audit finding: There is no disagreement with the audit finding.

Action taken in response to finding: Current management has reviewed the controls and procedures and believes that certain procedures in place require additional training for adherence. Management is working with staff to conduct trainings throughout staff levels to ensure that all entries are made on a timely basis, and to confirm new standards with accounting consultants prior to recording. Additionally, current management is implementing a new system of review of entries to ensure they are accurate and reflect the appropriate accounting guidance. Management will also conduct additional reviews of financials before providing to auditors for the year-end audit process to prevent client proposed adjustments.

Name(s) of the contact person(s) responsible for corrective action: Diane Flynn, Interim Chief Financial Officer

Planned completion date for corrective action plan: Prior to the start of the 2023 financial audit.

If the U.S. Department of Education or the U.S. Department of Agriculture has questions regarding this plan, please call Diane Flynn, 973-379-3629.

KIPP NYC PUBLIC CHARTER SCHOOLS
CONSOLIDATED FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEARS ENDED JUNE 30, 2022 AND 2021



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAconnect.com](https://www.CLAconnect.com)

**KIPP NYC PUBLIC CHARTER SCHOOLS
TABLE OF CONTENTS
YEARS ENDED JUNE 30, 2022 AND 2021**

| | |
|-----------------------------------------------------------------------------------------------------|-----------|
| INDEPENDENT AUDITORS' REPORT | 1 |
| FINANCIAL STATEMENTS | |
| CONSOLIDATED STATEMENTS OF FINANCIAL POSITION | 4 |
| CONSOLIDATED STATEMENTS OF ACTIVITIES | 5 |
| CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES | 6 |
| CONSOLIDATED STATEMENTS OF CASH FLOWS | 8 |
| NOTES TO CONSOLIDATED FINANCIAL STATEMENTS | 9 |
| SUPPLEMENTARY INFORMATION | |
| SCHEDULE OF FINANCIAL POSITION BY SCHOOL | 19 |
| SCHEDULE OF ACTIVITIES BY SCHOOL | 20 |
| SCHEDULE OF FUNCTIONAL EXPENSES – KIPP STAR COLLEGE PREP CHARTER SCHOOL | 25 |
| SCHEDULE OF FUNCTIONAL EXPENSES – KIPP NYC WASHINGTON HEIGHTS ACADEMY CHARTER SCHOOL | 26 |
| SCHEDULE OF FUNCTIONAL EXPENSES – KIPP AMP ACADEMY CHARTER SCHOOL | 27 |
| SCHEDULE OF FUNCTIONAL EXPENSES – KIPP INFINITY ACADEMY CHARTER SCHOOL | 28 |
| SCHEDULE OF FUNCTIONAL EXPENSES – KIPP FREEDOM CHARTER SCHOOL | 29 |
| SCHEDULE OF FUNCTIONAL EXPENSES – KIPP BRONX CHARTER SCHOOL II | 30 |
| SCHEDULE OF FUNCTIONAL EXPENSES – KIPP BRONX CHARTER SCHOOL III | 31 |
| SCHEDULE OF FUNCTIONAL EXPENSES – KIPP BEYOND CHARTER SCHOOL | 32 |
| SCHEDULE OF FUNCTIONAL EXPENSES – KIPP NEW YORK PUBLIC CHARTER SCHOOL | 33 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
TABLE OF CONTENTS
YEARS ENDED JUNE 30, 2022 AND 2021**

SINGLE AUDIT REQUIREMENTS

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS | 34 |
| NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS | 37 |
| 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 <i>GOVERNMENT AUDITING STANDARDS</i> | 38 |
| INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE | 40 |
| SCHEDULE OF FINDINGS AND QUESTIONED COSTS | 43 |



INDEPENDENT AUDITORS' REPORT

Board of Directors
KIPP NYC Public Charter Schools
New York, New York

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of KIPP NYC Public Charter Schools (a nonprofit organization), which comprise the consolidated statements of financial position as of June 30, 2022 and 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of KIPP NYC Public Charter Schools 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying supplementary schedules, which comprise the schedule of financial position by school, schedule of activities by school, and schedules of functional expenses, and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary schedules and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2022 on our consideration of KIPP NYC Public Charter Schools’ internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of KIPP NYC Public Charter Schools’ 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 KIPP NYC Public Charter Schools’ internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Plymouth Meeting, Pennsylvania
October 28, 2022

**KIPP NYC PUBLIC CHARTER SCHOOLS
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2022 AND 2021**

| | 2022 | 2021 |
|---------------------------------------|---------------|---------------|
| ASSETS | | |
| Cash and Cash Equivalents | \$ 14,661,002 | \$ 7,007,553 |
| Grants and Contracts Receivable | 8,122,752 | 4,217,926 |
| Due from KIPP NYC Enterprise | - | 1,753,681 |
| Prepaid Expenses and Other Assets | 6,553,654 | 9,126,426 |
| Property and Equipment | 6,610,756 | 6,907,434 |
| Total Assets | \$ 35,948,164 | \$ 29,013,020 |
| LIABILITIES AND NET ASSETS | | |
| LIABILITIES | | |
| Accounts Payable and Accrued Expenses | \$ 5,041,633 | \$ 4,197,093 |
| Due to KIPP NYC Enterprise | 4,788,079 | - |
| Note Payable | 300,000 | 300,000 |
| Refundable Advances | 794,644 | 85,799 |
| Deferred Rent | 1,976,021 | - |
| Capital Lease Obligation | 245,803 | 491,607 |
| Total Liabilities | 13,146,180 | 5,074,499 |
| NET ASSETS | | |
| Without Donor Restrictions | 22,493,248 | 23,566,019 |
| With Donor Restrictions | 308,736 | 372,502 |
| Total Net Assets | 22,801,984 | 23,938,521 |
| Total Liabilities and Net Assets | \$ 35,948,164 | \$ 29,013,020 |

See accompanying Notes to Consolidated Financial Statements.

**KIPP NYC PUBLIC CHARTER SCHOOLS
CONSOLIDATED STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2022 AND 2021**

| | 2022 | | | 2021 | | |
|----------------------------------------------|-------------------------------|----------------------------|----------------------|-------------------------------|----------------------------|----------------------|
| | Without Donor Restrictions | With Donor Restrictions | Totals | Without Donor Restrictions | With Donor Restrictions | Totals |
| OPERATING REVENUE | | | | | | |
| State and Local Per Pupil Operating Revenue | \$ 108,385,520 | \$ - | \$ 108,385,520 | \$ 97,822,737 | \$ - | \$ 97,822,737 |
| Government Grants and Contracts | 25,775,000 | - | 25,775,000 | 9,990,937 | 462,299 | 10,453,236 |
| Total Operating Revenue | 134,160,520 | - | 134,160,520 | 107,813,674 | 462,299 | 108,275,973 |
| OPERATING EXPENSES | | | | | | |
| Program Services | 120,601,689 | - | 120,601,689 | 91,198,368 | - | 91,198,368 |
| Supporting Services | 16,414,312 | - | 16,414,312 | 13,298,649 | - | 13,298,649 |
| Total Operating Expenses | 137,016,001 | - | 137,016,001 | 104,497,017 | - | 104,497,017 |
| SCHOOL OPERATING SURPLUS (DEFICIT) | (2,855,481) | - | (2,855,481) | 3,316,657 | 462,299 | 3,778,956 |
| OTHER REVENUE | | | | | | |
| Contributions and Other Grants | 868,451 | 273,491 | 1,141,942 | 467,706 | 301,000 | 768,706 |
| Interest and Other Income – Net | 533,916 | - | 533,916 | 226,876 | - | 226,876 |
| Donated Goods and Services | 43,086 | - | 43,086 | 40,676 | - | 40,676 |
| Total Other Revenue | 1,445,453 | 273,491 | 1,718,944 | 735,258 | 301,000 | 1,036,258 |
| NET ASSETS RELEASED FROM RESTRICTIONS | 337,257 | (337,257) | - | 464,578 | (464,578) | - |
| CHANGE IN NET ASSETS | (1,072,771) | (63,766) | (1,136,537) | 4,516,493 | 298,721 | 4,815,214 |
| Net Assets – Beginning of Year | 23,566,019 | 372,502 | 23,938,521 | 19,049,526 | 73,781 | 19,123,307 |
| NET ASSETS – END OF YEAR | \$ 22,493,248 | \$ 308,736 | \$ 22,801,984 | \$ 23,566,019 | \$ 372,502 | \$ 23,938,521 |

See accompanying Notes to Consolidated Financial Statements.

**KIPP NYC PUBLIC CHARTER SCHOOLS
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022**

| | Program Services | | | Support Services | Total Expenses |
|----------------------------------------------|-----------------------|----------------------|-----------------------|---------------------------|-----------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 64,225,479 | \$ 4,909,974 | \$ 69,135,453 | \$ - | \$ 69,135,453 |
| Payroll Taxes and Employee Benefits | 16,858,036 | 1,116,518 | 17,974,554 | - | 17,974,554 |
| Licensing and Management Fee | 383,102 | - | 383,102 | 15,538,942 | 15,922,044 |
| Litigation and Legal Services Fee | 402,756 | - | 402,756 | - | 402,756 |
| Accounting and Audit Services Fees | - | - | - | 30,011 | 30,011 |
| Other Professional Fees | 1,504,712 | 74,954 | 1,579,666 | - | 1,579,666 |
| Grants to Related Entities | 191,215 | - | 191,215 | - | 191,215 |
| Academic Programming | 2,065,450 | 3,827 | 2,069,277 | - | 2,069,277 |
| Field Lessons | 413,519 | - | 413,519 | - | 413,519 |
| Professional Development | 1,221,553 | - | 1,221,553 | - | 1,221,553 |
| Equipment and Maintenance | 3,242,230 | - | 3,242,230 | - | 3,242,230 |
| Student Transportation and Other Services | 73,158 | - | 73,158 | - | 73,158 |
| Supplies and Materials | 4,855,766 | - | 4,855,766 | - | 4,855,766 |
| Technology Equipment and Materials | 3,684,204 | - | 3,684,204 | - | 3,684,204 |
| Events | 461,127 | - | 461,127 | - | 461,127 |
| Printing and Publications | 205,039 | - | 205,039 | - | 205,039 |
| Occupancy | 10,043,155 | - | 10,043,155 | - | 10,043,155 |
| Telephone and Internet | 1,229,081 | - | 1,229,081 | - | 1,229,081 |
| Insurance | - | - | - | 845,359 | 845,359 |
| Memberships and Subscriptions | 57,497 | - | 57,497 | - | 57,497 |
| Postage and Shipping | 36,975 | - | 36,975 | - | 36,975 |
| Bank and Other Fees | 13,791 | - | 13,791 | - | 13,791 |
| Candidate Recruiting | 14,132 | - | 14,132 | - | 14,132 |
| Miscellaneous | 1,109,785 | - | 1,109,785 | - | 1,109,785 |
| Donated Goods and Services | 43,086 | - | 43,086 | - | 43,086 |
| Depreciation and Amortization | 1,927,304 | - | 1,927,304 | - | 1,927,304 |
| Uncollectible Receivables | 234,264 | - | 234,264 | - | 234,264 |
| Total Functional Expenses | \$ 114,496,416 | \$ 6,105,273 | \$ 120,601,689 | \$ 16,414,312 | \$ 137,016,001 |

See accompanying Notes to Consolidated Financial Statements.

**KIPP NYC PUBLIC CHARTER SCHOOLS
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021**

| | Program Services | | | Support Services | Total Expenses |
|----------------------------------------------|----------------------|----------------------|----------------------|---------------------------|-----------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 51,773,979 | \$ 6,171,765 | \$ 57,945,744 | \$ - | \$ 57,945,744 |
| Payroll Taxes and Employee Benefits | 13,143,043 | 1,591,030 | 14,734,073 | - | 14,734,073 |
| Licensing and Management Fee | 323,414 | - | 323,414 | 12,614,549 | 12,937,963 |
| Litigation and Legal Services Fee | 267,309 | - | 267,309 | - | 267,309 |
| Accounting and Audit Services Fees | - | - | - | 40,869 | 40,869 |
| Other Professional Fees | 512,589 | 91,588 | 604,177 | - | 604,177 |
| Grants to Related Entities | 948,281 | - | 948,281 | - | 948,281 |
| Academic Programming | 1,353,870 | 21,701 | 1,375,571 | - | 1,375,571 |
| Field Lessons | 8,437 | - | 8,437 | - | 8,437 |
| Professional Development | 849,611 | 2,694 | 852,305 | - | 852,305 |
| Equipment and Maintenance | 2,463,077 | - | 2,463,077 | - | 2,463,077 |
| Student Transportation and Other Services | 275 | - | 275 | - | 275 |
| Supplies and Materials | 3,406,613 | - | 3,406,613 | - | 3,406,613 |
| Technology Equipment and Materials | 2,647,623 | - | 2,647,623 | - | 2,647,623 |
| Events | 155,586 | 53 | 155,639 | - | 155,639 |
| Printing and Publications | 218,823 | - | 218,823 | - | 218,823 |
| Occupancy | 1,929,785 | - | 1,929,785 | - | 1,929,785 |
| Telephone and Internet | 886,525 | - | 886,525 | - | 886,525 |
| Insurance | - | - | - | 643,231 | 643,231 |
| Memberships and Subscriptions | 130,795 | - | 130,795 | - | 130,795 |
| Postage and Shipping | 53,099 | - | 53,099 | - | 53,099 |
| Bank and Other Fees | 27,763 | - | 27,763 | - | 27,763 |
| Candidate Recruiting | 33,342 | - | 33,342 | - | 33,342 |
| Miscellaneous | 35,661 | - | 35,661 | - | 35,661 |
| Donated Goods and Services | 40,676 | - | 40,676 | - | 40,676 |
| Depreciation and Amortization | 2,101,093 | - | 2,101,093 | - | 2,101,093 |
| Uncollectible Receivables | 7,806 | - | 7,806 | - | 7,806 |
| Prior Period Adjustments | 462 | - | 462 | - | 462 |
| Total Functional Expenses | \$ 83,319,537 | \$ 7,878,831 | \$ 91,198,368 | \$ 13,298,649 | \$ 104,497,017 |

See accompanying Notes to Consolidated Financial Statements.

**KIPP NYC PUBLIC CHARTER SCHOOLS
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2022 AND 2021**

| | 2022 | 2021 |
|---------------------------------------------------------------------------------------------|----------------|----------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Receipts from Local, State, and Federal Sources | \$ 130,255,694 | \$ 107,402,078 |
| Receipts from Others | 1,718,944 | 1,036,258 |
| Payments to Suppliers and Vendors | (53,309,306) | (52,359,064) |
| Payments to Employees | (69,135,453) | (57,945,744) |
| Net Cash Provided (Used) by Operating Activities | 9,529,879 | (1,866,472) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Acquisition of Capital Assets | (1,630,628) | (419,120) |
| Net Cash Used by Investing Activities | (1,630,628) | (419,120) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Note Payable | - | (2,000,000) |
| Repayments of Capital Lease Obligation | (245,802) | (245,803) |
| Net Cash Used by Financing Activities | (245,802) | (2,245,803) |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | 7,653,449 | (4,531,395) |
| Cash and Cash Equivalents – Beginning of Year | 7,007,553 | 11,538,948 |
| CASH AND CASH EQUIVALENTS – END OF YEAR | \$ 14,661,002 | \$ 7,007,553 |
| RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES | | |
| Change in Net Assets | \$ (1,136,537) | \$ 4,815,214 |
| Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities: | | |
| Depreciation and Amortization | 1,927,304 | 2,101,093 |
| Change in Assets and Liabilities: | | |
| Grants and Contracts Receivable | (3,904,826) | (873,895) |
| Prepaid Expenses and Other Assets | 2,572,772 | (9,039,100) |
| Accounts Payable and Accrued Expenses | 844,540 | 1,777,122 |
| Due to/from KIPP NYC Enterprise | 6,541,760 | (730,847) |
| Refundable Advances | 708,845 | 83,941 |
| Deferred Rent | 1,976,021 | - |
| Net Cash Provided (Used) by Operating Activities | \$ 9,529,879 | \$ (1,866,472) |

See accompanying Notes to Consolidated Financial Statements.

**KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

KIPP NYC Public Charter Schools (the School) is an education corporation consisting of the consolidation of the former KIPP NYC Washington Heights Academy Charter School (Washington Heights), KIPP STAR College Prep Charter School (STAR), KIPP Infinity Charter School (Infinity), KIPP AMP Academy Charter School (AMP), KIPP Freedom Charter School (Freedom), KIPP Bronx Charter School II, KIPP Bronx Charter School III, KIPP Beyond Charter School.

In fiscal years 2021 and 2022, the School served students in grades kindergarten through twelve.

The major source of revenue and support for the School is from state and local funding on per pupil basis. The New York City Department of Food Services provides free and reduced-price lunches and the New York City Department of Transportation provides transportation vouchers directly to a majority of the School's students. Amounts with respect to these items are not included in these consolidated financial statements.

Consolidated Financial Statement Presentation

The consolidated financial statements of the School have been prepared on the accrual basis of accounting in accordance with established accounting standards for nonprofit entities. Accordingly, net assets and changes therein are classified as follows:

Net Assets with Donor Restrictions – Net assets subject to donor-imposed stipulations will be met either by actions of the School or by the passage of time. Net assets with donor restrictions contain donor-imposed restrictions that permit the school to use or expend the assets as specified.

Net Assets Without Donor Restrictions – Net assets not subject to donor-imposed stipulations.

Revenue is reported as an increase in net assets without donor restrictions, unless its use is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Expirations of restrictions on net assets are reported as net assets released from restrictions.

Principles of Consolidation

The consolidated financial statements include the accounts of the Organization and its eight wholly owned subsidiaries, Washington Heights PCS, LLC, STAR Harlem PCS, LLC, Infinity PCS, LLC, AMP PCS, LLC, Freedom PCS, LLC, Bronx PCS II, Bronx PCS III and KIPP Beyond PCS, LLC. All intercompany accounts and transactions have been eliminated in consolidation.

Use of Estimates

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

**KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits.

Grants and Contract Receivables

Grants and contract receivables primarily consist of amounts due from the New York Department of Education for federal and state subsidy programs and private grants. Grants and contract receivables are stated at the amount management expects to collect from outstanding balances. As of June 30, 2022 and 2021, an allowance was not warranted.

Prepaid Expenses and Other Assets

Prepaid expenses and other assets include payments to other entities for services applicable to future accounting periods such as tenant contribution deposits, rental payments and insurance premiums. The cost of the prepaid expenses and other assets are recorded as expenditures/expenses when consumed rather than when purchased.

Governmental Funding

Revenue from the state and local governments resulting from the School's charter status is based on the number of students enrolled. The revenue is recorded when services are performed in accordance with the charter agreement. Federal and state funds are recognized by the School when the conditions are met.

Revenue from other government grants to which the School is entitled is recognized mostly on student enrollment. Some grants are provided for specific educational endeavors which are not based on student enrollment and are recorded when conditions are met by the grant agreement and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions.

Federal and state funds received prior to the services provided or the related expenditures being incurred are deferred and recorded as refundable advances in the statement of financial position. The School received cost reimbursable grants of \$794,644 and \$85,799 that have not been recognized at June 30, 2022 and 2021, respectively, because qualifying expenditures have not yet been incurred.

Contributions

The School reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without restrictions and reported in the consolidated statements of activities as net assets released from restrictions. A contribution is conditional if a right of return or right of release exists as well as a barrier. The conditional contribution is recognized once the conditions have been met.

KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Donated Goods and Services

Donated goods and services are recorded at their fair value when such services are rendered or goods are donated. Contributed services are recognized as contributions if the services: (a) create or enhance nonfinancial assets or (b) required specialized skills and are performed by people with those skills and would otherwise be purchased by the School and (c) are measurable.

A number of volunteers have made a contribution of their time to the School. These in-kind contributions have not been reflected in the consolidated financial statements since they do not meet the criteria for recognition under accounting standards for contributions.

Equipment, Improvements, and Depreciation

Property and equipment is recorded at cost. The School capitalizes purchases of equipment in excess of \$2,500. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets. Property and equipment acquired with certain government contract funds are recorded as expenses when the grantor retains title.

Improvements to the facility are amortized over the useful life as there is no set lease term for the school building.

Expense Allocation

The costs of providing services have been summarized on a functional basis in the consolidated statements of activities and in the consolidated statements of functional expenses. Allocation of expenses to program services and supporting services is completed by direct expenses related to each function.

Concentration of Credit Risk

The School maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits.

Income Taxes

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (IRC) and applicable income tax regulations of the state of New York. No provision for income taxes has been established, as the School has no unrelated business activity.

Uncertain Tax Positions

The School recognizes and measures its unrecognized tax benefits in accordance with FASB ASC 740, Income Taxes. Using that guidance, tax positions initially need to be recognized in the consolidated financial statements when it is more likely than not that the positions will be sustained upon examination by the taxing authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition.

As of June 30, 2022, the School had no uncertain tax positions that qualified for either recognition or disclosure in the consolidated financial statements. Additionally, the School had no interest or penalties related to income taxes.

**KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

In preparing these consolidated financial statements, the School has evaluated events and transactions for potential recognition or disclosure through October 28, 2022, the date the consolidated financial statements were available to be issued.

NOTE 2 LIQUIDITY

The School regularly monitors liquidity required to meet its operating needs and commitments, while also striving to maximize the investment of available funds. For purposes of analyzing resources available to meet general expenditures over the next year, the School considers all expenditures related to its ongoing school activities of teaching, educating, and other school activities. In addition to financial assets available to meet general expenditures over the next year, the School operates with a balanced budget and anticipates collecting sufficient revenue from state and local per pupil subsidy, federal and state grants and contributions in the next fiscal year to cover general expenditures.

As of June 30, 2022 and 2021, the following financial assets could be readily made available within one year of the statement of financial position date meet general expenditures:

| | <u>2022</u> | <u>2021</u> |
|------------------------------------------|----------------------|----------------------|
| Cash and Cash Equivalents | \$ 14,661,002 | \$ 7,007,553 |
| Grants and Contributions receivable, Net | 8,122,752 | 4,217,926 |
| Total | <u>\$ 22,783,754</u> | <u>\$ 11,225,479</u> |

NOTE 3 KIPP NYC ENTERPRISE

The School is related to KIPP Academy Charter Schools through overlapping governance. Although not formally related to any other organizations, the School's mission is aligned with a set of other tax exempt organizations, all of which support education in New York City. The other mission-aligned tax exempt organizations include KIPP New York, Inc. (KNYI), KIPP Facilities Holdings, Inc., and PCS Properties Foundation, Inc., collectively referred to as the KIPP NYC Enterprise. From time to time, these organizations support each other through access to capital in support of their missions.

Amounts due to and from the KIPP NYC Enterprise represent short-term timing differences of expenses incurred on behalf of the School that have not been paid or received as of the financial statement date and are reflected on the financial statements as amounts Due to KIPP NYC Enterprise. As of June 30, 2022 and 2021, the School owed the KIPP NYC Enterprise a total of \$4,788,079 and \$-0-, respectively. As of June 30, 2022 and 2021, KIPP NYC Enterprise owed the School a total of \$-0- and \$1,753,681, respectively.

In April 2018, KNYI provided a \$2,000,000 interest-free loan to KIPP NYC Public Charter Schools to fund operations for the KIPP Freedom Charter Schools. The loan was paid in full during the year ending June 30, 2021.

KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021

NOTE 4 EQUIPMENT AND IMPROVEMENTS

Equipment and improvements consists of the following at June 30:

| | <u>2022</u> | <u>2021</u> |
|-------------------------------------------------|---------------------|---------------------|
| Furniture and Fixtures | \$ 688,076 | \$ 631,321 |
| Technology | 7,559,833 | 7,049,886 |
| Equipment | 416,323 | 377,423 |
| Leasehold Improvements | 11,467,057 | 10,492,519 |
| Construction in Progress | 49,323 | - |
| Total | <u>20,180,612</u> | <u>18,551,149</u> |
| Less: Accumulated Depreciation and Amortization | <u>(13,569,856)</u> | <u>(11,643,715)</u> |
| Total Property and Equipment | <u>\$ 6,610,756</u> | <u>\$ 6,907,434</u> |

NOTE 5 RESTRICTIONS ON NET ASSET BALANCES

Net assets with donor restrictions were available for the following purposes at June 30:

| | <u>2022</u> | <u>2021</u> |
|---------------------------|-------------------|-------------------|
| Athletic Programs | \$ 22,296 | \$ 6,167 |
| Arts and Music Programs | 273 | 273 |
| Extra-curricular Programs | 90,269 | - |
| Academic Programs | 195,898 | 366,062 |
| Total | <u>\$ 308,736</u> | <u>\$ 372,502</u> |

NOTE 6 RELEASES ON NET ASSET BALANCES

Net assets with donor restrictions were released for the following purposes at June 30:

| | <u>2022</u> | <u>2021</u> |
|-------------------|-------------------|-------------------|
| Athletic Programs | \$ 26,263 | \$ - |
| Academic Programs | 301,262 | 417,544 |
| Student Food | 9,732 | 47,034 |
| Total | <u>\$ 337,257</u> | <u>\$ 464,578</u> |

NOTE 7 PENSION EXPENSE

The School is part of the KIPP NYC 403(b) Retirement Plan, a multiemployer defined contribution plan, under Section 403(b) of the IRC which employees of the School can elect to contribute. Employees, who choose this plan, can contribute up to the level set by the Internal Revenue Service. The Employer match is a discretionary contribution. The employer contributions to this Plan amounted \$2,127,604 and \$1,901,592 for the years ended June 30, 2022 and 2021, respectively.

**KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 7 PENSION EXPENSE (CONTINUED)

The School also contributes to the Teachers Retirement System of the City of New York, a multiemployer defined benefit pension plan (the Plan), on behalf of eligible teachers. The Plan provides New York City educators with retirement, disability, and death benefit services. The School's participation in the plan constitutes less than 1% of total plan contributions. The funded status of the Plan was 78.4% at June 30, 2019, the date of the most recent actuarial calculation as indicated in the June 30, 2021 plan audit. The amount charged to operations for contributions to this Plan amounted to \$689,375 and \$672,485 for the years ended June 30, 2022 and 2021, respectively.

NOTE 8 CAPITAL LEASE OBLIGATIONS

In September 2018, the School and KIPP Academy Charter School entered into a lease for computer equipment under a capital lease that expires in 2023. As of June 30, 2022 and 2021, the leased equipment are reflected at a cost of \$1,299,870 and related accumulated depreciation of \$1,054,067 and \$808,263, respectively. The lease requires annual payments of principal of \$245,804. The capital lease agreement states the total annual payments are equal to the cost value of the leased equipment and no interest is included in the payments.

Future minimum payments under the capital lease as of June 30, 2022 are as follows:

| <u>Year Ending June 30,</u> | <u>Amount</u> |
|------------------------------|-------------------|
| 2023 | \$ 245,803 |
| Total Capital Lease Payments | <u>\$ 245,803</u> |

NOTE 9 LOAN AGREEMENTS

On June 14, 2019, the Organization entered into a loan agreement for \$300,000 with KIPP Foundation. Interest accrues on the note at 1% per annum. As of June 30, 2022 and 2021, the outstanding principal balance of this note was \$300,000. Interest expense incurred for the years ended June 30, 2022 and 2021, was \$3,000. The loan matures and full payment is due in June 2025.

Minimum loan payments for each year subsequent to June 30, 2022 are as follows:

| <u>Year Ending June 30,</u> | <u>Amount</u> |
|-----------------------------|-------------------|
| 2023 | \$ 100,000 |
| 2024 | 100,000 |
| 2025 | 100,000 |
| Total | <u>\$ 300,000</u> |

**KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 10 SCHOOL FACILITIES

The School occupies several facilities at no cost. The School has an agreement with the New York City Department of Education for the following dedicated and shared space:

- P.S. 125, a New York City public school, located at 433 West 123rd Street, New York City, New York;
- P.S. 115, New York City public school, located at 586 West 177th Street, New York City, New York;
- I.S. 90, a New York City public school, located at 21 Jumel Place, New York City, New York;
- M.S. 390, a New York City public school, located at 1224 Park Place, Brooklyn, New York;
- M.S. 195, a New York City public school, located at 625 West 133rd Street, New York City, New York;
- X859, a New York City public school, located at 2246 Jerome Avenue, Bronx, New York;
- P.S. 44, a New York City public school, located at 1825 Prospect Avenue, Bronx, New York;
- M.S. 45, a New York City public school, located at 2502 Lorillard Place, Bronx, New York.

The School is responsible for any overtime-related costs for services provided beyond regular opening hours in all facilities. Costs for these kinds of services are included in contracted services in the accompanying consolidated statements of functional expenses.

The School occupied 338 East 146th St., Bronx, NY, a private facility, from July 2020 through August 2021. The lease began in July 2020 as a temporary home for KIPP Elements Primary School and was terminated in September 2021. Subsequently, KIPP Elements Primary School moved into the facility located at 501 Gerard Avenue, Bronx, NY (the Gerard Facility).

The School also occupies approximately 132,500 square feet of space at 201 East 144th St. in the South Bronx, where the joint high school for KIPP NYC Public Charter Schools and KIPP Academy Charter School resides. The facility was provided to the School at no cost, but the School must provide for continuing maintenance and operating expenses. The expenses are also included in building costs in the accompanying consolidated statements of functional expenses.

**KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 11 LEASE AGREEMENT

On March 24, 2021 Gerard 501, LLC (Gerard) and the School entered into a sublease for the Gerard Facility. The sublease was amended and restated on November 30, 2021. The term of the sublease payments started September 1, 2021 and is through June 30, 2042; however the School intends to terminate at its first option on June 30, 2032. The annual base rental payments are due based on the rental payment schedule indicated in the amended lease agreement. The payout required for the termination option is included in the subsequent payment schedule and will be amortized over the life of the lease term. In addition per the agreement, the School shall pay additional rent expenses that include facility maintenance, repairs, utilities, safety and other expenses as stated in the agreement.

Minimum annual base rentals for each year subsequent to June 30, 2022 are as follows:

| <u>Year Ending June 30,</u> | <u>Amount</u> |
|-----------------------------|----------------------|
| 2023 | \$ 4,596,567 |
| 2024 | 4,646,567 |
| 2025 | 4,696,567 |
| 2026 | 4,790,498 |
| 2027 | 4,841,583 |
| Thereafter | <u>26,677,585</u> |
| Total | <u>\$ 50,249,367</u> |

The total rent expense for the years ended June 30, 2022 and 2021 was \$5,811,454 and \$-0-, respectively. Total rent expense also includes short-term leases. The deferred rent as of June 30, 2022 and 2021 was \$1,976,021 and \$-0-, respectively.

NOTE 12 TRADEMARK LICENSE AGREEMENT

The Knowledge is Power Program Foundation (KIPP Foundation) is a national, nonprofit organization that trains school leaders to open and run academically rigorous public schools. The School is a member of KIPP Foundation's KIPP Network of Schools and, as such, is eligible for a range of benefits and fee-based services.

The School has entered into a trademark license agreement with KIPP Foundation subject to a license fee of 1% per pupil operating revenue not to exceed \$30,000 per elementary school, middle school, or high school. The School incurred licensing fees amounting to \$383,102 and \$323,414 for the years ended June 30, 2022 and 2021, respectively.

**KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 13 SHARED SERVICES AGREEMENT

The School is party to a fee agreement with KIPP NYC, LLC, a wholly owned disregarded entity of KIPP New York, Inc., for the back-office functions. The management fee is 12% of the revenue as defined in the services agreement. The management fee is 12% of the revenue as defined in the shared services agreement. The School incurred a management fee to LLC in the amount of \$15,538,942 and \$12,614,549 for the years ended June 30, 2022 and 2021, respectively. The amount due to LLC for shared services as of June 30, 2022 and 2021 was \$774,885 and \$577,149, respectively.

NOTE 14 OPERATING EXPENSES

Operating expenses are presented in the statement of functional expenses classified according to the significant program activity related to the purpose for which the school exists or supporting service.

The significant activities are:

Program Services – Regular Education and Special Education

Represents work (time and materials) that is specifically related to or necessary for the programming aspects of the School under the regular education and special education areas. The activities and related costs directly affecting students or parents fall under these program areas.

Support Services

Management and General

Time and materials relating to operating the nonprogrammatic/back-end operational functions of the School are reflected as management and general expenses. These expenses include, but are not limited to, human resources, finance, and technology activities.

NOTE 15 CONTINGENCY

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

**KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2022 AND 2021**

NOTE 16 TENANT CONTRIBUTION

As of July 13, 2020, the School entered into a lease anticipation, tenant contribution, pledge and repayment agreement (the Lease Anticipation Agreement) with KIPP Properties, LLC. In accordance with the Lease Anticipation Agreement, the School paid KIPP Properties, LLC a tenant contribution in the amount of \$9,000,000 toward the costs of the new facilities to be leased to the School. As of June 30, 2021, the tenant contribution is included in prepaid expense and other assets in the statement of financial position.

On August 27, 2021 the Lease Anticipation Agreement was terminated and the \$9,000,000 contribution was repaid to the Schools.

On July 30, 2021, a lease agreement was entered into between Canal West 75, LLC and KIPP NYC Public Charter Schools, pursuant to which KIPP NYC Public Charter Schools made a tenant contribution of \$5,453,000 toward the cost of development of a school facility at 75 Canal Street West, Bronx, New York. As of June 30, 2022, the tenant contribution is included in prepaid expense and other assets in the statement of financial position.

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FINANCIAL POSITION BY SCHOOL
JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | KIPP NYC | | | | | | | | | | Total |
|---------------------------------------------------|---------------------------|-------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------------|
| | KIPP Star College Prep | Washington Heights Academy | KIPP AMIP Academy | KIPP Infinity | KIPP Freedom | KIPP Bronx II | KIPP Bronx III | KIPP Beyond | KIPP PCS | Eliminations | |
| ASSETS | | | | | | | | | | | |
| Cash and Cash Equivalents | \$ 2,427,561 | \$ 2,143,072 | \$ 3,746,382 | \$ 994,469 | \$ 1,300,834 | \$ 550,925 | \$ 3,663,740 | \$ 172,204 | \$ (338,185) | \$ - | \$ 14,661,002 |
| Grants and Contracts Receivable | 1,976,578 | 5,235,396 | 1,113,597 | 2,464,195 | 1,059,860 | 289,564 | 818,772 | 96,134 | 2,868,656 | (7,800,000) | 8,122,752 |
| Prepaid Expenses and Other Assets | 1,165,930 | 1,869,472 | 1,287,703 | 176,528 | 1,128,661 | 70,350 | 841,665 | 13,345 | - | - | 6,553,654 |
| Property and Equipment | 222,262 | 988,557 | 1,446,565 | 1,137,184 | 335,163 | 1,497,344 | 242,191 | 741,490 | - | - | 6,610,756 |
| Total Assets | \$ 5,792,331 | \$ 10,236,497 | \$ 7,594,247 | \$ 4,772,376 | \$ 3,824,518 | \$ 2,408,183 | \$ 5,566,368 | \$ 1,023,173 | \$ 2,530,471 | \$ (7,800,000) | \$ 35,948,164 |
| LIABILITIES AND NET ASSETS (DEFICIT) | | | | | | | | | | | |
| LIABILITIES | | | | | | | | | | | |
| Accounts Payable and Accrued Expenses | \$ 956,091 | \$ 565,157 | \$ 980,438 | \$ 5,542,962 | \$ 1,072,140 | \$ 657,591 | \$ 1,748,403 | \$ 144,739 | \$ 1,174,112 | \$ (7,800,000) | \$ 5,041,633 |
| Due from / (to) KIPP NYC Enterprise | 1,057,737 | (4,870,013) | 30,232 | 2,470,982 | 1,284,172 | 495,381 | 2,157,577 | 2,255,748 | (93,737) | - | 4,788,079 |
| Note Payable | - | - | - | - | - | - | - | - | 300,000 | - | 300,000 |
| Refundable Advances | 61,086 | 275,943 | 135,310 | 55,795 | 54,780 | 187,830 | 11,049 | 12,851 | - | - | 794,644 |
| Deferred Rent | - | - | - | - | - | 406,467 | 1,569,554 | - | - | - | 1,976,021 |
| Capital Lease Obligations | 22,288 | 44,576 | 22,288 | 156,651 | - | - | - | - | - | - | 245,803 |
| Total Liabilities | 2,097,202 | (3,984,337) | 1,168,268 | 8,226,390 | 2,411,092 | 1,747,269 | 5,486,583 | 2,413,338 | 1,380,375 | (7,800,000) | 13,146,180 |
| NET ASSETS (DEFICIT) | | | | | | | | | | | |
| Without Donor Restriction (Deficit) | 3,683,580 | 14,201,629 | 6,419,898 | (3,634,146) | 1,411,926 | 660,914 | 79,785 | (1,480,434) | 1,150,096 | - | 22,493,248 |
| With Donor Restriction | 11,549 | 19,205 | 6,081 | 180,132 | 1,500 | - | - | 90,269 | - | - | 308,736 |
| Total Net Assets (Deficit) | 3,695,129 | 14,220,834 | 6,425,979 | (3,454,014) | 1,413,426 | 660,914 | 79,785 | (1,390,165) | 1,150,096 | - | 22,801,984 |
| Total Liabilities and Net Assets (Deficit) | \$ 5,792,331 | \$ 10,236,497 | \$ 7,594,247 | \$ 4,772,376 | \$ 3,824,518 | \$ 2,408,183 | \$ 5,566,368 | \$ 1,023,173 | \$ 2,530,471 | \$ (7,800,000) | \$ 35,948,164 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF ACTIVITIES BY SCHOOL
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | KIPP Star College Prep | | | KIPP NYC Washington Heights Academy | | |
|----------------------------------------------|-------------------------------|----------------------------|---------------|-------------------------------------|----------------------------|---------------|
| | Without Donor Restrictions | With Donor Restrictions | Total | Without Donor Restrictions | With Donor Restrictions | Total |
| OPERATING REVENUE | | | | | | |
| State and Local Per Pupil Operating Revenue | \$ 14,146,210 | \$ - | \$ 14,146,210 | \$ 16,220,614 | \$ - | \$ 16,220,614 |
| Government Grants and Contracts | 2,787,885 | - | 2,787,885 | 2,512,152 | - | 2,512,152 |
| Total Operating Revenue | 16,934,095 | - | 16,934,095 | 18,732,766 | - | 18,732,766 |
| OPERATING EXPENSES | | | | | | |
| Program Services | 13,918,120 | - | 13,918,120 | 14,300,634 | - | 14,300,634 |
| Supporting Services | 2,123,810 | - | 2,123,810 | 2,353,153 | - | 2,353,153 |
| Total Operating Expenses | 16,041,930 | - | 16,041,930 | 16,653,787 | - | 16,653,787 |
| SCHOOL OPERATING SURPLUS (DEFICIT) | 892,165 | - | 892,165 | 2,078,979 | - | 2,078,979 |
| OTHER REVENUE | | | | | | |
| Contributions and Other Grants | 100 | 10,000 | 10,100 | 500,000 | 32,392 | 532,392 |
| Interest and Other Income – Net | 80,487 | - | 80,487 | 44,990 | - | 44,990 |
| Donated Goods and Services | - | - | - | - | - | - |
| Total Other Revenue, Net | 80,587 | 10,000 | 90,587 | 544,990 | 32,392 | 577,382 |
| NET ASSETS RELEASED FROM RESTRICTIONS | 5,000 | (5,000) | - | 21,076 | (21,076) | - |
| CHANGE IN NET ASSETS | | | | | | |
| Net Assets – Beginning of Year | 977,752 | 5,000 | 982,752 | 2,645,045 | 11,316 | 2,656,361 |
| | 2,705,828 | 6,549 | 2,712,377 | 11,556,584 | 7,889 | 11,564,473 |
| NET ASSETS – END OF YEAR | \$ 3,683,580 | \$ 11,549 | \$ 3,695,129 | \$ 14,201,629 | \$ 19,205 | \$ 14,220,834 |

KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF ACTIVITIES BY SCHOOL (CONTINUED)
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

| | KIPP Freedom | | KIPP Bronx II | |
|----------------------------------------------|----------------------------|-------------------------|----------------------------|-------------------------|
| | Without Donor Restrictions | With Donor Restrictions | Without Donor Restrictions | With Donor Restrictions |
| OPERATING REVENUE | | | | |
| State and Local Per Pupil Operating Revenue | \$ 12,040,782 | \$ - | \$ 12,040,782 | \$ - |
| Government Grants and Contracts | 2,247,988 | - | 2,247,988 | - |
| Total Operating Revenue | 14,288,770 | - | 14,288,770 | - |
| OPERATING EXPENSES | | | | |
| Program Services | 12,753,990 | - | 12,753,990 | - |
| Supporting Services | 1,780,761 | - | 1,780,761 | - |
| Total Operating Expenses | 14,534,751 | - | 14,534,751 | - |
| SCHOOL OPERATING SURPLUS (DEFICIT) | (245,981) | - | (245,981) | - |
| OTHER REVENUE | | | | |
| Contributions and Other Grants | - | - | - | - |
| Interest and Other Income – Net | 48,440 | - | 48,440 | 6,862 |
| Donated Goods and Services | - | - | - | - |
| Total Other Revenue, Net | 48,440 | - | 48,440 | 6,862 |
| NET ASSETS RELEASED FROM RESTRICTIONS | - | - | - | - |
| CHANGE IN NET ASSETS | (197,541) | - | (197,541) | (696,533) |
| Net Assets – Beginning of Year | 1,609,467 | 1,500 | 1,610,967 | 1,357,447 |
| NET ASSETS – END OF YEAR | \$ 1,411,926 | \$ 1,500 | \$ 1,413,426 | \$ 660,914 |

KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF ACTIVITIES BY SCHOOL (CONTINUED)
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

| | KIPP Bronx III | | | KIPP Beyond | | |
|----------------------------------------------|----------------------------|-------------------------|--------------------|----------------------------|-------------------------|-----------------------|
| | Without Donor Restrictions | With Donor Restrictions | Total | Without Donor Restrictions | With Donor Restrictions | Total |
| OPERATING REVENUE | | | | | | |
| State and Local Per Pupil Operating Revenue | \$ 10,932,173 | \$ - | \$ 10,932,173 | \$ 1,527,097 | \$ - | \$ 1,527,097 |
| Government Grants and Contracts | 4,280,311 | - | 4,280,311 | 969,170 | - | 969,170 |
| Total Operating Revenue | <u>15,212,484</u> | <u>-</u> | <u>15,212,484</u> | <u>2,496,267</u> | <u>-</u> | <u>2,496,267</u> |
| OPERATING EXPENSES | | | | | | |
| Program Services | 14,591,550 | - | 14,591,550 | 3,583,561 | - | 3,583,561 |
| Supporting Services | 1,888,834 | - | 1,888,834 | 301,151 | - | 301,151 |
| Total Operating Expenses | <u>16,480,384</u> | <u>-</u> | <u>16,480,384</u> | <u>3,884,712</u> | <u>-</u> | <u>3,884,712</u> |
| SCHOOL OPERATING SURPLUS (DEFICIT) | <u>(1,267,900)</u> | <u>-</u> | <u>(1,267,900)</u> | <u>(1,388,445)</u> | <u>-</u> | <u>(1,388,445)</u> |
| OTHER REVENUE | | | | | | |
| Contributions and Other Grants | 300,000 | - | 300,000 | 110,400 | 100,000 | 210,400 |
| Interest and Other Income – Net | 25,346 | - | 25,346 | 7,042 | - | 7,042 |
| Donated Goods and Services | - | - | - | - | - | - |
| Total Other Revenue, Net | <u>325,346</u> | <u>-</u> | <u>325,346</u> | <u>117,442</u> | <u>100,000</u> | <u>217,442</u> |
| NET ASSETS RELEASED FROM RESTRICTIONS | <u>-</u> | <u>-</u> | <u>-</u> | <u>9,731</u> | <u>(9,731)</u> | <u>-</u> |
| CHANGE IN NET ASSETS | <u>(942,554)</u> | <u>-</u> | <u>(942,554)</u> | <u>(1,261,272)</u> | <u>90,269</u> | <u>(1,171,003)</u> |
| Net Assets – Beginning of Year | 1,022,339 | - | 1,022,339 | (219,162) | - | (219,162) |
| NET ASSETS – END OF YEAR | <u>\$ 79,785</u> | <u>\$ -</u> | <u>\$ 79,785</u> | <u>\$ (1,480,434)</u> | <u>\$ 90,269</u> | <u>\$ (1,390,165)</u> |

KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF ACTIVITIES BY SCHOOL (CONTINUED)
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)

| | KIPP PCS | | | | Total |
|----------------------------------------------|-------------------------------|----------------------------|---------------------|-------------------|----------------------|
| | Without Donor Restrictions | With Donor Restrictions | Total | Eliminations | |
| OPERATING REVENUE | | | | | |
| State and Local Per Pupil Operating Revenue | \$ - | \$ - | \$ - | \$ - | \$ 108,385,520 |
| Government Grants and Contracts | 782,234 | - | 782,234 | - | 25,775,000 |
| Total Operating Revenue | <u>782,234</u> | <u>-</u> | <u>782,234</u> | <u>-</u> | <u>134,160,520</u> |
| OPERATING EXPENSES | | | | | |
| Program Services | 536,108 | - | 536,108 | (800,000) | 120,601,689 |
| Supporting Services | 5,250 | - | 5,250 | - | 16,414,312 |
| Total Operating Expenses | <u>541,358</u> | <u>-</u> | <u>541,358</u> | <u>(800,000)</u> | <u>137,016,001</u> |
| SCHOOL OPERATING SURPLUS (DEFICIT) | 240,876 | - | 240,876 | 800,000 | (2,855,481) |
| OTHER REVENUE | | | | | |
| Contributions and Other Grants | 755,443 | - | 755,443 | (800,000) | 1,141,942 |
| Interest and Other Income – Net | - | - | - | - | 533,916 |
| Donated Goods and Services | - | - | - | - | 43,086 |
| Total Other Revenue, Net | <u>755,443</u> | <u>-</u> | <u>755,443</u> | <u>(800,000)</u> | <u>1,718,944</u> |
| NET ASSETS RELEASED FROM RESTRICTIONS | 301,000 | (301,000) | - | - | - |
| CHANGE IN NET ASSETS | | | | | |
| Net Assets – Beginning of Year | 1,297,319 | (301,000) | 996,319 | - | (1,136,537) |
| | (147,223) | 301,000 | 153,777 | 454,777 | 23,938,521 |
| NET ASSETS – END OF YEAR | <u>\$ 1,150,096</u> | <u>\$ -</u> | <u>\$ 1,150,096</u> | <u>\$ 454,777</u> | <u>\$ 22,801,984</u> |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES
KIPP STAR COLLEGE PREP CHARTER SCHOOL
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | Program Services | | | Support Services | Total Expenses |
|----------------------------------------------|----------------------|----------------------|----------------------|---------------------------|----------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 8,315,819 | \$ 475,520 | \$ 8,791,339 | \$ - | \$ 8,791,339 |
| Payroll Taxes and Employee Benefits | 2,030,732 | 134,674 | 2,165,406 | - | 2,165,406 |
| Licensing and Management Fee | 60,000 | - | 60,000 | 2,002,295 | 2,062,295 |
| Litigation and Legal Services Fee | 10,872 | - | 10,872 | - | 10,872 |
| Accounting and Audit Services Fees | - | - | - | 3,128 | 3,128 |
| Other Professional Services | 163,227 | - | 163,227 | - | 163,227 |
| Academic Programming | 240,276 | - | 240,276 | - | 240,276 |
| Field Lessons | 104,193 | - | 104,193 | - | 104,193 |
| Professional Development | 184,778 | - | 184,778 | - | 184,778 |
| Equipment and Maintenance | 334,292 | - | 334,292 | - | 334,292 |
| Student Transportation and Other Services | 5,410 | - | 5,410 | - | 5,410 |
| Supplies and Materials | 561,717 | - | 561,717 | - | 561,717 |
| Technology Equipment and Materials | 421,155 | - | 421,155 | - | 421,155 |
| Events | 66,014 | - | 66,014 | - | 66,014 |
| Printing and Publications | 23,283 | - | 23,283 | - | 23,283 |
| Occupancy | 282,336 | - | 282,336 | - | 282,336 |
| Telephone and Internet | 189,157 | - | 189,157 | - | 189,157 |
| Insurance | - | - | - | 118,387 | 118,387 |
| Memberships and Subscriptions | 3,743 | - | 3,743 | - | 3,743 |
| Postage and Shipping | 3,726 | - | 3,726 | - | 3,726 |
| Bank and Other Fees | 1,317 | - | 1,317 | - | 1,317 |
| Candidate Recruiting | 1,164 | - | 1,164 | - | 1,164 |
| Miscellaneous | 143,334 | - | 143,334 | - | 143,334 |
| Depreciation and Amortization | 133,839 | - | 133,839 | - | 133,839 |
| Uncollectible Receivables | 27,542 | - | 27,542 | - | 27,542 |
| Total Functional Expenses | \$ 13,307,926 | \$ 610,194 | \$ 13,918,120 | \$ 2,123,810 | \$ 16,041,930 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES
KIPP NYC WASHINGTON HEIGHTS ACADEMY CHARTER SCHOOL
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | Program Services | | | Support Services | Total Expenses |
|----------------------------------------------|----------------------|----------------------|----------------------|---------------------------|----------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 8,604,684 | \$ 500,795 | \$ 9,105,479 | \$ - | \$ 9,105,479 |
| Payroll Taxes and Employee Benefits | 2,264,735 | 124,057 | 2,388,792 | - | 2,388,792 |
| Licensing and Management Fee | 60,000 | - | 60,000 | 2,227,098 | 2,287,098 |
| Litigation and Legal Services Fee | 306,906 | - | 306,906 | - | 306,906 |
| Accounting and Audit Services Fees | - | - | - | 3,209 | 3,209 |
| Other Professional Services | 40,238 | - | 40,238 | - | 40,238 |
| Academic Programming | 264,992 | - | 264,992 | - | 264,992 |
| Field Lessons | 67,715 | - | 67,715 | - | 67,715 |
| Professional Development | 134,754 | - | 134,754 | - | 134,754 |
| Equipment and Maintenance | 278,048 | - | 278,048 | - | 278,048 |
| Student Transportation and Other Services | 4,912 | - | 4,912 | - | 4,912 |
| Supplies and Materials | 383,141 | - | 383,141 | - | 383,141 |
| Technology Equipment and Materials | 458,302 | - | 458,302 | - | 458,302 |
| Events | 45,890 | - | 45,890 | - | 45,890 |
| Printing and Publications | 24,022 | - | 24,022 | - | 24,022 |
| Occupancy | 170,409 | - | 170,409 | - | 170,409 |
| Telephone and Internet | 188,010 | - | 188,010 | - | 188,010 |
| Insurance | - | - | - | 122,846 | 122,846 |
| Memberships and Subscriptions | 3,578 | - | 3,578 | - | 3,578 |
| Postage and Shipping | 4,064 | - | 4,064 | - | 4,064 |
| Bank and Other Fees | 1,465 | - | 1,465 | - | 1,465 |
| Candidate Recruiting | 7 | - | 7 | - | 7 |
| Miscellaneous | 131,977 | - | 131,977 | - | 131,977 |
| Depreciation and Amortization | 227,739 | - | 227,739 | - | 227,739 |
| Uncollectible Receivables | 10,194 | - | 10,194 | - | 10,194 |
| Total Functional Expenses | \$ 13,675,782 | \$ 624,852 | \$ 14,300,634 | \$ 2,353,153 | \$ 16,653,787 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES
KIPP AMP ACADEMY CHARTER SCHOOL
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | Program Services | | | Support Services | Total Expenses |
|----------------------------------------------|----------------------|----------------------|----------------------|---------------------------|----------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 8,636,546 | \$ 431,199 | \$ 9,067,745 | \$ - | \$ 9,067,745 |
| Payroll Taxes and Employee Benefits | 2,198,471 | 103,263 | 2,301,734 | - | 2,301,734 |
| Licensing and Management Fee | 60,000 | - | 60,000 | 2,193,963 | 2,253,963 |
| Litigation and Legal Services Fee | 10,853 | - | 10,853 | - | 10,853 |
| Accounting and Audit Services Fees | - | - | - | 3,150 | 3,150 |
| Other Professional Services | 223,992 | - | 223,992 | - | 223,992 |
| Grants to Related Entities | 300,000 | - | 300,000 | - | 300,000 |
| Academic Programming | 177,680 | - | 177,680 | - | 177,680 |
| Field Lessons | 48,494 | - | 48,494 | - | 48,494 |
| Professional Development | 217,870 | - | 217,870 | - | 217,870 |
| Equipment and Maintenance | 308,628 | - | 308,628 | - | 308,628 |
| Student Transportation and Other Services | 514 | - | 514 | - | 514 |
| Supplies and Materials | 471,146 | - | 471,146 | - | 471,146 |
| Technology Equipment and Materials | 502,127 | - | 502,127 | - | 502,127 |
| Events | 137,856 | - | 137,856 | - | 137,856 |
| Printing and Publications | 32,336 | - | 32,336 | - | 32,336 |
| Occupancy | 204,637 | - | 204,637 | - | 204,637 |
| Telephone and Internet | 170,631 | - | 170,631 | - | 170,631 |
| Insurance | - | - | - | 115,046 | 115,046 |
| Memberships and Subscriptions | 10,255 | - | 10,255 | - | 10,255 |
| Postage and Shipping | 2,928 | - | 2,928 | - | 2,928 |
| Bank and Other Fees | 1,317 | - | 1,317 | - | 1,317 |
| Candidate Recruiting | 1,164 | - | 1,164 | - | 1,164 |
| Miscellaneous | 160,321 | - | 160,321 | - | 160,321 |
| Depreciation and Amortization | 252,520 | - | 252,520 | - | 252,520 |
| Uncollectible Receivables | 20,979 | - | 20,979 | - | 20,979 |
| | | | | | |
| Total Functional Expenses | <u>\$ 14,151,265</u> | <u>\$ 534,462</u> | <u>\$ 14,685,727</u> | <u>\$ 2,312,159</u> | <u>\$ 16,997,886</u> |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES
KIPP INFINITY ACADEMY CHARTER SCHOOL
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | Program Services | | | Support Services | Total Expenses |
|----------------------------------------------|----------------------|----------------------|---------------|---------------------------|-------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 23,074,393 | \$ 1,763,028 | \$ 24,837,421 | \$ - | \$ 24,837,421 |
| Payroll Taxes and Employee Benefits | 6,664,641 | 341,712 | 7,006,353 | - | 7,006,353 |
| Licensing and Management Fee | 83,102 | - | 83,102 | 4,706,751 | 4,789,853 |
| Litigation and Legal Services Fee | 27,656 | - | 27,656 | - | 27,656 |
| Accounting and Audit Services Fees | - | - | - | 10,390 | 10,390 |
| Other Professional Services | 564,352 | 74,954 | 639,306 | - | 639,306 |
| Academic Programming | 687,129 | 3,827 | 690,956 | - | 690,956 |
| Field Lessons | 81,572 | - | 81,572 | - | 81,572 |
| Professional Development | 308,433 | - | 308,433 | - | 308,433 |
| Equipment and Maintenance | 961,543 | - | 961,543 | - | 961,543 |
| Student Transportation and Other Services | 28,555 | - | 28,555 | - | 28,555 |
| Supplies and Materials | 2,516,632 | - | 2,516,632 | - | 2,516,632 |
| Technology Equipment and Materials | 949,400 | - | 949,400 | - | 949,400 |
| Events | 124,219 | - | 124,219 | - | 124,219 |
| Printing and Publications | 33,525 | - | 33,525 | - | 33,525 |
| Occupancy | 2,181,041 | - | 2,181,041 | - | 2,181,041 |
| Telephone and Internet | 326,987 | - | 326,987 | - | 326,987 |
| Insurance | - | - | - | 337,658 | 337,658 |
| Memberships and Subscriptions | 13,771 | - | 13,771 | - | 13,771 |
| Postage and Shipping | 9,053 | - | 9,053 | - | 9,053 |
| Bank and Other Fees | 2,437 | - | 2,437 | - | 2,437 |
| Candidate Recruiting | 2,786 | - | 2,786 | - | 2,786 |
| Miscellaneous | 359,675 | - | 359,675 | - | 359,675 |
| Use of Donated Materials and Services | 43,086 | - | 43,086 | - | 43,086 |
| Depreciation and Amortization | 607,285 | - | 607,285 | - | 607,285 |
| Uncollectible Receivables | 82,570 | - | 82,570 | - | 82,570 |
| | | | | | |
| Total Functional Expenses | \$ 39,733,843 | \$ 2,183,521 | \$ 41,917,364 | \$ 5,054,799 | \$ 46,972,163 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES
KIPP FREEDOM CHARTER SCHOOL
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | Program Services | | | Support Services | Total Expenses |
|----------------------------------------------|----------------------|----------------------|----------------------|---------------------------|----------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 6,936,484 | \$ 604,694 | \$ 7,541,178 | \$ - | \$ 7,541,178 |
| Payroll Taxes and Employee Benefits | 1,649,681 | 126,370 | 1,776,051 | - | 1,776,051 |
| Licensing and Management Fee | 60,000 | - | 60,000 | 1,698,175 | 1,758,175 |
| Litigation and Legal Services Fee | 12,670 | - | 12,670 | - | 12,670 |
| Accounting and Audit Services Fees | - | - | - | 2,387 | 2,387 |
| Other Professional Services | 251,338 | - | 251,338 | - | 251,338 |
| Academic Programming | 258,806 | - | 258,806 | - | 258,806 |
| Field Lessons | 11,668 | - | 11,668 | - | 11,668 |
| Professional Development | 141,135 | - | 141,135 | - | 141,135 |
| Equipment and Maintenance | 528,570 | - | 528,570 | - | 528,570 |
| Student Transportation and Other Services | 22,323 | - | 22,323 | - | 22,323 |
| Supplies and Materials | 341,099 | - | 341,099 | - | 341,099 |
| Technology Equipment and Materials | 418,805 | - | 418,805 | - | 418,805 |
| Events | 55,647 | - | 55,647 | - | 55,647 |
| Printing and Publications | 31,193 | - | 31,193 | - | 31,193 |
| Occupancy | 313,734 | - | 313,734 | - | 313,734 |
| Telephone and Internet | 195,304 | - | 195,304 | - | 195,304 |
| Insurance | - | - | - | 80,199 | 80,199 |
| Memberships and Subscriptions | 18,748 | - | 18,748 | - | 18,748 |
| Postage and Shipping | 6,036 | - | 6,036 | - | 6,036 |
| Bank and Other Fees | 1,323 | - | 1,323 | - | 1,323 |
| Candidate Recruiting | 1,646 | - | 1,646 | - | 1,646 |
| Miscellaneous | 141,736 | - | 141,736 | - | 141,736 |
| Depreciation and Amortization | 624,980 | - | 624,980 | - | 624,980 |
| Total Functional Expenses | \$ 12,022,926 | \$ 731,064 | \$ 12,753,990 | \$ 1,780,761 | \$ 14,534,751 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES
KIPP BRONX CHARTER SCHOOL II
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | Program Services | | | Support Services | Total Expenses |
|----------------------------------------------|----------------------|----------------------|---------------------|---------------------------|---------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 1,907,613 | \$ 290,302 | \$ 2,197,915 | \$ - | \$ 2,197,915 |
| Payroll Taxes and Employee Benefits | 459,429 | 75,812 | 535,241 | - | 535,241 |
| Licensing and Management Fee | - | - | - | 592,647 | 592,647 |
| Litigation and Legal Services Fee | 2,952 | - | 2,952 | - | 2,952 |
| Accounting and Audit Services Fees | - | - | - | 302 | 302 |
| Other Professional Services | 62,175 | - | 62,175 | - | 62,175 |
| Academic Programming | 138,122 | - | 138,122 | - | 138,122 |
| Field Lessons | 4,453 | - | 4,453 | - | 4,453 |
| Professional Development | 97,933 | - | 97,933 | - | 97,933 |
| Equipment and Maintenance | 225,333 | - | 225,333 | - | 225,333 |
| Student Transportation and Other Services | 8,461 | - | 8,461 | - | 8,461 |
| Supplies and Materials | 176,066 | - | 176,066 | - | 176,066 |
| Technology Equipment and Materials | 249,488 | - | 249,488 | - | 249,488 |
| Events | 10,359 | - | 10,359 | - | 10,359 |
| Printing and Publications | 32,416 | - | 32,416 | - | 32,416 |
| Occupancy | 1,264,412 | - | 1,264,412 | - | 1,264,412 |
| Telephone and Internet | 25,099 | - | 25,099 | - | 25,099 |
| Insurance | - | - | - | 1,446 | 1,446 |
| Memberships and Subscriptions | 1,513 | - | 1,513 | - | 1,513 |
| Postage and Shipping | 1,519 | - | 1,519 | - | 1,519 |
| Candidate Recruiting | 2,886 | - | 2,886 | - | 2,886 |
| Miscellaneous | 64,222 | - | 64,222 | - | 64,222 |
| Depreciation and Amortization | 14,070 | - | 14,070 | - | 14,070 |
| Total Functional Expenses | \$ 4,748,521 | \$ 366,114 | \$ 5,114,635 | \$ 594,395 | \$ 5,709,030 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES
KIPP BRONX CHARTER SCHOOL III
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | Program Services | | | Support Services | Total Expenses |
|----------------------------------------------|----------------------|----------------------|----------------------|---------------------------|----------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 5,468,642 | \$ 744,685 | \$ 6,213,327 | \$ - | \$ 6,213,327 |
| Payroll Taxes and Employee Benefits | 1,309,426 | 186,375 | 1,495,801 | - | 1,495,801 |
| Licensing and Management Fee | 60,000 | - | 60,000 | 1,818,445 | 1,878,445 |
| Litigation and Legal Services Fee | 23,765 | - | 23,765 | - | 23,765 |
| Accounting and Audit Services Fees | - | - | - | 2,015 | 2,015 |
| Other Professional Services | 182,543 | - | 182,543 | - | 182,543 |
| Grants to Related Entities | 191,215 | - | 191,215 | - | 191,215 |
| Academic Programming | 239,319 | - | 239,319 | - | 239,319 |
| Field Lessons | 88,075 | - | 88,075 | - | 88,075 |
| Professional Development | 114,126 | - | 114,126 | - | 114,126 |
| Equipment and Maintenance | 345,893 | - | 345,893 | - | 345,893 |
| Student Transportation and Other Services | 2,114 | - | 2,114 | - | 2,114 |
| Supplies and Materials | 261,550 | - | 261,550 | - | 261,550 |
| Technology Equipment and Materials | 580,815 | - | 580,815 | - | 580,815 |
| Events | 14,400 | - | 14,400 | - | 14,400 |
| Printing and Publications | 14,828 | - | 14,828 | - | 14,828 |
| Occupancy | 4,470,042 | - | 4,470,042 | - | 4,470,042 |
| Telephone and Internet | 124,563 | - | 124,563 | - | 124,563 |
| Insurance | - | - | - | 68,374 | 68,374 |
| Memberships and Subscriptions | 5,889 | - | 5,889 | - | 5,889 |
| Postage and Shipping | 7,760 | - | 7,760 | - | 7,760 |
| Bank and Other Fees | 1,317 | - | 1,317 | - | 1,317 |
| Candidate Recruiting | 2,382 | - | 2,382 | - | 2,382 |
| Miscellaneous | 97,523 | - | 97,523 | - | 97,523 |
| Depreciation and Amortization | 54,303 | - | 54,303 | - | 54,303 |
| Total Functional Expenses | \$ 13,660,490 | \$ 931,060 | \$ 14,591,550 | \$ 1,888,834 | \$ 16,480,384 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES
KIPP BEYOND CHARTER SCHOOL
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | Program Services | | | Support Services | Total Expenses |
|----------------------------------------------|----------------------|----------------------|---------------------|---------------------------|---------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Employee Wages | \$ 1,281,298 | \$ 99,751 | \$ 1,381,049 | \$ - | \$ 1,381,049 |
| Payroll Taxes and Employee Benefits | 282,511 | 24,255 | 306,766 | - | 306,766 |
| Licensing and Management Fee | - | - | - | 299,568 | 299,568 |
| Litigation and Legal Services Fee | 3,314 | - | 3,314 | - | 3,314 |
| Accounting and Audit Services Fees | - | - | - | 180 | 180 |
| Other Professional Services | 16,561 | - | 16,561 | - | 16,561 |
| Academic Programming | 59,126 | - | 59,126 | - | 59,126 |
| Field Lessons | 7,349 | - | 7,349 | - | 7,349 |
| Professional Development | 22,524 | - | 22,524 | - | 22,524 |
| Equipment and Maintenance | 259,923 | - | 259,923 | - | 259,923 |
| Student Transportation and Other Services | 869 | - | 869 | - | 869 |
| Supplies and Materials | 144,415 | - | 144,415 | - | 144,415 |
| Technology Equipment and Materials | 104,112 | - | 104,112 | - | 104,112 |
| Events | 6,742 | - | 6,742 | - | 6,742 |
| Printing and Publications | 13,436 | - | 13,436 | - | 13,436 |
| Occupancy | 1,156,544 | - | 1,156,544 | - | 1,156,544 |
| Telephone and Internet | 9,330 | - | 9,330 | - | 9,330 |
| Insurance | - | - | - | 1,403 | 1,403 |
| Postage and Shipping | 1,860 | - | 1,860 | - | 1,860 |
| Candidate Recruiting | 2,097 | - | 2,097 | - | 2,097 |
| Miscellaneous | 10,997 | - | 10,997 | - | 10,997 |
| Depreciation and Amortization | 12,568 | - | 12,568 | - | 12,568 |
| Uncollectible Receivables | 63,979 | - | 63,979 | - | 63,979 |
| Total Functional Expenses | \$ 3,459,555 | \$ 124,006 | \$ 3,583,561 | \$ 301,151 | \$ 3,884,712 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FUNCTIONAL EXPENSES
KIPP NEW YORK PUBLIC CHARTER SCHOOL
YEAR ENDED JUNE 30, 2022
(SEE INDEPENDENT AUDITORS' REPORT)**

| | Program Services | | | Support Services | Total Expenses |
|-------------------------------------|----------------------|----------------------|------------|---------------------------|-------------------|
| | Regular Education | Special Education | Total | Management and General | |
| Payroll Taxes and Employee Benefits | \$ (1,590) | \$ - | \$ (1,590) | \$ - | \$ (1,590) |
| Litigation and Legal Services Fee | 3,768 | - | 3,768 | - | 3,768 |
| Accounting and Audit Services Fees | | - | - | 5,250 | 5,250 |
| Other Professional Services | 286 | - | 286 | - | 286 |
| Grants to Related Entities | 500,000 | - | 500,000 | - | 500,000 |
| Postage and Shipping | 29 | - | 29 | - | 29 |
| Bank and Other Fees | 4,615 | - | 4,615 | - | 4,615 |
| Uncollectible Receivables | 29,000 | - | 29,000 | - | 29,000 |
| | | | | | |
| Total Functional Expenses | \$ 536,108 | \$ - | \$ 536,108 | \$ 5,250 | \$ 541,358 |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/ Pass-Through Grantor/ Program Title | Assistance Listing Numbers | Pass- Through Grantor's Number | Grant/ Contract Period | Federal Disbursements/ Expenditures |
|---------------------------------------------------------------------|----------------------------------|-----------------------------------------|------------------------------|-------------------------------------------|
| U.S. Department of Education: | | | | |
| Pass-through New York Department of Education: | | | | |
| Title I Grant - Improving Academic Achievement (AMP) | 84.010A | 0021-214294 | 9/1/20-8/31/21 | \$ 55,378 |
| Title I Grant - Improving Academic Achievement (AMP) | 84.010A | 0021-224294 | 9/1/21-8/31/22 | 275,984 |
| Title I Grant - Improving Academic Achievement (BEY) | 84.010A | 0021-225720 | 9/1/21-8/31/22 | 9,296 |
| Title I Grant - Improving Academic Achievement (FRE) | 84.010A | 0021-215445 | 9/1/20-8/31/21 | 43,923 |
| Title I Grant - Improving Academic Achievement (FRE) | 84.010A | 0021-225445 | 9/1/21-8/31/22 | 316,723 |
| Title I Grant - Improving Academic Achievement (BRX2) | 84.010A | 0021-215515 | 9/1/20-8/31/21 | 23,385 |
| Title I Grant - Improving Academic Achievement (BRX2) | 84.010A | 0021-225515 | 9/1/21-8/31/22 | 213,321 |
| Title I Grant - Improving Academic Achievement (BRX3) | 84.010A | 0021-215520 | 9/1/20-8/31/21 | 25,877 |
| Title I Grant - Improving Academic Achievement (BRX3) | 84.010A | 0021-225520 | 9/1/21-8/31/22 | 310,509 |
| Title I Grant - Improving Academic Achievement (INF) | 84.010A | 0021-214296 | 9/1/20-8/31/21 | 87,959 |
| Title I Grant - Improving Academic Achievement (INF) | 84.010A | 0021-224296 | 9/1/21-8/31/22 | 506,085 |
| Title I Grant - Improving Academic Achievement (WH) | 84.010A | 0021-214160 | 9/1/20-8/31/21 | 64,558 |
| Title I Grant - Improving Academic Achievement (WH) | 84.010A | 0021-224160 | 9/1/21-8/31/22 | 292,769 |
| Title I Grant - Improving Academic Achievement (STR) | 84.010A | 0021-214282 | 9/1/20-8/31/21 | 61,843 |
| Title I Grant - Improving Academic Achievement (STR) | 84.010A | 0021-224282 | 9/1/21-8/31/22 | 289,387 |
| Total Title I Grant - Improving Academic Achievement | | | | 2,576,997 |
| Title II Grant - Teaching, Principal Training, Recruitment (AMP) | 84.367A | 0147-214294 | 9/1/20-8/31/21 | 5,929 |
| Title II Grant - Teaching, Principal Training, Recruitment (AMP) | 84.367A | 0147-224294 | 9/1/21-8/31/22 | 59,272 |
| Title II Grant - Teaching, Principal Training, Recruitment (BEY) | 84.367A | 0147-225720 | 9/1/21-8/31/22 | 2,106 |
| Title II Grant - Teaching, Principal Training, Recruitment (FRE) | 84.367A | 0147-215445 | 9/1/20-8/31/21 | 10,314 |
| Title II Grant - Teaching, Principal Training, Recruitment (FRE) | 84.367A | 0147-225445 | 9/1/21-8/31/22 | 45,426 |
| Title II Grant - Teaching, Principal Training, Recruitment (BRX2) | 84.367A | 0147-215515 | 9/1/20-8/31/21 | 5,232 |
| Title II Grant - Teaching, Principal Training, Recruitment (BRX2) | 84.367A | 0147-225515 | 9/1/21-8/31/22 | 26,272 |
| Title II Grant - Teaching, Principal Training, Recruitment (BRX3) | 84.367A | 0147-215520 | 9/1/20-8/31/21 | 5,448 |
| Title II Grant - Teaching, Principal Training, Recruitment (BRX3) | 84.367A | 0147-225520 | 9/1/21-8/31/22 | 41,817 |
| Title II Grant - Teaching, Principal Training, Recruitment (INF) | 84.367A | 0147-214296 | 9/1/20-8/31/21 | 15,055 |
| Title II Grant - Teaching, Principal Training, Recruitment (INF) | 84.367A | 0147-224296 | 9/1/21-8/31/22 | 90,151 |
| Title II Grant - Teaching, Principal Training, Recruitment (WH) | 84.367A | 0147-214160 | 9/1/20-8/31/21 | 4,624 |
| Title II Grant - Teaching, Principal Training, Recruitment (WH) | 84.367A | 0147-224160 | 9/1/21-8/31/22 | 48,431 |
| Title II Grant - Teaching, Principal Training, Recruitment (STR) | 84.367A | 0147-214282 | 9/1/20-8/31/21 | 5,406 |
| Title II Grant - Teaching, Principal Training, Recruitment (STR) | 84.367A | 0147-224282 | 9/1/21-8/31/22 | 52,370 |
| Total Title II Grant - Teaching, Principal Training, Recruitment | | | | 417,853 |
| Title IV Grant - SSAE Allocation (AMP) | 84.424A | 0204-214294 | 9/1/20-8/31/21 | 4,033 |
| Title IV Grant - SSAE Allocation (AMP) | 84.424A | 0204-224294 | 9/1/21-8/31/22 | 19,442 |
| Title IV Grant - SSAE Allocation (FRE) | 84.424A | 0204-215445 | 9/1/20-8/31/21 | 1,758 |
| Title IV Grant - SSAE Allocation (FRE) | 84.424A | 0204-225445 | 9/1/21-8/31/22 | 15,677 |
| Title IV Grant - SSAE Allocation (BRX2) | 84.424A | 0204-215515 | 9/1/20-8/31/21 | 1,667 |
| Title IV Grant - SSAE Allocation (BRX2) | 84.424A | 0204-225515 | 9/1/21-8/31/22 | 8,694 |
| Title IV Grant - SSAE Allocation (BRX3) | 84.424A | 0204-215520 | 9/1/20-8/31/21 | 1,667 |
| Title IV Grant - SSAE Allocation (BRX3) | 84.424A | 0204-225520 | 9/1/21-8/31/22 | 9,614 |
| Title IV Grant - SSAE Allocation (INF) | 84.424A | 0204-214296 | 9/1/20-8/31/21 | 6,950 |
| Title IV Grant - SSAE Allocation (INF) | 84.424A | 0204-224296 | 9/1/21-8/31/22 | 35,783 |
| Title IV Grant - SSAE Allocation (WH) | 84.424A | 0204-214160 | 9/1/20-8/31/21 | 5,547 |
| Title IV Grant - SSAE Allocation (WH) | 84.424A | 0204-224160 | 9/1/21-8/31/22 | 24,015 |
| Title IV Grant - SSAE Allocation (STR) | 84.424A | 0204-214282 | 9/1/20-8/31/21 | 5,002 |
| Title IV Grant - SSAE Allocation (STR) | 84.424A | 0204-224282 | 9/1/21-8/31/22 | 22,374 |
| Total Title IV Grant - SSAE Allocation | | | | 162,223 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/ Pass-Through Grantor/ Program Title | Assistance Listing Numbers | Pass- Through Grantor's Number | Grant/ Contract Period | Federal Disbursements/ Expenditures |
|--------------------------------------------------------------------------------------|----------------------------------|-----------------------------------------|------------------------------|-------------------------------------------|
| U.S. Department of Education (Continued) | | | | |
| Cares Act - ESSER I (AMP) | 84.425D | 5890-214294 | 3/13/20-9/30/22 | \$ 22,642 |
| Cares Act - ESSER II (AMP) | 84.425D | 5891-214294 | 3/13/20-9/30/23 | 816,689 |
| Cares Act - ESSER II (BEY) | 84.425D | 5891-225720 | 3/13/20-9/30/23 | 34,231 |
| Cares Act - ESSER II (FRE) | 84.425D | 5891-215445 | 3/13/20-9/30/23 | 992,214 |
| Cares Act - ESSER I (BRX2) | 84.425D | 5890-215515 | 3/13/20-9/30/22 | 15,593 |
| Cares Act - ESSER II (BRX2) | 84.425D | 5891-215515 | 3/13/20-9/30/23 | 470,240 |
| Cares Act - ESSER I (BRX3) | 84.425D | 5890-215520 | 3/13/20-9/30/22 | 13,082 |
| Cares Act - ESSER II (BRX3) | 84.425D | 5891-215520 | 3/13/20-9/30/23 | 682,912 |
| Cares Act - ESSER I (INF) | 84.425D | 5890-214296 | 3/13/20-9/30/22 | 46,077 |
| Cares Act - ESSER II (INF) | 84.425D | 5891-214296 | 3/13/20-9/30/23 | 2,041,270 |
| Cares Act - ESSER I (WHA) | 84.425D | 5890-214160 | 3/13/20-9/30/22 | 6,681 |
| Cares Act - ESSER II (WHA) | 84.425D | 5891-214160 | 3/13/20-9/30/23 | 1,015,933 |
| Cares Act - ESSER II (STR) | 84.425D | 5891-214282 | 3/13/20-9/30/23 | 1,125,633 |
| Total Cares Act - Elementary and Secondary School Emergency Relief Fund (ESSER I) | | | | <u>7,283,197</u> |
| Cares Act- ARP (AMP) | 84.425U | 5880-214294 | 3/13/20-9/30/24 | 339,935 |
| Cares Act- ARP (BEY) | 84.425U | 5880-225720 | 3/13/20-9/30/24 | 44,084 |
| Cares Act- ARP (FRE) | 84.425U | 5880-215445 | 3/13/20-9/30/24 | 574,887 |
| Cares Act- ARP (BRX2) | 84.425U | 5880-215515 | 3/13/20-9/30/24 | 163,006 |
| Cares Act- ARP (BRX3) | 84.425U | 5880-215520 | 3/13/20-9/30/24 | 779,812 |
| Cares Act- ARP (INF) | 84.425U | 5880-214296 | 3/13/20-9/30/24 | 1,093,627 |
| Cares Act- ARP (WHA) | 84.425U | 5880-214160 | 3/13/20-9/30/24 | 395,283 |
| Cares Act- ARP (STR) | 84.425U | 5880-214282 | 3/13/20-9/30/24 | 466,773 |
| Total Cares Act - American Rescue Plan Act (ARP) | | | | <u>3,857,407</u> |
| CSP (AMP) | 84.282A | NYSED | 7/1/20-9/30/20 | 15,600 |
| CSP (INF) | 84.282A | NYSED | 7/1/20-9/30/20 | 34,350 |
| Total Charter School (CSP) | | | | <u>49,950</u> |
| SEED (BRX2) | 84.423A | 29246977 | 7/1/21-6/30/22 | 16,670 |
| SEED (BRX3) | 84.423A | 29246977 | 7/1/21-6/30/22 | 16,670 |
| SEED (INF) | 84.423A | 29246977 | 7/1/21-6/30/22 | 13,050 |
| SEED (STR) | 84.423A | 29246977 | 1/1/22-9/30/22 | 16,463 |
| Total Supporting Effective Educator Development Grant Program (SEED) | | | | <u>62,853</u> |
| Total U.S. Department of Education | | | | <u>14,410,480</u> |
| U.S. Department of Health and Human Services: | | | | |
| Pass-through New York Department of Education: | | | | |
| Child Care Stabilization Grant (AMP) | 93.575 | OCFS | 7/1/2021-9/30/2023 | 7,523 |
| Child Care Stabilization Grant (INF) | 93.575 | OCFS | 7/1/2021-9/30/2023 | 2,587 |
| Child Care Stabilization Grant (WHA) | 93.575 | OCFS | 7/1/2021-9/30/2023 | 1,938 |
| Child Care Stabilization Grant (STR) | 93.575 | OCFS | 7/1/2021-9/30/2023 | 1,076 |
| Total Child Care Stabilization Grant | | | | <u>13,124</u> |
| Total U.S. Department of Health and Human Services | | | | <u>13,124</u> |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/ Pass-Through Grantor/ Program Title | Assistance Listing Numbers | Pass- Through Grantor's Number | Grant/ Contract Period | Federal Disbursements/ Expenditures |
|------------------------------------------------------------|----------------------------------|-----------------------------------------|------------------------------|-------------------------------------------|
| Federal Communications Commission: | | | | |
| Pass-through New York Department of Education: | | | | |
| ECF (AMP) | 32.009 | n/a | n/a | \$ 63,562 |
| ECF (BEY) | 32.009 | n/a | n/a | 3,084 |
| ECF (FRE) | 32.009 | n/a | n/a | 48,206 |
| ECF (BRX2) | 32.009 | n/a | n/a | 6,355 |
| ECF (BRX3) | 32.009 | n/a | n/a | 34,114 |
| ECF (INF) | 32.009 | n/a | n/a | 119,893 |
| ECF (WHA) | 32.009 | n/a | n/a | 41,141 |
| ECF (STR) | 32.009 | n/a | n/a | 72,725 |
| Total Emergency Connectivity Fund (ECF) | | | | <u>389,080</u> |
| Total Federal Communications Commission | | | | <u>389,080</u> |
| U.S. Department of Agriculture: | | | | |
| Pass-through New York Department of Education: | | | | |
| School Food Program- Breakfast (INF) | 10.553 | n/a | 7/1/21-6/30/22 | 588,523 |
| School Food Program- Lunch and Snack (INF) | 10.555 | n/a | 7/1/21-6/30/22 | 1,816,341 |
| School Food Program- Summer School Food Service (INF) | 10.559 | n/a | 7/1/21-6/30/22 | 414,566 |
| USDA Donation | 10.555 | n/a | 7/1/21-6/30/22 | 43,086 |
| Child Nutrition Cluster Total | | | | <u>2,862,516</u> |
| Total U.S. Department of Agriculture | | | | <u>2,862,516</u> |
| Total Expenditures of Federal Awards | | | | <u>\$ 17,675,200</u> |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**KIPP NYC PUBLIC CHARTER SCHOOLS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

NOTE 1 GENERAL INFORMATION

The accompanying schedule of expenditures of federal awards presents the activities of the federal financial assistance programs of KIPP NYC Public Charter Schools (the School). Financial awards received directly from federal agencies, as well as financial assistance passed through other governmental agencies or nonprofit organizations, are included in the schedule.

NOTE 2 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the School and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

NOTE 3 RELATIONSHIP TO CONSOLIDATED FINANCIAL STATEMENTS

The schedule of expenditures of federal awards presents only a selected portion of the activities of the School. It is not intended to, nor does it, present either the balance sheet, revenue, expenditures, or changes in net assets. The financial activity for the aforementioned awards is reported in the School's consolidated statements of activities.

NOTE 4 INDIRECT COST RATE

KIPP NYC Public Charter Schools has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



**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**

Board of Directors
KIPP NYC Public Charter Schools
New York, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of KIPP NYC Public Charter Schools, which comprise the consolidated statement of financial position as of June 30, 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated October 28, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered KIPP NYC Public Charter Schools' 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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of KIPP NYC Public Charter Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of KIPP NYC Public Charter Schools' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated 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 over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether KIPP NYC Public Charter Schools' consolidated 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 determination of consolidated financial statement amounts. 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 result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Plymouth Meeting, Pennsylvania
October 28, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
KIPP NYC Public Charter Schools
New York, New York

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited KIPP NYC Public Charter Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of KIPP NYC Public Charter Schools' major federal programs for the year ended June 30, 2022. KIPP NYC Public Charter Schools' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Basis for Opinion on Each Major Federal Program

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

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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



CliftonLarsonAllen LLP

Plymouth Meeting, Pennsylvania
October 28, 2022

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditors’ Results

Consolidated Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? X yes no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes X none reported
3. Noncompliance material to financial statements noted? yes X no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes X none reported
2. Type of auditor’s report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes X no

Identification of Major Federal Programs

| Assistance Listing Numbers | Name of Federal Program or Cluster |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------|
| 84.425D | U.S. Department of Education – Elementary and Secondary School Emergency Relief Fund (ESSER I & ESSER II) |
| 84.425U | U.S. Department of Education – American Rescue Plan Act (ARP) |
| 10.553 / 10.555 / 10.559 | U.S. Department of Agriculture – Breakfast Program, National Lunch Program and Summer School Program |

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditors’ Results (Continued)

Dollar threshold used to distinguish between

Type A or Type B programs was: \$ 750,000

Auditee qualified as low-risk auditee? X yes no

Section II – Consolidated Financial Statement Findings

2021 – 001

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

Condition: During the performance of the audit, adjustments for the Gerard Facility operating lease were required to properly record the operating lease rental expense along with its termination option payout on a straight-line basis and record related deferred rent. The impact on the financial statements was an increase in liabilities and change in net assets of \$2,176,021. Timely and accurate account reconciliations are a necessary step in ensuring that financial statements are fairly stated in accordance with U.S. GAAP.

Criteria: Management is responsible for the accuracy and completeness of all financial records and related information. Internal controls should be in place to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP.

Context: Financial statements should be prepared in accordance with U.S. GAAP.

Effect: The potential exists that misstatements of the annual financial statements could occur and not be prevented, or detected and corrected, by the organization’s internal controls.

Cause: During the initial evaluation of the lease, the proper accounting guidance was not applied to properly expense the lease on a straight-line-basis since the payments escalate throughout the term. In addition, the option to terminate the lease at its 10 year anniversary is required to be included in the lease schedule.

Recommendation: We recommend that management evaluate all general ledger account balances to reflect appropriate interim and year-end balances prior to the commencement of the audit. We recommend all new transactions be evaluated for proper recording under U.S. GAAP.

Views of Responsible Officials and Planned Corrective Actions: See accompanying corrective action plan for the year ended June 30, 2022.

**KIPP NYC PUBLIC CHARTER SCHOOLS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with the Federal Single Audit Act.

Section IV – Prior Audit Findings

There were no prior year findings required to be reported under the Federal Single Audit Act.



Board of Directors
KIPP NYC Public Charter Schools
New York, New York

We have audited the consolidated financial statements of KIPP NYC Public Charter Schools as of and for the year ended June 30, 2022, and have issued our report thereon dated October 28, 2022. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit in our engagement agreement dated June 1, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by KIPP NYC Public Charter Schools are described in Note 1 to the consolidated financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2022.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the consolidated financial statements in the proper period.

Accounting estimates

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

- Management's estimate of the due from New York State Education Department is based on amounts anticipated to be received from the state for various federal and state aid entitlements for fiscal 2021-2022. Due to the timing of the review and approval of the reimbursements, the actual reimbursement may differ from the estimate. Management expects any differences between estimated and actual amounts will be insignificant.
- Management's estimate of depreciation is based on the estimated useful lives of the buildings, leasehold improvements, equipment, and furniture. We evaluated the key factors and assumptions used to develop depreciation in determining that it is reasonable in relation to the consolidated financial statements taken as a whole.

- Management's estimate of the functional allocation of expenses shared between programs, management and general, and fundraising is based on a reasonable and consistent basis using factors such as direct payroll allocation, square footage, full time equivalents within each department, and total direct expenses. We evaluated the key factors and assumptions used to develop the allocation in determining that it is reasonable in relation to the consolidated financial statements taken as a whole.

Consolidated Financial statement disclosures

Certain consolidated financial statement disclosures are particularly sensitive because of their significance to consolidate financial statement users. There were no particularly sensitive consolidated financial statement disclosures.

The consolidated financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

The completion of the audit was delayed for matters with the timing of the finance department's completion of certain reconciliations and audit information.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Corrected misstatements

The following material misstatements detected as a result of audit procedures were corrected by management:

- An audit adjustment was proposed and recorded by management to recognize the operating lease rental expense of the Gerard Facility along with the termination option and its related deferred rent in the current year on a straight-line basis. The net effect on the change in net assets was a decrease of \$2,176,021 for the year ending June 30, 2022.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the consolidated financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated October 28, 2022.

Management consultations with other independent accountants

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

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Supplementary information in relation to the consolidated financial statements as a whole

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the consolidated financial statements, on which we were engaged to report in relation to the consolidated financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the consolidated financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the consolidated financial statements or to the consolidated financial statements themselves. We have issued our report thereon dated October 28, 2022.

With respect to the Supplemental Schedule of Financial Position By School, Schedule of Activities By School, Schedule of Functional Expenses – KIPP Star College Prep Charter School, Schedule of Functional Expenses – KIPP NYC Washington Heights Academy Charter School, Schedule of Functional Expenses – KIPP AMP Academy Charter School, Schedule of Functional Expenses – KIPP Infinity Charter School, Functional Expenses – KIPP Freedom Charter School, Functional Expenses – KIPP Bronx II Carter School, Functional Expenses – KIPP Bronx III Carter School, Functional Expenses – KIPP Beyond Charter School and Functional Expenses – KIPP NYC Public Charter Schools (collectively, the supplementary information) accompanying the consolidated financial statements, on which we were engaged to report in relation to the consolidated financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the consolidated financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the consolidated financial statements or to the consolidated financial statements themselves. We have issued our report thereon dated.

* * *

This communication is intended solely for the information and use of the board of directors and management of KIPP NYC Public Charter Schools and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Plymouth Meeting, Pennsylvania
October 28, 2022



Board of Directors and Management
KIPP NYC Public Charter Schools
New York, New York

In planning and performing our audit of the financial statements of KIPP NYC Public Charter Schools as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the entity'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 entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of one matter that is opportunity to strengthen your internal control and improve the efficiency of your operations. Our comments and suggestions regarding this matter is summarized below. This letter does not affect our report on the financial statements dated October 28, 2022.

Adjustments and Year-End Closing

During the performance of our audit engagement procedures, client proposed adjustments were provided to adjust the initial trial balance that was provided. Proposed adjustments were subsequently provided by management relating to due to/due from accounts, receivables, revenue, other liabilities and expenses. Timely and accurate account reconciliations are a necessary step in ensuring that financial statements are fairly stated.

Management is responsible for the accuracy and completeness of all financial records and related information. Their responsibilities include adjusting the financial statements to correct material misstatements. We recommend that management work to adjust all general ledger account balances to reflect appropriate interim and year-end balances.

Management's Response

Current management has reviewed the controls and procedures and believes that certain procedures in place require additional training for adherence. Management is working with staff to conduct trainings throughout staff levels to ensure that all entries are made on a timely basis, and to confirm new standards with accounting consultants prior to recording. Additionally, current management is implementing a new system of review of entries to ensure they are accurate and reflect the appropriate accounting guidance. Management will also conduct additional reviews of financials before providing to auditors for the year-end audit process to prevent client proposed adjustments.

Management's response

Organization's written response to the material weaknesses and other matter identified in our audit was not subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

We will review the status of this comment during our next audit engagement. We have already discussed the comment and suggestions with various entity personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Plymouth Meeting, Pennsylvania
October 28, 2022

KIPP NYC Public Charter Schools
Meeting of the Board of Trustees
November 16, 2021

The KIPP NYC Public Charter Schools Board of Trustees (the “Board”) met virtually on November 16, 2021 using the Zoom videoconferencing platform. In accordance with the Open Meetings Law, advance notice of the meeting was posted on KIPP NYC.org and at KIPP NYC Schools. The meeting was recorded and a verbatim written transcript of the meeting was produced. All attendees and guests of the meeting were present by videoconference or telephone. The following Trustees were in attendance: Rafael Mayer, Richard Taft, Gwendolyn Brunson, Adaobi Kanu and Kange Kaneene.

Also in attendance were Directors of KIPP New York, Inc. (Larry Robbins, Dave Levin, Abigail Klem, , Elias Alcantara) and Trustees of KIPP Academy Charter School (Rafael Mayer, Richard Taft, Whitney Tilson, and Gwendolyn Brunson.) The following KIPP NYC staff members were also in attendance: Jim Manly (Superintendent), Alicia Johnson (President), Aisha Christian, Brian Zied, Leslie Kim, Sarah English, Chela Wallace, Diane Lynn, Kerry Mullins, Jane Martinez Dowling, Candace Rogers, Rebecca Sleath, and Shahum Ajmal.

Opening of the Meeting

Mr. Mayer called the meeting to order and welcomed attendees.

Public Comments

Mr. Mayer asked for public comments. There were no public comments.

Board Business

- Ms. English gave an update on KIPP Freedom Elementary School and answered questions from Board members.
- Ms. Kim and Ms. Wallace presented on diversity, equity, and inclusion within their academic work and answered questions from Board members.

Board Votes

- Upon a motion by Mr. Mayer the Board voted:
 - To accept the 20-21 KIPP NYC PCS audit
 - To approve the amended Bylaws
 - To approve the minutes of the June, July, August, September, and October Board 2021 meetings
 - To delegate to the Board Chair, Treasurer, or Superintendent the authority to negotiate, approve and execute leases, subleases, licenses or other arrangements, or any amendments to such documents as may be necessary and related thereto, from time to time, for KIPP NYC PCS to secure sites for the operation of one or more schools, as determined necessary by KIPP NYC PCS to support its operations
 - To move into executive session following the public portion of the Board meeting

Executive Session

The Board entered executive session pursuant to Section 105(d) of the New York State Open Meeting Law.

Adjournment

The meeting was adjourned.

KIPP NYC Public Charter Schools
Meeting of the Board of Trustees
March 15, 2022

The KIPP NYC Public Charter Schools Board of Trustees (the “Board”) met virtually March 15, 2022 using the Zoom videoconferencing platform. In accordance with the Open Meetings Law, advance notice of the meeting was posted on KIPPNYC.org and at KIPP NYC Schools. The meeting was recorded and a verbatim written transcript of the meeting was produced. All attendees and guests of the meeting were present by videoconference or telephone. The following Trustees were in attendance: Rafael Mayer, Gwendolyn Brunson, Adaobi Kanu and Kange Kaneene.

Also in attendance were Trustees of KIPP Academy Charter School (Rafael Mayer, Whitney Tilson and Gwendolyn Brunson) and Director Valerie Lancaster Beal of KIPP New York, Inc. The following KIPP NYC staff members were also in attendance: Jim Manly (Superintendent), Kerry Mullins, Rebecca Sleath, and Shahum Ajmal.

Opening of the Meeting

Mr. Mayer called the meeting to order and welcomed attendees.

Public Comments

Mr. Mayer asked for public comments. There were no public comments.

Board Votes

There were no Board votes.

Board Business

- Mr. Manly shared a School Design Update and answered questions from Board members.

Adjournment

The meeting was adjourned.

KIPP NYC Public Charter Schools
Meeting of the Board of Trustees
May 24, 2022

The KIPP NYC Public Charter Schools Board of Trustees (the “Board”) met virtually May 24, 2022 using the Zoom videoconferencing platform. In accordance with the Open Meetings Law, advance notice of the meeting was posted on KIPP NYC.org and at KIPP NYC Schools. The meeting was recorded and a verbatim written transcript of the meeting was produced. All attendees and guests of the meeting were present by videoconference or telephone. The following Trustees were in attendance: Rafael Mayer, Wendolyn Brunson, Richard Taft, Adaobi Kanu and Kange Kaneene.

Also in attendance were Trustees of KIPP Academy Charter School (Rafael Mayer, Richard Taft, Whitney Tilson and Wendolyn Brunson) and Director Abigail Klem of KIPP New York, Inc. The following KIPP NYC staff members were also in attendance: Alicia Johnson (President), Jim Manly (Superintendent), Jane Martinez Dowling, Brandi Vardiman, Matthew Greenberg, and Shahum Ajmal.

Opening of the Meeting

Mr. Mayer called the meeting to order and welcomed attendees.

Public Comments

Mr. Mayer asked for public comments. There were no public comments.

Board Votes

There were no Board votes.

Board Business

- Ms. Vardiman and Mr. Greenberg gave an update on KIPP STAR Harlem College Prep Elementary School and answered questions from Board members.

Adjournment

The meeting was adjourned.

KIPP NYC Public Charter Schools
Meeting of the Board of Trustees
February 15, 2022

The KIPP NYC Public Charter Schools Board of Trustees (the “Board”) met virtually February 15, 2022 using the Zoom videoconferencing platform. In accordance with the Open Meetings Law, advance notice of the meeting was posted on KIPP NYC.org and at KIPP NYC Schools. The meeting was recorded and a verbatim written transcript of the meeting was produced. All attendees and guests of the meeting were present by videoconference or telephone. The following Trustees were in attendance: Rafael Mayer, Richard Taft, Gwendolyn Brunson, Adaobi Kanu and Kange Kaneene.

Also in attendance were Directors of KIPP New York, Inc. (Larry Robbins, Dave Levin, Abigail Klem, Lisa Blau, _____, Elias Alcantara) and Trustees of KIPP Academy Charter School (Rafael Mayer, Richard Taft and Gwendolyn Brunson.) The following KIPP NYC staff members were also in attendance: Jim Manly (Superintendent), Aisha Christian, Brian Zied, Natalie Webb, Tessa Kratz, Monica Samuels, Diane Flynn, Kerry Mullins, Jane Martinez Dowling, Rebecca Sleath, and Shahum Ajmal. PCS Properties Foundation, Inc. member Jack Chorowsky was also in attendance.

Opening of the Meeting

Mr. Mayer called the meeting to order and welcomed attendees.

Public Comments

Mr. Mayer asked for public comments. There were no public comments.

Board Votes

- Upon a motion by Mr. Mayer, the Board voted:
 - to move into executive session following the public portion of the Board meeting.
 - to approve the minutes of the November 2021, December 2021, and January 2022 Board meetings.
 - to amend the KIPP NYC Public Charter Schools Bylaws.

Board Business

- Ms. Samuels gave an update on KIPP College Prep High School and answered questions from Board members.
- Mr. Manly shared a K-8 Academic report and answered questions from Board members.

Executive Session

The Board entered executive session pursuant to Section 105(d) of the New York State Open Meeting Law.

Adjournment

The meeting was adjourned.

KIPP NYC Public Charter Schools
Meeting of the Board of Trustees
October 19, 2021

The KIPP NYC Public Charter Schools Board of Trustees (the “Board”) met virtually on October 19, 2021 using the Zoom videoconferencing platform. In accordance with the Open Meetings Law, advance notice of the meeting was posted on KIPPNYC.org, the meeting was recorded, and a verbatim written transcript of the meeting was produced. All attendees and guests of the meeting were present by videoconference or telephone. The following Trustees were in attendance: Rafael Mayer, Gwendolyn Brunson and Kange Kaneene.

Also in attendance were Trustees of KIPP Academy Charter School (Rafael Mayer, Gwendolyn Brunson, and Whitney Tilson) and Director Larry Robbins of KIPP New York, Inc. The following KIPP NYC staff members were also in attendance: Jim Manly (Superintendent), Alicia Johnson (President), Jane Martinez Dowling, Aisha Christian, Leslie Kim, Kerry Mullins, Rebecca Sleath, and Shahum Ajmal.

Opening of the Meeting

Mr. Mayer called the meeting to order and welcomed attendees.

Public Comments

Mr. Mayer asked for public comments. There were no public comments.

Board Business

Mr. Manly and Ms. Kim presented a 21-22 KIPP NYC Reading Data Update and answered questions from Board members.

Board Votes

There were no Board votes.

Adjournment

The meeting was adjourned.

KIPP NYC Public Charter Schools
Meeting of the Board of Trustees
January 25, 2022

The KIPP NYC Public Charter Schools Board of Trustees (the “Board”) met on January 25, 2022 using the Zoom videoconferencing platform. In accordance with the Open Meetings Law, advance notice of the meeting was posted on KIPP NYC.org and at KIPP NYC schools. The meeting was recorded, and a verbatim written transcript of the meeting was produced. All attendees and guests of the meeting were present by videoconference or telephone. The following Trustees were in attendance: Rafael Mayer, Richard Taft, Gwendolyn Brunson, Kange Kaneene and Adaobi Kanu.

Also in attendance were Trustees of KIPP Academy Charter School (Rafael Mayer, Richard Taft, Whitney Tilson, and Gwendolyn Brunson.) The following KIPP NYC staff members were also in attendance: Jim Manly (Superintendent), Jane Martinez Dowling, Meeta Gandhi, Aisha Christian, Kerry Mullins, Rebecca Sleath, Samson Woo, Rebekah Bambling and Cara De La Cruz (Student).

Opening of the Meeting

Mr. Mayer called the meeting to order and welcomed attendees.

Board Business

Student Carla De La Cruz spoke about her journey at KIPP NYC and early decision offer to Columbia University. Mr. Manly and Ms. Bambling answered questions from Board members.

Public Comments

Mr. Mayer asked for public comments. There were no public comments.

Board Business

Mr. Manly gave a KIPP NYC Status Update and answered questions from Board members.

Board Votes:

- Upon a motion by Mr. Mayer the Board voted:
 - To move into executive session following the public portion of the Board meeting

Executive Session

The Board entered executive session pursuant to Section 105(d) of the New York State Open Meetings Law.

Adjournment

The meeting was adjourned.

KIPP NYC Public Charter Schools
Meeting of the Board of Trustees
September 21, 2021

The KIPP NYC Public Charter Schools Board of Trustees (the “Board”) met on September 21, 2021 at Glenview Capital. In accordance with the Open Meetings Law, advance notice of the meeting was posted on KIPPNYC.org and at KIPP NYC schools. The following Trustees were in attendance: Rafael Mayer, Richard Taft, Gwendolyn Brunson, Adaobi Kanu and Kange Kaneene.

Also in attendance were Trustees of KIPP Academy Charter School (Rafael Mayer, Richard Taft, Whitney Tilson, and Gwendolyn Brunson.) The following KIPP NYC staff members were also in attendance: Jim Manly (Superintendent), Alicia Johnson (President), Jane Martinez Dowling, Candace Rogers, Rebecca Sleath and Shahum Ajmal. There was also three members of the public in attendance: Benny Vasquez (KIPP Foundation), John Widmer (KIPP Foundation) and Jack Chorowsky (PCS Properties Foundation, Inc. Board Member).

Opening of the Meeting

Mr. Mayer called the meeting to order and welcomed attendees.

Public Comments

Mr. Mayer asked for public comments. There were no public comments.

Board Business

Mr. Manly and Ms. Johnson presented 21-22 Start of School Year Reflections.

Board Votes:

- Upon a motion by Mr. Mayer the Board voted:
 - To approve school based staff bonuses for FY 20-21. This includes up to 4% for Principals and School Ops staff and \$500-\$1000 for instructional staff.

Adjournment

The meeting was adjourned.

KIPP NYC Public Charter Schools
Meeting of the Board of Trustees
April 26, 2022

The KIPP NYC Public Charter Schools Board of Trustees (the “Board”) met virtually on April 26, 2022 using the Zoom videoconferencing platform. In accordance with the Open Meetings Law, advance notice of the meeting was posted on KIPP NYC.org and at KIPP NYC Schools. The meeting was recorded and a verbatim written transcript of the meeting was produced. All attendees and guests of the meeting were present by videoconference or telephone. The following Trustees were in attendance: Rafael Mayer, Richard Taft, Gwendolyn Brunson and Kange Kaneene.

Also in attendance were Directors of KIPP New York, Inc. (Larry Robbins, Dave Levin, Abigail Klem, Lisa Blau, _____, and Elias Alcantara) and Trustees of KIPP Academy Charter School (Rafael Mayer, Richard Taft, Whitney Tilson, William _____, and Gwendolyn Brunson.) The following KIPP NYC staff members were also in attendance: Alicia Johnson (President), Jim Manly (Superintendent), Malini Sridharan, Diane Flynn, Rebecca Sleath, and Shahum Ajmal.

Opening of the Meeting

Mr. Mayer called the meeting to order and welcomed attendees.

Public Comments

Mr. Mayer asked for public comments. There were no public comments.

Board Votes

- Upon a motion by Mr. Mayer, the Board voted:
 - to ratify the designation of Amanda Baldwin as a recommended Director of the Board on the board of directors of KIPP New York, Inc.
 - to approve the appointment of Rebecca Sleath as Secretary and Compliance Officer
 - to move into executive session following the public portion of the Board meeting

Board Business

- Ms. Johnson and Mr. Manly highlighted recent KIPP NYC progress and answered questions from Board members.

Executive Session

The Board entered executive session pursuant to Section 105(d) of the New York State Open Meeting Law.

Adjournment

The meeting was adjourned.

KIPP NYC Public Charter Schools
Meeting of the Board of Trustees
August 24, 2021

The KIPP NYC Public Charter Schools Board of Trustees (the “Board”) met on August 24, 2021 at KIPP NYC College Prep High School. In accordance with the Open Meetings Law, advance notice of the meeting was posted on KIPPNYC.org and at KIPP NYC schools. The following Trustees were in attendance: Rafael Mayer, Richard Taft, Gwendolyn Brunson, Adaobi Kanu and Kange Kaneene.

Also in attendance were Trustees of KIPP Academy Charter School (Rafael Mayer, Richard Taft, Whitney Tilson, and Gwendolyn Brunson.) The following KIPP NYC staff members were also in attendance: Jim Manly (Superintendent), Alicia Johnson (President), Jane Martinez Dowling and Rebecca Sleath.

Opening of the Meeting

Mr. Mayer called the meeting to order and welcomed attendees.

Public Comments

Mr. Mayer asked for public comments. There were no public comments.

Board Business

Mr. Manly led the Board on a tour of KIPP Affirm.

Board Votes:

- Upon a motion by Mr. Mayer the Board voted:
 - To approve the delegation of authority to the KIPP NYC, LLC Chief Financial Officer and the KIPP NYC Public Charter Schools Treasurer to operate KIPP Beyond Middle School and any future schools under KIPP NYC Public Charter Schools with substantially similar financial controls as KIPP Freedom Charter School, and for such delegated authority to include any and all acts in connection with such delegated authority

Adjournment

The meeting was adjourned.

KIPP NYC Public Charter Schools
Meeting of the Board of Trustees
July 27, 2021

The KIPP NYC Public Charter Schools Board of Trustees (the “Board”) met on July 27, 2021 at the KIPP College Prep High School. In accordance with the Open Meetings Law, advance notice of the meeting was posted on KIPPNYC.org and at KIPP NYC schools. The following Trustees were in attendance: Rafael Mayer, Richard Taft, Gwendolyn Brunson, Adaobi Kanu and Kange Kaneene.

Also in attendance were Trustees of KIPP Academy Charter School (Rafael Mayer, Richard Taft, and Gwendolyn Brunson.) The following KIPP NYC staff members were also in attendance: Jim Manly (Superintendent), Alicia Johnson (President), and Rebecca Sleath.

Opening of the Meeting

Mr. Mayer called the meeting to order and welcomed attendees.

Public Comments

Mr. Mayer asked for public comments. There were no public comments.

Board Votes:

- Upon a motion by Mr. Mayer the Board voted:
 - to adopt the resolutions relating to: terminating or amending the July 2020 Tenant Contribution Agreement between KIPP NYC Public Charter Schools and KIPP NYC Properties, LLC; securing and executing a lease for a facility at 75 Canal West; contributing funds toward the development of the 75 Canal West Property; executing a lease between Corpus Christi Roman Catholic Church and KIPP NYC St. Nicholas Avenue, LLC for the operation of KIPP Beyond Charter School and authorizing Rafa Mayer and Rick Taft to cause the above-described transactions to be effectuated.

Adjournment

The meeting was adjourned.

KIPP NYC Public Charter Schools
Meeting of the Board of Trustees
December 14, 2021

The KIPP NYC Public Charter Schools Board of Trustees (the “Board”) met on December 14, 2021 using the Zoom videoconferencing platform. In accordance with the Open Meetings Law, advance notice of the meeting was posted on KIPP NYC.org and at KIPP NYC schools. The meeting was recorded, and a verbatim written transcript of the meeting was produced. All attendees and guests of the meeting were present by videoconference or telephone. The following Trustees were in attendance: Rafael Mayer, Richard Taft and Gwendolyn Brunson.

Also in attendance were Trustees of KIPP Academy Charter School (Rafael Mayer, Richard Taft, and Gwendolyn Brunson) and Director Angela Diaz of KIPP New York, Inc. The following KIPP NYC staff members were also in attendance: Jim Manly (Superintendent), Alicia Johnson (President), Jane Martinez Dowling, Brian Zied, Aisha Christian, Kerry Mullins, Rebecca Sleath and Shahum Ajmal.

Opening of the Meeting

Mr. Mayer called the meeting to order and welcomed attendees.

Public Comments

Mr. Mayer asked for public comments. There were no public comments.

Board Business

Mr. Manly and Ms. Johnson gave a KIPP NYC Status Update and answered questions from Board members.

Board Votes:

- Upon a motion by Mr. Mayer the Board voted:
 - To move into executive session following the public portion of the Board meeting

Executive Session

The Board entered executive session pursuant to Section 105(d) of the New York State Open Meetings Law.

Adjournment

The meeting was adjourned.

KIPP NYC Public Charter Schools
Meeting of the Board of Trustees
June 14, 2022

The KIPP NYC Public Charter Schools Board of Trustees (the “Board”) met virtually on June 14, 2022 using the Zoom videoconferencing platform. In accordance with the Open Meetings Law, advance notice of the meeting was posted on KIPP NYC.org and at KIPP NYC Schools. The meeting was recorded and a verbatim written transcript of the meeting was produced. All attendees and guests of the meeting were present by videoconference or telephone. The following Trustees were in attendance: Rafael Mayer, Richard Taft, Gwendolyn Brunson and Kange Kaneene.

Also in attendance were Directors of KIPP New York, Inc. (Dave Levin, Valerie Lancaster Beal, Fred Scott, Angela Diaz, Randy Simpson, Elias Alcantara, and Amanda Baldwin) and Trustees of KIPP Academy Charter School (Rafael Mayer, Richard Taft, Gwendolyn Brunson, Whitney Tilson, and William Ogg.) The following KIPP NYC staff members were also in attendance: Alicia Johnson (President) Jim Manly (Superintendent), Malini Sridharan, Diane Flynn, Jane Martinez Dowling, Brian Zied, Leslie Kim, Natalie Webb, Tessa Kratz, Meeta Gandhi, Shawnae Montagueo, and Samson Woo.

Opening of the Meeting

Mr. Mayer called the meeting to order and welcomed attendees.

Public Comments

Mr. Mayer asked for public comments. There were no public comments.

Board Business

- Ms. Kratz highlighted recent KIPP NYC celebrations and answered questions from Board members.
- Ms. Johnson shared a FY23 Budget & Enrollment Update.

Board Votes

- Upon a motion by Mr. Mayer, the Board voted:
 - to approve Eric Cato as Principal of Washington Heights Middle School.
 - to appoint Diane Lynn as Chief Financial Officer of KIPP NYC Public Charter Schools, with all rights, authorities and permissions customarily attached to such office; including but not limited to those authorized to prior holders of such office.
 - to approve the appointment of Kange Kaneene as chair of the Board.
 - to approve and reconfirm the appointment of each of Rafael Mayer and Richard Taft, as members of the Finance Committee.
 - to re-elect for a term of two years the following individuals as members to the Board: Richard Taft, Gwendolyn Brunson, and Erica Dewan.
 - to approve the reappointment Richard Taft as Treasurer.
 - to ratify and reconfirm the designation of each of Lisa Blau and Angela Diaz as a recommended director of the Board of directors of KIPP New York, Inc.
 - to approve the resolution to request from its authorizer that 8th grade graduates of KIPP Infinity Middle School, KIPP Washington Heights Middle School, KIPP AMP Middle School, KIPP STAR Middle School, and KIPP Beyond Middle School enter the

KIPP Bronx III Charter School upon matriculation into 9th grade; KIPP Infinity Charter School include grades K-8; KIPP Beyond Charter School include grades 6-8; and that KIPP Bronx III Charter School continue to serve grades K-12, with the addition of students from KIPP Infinity Middle School, KIPP Washington Heights Middle School, KIPP AMP Middle School, KIPP STAR Middle School, and KIPP Beyond Middle School students upon matriculation into 9th grade.

- to move into executive session following the public portion of the Board meeting.

Executive Session

The Board entered executive session pursuant to Section 105(d) of the New York State Open Meeting Law.

Adjournment

The meeting was adjourned.

Conflicts of Interest Policy

KIPP NYC Public Charter Schools & KIPP Academy Charter School

Purpose:

KIPP NYC Public Charter Schools and KIPP Academy Charter School (collectively, “KIPP NYC”) has adopted a Code of Ethics setting forth for the guidance of trustees, officers and employees the standards of conduct expected of them, including standards with respect to disclosure of conflicts of interest regarding any matter brought or required to be brought before their respective Boards. The Conflict of Interest Policy is part of the Codes of Ethics adopted by each of the Corporations. It provides procedures for addressing, disclosing, and documenting conflicts of interest as such term is used in §§ 800 through 806 of the New York State General Municipal Law (hereafter “the Municipal Law”) and in § 715-a of the Not-for-Profit Corporation Law. It also includes procedures for addressing Related Party Transactions, as such term is defined in § 102 (24) of the Not-for-Profit Corporation Law. The Policy supplements, and does not replace any applicable provisions of the General Municipal Law and other state and federal laws governing conflicts of interest. It applies to all Trustees, Officers and Key Employees of each of the Corporations. The Schools will be referred to herein, individually, as “the Corporation.”

Definitions:

“Affiliate” means an entity controlled by, in control of, or under common control with the Corporation.

“Audit Committee” means the Audit Committee of the Corporation, as described in the By-laws of the Corporation. The Audit Committee is comprised of at least three Trustees who are Independent Directors as defined in § 102 (21) of the Not-for-Profit Corporation Law and in this Policy.

“Board” means the Board of Trustees.

“Compensation” means direct or indirect remuneration, as well as gifts or favors. A gift or favor that is valued at \$75 or more is expressly prohibited by the Municipal Law when offered to a Trustee, Officer or Key Employee in connection with official duties, but gifts of lesser value may also be subject to this policy.

“Corporation” refers to each of the KIPP NYC Public Charter Schools which have adopted this policy and which are Education Corporations and, as such, subject to provisions of the Not-for-Profit Corporation Law made applicable to education corporations by § 216-a of the Education Law. Each Corporation, as a chartered entity, is also subject to the Conflict of Interest Provisions of §§ 800 through 806 of the General Municipal Law,

“Financial Interest”: A person has a “Financial Interest” in a transaction if such person would receive an economic benefit, directly or indirectly, from such transaction or compensation agreement.

“Independent Director” means a Trustee who (i) is not, and has not been within the last three years, an employee of the Corporation or an Affiliate and does not have a Relative who is, or has been within the last three years, a Key Employee of the Corporation or of an Affiliate; (ii) has not received, and does not have a Relative who has received, in any of the last three fiscal years, more than \$10,000 in direct compensation from the Corporation or from an Affiliate (other than reimbursement for expenses reasonably incurred as a Trustee, Officer or Key Employee); and (iii) is not a current employee of, or does not have a substantial financial interest in, and does not have a Relative who is a current officer of or who has a substantial financial interest in, any entity that has made payments to, or received payments from the Corporation or from an Affiliate for property or services in an amount which, in any of the last three fiscal years, exceeds the lesser of \$25,000 or 2 % of such entity’s consolidated gross revenues. For these purposes, “payment” does not include charitable contributions.

“Key Employee” includes but is not limited to any person who is in a position to exercise substantial influence over the Corporation, as defined from time to time by the Corporation, or who has or shares authority to control or determine a substantial portion of the operating budgets of the Corporation or the schools or compensation for employees.

“Related Party” means: (1) any Trustee, Officer, or Key Employee of the Corporation or an Affiliate; (2) A Relative of any Trustee, Officer, or Key Employee of the Corporation or an Affiliate or (3) any entity in which any individual described in clause (1) or (2) of this definition has a 35% or greater ownership or beneficial interest, except that in the case of a partnership or professional corporation, a Related Party will include an entity in which any individual described in clause (1) or (2) above has a direct or indirect ownership interest in excess of 5%.

“Related Party Transaction” means any transaction or agreement or other kind of arrangement between the Corporation and a Related Party or an entity in which the Related Party has an interest. Related Party Transactions are subject to special provisions for disclosure, evaluation and documentation. In addition, certain Related Party Transactions are subject to limitations described in the Municipal Law. These special provisions and limitations are summarized in this Policy.

“Relative” means an individual’s spouse or domestic partner, as defined in Public Health Law §2994-a, ancestors, siblings (whether whole or half-blood), children (whether natural or adopted), grandchildren, great grandchildren and spouses or domestic partners of ancestors, siblings, children, grandchildren, and great-grandchildren. Children of siblings and their spouses and partners will also be considered Relatives under this Policy.

“School” any school managed by the Corporation.

“Trustees” and “Officers” are the elected individuals responsible for managing the affairs of the Corporation as described in the By-laws.

What is a Conflict of Interest?

For purposes of this Policy, a “Conflict of Interest” arises when the personal, professional or financial interests of a Trustee, Officer or Key Employee diverge or may potentially diverge from the interests of the Corporation. A conflict of interest will arise when a transaction involving the Corporation could financially harm or benefit a person covered by this Policy, but a conflict of interest does not always involve financial interests. A conflict may also involve the use of the services or facilities of the Corporation or may involve the use of staff assistance for purposes other than carrying out professional or fiduciary duties.

Conflicts may also arise if a Trustee, Officer or Key Employee is asked to communicate on behalf of a person or firm with the Corporation. Accordingly, a Trustee, Officer or Key Employee may not communicate with the Board or a School on behalf of a person or a firm, unless requested to do so by the Corporation, and shall avoid engaging in activities that would appear to be unduly influenced by other persons who have a special interest in matters under consideration by the Trustee of the Corporation or employees of one of the Schools. If a Trustee, Officer or Key Employee inadvertently engages in such activities, he/she shall promptly notify the Board in writing of such activities and shall disclose all known facts prior to participating in a Board discussion of these matters.

Disclosure of Conflicts of Interest:

Written disclosure of all potential Conflicts of Interest is required of Trustees, Officers and Key Employees prior to election or appointment and annually thereafter. However, Conflicts of Interest may arise between annual updates and, accordingly, an individual with a duality of interest shall disclose the potential Conflict (a) prior to voting on or otherwise discharging his or her duties with respect to any matter involving the potential Conflict; (b) prior to entering into any contract or transaction involving the Corporation; and (c) as soon as possible after he or she learns of an actual or potential Conflict of Interest. Disclosure of the material facts surrounding the Conflict of Interest shall be made to the Chairperson of the Board and the Chairperson of the Audit Committee. The interested Trustee or Officer shall thereafter refrain from participating in deliberations and decisions relating to the matter unless he or she is asked for information by the Chairperson of the Board or the Audit Committee.

The existence and resolution (as applicable) of any reported Conflict of Interest shall be documented in the appropriate records of the Corporation, including in the minutes of any meeting at which the Conflict of Interest was discussed and voted upon.

A Key Employee who wishes to use staff assistance, services or facilities for purposes other than carrying out professional responsibilities will disclose the Conflict to the Principal of the School who will exercise discretion in allowing or disallowing the proposed use in accordance with this Policy.

Annual Statements:

Without limiting the general and continuing disclosure obligation set forth in the preceding section, the Chairperson of the Audit Committee shall distribute annually to all Trustees, Officers and Key Employees, a form soliciting the disclosure of all potential Conflicts of Interests, including specific information concerning the terms of any contract or transaction with the Corporation and whether the applicable processes set forth in this Policy were used. Each Trustee, Officer and Key Employee shall also annually sign a statement included with the form distributed by the Corporation which affirms such person:

- a. has received a copy of this Policy;
- b. has read and understands this Policy, and
- c. has agreed to comply with this Policy.

Written disclosures shall be submitted to and reviewed by the Chairperson of the Board and the Chairperson of the Audit Committee.

Related Party Transactions:

A Related Party Transaction is a transaction in which the Corporation is a party and a Related Party (as defined above) has a financial interest or another material interest. All rules and principles related to disclosure of Conflicts of Interest apply to Related Party Transactions, but in addition, the Trustees must initiate a formal Audit Committee review or a review by a quorum of the Board consisting of Independent Trustees.

Any Trustee, Officer or Key Employee with an interest in a Related Party Transaction shall make a good faith disclosure of all material facts related to such interest to the Audit Committee. The Audit Committee shall review all the material facts related to the proposed Related Party Transaction and request any additional information that it deems necessary to complete such review.

The Municipal Law prohibits transactions between Charter Schools and for-profit business entities in which a member of the Board of Trustees or a Key Employee has an interest if such Trustee or Key Employee has certain enumerated responsibilities. Accordingly, the Audit Committee will first determine whether or not the Trustee, Officer or Key Employee who has an interest in any proposed contract with a for-profit entity, has the power or duty, individually or as a member of the Board, to (1) negotiate, prepare, authorize or approve the contract or authorize payment thereunder; (2) audit bills or claims under the contract; or (3) appoint an officer or employee who has any of these powers or duties. If the interested Trustee, Officer or Key Employee does not have any of the enumerated responsibilities or if the proposed contract is with a not-for-profit entity, or is otherwise authorized by § 802 of the Municipal Law, the Committee may continue its review.

If a Related Party Transaction is otherwise authorized and the Related Party has a “substantial” financial interest or other material interest in such transaction, as assessed by the Audit Committee, the Audit Committee shall consider alternative transactions to the proposed transaction and the Chairperson of the Committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives. The Committee, after reviewing any such alternatives, shall determine whether the Corporation can obtain, with reasonable efforts, a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

The Audit Committee shall after considering alternative transactions and/or comparability data, determine whether the transaction or arrangement is fair, reasonable, and in the best interest of the Corporation at the time of its decision.

Following its review the Audit Committee may approve the transaction, or may refer the matter to the Board of Trustees for approval by the Board.

Upon receiving a recommendation from the Audit Committee, the Board may accept the recommendation or make an independent determination as to whether the proposed transaction is fair, reasonable and in the best interests of the Corporation. Upon the affirmative vote of not less than a majority of independent Trustees present, the Trustees may authorize the transaction.

At the time of any deliberation or decision by the Audit Committee or the Board concerning the authorization of a proposed Related Party Transaction, the interested Trustee, Officer or Key Employee shall not be present and shall not attempt to improperly influence any deliberations or voting, provided that the Board, or Audit Committee, may request such individual to provide information regarding the Related Party Transaction prior to the commencement of deliberations or voting.

The minutes of the meeting of the Board and the Audit Committee that conducted the initial review shall provide contemporaneous documentation of the basis for approval, including the Board’s consideration of any alternative transactions. The minutes shall also contain the names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, and a record of any votes taken in connection with the proceedings.

The Corporation shall not enter into a Related Party Transaction unless it is approved in accordance with this Policy. **Any Related Party Transaction that is approved without complying with the procedure set forth in this section shall be void.**

Periodic Reviews

To ensure that the KIPP NYC Public Charter Schools operate in a manner consistent with charitable purposes and do not engage in activities that could jeopardize tax-exempt status, periodic reviews shall be conducted by the Audit Committee of each Corporation. The Audit

Committee shall report to the Board of Trustees. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are fair and reasonable, based on competent survey information, and in the best interests of the Corporation.
- b. Whether any related party transactions or arrangements with or on behalf of the Corporation are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Violations of the Conflicts of Interest Policy:

If the Board has reasonable cause to believe that a Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall inform the individual of the basis for such belief and afford that person an opportunity to explain the alleged failure to disclose. If, after hearing the response and after making further investigation as warranted by the circumstances, the Board determines that the Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall take appropriate disciplinary and corrective action.



**KIPP NYC Conflict of Interest Policy 2021-22
Acknowledgement of Receipt**

1. Name of Board Member: Gwendolyn Brunson
2. Board(s) on Which Member Serves: KIPP Academy Charter School; KIPP NYC Public Charter Schools
3. Office(s) Held by Board Member:
4. By my signature below, I certify that I have:
 - a. Received a copy of KIPP NYC's Conflict of Interest Policy;
 - b. Read and understood this Policy; and,
 - c. Agreed to comply with this Policy.

Signature of Board Member: DocuSigned by:
Gwendolyn Brunson
2F9B98F9DF6645A... _____

Date: 6/20/2022



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

| Education Corporation, Trustee Name and Position(s) | |
|-------------------------------------------------------------------------------|---------------------------------|
| Name of education corporation: | KIPP NYC Public Charter Schools |
| Name of trustee (print): | Gwendolyn Brunson |
| Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): | |
| Email Address: | [REDACTED] |

| Home Address | |
|-------------------------------------------|------------|
| Please complete with <i>changes</i> only: | |
| Street: | [REDACTED] |
| City, State Zip: | [REDACTED] |
| Phone: | [REDACTED] |

| Business Address | |
|-------------------------------------------|--|
| Please complete with <i>changes</i> only: | |
| Business Name: | |
| Street: | |
| City, State Zip: | |
| Phone: | |

| Questions | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| 1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)]. | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| 1a) Description of the position: | |
| 1b) Salary: | |
| 1c) Start date: | |
| 2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year. | |

None


| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|------------------------------------------|---------------------------------------------|------------------------------------------------------------------------------------------------------|-------------------------------------|
| | | | | |
| | | | | |
| | | | | |

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, 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 education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

| Name and Relationship | Entity Conducting Business with the Education Corporation | Nature of the Person's Interest in the Entity | Nature of Business Conducted | Approximate Value of the Business Conducted | Steps Taken to Avoid Conflict of Interest | Date of Transaction(s) or "Ongoing" |
|-----------------------|-----------------------------------------------------------|-----------------------------------------------|------------------------------|---------------------------------------------|-------------------------------------------|-------------------------------------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Trustee Signature

Signature:  2F9B98F9DF6845A...

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.

Conflicts of Interest Policy

KIPP NYC Public Charter Schools & KIPP Academy Charter School

Purpose:

KIPP NYC Public Charter Schools and KIPP Academy Charter School (collectively, “KIPP NYC”) has adopted a Code of Ethics setting forth for the guidance of trustees, officers and employees the standards of conduct expected of them, including standards with respect to disclosure of conflicts of interest regarding any matter brought or required to be brought before their respective Boards. The Conflict of Interest Policy is part of the Codes of Ethics adopted by each of the Corporations. It provides procedures for addressing, disclosing, and documenting conflicts of interest as such term is used in §§ 800 through 806 of the New York State General Municipal Law (hereafter “the Municipal Law”) and in § 715-a of the Not-for-Profit Corporation Law. It also includes procedures for addressing Related Party Transactions, as such term is defined in § 102 (24) of the Not-for-Profit Corporation Law. The Policy supplements, and does not replace any applicable provisions of the General Municipal Law and other state and federal laws governing conflicts of interest. It applies to all Trustees, Officers and Key Employees of each of the Corporations. The Schools will be referred to herein, individually, as “the Corporation.”

Definitions:

“Affiliate” means an entity controlled by, in control of, or under common control with the Corporation.

“Audit Committee” means the Audit Committee of the Corporation, as described in the By-laws of the Corporation. The Audit Committee is comprised of at least three Trustees who are Independent Directors as defined in § 102 (21) of the Not-for-Profit Corporation Law and in this Policy.

“Board” means the Board of Trustees.

“Compensation” means direct or indirect remuneration, as well as gifts or favors. A gift or favor that is valued at \$75 or more is expressly prohibited by the Municipal Law when offered to a Trustee, Officer or Key Employee in connection with official duties, but gifts of lesser value may also be subject to this policy.

“Corporation” refers to each of the KIPP NYC Public Charter Schools which have adopted this policy and which are Education Corporations and, as such, subject to provisions of the Not-for-Profit Corporation Law made applicable to education corporations by § 216-a of the Education Law. Each Corporation, as a chartered entity, is also subject to the Conflict of Interest Provisions of §§ 800 through 806 of the General Municipal Law,

“Financial Interest”: A person has a “Financial Interest” in a transaction if such person would receive an economic benefit, directly or indirectly, from such transaction or compensation agreement.

“Independent Director” means a Trustee who (i) is not, and has not been within the last three years, an employee of the Corporation or an Affiliate and does not have a Relative who is, or has been within the last three years, a Key Employee of the Corporation or of an Affiliate; (ii) has not received, and does not have a Relative who has received, in any of the last three fiscal years, more than \$10,000 in direct compensation from the Corporation or from an Affiliate (other than reimbursement for expenses reasonably incurred as a Trustee, Officer or Key Employee); and (iii) is not a current employee of, or does not have a substantial financial interest in, and does not have a Relative who is a current officer of or who has a substantial financial interest in, any entity that has made payments to, or received payments from the Corporation or from an Affiliate for property or services in an amount which, in any of the last three fiscal years, exceeds the lesser of \$25,000 or 2 % of such entity’s consolidated gross revenues. For these purposes, “payment” does not include charitable contributions.

“Key Employee” includes but is not limited to any person who is in a position to exercise substantial influence over the Corporation, as defined from time to time by the Corporation, or who has or shares authority to control or determine a substantial portion of the operating budgets of the Corporation or the schools or compensation for employees.

“Related Party” means: (1) any Trustee, Officer, or Key Employee of the Corporation or an Affiliate; (2) A Relative of any Trustee, Officer, or Key Employee of the Corporation or an Affiliate or (3) any entity in which any individual described in clause (1) or (2) of this definition has a 35% or greater ownership or beneficial interest, except that in the case of a partnership or professional corporation, a Related Party will include an entity in which any individual described in clause (1) or (2) above has a direct or indirect ownership interest in excess of 5%.

“Related Party Transaction” means any transaction or agreement or other kind of arrangement between the Corporation and a Related Party or an entity in which the Related Party has an interest. Related Party Transactions are subject to special provisions for disclosure, evaluation and documentation. In addition, certain Related Party Transactions are subject to limitations described in the Municipal Law. These special provisions and limitations are summarized in this Policy.

“Relative” means an individual’s spouse or domestic partner, as defined in Public Health Law §2994-a, ancestors, siblings (whether whole or half-blood), children (whether natural or adopted), grandchildren, great grandchildren and spouses or domestic partners of ancestors, siblings, children, grandchildren, and great-grandchildren. Children of siblings and their spouses and partners will also be considered Relatives under this Policy.

“School” any school managed by the Corporation.

“Trustees” and “Officers” are the elected individuals responsible for managing the affairs of the Corporation as described in the By-laws.

What is a Conflict of Interest?

For purposes of this Policy, a “Conflict of Interest” arises when the personal, professional or financial interests of a Trustee, Officer or Key Employee diverge or may potentially diverge from the interests of the Corporation. A conflict of interest will arise when a transaction involving the Corporation could financially harm or benefit a person covered by this Policy, but a conflict of interest does not always involve financial interests. A conflict may also involve the use of the services or facilities of the Corporation or may involve the use of staff assistance for purposes other than carrying out professional or fiduciary duties.

Conflicts may also arise if a Trustee, Officer or Key Employee is asked to communicate on behalf of a person or firm with the Corporation. Accordingly, a Trustee, Officer or Key Employee may not communicate with the Board or a School on behalf of a person or a firm, unless requested to do so by the Corporation, and shall avoid engaging in activities that would appear to be unduly influenced by other persons who have a special interest in matters under consideration by the Trustee of the Corporation or employees of one of the Schools. If a Trustee, Officer or Key Employee inadvertently engages in such activities, he/she shall promptly notify the Board in writing of such activities and shall disclose all known facts prior to participating in a Board discussion of these matters.

Disclosure of Conflicts of Interest:

Written disclosure of all potential Conflicts of Interest is required of Trustees, Officers and Key Employees prior to election or appointment and annually thereafter. However, Conflicts of Interest may arise between annual updates and, accordingly, an individual with a duality of interest shall disclose the potential Conflict (a) prior to voting on or otherwise discharging his or her duties with respect to any matter involving the potential Conflict; (b) prior to entering into any contract or transaction involving the Corporation; and (c) as soon as possible after he or she learns of an actual or potential Conflict of Interest. Disclosure of the material facts surrounding the Conflict of Interest shall be made to the Chairperson of the Board and the Chairperson of the Audit Committee. The interested Trustee or Officer shall thereafter refrain from participating in deliberations and decisions relating to the matter unless he or she is asked for information by the Chairperson of the Board or the Audit Committee.

The existence and resolution (as applicable) of any reported Conflict of Interest shall be documented in the appropriate records of the Corporation, including in the minutes of any meeting at which the Conflict of Interest was discussed and voted upon.

A Key Employee who wishes to use staff assistance, services or facilities for purposes other than carrying out professional responsibilities will disclose the Conflict to the Principal of the School who will exercise discretion in allowing or disallowing the proposed use in accordance with this Policy.

Annual Statements:

Without limiting the general and continuing disclosure obligation set forth in the preceding section, the Chairperson of the Audit Committee shall distribute annually to all Trustees, Officers and Key Employees, a form soliciting the disclosure of all potential Conflicts of Interests, including specific information concerning the terms of any contract or transaction with the Corporation and whether the applicable processes set forth in this Policy were used. Each Trustee, Officer and Key Employee shall also annually sign a statement included with the form distributed by the Corporation which affirms such person:

- a. has received a copy of this Policy;
- b. has read and understands this Policy, and
- c. has agreed to comply with this Policy.

Written disclosures shall be submitted to and reviewed by the Chairperson of the Board and the Chairperson of the Audit Committee.

Related Party Transactions:

A Related Party Transaction is a transaction in which the Corporation is a party and a Related Party (as defined above) has a financial interest or another material interest. All rules and principles related to disclosure of Conflicts of Interest apply to Related Party Transactions, but in addition, the Trustees must initiate a formal Audit Committee review or a review by a quorum of the Board consisting of Independent Trustees.

Any Trustee, Officer or Key Employee with an interest in a Related Party Transaction shall make a good faith disclosure of all material facts related to such interest to the Audit Committee. The Audit Committee shall review all the material facts related to the proposed Related Party Transaction and request any additional information that it deems necessary to complete such review.

The Municipal Law prohibits transactions between Charter Schools and for-profit business entities in which a member of the Board of Trustees or a Key Employee has an interest if such Trustee or Key Employee has certain enumerated responsibilities. Accordingly, the Audit Committee will first determine whether or not the Trustee, Officer or Key Employee who has an interest in any proposed contract with a for-profit entity, has the power or duty, individually or as a member of the Board, to (1) negotiate, prepare, authorize or approve the contract or authorize payment thereunder; (2) audit bills or claims under the contract; or (3) appoint an officer or employee who has any of these powers or duties. If the interested Trustee, Officer or Key Employee does not have any of the enumerated responsibilities or if the proposed contract is with a not-for-profit entity, or is otherwise authorized by § 802 of the Municipal Law, the Committee may continue its review.

If a Related Party Transaction is otherwise authorized and the Related Party has a “substantial” financial interest or other material interest in such transaction, as assessed by the Audit Committee, the Audit Committee shall consider alternative transactions to the proposed transaction and the Chairperson of the Committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives. The Committee, after reviewing any such alternatives, shall determine whether the Corporation can obtain, with reasonable efforts, a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

The Audit Committee shall after considering alternative transactions and/or comparability data, determine whether the transaction or arrangement is fair, reasonable, and in the best interest of the Corporation at the time of its decision.

Following its review the Audit Committee may approve the transaction, or may refer the matter to the Board of Trustees for approval by the Board.

Upon receiving a recommendation from the Audit Committee, the Board may accept the recommendation or make an independent determination as to whether the proposed transaction is fair, reasonable and in the best interests of the Corporation. Upon the affirmative vote of not less than a majority of independent Trustees present, the Trustees may authorize the transaction.

At the time of any deliberation or decision by the Audit Committee or the Board concerning the authorization of a proposed Related Party Transaction, the interested Trustee, Officer or Key Employee shall not be present and shall not attempt to improperly influence any deliberations or voting, provided that the Board, or Audit Committee, may request such individual to provide information regarding the Related Party Transaction prior to the commencement of deliberations or voting.

The minutes of the meeting of the Board and the Audit Committee that conducted the initial review shall provide contemporaneous documentation of the basis for approval, including the Board’s consideration of any alternative transactions. The minutes shall also contain the names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, and a record of any votes taken in connection with the proceedings.

The Corporation shall not enter into a Related Party Transaction unless it is approved in accordance with this Policy. **Any Related Party Transaction that is approved without complying with the procedure set forth in this section shall be void.**

Periodic Reviews

To ensure that the KIPP NYC Public Charter Schools operate in a manner consistent with charitable purposes and do not engage in activities that could jeopardize tax-exempt status, periodic reviews shall be conducted by the Audit Committee of each Corporation. The Audit

Committee shall report to the Board of Trustees. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are fair and reasonable, based on competent survey information, and in the best interests of the Corporation.
- b. Whether any related party transactions or arrangements with or on behalf of the Corporation are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Violations of the Conflicts of Interest Policy:

If the Board has reasonable cause to believe that a Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall inform the individual of the basis for such belief and afford that person an opportunity to explain the alleged failure to disclose. If, after hearing the response and after making further investigation as warranted by the circumstances, the Board determines that the Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall take appropriate disciplinary and corrective action.



**KIPP NYC Conflict of Interest Policy 2021-22
Acknowledgement of Receipt**

1. Name of Board Member: Erica Dewan
2. Board(s) on Which Member Serves: KIPP NYC Public Charter Schools
3. Office(s) Held by Board Member:
4. By my signature below, I certify that I have:
 - a. Received a copy of KIPP NYC's Conflict of Interest Policy;
 - b. Read and understood this Policy; and,
 - c. Agreed to comply with this Policy.

Signature of Board Member: DocuSigned by:
Erica Dewan
B3C8DCADD1404DF... _____

Date: 6/21/2022



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

| Education Corporation, Trustee Name and Position(s) | |
|-------------------------------------------------------------------------------|---------------------------------|
| Name of education corporation: | KIPP NYC Public Charter Schools |
| Name of trustee (print): | Erica Dewan |
| Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): | |
| Email Address: | [REDACTED] |

| Home Address | |
|-------------------------------------------|------------|
| Please complete with <i>changes</i> only: | |
| Street: | [REDACTED] |
| City, State Zip: | [REDACTED] |
| Phone: | |

| Business Address | |
|-------------------------------------------|--|
| Please complete with <i>changes</i> only: | |
| Business Name: | |
| Street: | |
| City, State Zip: | |
| Phone: | |

| Questions | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| 1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)]. | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| 1a) Description of the position: | |
| 1b) Salary: | |
| 1c) Start date: | |

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.

None

| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|------------------------------------------|---------------------------------------------|------------------------------------------------------------------------------------------------------|-------------------------------------|
| | | | | |
| | | | | |
| | | | | |

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, 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 education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

| Name and Relationship | Entity Conducting Business with the Education Corporation | Nature of the Person's Interest in the Entity | Nature of Business Conducted | Approximate Value of the Business Conducted | Steps Taken to Avoid Conflict of Interest | Date of Transaction(s) or "Ongoing" |
|-----------------------|-----------------------------------------------------------|-----------------------------------------------|------------------------------|---------------------------------------------|-------------------------------------------|-------------------------------------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Trustee Signature

DocuSigned by:
 Signature: 
 B3C8DCADD1404DF...

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.

Conflicts of Interest Policy

KIPP NYC Public Charter Schools & KIPP Academy Charter School

Purpose:

KIPP NYC Public Charter Schools and KIPP Academy Charter School (collectively, “KIPP NYC”) has adopted a Code of Ethics setting forth for the guidance of trustees, officers and employees the standards of conduct expected of them, including standards with respect to disclosure of conflicts of interest regarding any matter brought or required to be brought before their respective Boards. The Conflict of Interest Policy is part of the Codes of Ethics adopted by each of the Corporations. It provides procedures for addressing, disclosing, and documenting conflicts of interest as such term is used in §§ 800 through 806 of the New York State General Municipal Law (hereafter “the Municipal Law”) and in § 715-a of the Not-for-Profit Corporation Law. It also includes procedures for addressing Related Party Transactions, as such term is defined in § 102 (24) of the Not-for-Profit Corporation Law. The Policy supplements, and does not replace any applicable provisions of the General Municipal Law and other state and federal laws governing conflicts of interest. It applies to all Trustees, Officers and Key Employees of each of the Corporations. The Schools will be referred to herein, individually, as “the Corporation.”

Definitions:

“Affiliate” means an entity controlled by, in control of, or under common control with the Corporation.

“Audit Committee” means the Audit Committee of the Corporation, as described in the By-laws of the Corporation. The Audit Committee is comprised of at least three Trustees who are Independent Directors as defined in § 102 (21) of the Not-for-Profit Corporation Law and in this Policy.

“Board” means the Board of Trustees.

“Compensation” means direct or indirect remuneration, as well as gifts or favors. A gift or favor that is valued at \$75 or more is expressly prohibited by the Municipal Law when offered to a Trustee, Officer or Key Employee in connection with official duties, but gifts of lesser value may also be subject to this policy.

“Corporation” refers to each of the KIPP NYC Public Charter Schools which have adopted this policy and which are Education Corporations and, as such, subject to provisions of the Not-for-Profit Corporation Law made applicable to education corporations by § 216-a of the Education Law. Each Corporation, as a chartered entity, is also subject to the Conflict of Interest Provisions of §§ 800 through 806 of the General Municipal Law,

“Financial Interest”: A person has a “Financial Interest” in a transaction if such person would receive an economic benefit, directly or indirectly, from such transaction or compensation agreement.

“Independent Director” means a Trustee who (i) is not, and has not been within the last three years, an employee of the Corporation or an Affiliate and does not have a Relative who is, or has been within the last three years, a Key Employee of the Corporation or of an Affiliate; (ii) has not received, and does not have a Relative who has received, in any of the last three fiscal years, more than \$10,000 in direct compensation from the Corporation or from an Affiliate (other than reimbursement for expenses reasonably incurred as a Trustee, Officer or Key Employee); and (iii) is not a current employee of, or does not have a substantial financial interest in, and does not have a Relative who is a current officer of or who has a substantial financial interest in, any entity that has made payments to, or received payments from the Corporation or from an Affiliate for property or services in an amount which, in any of the last three fiscal years, exceeds the lesser of \$25,000 or 2 % of such entity’s consolidated gross revenues. For these purposes, “payment” does not include charitable contributions.

“Key Employee” includes but is not limited to any person who is in a position to exercise substantial influence over the Corporation, as defined from time to time by the Corporation, or who has or shares authority to control or determine a substantial portion of the operating budgets of the Corporation or the schools or compensation for employees.

“Related Party” means: (1) any Trustee, Officer, or Key Employee of the Corporation or an Affiliate; (2) A Relative of any Trustee, Officer, or Key Employee of the Corporation or an Affiliate or (3) any entity in which any individual described in clause (1) or (2) of this definition has a 35% or greater ownership or beneficial interest, except that in the case of a partnership or professional corporation, a Related Party will include an entity in which any individual described in clause (1) or (2) above has a direct or indirect ownership interest in excess of 5%.

“Related Party Transaction” means any transaction or agreement or other kind of arrangement between the Corporation and a Related Party or an entity in which the Related Party has an interest. Related Party Transactions are subject to special provisions for disclosure, evaluation and documentation. In addition, certain Related Party Transactions are subject to limitations described in the Municipal Law. These special provisions and limitations are summarized in this Policy.

“Relative” means an individual’s spouse or domestic partner, as defined in Public Health Law §2994-a, ancestors, siblings (whether whole or half-blood), children (whether natural or adopted), grandchildren, great grandchildren and spouses or domestic partners of ancestors, siblings, children, grandchildren, and great-grandchildren. Children of siblings and their spouses and partners will also be considered Relatives under this Policy.

“School” any school managed by the Corporation.

“Trustees” and “Officers” are the elected individuals responsible for managing the affairs of the Corporation as described in the By-laws.

What is a Conflict of Interest?

For purposes of this Policy, a “Conflict of Interest” arises when the personal, professional or financial interests of a Trustee, Officer or Key Employee diverge or may potentially diverge from the interests of the Corporation. A conflict of interest will arise when a transaction involving the Corporation could financially harm or benefit a person covered by this Policy, but a conflict of interest does not always involve financial interests. A conflict may also involve the use of the services or facilities of the Corporation or may involve the use of staff assistance for purposes other than carrying out professional or fiduciary duties.

Conflicts may also arise if a Trustee, Officer or Key Employee is asked to communicate on behalf of a person or firm with the Corporation. Accordingly, a Trustee, Officer or Key Employee may not communicate with the Board or a School on behalf of a person or a firm, unless requested to do so by the Corporation, and shall avoid engaging in activities that would appear to be unduly influenced by other persons who have a special interest in matters under consideration by the Trustee of the Corporation or employees of one of the Schools. If a Trustee, Officer or Key Employee inadvertently engages in such activities, he/she shall promptly notify the Board in writing of such activities and shall disclose all known facts prior to participating in a Board discussion of these matters.

Disclosure of Conflicts of Interest:

Written disclosure of all potential Conflicts of Interest is required of Trustees, Officers and Key Employees prior to election or appointment and annually thereafter. However, Conflicts of Interest may arise between annual updates and, accordingly, an individual with a duality of interest shall disclose the potential Conflict (a) prior to voting on or otherwise discharging his or her duties with respect to any matter involving the potential Conflict; (b) prior to entering into any contract or transaction involving the Corporation; and (c) as soon as possible after he or she learns of an actual or potential Conflict of Interest. Disclosure of the material facts surrounding the Conflict of Interest shall be made to the Chairperson of the Board and the Chairperson of the Audit Committee. The interested Trustee or Officer shall thereafter refrain from participating in deliberations and decisions relating to the matter unless he or she is asked for information by the Chairperson of the Board or the Audit Committee.

The existence and resolution (as applicable) of any reported Conflict of Interest shall be documented in the appropriate records of the Corporation, including in the minutes of any meeting at which the Conflict of Interest was discussed and voted upon.

A Key Employee who wishes to use staff assistance, services or facilities for purposes other than carrying out professional responsibilities will disclose the Conflict to the Principal of the School who will exercise discretion in allowing or disallowing the proposed use in accordance with this Policy.

Annual Statements:

Without limiting the general and continuing disclosure obligation set forth in the preceding section, the Chairperson of the Audit Committee shall distribute annually to all Trustees, Officers and Key Employees, a form soliciting the disclosure of all potential Conflicts of Interests, including specific information concerning the terms of any contract or transaction with the Corporation and whether the applicable processes set forth in this Policy were used. Each Trustee, Officer and Key Employee shall also annually sign a statement included with the form distributed by the Corporation which affirms such person:

- a. has received a copy of this Policy;
- b. has read and understands this Policy, and
- c. has agreed to comply with this Policy.

Written disclosures shall be submitted to and reviewed by the Chairperson of the Board and the Chairperson of the Audit Committee.

Related Party Transactions:

A Related Party Transaction is a transaction in which the Corporation is a party and a Related Party (as defined above) has a financial interest or another material interest. All rules and principles related to disclosure of Conflicts of Interest apply to Related Party Transactions, but in addition, the Trustees must initiate a formal Audit Committee review or a review by a quorum of the Board consisting of Independent Trustees.

Any Trustee, Officer or Key Employee with an interest in a Related Party Transaction shall make a good faith disclosure of all material facts related to such interest to the Audit Committee. The Audit Committee shall review all the material facts related to the proposed Related Party Transaction and request any additional information that it deems necessary to complete such review.

The Municipal Law prohibits transactions between Charter Schools and for-profit business entities in which a member of the Board of Trustees or a Key Employee has an interest if such Trustee or Key Employee has certain enumerated responsibilities. Accordingly, the Audit Committee will first determine whether or not the Trustee, Officer or Key Employee who has an interest in any proposed contract with a for-profit entity, has the power or duty, individually or as a member of the Board, to (1) negotiate, prepare, authorize or approve the contract or authorize payment thereunder; (2) audit bills or claims under the contract; or (3) appoint an officer or employee who has any of these powers or duties. If the interested Trustee, Officer or Key Employee does not have any of the enumerated responsibilities or if the proposed contract is with a not-for-profit entity, or is otherwise authorized by § 802 of the Municipal Law, the Committee may continue its review.

If a Related Party Transaction is otherwise authorized and the Related Party has a “substantial” financial interest or other material interest in such transaction, as assessed by the Audit Committee, the Audit Committee shall consider alternative transactions to the proposed transaction and the Chairperson of the Committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives. The Committee, after reviewing any such alternatives, shall determine whether the Corporation can obtain, with reasonable efforts, a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

The Audit Committee shall after considering alternative transactions and/or comparability data, determine whether the transaction or arrangement is fair, reasonable, and in the best interest of the Corporation at the time of its decision.

Following its review the Audit Committee may approve the transaction, or may refer the matter to the Board of Trustees for approval by the Board.

Upon receiving a recommendation from the Audit Committee, the Board may accept the recommendation or make an independent determination as to whether the proposed transaction is fair, reasonable and in the best interests of the Corporation. Upon the affirmative vote of not less than a majority of independent Trustees present, the Trustees may authorize the transaction.

At the time of any deliberation or decision by the Audit Committee or the Board concerning the authorization of a proposed Related Party Transaction, the interested Trustee, Officer or Key Employee shall not be present and shall not attempt to improperly influence any deliberations or voting, provided that the Board, or Audit Committee, may request such individual to provide information regarding the Related Party Transaction prior to the commencement of deliberations or voting.

The minutes of the meeting of the Board and the Audit Committee that conducted the initial review shall provide contemporaneous documentation of the basis for approval, including the Board’s consideration of any alternative transactions. The minutes shall also contain the names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, and a record of any votes taken in connection with the proceedings.

The Corporation shall not enter into a Related Party Transaction unless it is approved in accordance with this Policy. **Any Related Party Transaction that is approved without complying with the procedure set forth in this section shall be void.**

Periodic Reviews

To ensure that the KIPP NYC Public Charter Schools operate in a manner consistent with charitable purposes and do not engage in activities that could jeopardize tax-exempt status, periodic reviews shall be conducted by the Audit Committee of each Corporation. The Audit

Committee shall report to the Board of Trustees. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are fair and reasonable, based on competent survey information, and in the best interests of the Corporation.
- b. Whether any related party transactions or arrangements with or on behalf of the Corporation are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Violations of the Conflicts of Interest Policy:

If the Board has reasonable cause to believe that a Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall inform the individual of the basis for such belief and afford that person an opportunity to explain the alleged failure to disclose. If, after hearing the response and after making further investigation as warranted by the circumstances, the Board determines that the Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall take appropriate disciplinary and corrective action.



**KIPP NYC Conflict of Interest Policy 2021-22
Acknowledgement of Receipt**

1. Name of Board Member: **Kange Kaneene**
2. Board(s) on Which Member Serves: **KIPP NYC Public Charter Schools**
3. Office(s) Held by Board Member: **Chair**
4. By my signature below, I certify that I have:
 - a. Received a copy of KIPP NYC's Conflict of Interest Policy;
 - b. Read and understood this Policy; and,
 - c. Agreed to comply with this Policy.

Signature of Board Member: DocuSigned by:
Kange Kaneene
FC17C6D2E5F14F4... _____

Date: 6/21/2022



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

| Education Corporation, Trustee Name and Position(s) | |
|-------------------------------------------------------------------------------|---------------------------------|
| Name of education corporation: | KIPP NYC Public Charter Schools |
| Name of trustee (print): | Kange Kaneene |
| Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): | Chair |
| Email Address: | [REDACTED] |

| Home Address | |
|-------------------------------------------|------------|
| Please complete with <i>changes</i> only: | |
| Street: | [REDACTED] |
| City, State Zip: | [REDACTED] |
| Phone: | [REDACTED] |

| Business Address | |
|-------------------------------------------|--|
| Please complete with <i>changes</i> only: | |
| Business Name: | |
| Street: | |
| City, State Zip: | |
| Phone: | |

| Questions | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| 1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)]. | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| 1a) Description of the position: | |
| 1b) Salary: | |
| 1c) Start date: | |
| 2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year. | |

None

| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|------------------------------------------|---------------------------------------------|------------------------------------------------------------------------------------------------------|-------------------------------------|
| | | | | |
| | | | | |
| | | | | |

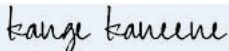
3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

| Name and Relationship | Entity Conducting Business with the Education Corporation | Nature of the Person's Interest in the Entity | Nature of Business Conducted | Approximate Value of the Business Conducted | Steps Taken to Avoid Conflict of Interest | Date of Transaction(s) or "Ongoing" |
|-----------------------|-----------------------------------------------------------|-----------------------------------------------|------------------------------|---------------------------------------------|-------------------------------------------|-------------------------------------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Trustee Signature

Signature:

DocuSigned by:

 FC17C6D2E5F14F4...

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.

Conflicts of Interest Policy

KIPP NYC Public Charter Schools & KIPP Academy Charter School

Purpose:

KIPP NYC Public Charter Schools and KIPP Academy Charter School (collectively, “KIPP NYC”) has adopted a Code of Ethics setting forth for the guidance of trustees, officers and employees the standards of conduct expected of them, including standards with respect to disclosure of conflicts of interest regarding any matter brought or required to be brought before their respective Boards. The Conflict of Interest Policy is part of the Codes of Ethics adopted by each of the Corporations. It provides procedures for addressing, disclosing, and documenting conflicts of interest as such term is used in §§ 800 through 806 of the New York State General Municipal Law (hereafter “the Municipal Law”) and in § 715-a of the Not-for-Profit Corporation Law. It also includes procedures for addressing Related Party Transactions, as such term is defined in § 102 (24) of the Not-for-Profit Corporation Law. The Policy supplements, and does not replace any applicable provisions of the General Municipal Law and other state and federal laws governing conflicts of interest. It applies to all Trustees, Officers and Key Employees of each of the Corporations. The Schools will be referred to herein, individually, as “the Corporation.”

Definitions:

“Affiliate” means an entity controlled by, in control of, or under common control with the Corporation.

“Audit Committee” means the Audit Committee of the Corporation, as described in the By-laws of the Corporation. The Audit Committee is comprised of at least three Trustees who are Independent Directors as defined in § 102 (21) of the Not-for-Profit Corporation Law and in this Policy.

“Board” means the Board of Trustees.

“Compensation” means direct or indirect remuneration, as well as gifts or favors. A gift or favor that is valued at \$75 or more is expressly prohibited by the Municipal Law when offered to a Trustee, Officer or Key Employee in connection with official duties, but gifts of lesser value may also be subject to this policy.

“Corporation” refers to each of the KIPP NYC Public Charter Schools which have adopted this policy and which are Education Corporations and, as such, subject to provisions of the Not-for-Profit Corporation Law made applicable to education corporations by § 216-a of the Education Law. Each Corporation, as a chartered entity, is also subject to the Conflict of Interest Provisions of §§ 800 through 806 of the General Municipal Law,

“Financial Interest”: A person has a “Financial Interest” in a transaction if such person would receive an economic benefit, directly or indirectly, from such transaction or compensation agreement.

“Independent Director” means a Trustee who (i) is not, and has not been within the last three years, an employee of the Corporation or an Affiliate and does not have a Relative who is, or has been within the last three years, a Key Employee of the Corporation or of an Affiliate; (ii) has not received, and does not have a Relative who has received, in any of the last three fiscal years, more than \$10,000 in direct compensation from the Corporation or from an Affiliate (other than reimbursement for expenses reasonably incurred as a Trustee, Officer or Key Employee); and (iii) is not a current employee of, or does not have a substantial financial interest in, and does not have a Relative who is a current officer of or who has a substantial financial interest in, any entity that has made payments to, or received payments from the Corporation or from an Affiliate for property or services in an amount which, in any of the last three fiscal years, exceeds the lesser of \$25,000 or 2 % of such entity’s consolidated gross revenues. For these purposes, “payment” does not include charitable contributions.

“Key Employee” includes but is not limited to any person who is in a position to exercise substantial influence over the Corporation, as defined from time to time by the Corporation, or who has or shares authority to control or determine a substantial portion of the operating budgets of the Corporation or the schools or compensation for employees.

“Related Party” means: (1) any Trustee, Officer, or Key Employee of the Corporation or an Affiliate; (2) A Relative of any Trustee, Officer, or Key Employee of the Corporation or an Affiliate or (3) any entity in which any individual described in clause (1) or (2) of this definition has a 35% or greater ownership or beneficial interest, except that in the case of a partnership or professional corporation, a Related Party will include an entity in which any individual described in clause (1) or (2) above has a direct or indirect ownership interest in excess of 5%.

“Related Party Transaction” means any transaction or agreement or other kind of arrangement between the Corporation and a Related Party or an entity in which the Related Party has an interest. Related Party Transactions are subject to special provisions for disclosure, evaluation and documentation. In addition, certain Related Party Transactions are subject to limitations described in the Municipal Law. These special provisions and limitations are summarized in this Policy.

“Relative” means an individual’s spouse or domestic partner, as defined in Public Health Law §2994-a, ancestors, siblings (whether whole or half-blood), children (whether natural or adopted), grandchildren, great grandchildren and spouses or domestic partners of ancestors, siblings, children, grandchildren, and great-grandchildren. Children of siblings and their spouses and partners will also be considered Relatives under this Policy.

“School” any school managed by the Corporation.

“Trustees” and “Officers” are the elected individuals responsible for managing the affairs of the Corporation as described in the By-laws.

What is a Conflict of Interest?

For purposes of this Policy, a “Conflict of Interest” arises when the personal, professional or financial interests of a Trustee, Officer or Key Employee diverge or may potentially diverge from the interests of the Corporation. A conflict of interest will arise when a transaction involving the Corporation could financially harm or benefit a person covered by this Policy, but a conflict of interest does not always involve financial interests. A conflict may also involve the use of the services or facilities of the Corporation or may involve the use of staff assistance for purposes other than carrying out professional or fiduciary duties.

Conflicts may also arise if a Trustee, Officer or Key Employee is asked to communicate on behalf of a person or firm with the Corporation. Accordingly, a Trustee, Officer or Key Employee may not communicate with the Board or a School on behalf of a person or a firm, unless requested to do so by the Corporation, and shall avoid engaging in activities that would appear to be unduly influenced by other persons who have a special interest in matters under consideration by the Trustee of the Corporation or employees of one of the Schools. If a Trustee, Officer or Key Employee inadvertently engages in such activities, he/she shall promptly notify the Board in writing of such activities and shall disclose all known facts prior to participating in a Board discussion of these matters.

Disclosure of Conflicts of Interest:

Written disclosure of all potential Conflicts of Interest is required of Trustees, Officers and Key Employees prior to election or appointment and annually thereafter. However, Conflicts of Interest may arise between annual updates and, accordingly, an individual with a duality of interest shall disclose the potential Conflict (a) prior to voting on or otherwise discharging his or her duties with respect to any matter involving the potential Conflict; (b) prior to entering into any contract or transaction involving the Corporation; and (c) as soon as possible after he or she learns of an actual or potential Conflict of Interest. Disclosure of the material facts surrounding the Conflict of Interest shall be made to the Chairperson of the Board and the Chairperson of the Audit Committee. The interested Trustee or Officer shall thereafter refrain from participating in deliberations and decisions relating to the matter unless he or she is asked for information by the Chairperson of the Board or the Audit Committee.

The existence and resolution (as applicable) of any reported Conflict of Interest shall be documented in the appropriate records of the Corporation, including in the minutes of any meeting at which the Conflict of Interest was discussed and voted upon.

A Key Employee who wishes to use staff assistance, services or facilities for purposes other than carrying out professional responsibilities will disclose the Conflict to the Principal of the School who will exercise discretion in allowing or disallowing the proposed use in accordance with this Policy.

Annual Statements:

Without limiting the general and continuing disclosure obligation set forth in the preceding section, the Chairperson of the Audit Committee shall distribute annually to all Trustees, Officers and Key Employees, a form soliciting the disclosure of all potential Conflicts of Interests, including specific information concerning the terms of any contract or transaction with the Corporation and whether the applicable processes set forth in this Policy were used. Each Trustee, Officer and Key Employee shall also annually sign a statement included with the form distributed by the Corporation which affirms such person:

- a. has received a copy of this Policy;
- b. has read and understands this Policy, and
- c. has agreed to comply with this Policy.

Written disclosures shall be submitted to and reviewed by the Chairperson of the Board and the Chairperson of the Audit Committee.

Related Party Transactions:

A Related Party Transaction is a transaction in which the Corporation is a party and a Related Party (as defined above) has a financial interest or another material interest. All rules and principles related to disclosure of Conflicts of Interest apply to Related Party Transactions, but in addition, the Trustees must initiate a formal Audit Committee review or a review by a quorum of the Board consisting of Independent Trustees.

Any Trustee, Officer or Key Employee with an interest in a Related Party Transaction shall make a good faith disclosure of all material facts related to such interest to the Audit Committee. The Audit Committee shall review all the material facts related to the proposed Related Party Transaction and request any additional information that it deems necessary to complete such review.

The Municipal Law prohibits transactions between Charter Schools and for-profit business entities in which a member of the Board of Trustees or a Key Employee has an interest if such Trustee or Key Employee has certain enumerated responsibilities. Accordingly, the Audit Committee will first determine whether or not the Trustee, Officer or Key Employee who has an interest in any proposed contract with a for-profit entity, has the power or duty, individually or as a member of the Board, to (1) negotiate, prepare, authorize or approve the contract or authorize payment thereunder; (2) audit bills or claims under the contract; or (3) appoint an officer or employee who has any of these powers or duties. If the interested Trustee, Officer or Key Employee does not have any of the enumerated responsibilities or if the proposed contract is with a not-for-profit entity, or is otherwise authorized by § 802 of the Municipal Law, the Committee may continue its review.

If a Related Party Transaction is otherwise authorized and the Related Party has a “substantial” financial interest or other material interest in such transaction, as assessed by the Audit Committee, the Audit Committee shall consider alternative transactions to the proposed transaction and the Chairperson of the Committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives. The Committee, after reviewing any such alternatives, shall determine whether the Corporation can obtain, with reasonable efforts, a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

The Audit Committee shall after considering alternative transactions and/or comparability data, determine whether the transaction or arrangement is fair, reasonable, and in the best interest of the Corporation at the time of its decision.

Following its review the Audit Committee may approve the transaction, or may refer the matter to the Board of Trustees for approval by the Board.

Upon receiving a recommendation from the Audit Committee, the Board may accept the recommendation or make an independent determination as to whether the proposed transaction is fair, reasonable and in the best interests of the Corporation. Upon the affirmative vote of not less than a majority of independent Trustees present, the Trustees may authorize the transaction.

At the time of any deliberation or decision by the Audit Committee or the Board concerning the authorization of a proposed Related Party Transaction, the interested Trustee, Officer or Key Employee shall not be present and shall not attempt to improperly influence any deliberations or voting, provided that the Board, or Audit Committee, may request such individual to provide information regarding the Related Party Transaction prior to the commencement of deliberations or voting.

The minutes of the meeting of the Board and the Audit Committee that conducted the initial review shall provide contemporaneous documentation of the basis for approval, including the Board’s consideration of any alternative transactions. The minutes shall also contain the names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, and a record of any votes taken in connection with the proceedings.

The Corporation shall not enter into a Related Party Transaction unless it is approved in accordance with this Policy. **Any Related Party Transaction that is approved without complying with the procedure set forth in this section shall be void.**

Periodic Reviews

To ensure that the KIPP NYC Public Charter Schools operate in a manner consistent with charitable purposes and do not engage in activities that could jeopardize tax-exempt status, periodic reviews shall be conducted by the Audit Committee of each Corporation. The Audit

Committee shall report to the Board of Trustees. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are fair and reasonable, based on competent survey information, and in the best interests of the Corporation.
- b. Whether any related party transactions or arrangements with or on behalf of the Corporation are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

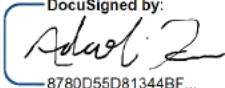
Violations of the Conflicts of Interest Policy:

If the Board has reasonable cause to believe that a Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall inform the individual of the basis for such belief and afford that person an opportunity to explain the alleged failure to disclose. If, after hearing the response and after making further investigation as warranted by the circumstances, the Board determines that the Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall take appropriate disciplinary and corrective action.



**KIPP NYC Conflict of Interest Policy 2021-22
Acknowledgement of Receipt**

1. Name of Board Member: **Adaobi Kanu**
2. Board(s) on Which Member Serves: **KIPP NYC Public Charter Schools**
3. Office(s) Held by Board Member:
4. By my signature below, I certify that I have:
 - a. Received a copy of KIPP NYC's Conflict of Interest Policy;
 - b. Read and understood this Policy; and,
 - c. Agreed to comply with this Policy.

Signature of Board Member:  _____
8780D55D81344BF...

Date: 7/14/2022



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

| Education Corporation, Trustee Name and Position(s) | |
|-------------------------------------------------------------------------------|---------------------------------|
| Name of education corporation: | KIPP NYC Public Charter Schools |
| Name of trustee (print): | Adaobi Kanu |
| Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): | |
| Email Address: | |

| Home Address | |
|-------------------------------------------|--|
| Please complete with <i>changes</i> only: | |
| Street: | |
| City, State Zip: | |
| Phone: | |

| Business Address | |
|-------------------------------------------|--|
| Please complete with <i>changes</i> only: | |
| Business Name: | |
| Street: | |
| City, State Zip: | |
| Phone: | |

| Questions | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| 1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)]. | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| 1a) Description of the position: | |
| 1b) Salary: | |
| 1c) Start date: | |

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.

None

| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|------------------------------------------|---------------------------------------------|------------------------------------------------------------------------------------------------------|-------------------------------------|
| | | | | |
| | | | | |
| | | | | |

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, 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 education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

| Name and Relationship | Entity Conducting Business with the Education Corporation | Nature of the Person's Interest in the Entity | Nature of Business Conducted | Approximate Value of the Business Conducted | Steps Taken to Avoid Conflict of Interest | Date of Transaction(s) or "Ongoing" |
|-----------------------|-----------------------------------------------------------|-----------------------------------------------|------------------------------|---------------------------------------------|-------------------------------------------|-------------------------------------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Trustee Signature

Signature: 

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.

Conflicts of Interest Policy

KIPP NYC Public Charter Schools & KIPP Academy Charter School

Purpose:

KIPP NYC Public Charter Schools and KIPP Academy Charter School (collectively, “KIPP NYC”) has adopted a Code of Ethics setting forth for the guidance of trustees, officers and employees the standards of conduct expected of them, including standards with respect to disclosure of conflicts of interest regarding any matter brought or required to be brought before their respective Boards. The Conflict of Interest Policy is part of the Codes of Ethics adopted by each of the Corporations. It provides procedures for addressing, disclosing, and documenting conflicts of interest as such term is used in §§ 800 through 806 of the New York State General Municipal Law (hereafter “the Municipal Law”) and in § 715-a of the Not-for-Profit Corporation Law. It also includes procedures for addressing Related Party Transactions, as such term is defined in § 102 (24) of the Not-for-Profit Corporation Law. The Policy supplements, and does not replace any applicable provisions of the General Municipal Law and other state and federal laws governing conflicts of interest. It applies to all Trustees, Officers and Key Employees of each of the Corporations. The Schools will be referred to herein, individually, as “the Corporation.”

Definitions:

“Affiliate” means an entity controlled by, in control of, or under common control with the Corporation.

“Audit Committee” means the Audit Committee of the Corporation, as described in the By-laws of the Corporation. The Audit Committee is comprised of at least three Trustees who are Independent Directors as defined in § 102 (21) of the Not-for-Profit Corporation Law and in this Policy.

“Board” means the Board of Trustees.

“Compensation” means direct or indirect remuneration, as well as gifts or favors. A gift or favor that is valued at \$75 or more is expressly prohibited by the Municipal Law when offered to a Trustee, Officer or Key Employee in connection with official duties, but gifts of lesser value may also be subject to this policy.

“Corporation” refers to each of the KIPP NYC Public Charter Schools which have adopted this policy and which are Education Corporations and, as such, subject to provisions of the Not-for-Profit Corporation Law made applicable to education corporations by § 216-a of the Education Law. Each Corporation, as a chartered entity, is also subject to the Conflict of Interest Provisions of §§ 800 through 806 of the General Municipal Law,

“Financial Interest”: A person has a “Financial Interest” in a transaction if such person would receive an economic benefit, directly or indirectly, from such transaction or compensation agreement.

“Independent Director” means a Trustee who (i) is not, and has not been within the last three years, an employee of the Corporation or an Affiliate and does not have a Relative who is, or has been within the last three years, a Key Employee of the Corporation or of an Affiliate; (ii) has not received, and does not have a Relative who has received, in any of the last three fiscal years, more than \$10,000 in direct compensation from the Corporation or from an Affiliate (other than reimbursement for expenses reasonably incurred as a Trustee, Officer or Key Employee); and (iii) is not a current employee of, or does not have a substantial financial interest in, and does not have a Relative who is a current officer of or who has a substantial financial interest in, any entity that has made payments to, or received payments from the Corporation or from an Affiliate for property or services in an amount which, in any of the last three fiscal years, exceeds the lesser of \$25,000 or 2 % of such entity’s consolidated gross revenues. For these purposes, “payment” does not include charitable contributions.

“Key Employee” includes but is not limited to any person who is in a position to exercise substantial influence over the Corporation, as defined from time to time by the Corporation, or who has or shares authority to control or determine a substantial portion of the operating budgets of the Corporation or the schools or compensation for employees.

“Related Party” means: (1) any Trustee, Officer, or Key Employee of the Corporation or an Affiliate; (2) A Relative of any Trustee, Officer, or Key Employee of the Corporation or an Affiliate or (3) any entity in which any individual described in clause (1) or (2) of this definition has a 35% or greater ownership or beneficial interest, except that in the case of a partnership or professional corporation, a Related Party will include an entity in which any individual described in clause (1) or (2) above has a direct or indirect ownership interest in excess of 5%.

“Related Party Transaction” means any transaction or agreement or other kind of arrangement between the Corporation and a Related Party or an entity in which the Related Party has an interest. Related Party Transactions are subject to special provisions for disclosure, evaluation and documentation. In addition, certain Related Party Transactions are subject to limitations described in the Municipal Law. These special provisions and limitations are summarized in this Policy.

“Relative” means an individual’s spouse or domestic partner, as defined in Public Health Law §2994-a, ancestors, siblings (whether whole or half-blood), children (whether natural or adopted), grandchildren, great grandchildren and spouses or domestic partners of ancestors, siblings, children, grandchildren, and great-grandchildren. Children of siblings and their spouses and partners will also be considered Relatives under this Policy.

“School” any school managed by the Corporation.

“Trustees” and “Officers” are the elected individuals responsible for managing the affairs of the Corporation as described in the By-laws.

What is a Conflict of Interest?

For purposes of this Policy, a “Conflict of Interest” arises when the personal, professional or financial interests of a Trustee, Officer or Key Employee diverge or may potentially diverge from the interests of the Corporation. A conflict of interest will arise when a transaction involving the Corporation could financially harm or benefit a person covered by this Policy, but a conflict of interest does not always involve financial interests. A conflict may also involve the use of the services or facilities of the Corporation or may involve the use of staff assistance for purposes other than carrying out professional or fiduciary duties.

Conflicts may also arise if a Trustee, Officer or Key Employee is asked to communicate on behalf of a person or firm with the Corporation. Accordingly, a Trustee, Officer or Key Employee may not communicate with the Board or a School on behalf of a person or a firm, unless requested to do so by the Corporation, and shall avoid engaging in activities that would appear to be unduly influenced by other persons who have a special interest in matters under consideration by the Trustee of the Corporation or employees of one of the Schools. If a Trustee, Officer or Key Employee inadvertently engages in such activities, he/she shall promptly notify the Board in writing of such activities and shall disclose all known facts prior to participating in a Board discussion of these matters.

Disclosure of Conflicts of Interest:

Written disclosure of all potential Conflicts of Interest is required of Trustees, Officers and Key Employees prior to election or appointment and annually thereafter. However, Conflicts of Interest may arise between annual updates and, accordingly, an individual with a duality of interest shall disclose the potential Conflict (a) prior to voting on or otherwise discharging his or her duties with respect to any matter involving the potential Conflict; (b) prior to entering into any contract or transaction involving the Corporation; and (c) as soon as possible after he or she learns of an actual or potential Conflict of Interest. Disclosure of the material facts surrounding the Conflict of Interest shall be made to the Chairperson of the Board and the Chairperson of the Audit Committee. The interested Trustee or Officer shall thereafter refrain from participating in deliberations and decisions relating to the matter unless he or she is asked for information by the Chairperson of the Board or the Audit Committee.

The existence and resolution (as applicable) of any reported Conflict of Interest shall be documented in the appropriate records of the Corporation, including in the minutes of any meeting at which the Conflict of Interest was discussed and voted upon.

A Key Employee who wishes to use staff assistance, services or facilities for purposes other than carrying out professional responsibilities will disclose the Conflict to the Principal of the School who will exercise discretion in allowing or disallowing the proposed use in accordance with this Policy.

Annual Statements:

Without limiting the general and continuing disclosure obligation set forth in the preceding section, the Chairperson of the Audit Committee shall distribute annually to all Trustees, Officers and Key Employees, a form soliciting the disclosure of all potential Conflicts of Interests, including specific information concerning the terms of any contract or transaction with the Corporation and whether the applicable processes set forth in this Policy were used. Each Trustee, Officer and Key Employee shall also annually sign a statement included with the form distributed by the Corporation which affirms such person:

- a. has received a copy of this Policy;
- b. has read and understands this Policy, and
- c. has agreed to comply with this Policy.

Written disclosures shall be submitted to and reviewed by the Chairperson of the Board and the Chairperson of the Audit Committee.

Related Party Transactions:

A Related Party Transaction is a transaction in which the Corporation is a party and a Related Party (as defined above) has a financial interest or another material interest. All rules and principles related to disclosure of Conflicts of Interest apply to Related Party Transactions, but in addition, the Trustees must initiate a formal Audit Committee review or a review by a quorum of the Board consisting of Independent Trustees.

Any Trustee, Officer or Key Employee with an interest in a Related Party Transaction shall make a good faith disclosure of all material facts related to such interest to the Audit Committee. The Audit Committee shall review all the material facts related to the proposed Related Party Transaction and request any additional information that it deems necessary to complete such review.

The Municipal Law prohibits transactions between Charter Schools and for-profit business entities in which a member of the Board of Trustees or a Key Employee has an interest if such Trustee or Key Employee has certain enumerated responsibilities. Accordingly, the Audit Committee will first determine whether or not the Trustee, Officer or Key Employee who has an interest in any proposed contract with a for-profit entity, has the power or duty, individually or as a member of the Board, to (1) negotiate, prepare, authorize or approve the contract or authorize payment thereunder; (2) audit bills or claims under the contract; or (3) appoint an officer or employee who has any of these powers or duties. If the interested Trustee, Officer or Key Employee does not have any of the enumerated responsibilities or if the proposed contract is with a not-for-profit entity, or is otherwise authorized by § 802 of the Municipal Law, the Committee may continue its review.

If a Related Party Transaction is otherwise authorized and the Related Party has a “substantial” financial interest or other material interest in such transaction, as assessed by the Audit Committee, the Audit Committee shall consider alternative transactions to the proposed transaction and the Chairperson of the Committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives. The Committee, after reviewing any such alternatives, shall determine whether the Corporation can obtain, with reasonable efforts, a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

The Audit Committee shall after considering alternative transactions and/or comparability data, determine whether the transaction or arrangement is fair, reasonable, and in the best interest of the Corporation at the time of its decision.

Following its review the Audit Committee may approve the transaction, or may refer the matter to the Board of Trustees for approval by the Board.

Upon receiving a recommendation from the Audit Committee, the Board may accept the recommendation or make an independent determination as to whether the proposed transaction is fair, reasonable and in the best interests of the Corporation. Upon the affirmative vote of not less than a majority of independent Trustees present, the Trustees may authorize the transaction.

At the time of any deliberation or decision by the Audit Committee or the Board concerning the authorization of a proposed Related Party Transaction, the interested Trustee, Officer or Key Employee shall not be present and shall not attempt to improperly influence any deliberations or voting, provided that the Board, or Audit Committee, may request such individual to provide information regarding the Related Party Transaction prior to the commencement of deliberations or voting.

The minutes of the meeting of the Board and the Audit Committee that conducted the initial review shall provide contemporaneous documentation of the basis for approval, including the Board’s consideration of any alternative transactions. The minutes shall also contain the names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, and a record of any votes taken in connection with the proceedings.

The Corporation shall not enter into a Related Party Transaction unless it is approved in accordance with this Policy. **Any Related Party Transaction that is approved without complying with the procedure set forth in this section shall be void.**

Periodic Reviews

To ensure that the KIPP NYC Public Charter Schools operate in a manner consistent with charitable purposes and do not engage in activities that could jeopardize tax-exempt status, periodic reviews shall be conducted by the Audit Committee of each Corporation. The Audit

Committee shall report to the Board of Trustees. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are fair and reasonable, based on competent survey information, and in the best interests of the Corporation.
- b. Whether any related party transactions or arrangements with or on behalf of the Corporation are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Violations of the Conflicts of Interest Policy:

If the Board has reasonable cause to believe that a Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall inform the individual of the basis for such belief and afford that person an opportunity to explain the alleged failure to disclose. If, after hearing the response and after making further investigation as warranted by the circumstances, the Board determines that the Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall take appropriate disciplinary and corrective action.



**KIPP NYC Conflict of Interest Policy 2021-22
Acknowledgement of Receipt**

1. Name of Board Member: **Rafael Mayer**
2. Board(s) on Which Member Serves: **KIPP Academy Charter School; KIPP NYC Public Charter Schools**
3. Office(s) Held by Board Member: **Chair, KIPP Academy Charter School
Chair, KIPP NYC Public Charter**
4. By my signature below, I certify that I have:
 - a. Received a copy of KIPP NYC's Conflict of Interest Policy;
 - b. Read and understood this Policy; and,
 - c. Agreed to comply with this Policy.

Signature of Board Member: DocuSigned by:
Rafael Mayer
0E7B54E4F3924B8... _____

Date: 7/15/2022



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

| Education Corporation, Trustee Name and Position(s) | |
|-------------------------------------------------------------------------------|------------------------------------|
| Name of education corporation: | KIPP NYC Public Charter Schools |
| Name of trustee (print): | Rafael Mayer |
| Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): | Chair, KIPP Academy Charter School |
| Email Address: | [REDACTED] |

| Home Address | |
|-------------------------------------------|------------|
| Please complete with <i>changes</i> only: | |
| Street: | [REDACTED] |
| City, State Zip: | [REDACTED] |
| Phone: | [REDACTED] |

| Business Address | |
|-------------------------------------------|--|
| Please complete with <i>changes</i> only: | |
| Business Name: | |
| Street: | |
| City, State Zip: | |
| Phone: | |

| Questions | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| 1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)]. | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| 1a) Description of the position: | |
| 1b) Salary: | |
| 1c) Start date: | |
| 2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year. | |

None

| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|------------------------------------------|---------------------------------------------|------------------------------------------------------------------------------------------------------|-------------------------------------|
| | | | | |
| | | | | |
| | | | | |

3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, 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 education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

| Name and Relationship | Entity Conducting Business with the Education Corporation | Nature of the Person's Interest in the Entity | Nature of Business Conducted | Approximate Value of the Business Conducted | Steps Taken to Avoid Conflict of Interest | Date of Transaction(s) or "Ongoing" |
|-----------------------|-----------------------------------------------------------|-----------------------------------------------|------------------------------|---------------------------------------------|-------------------------------------------|-------------------------------------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Trustee Signature

Signature:  0E7B54E4F3924B8...

By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.

Conflicts of Interest Policy

KIPP NYC Public Charter Schools & KIPP Academy Charter School

Purpose:

KIPP NYC Public Charter Schools and KIPP Academy Charter School (collectively, “KIPP NYC”) has adopted a Code of Ethics setting forth for the guidance of trustees, officers and employees the standards of conduct expected of them, including standards with respect to disclosure of conflicts of interest regarding any matter brought or required to be brought before their respective Boards. The Conflict of Interest Policy is part of the Codes of Ethics adopted by each of the Corporations. It provides procedures for addressing, disclosing, and documenting conflicts of interest as such term is used in §§ 800 through 806 of the New York State General Municipal Law (hereafter “the Municipal Law”) and in § 715-a of the Not-for-Profit Corporation Law. It also includes procedures for addressing Related Party Transactions, as such term is defined in § 102 (24) of the Not-for-Profit Corporation Law. The Policy supplements, and does not replace any applicable provisions of the General Municipal Law and other state and federal laws governing conflicts of interest. It applies to all Trustees, Officers and Key Employees of each of the Corporations. The Schools will be referred to herein, individually, as “the Corporation.”

Definitions:

“Affiliate” means an entity controlled by, in control of, or under common control with the Corporation.

“Audit Committee” means the Audit Committee of the Corporation, as described in the By-laws of the Corporation. The Audit Committee is comprised of at least three Trustees who are Independent Directors as defined in § 102 (21) of the Not-for-Profit Corporation Law and in this Policy.

“Board” means the Board of Trustees.

“Compensation” means direct or indirect remuneration, as well as gifts or favors. A gift or favor that is valued at \$75 or more is expressly prohibited by the Municipal Law when offered to a Trustee, Officer or Key Employee in connection with official duties, but gifts of lesser value may also be subject to this policy.

“Corporation” refers to each of the KIPP NYC Public Charter Schools which have adopted this policy and which are Education Corporations and, as such, subject to provisions of the Not-for-Profit Corporation Law made applicable to education corporations by § 216-a of the Education Law. Each Corporation, as a chartered entity, is also subject to the Conflict of Interest Provisions of §§ 800 through 806 of the General Municipal Law,

“Financial Interest”: A person has a “Financial Interest” in a transaction if such person would receive an economic benefit, directly or indirectly, from such transaction or compensation agreement.

“Independent Director” means a Trustee who (i) is not, and has not been within the last three years, an employee of the Corporation or an Affiliate and does not have a Relative who is, or has been within the last three years, a Key Employee of the Corporation or of an Affiliate; (ii) has not received, and does not have a Relative who has received, in any of the last three fiscal years, more than \$10,000 in direct compensation from the Corporation or from an Affiliate (other than reimbursement for expenses reasonably incurred as a Trustee, Officer or Key Employee); and (iii) is not a current employee of, or does not have a substantial financial interest in, and does not have a Relative who is a current officer of or who has a substantial financial interest in, any entity that has made payments to, or received payments from the Corporation or from an Affiliate for property or services in an amount which, in any of the last three fiscal years, exceeds the lesser of \$25,000 or 2 % of such entity’s consolidated gross revenues. For these purposes, “payment” does not include charitable contributions.

“Key Employee” includes but is not limited to any person who is in a position to exercise substantial influence over the Corporation, as defined from time to time by the Corporation, or who has or shares authority to control or determine a substantial portion of the operating budgets of the Corporation or the schools or compensation for employees.

“Related Party” means: (1) any Trustee, Officer, or Key Employee of the Corporation or an Affiliate; (2) A Relative of any Trustee, Officer, or Key Employee of the Corporation or an Affiliate or (3) any entity in which any individual described in clause (1) or (2) of this definition has a 35% or greater ownership or beneficial interest, except that in the case of a partnership or professional corporation, a Related Party will include an entity in which any individual described in clause (1) or (2) above has a direct or indirect ownership interest in excess of 5%.

“Related Party Transaction” means any transaction or agreement or other kind of arrangement between the Corporation and a Related Party or an entity in which the Related Party has an interest. Related Party Transactions are subject to special provisions for disclosure, evaluation and documentation. In addition, certain Related Party Transactions are subject to limitations described in the Municipal Law. These special provisions and limitations are summarized in this Policy.

“Relative” means an individual’s spouse or domestic partner, as defined in Public Health Law §2994-a, ancestors, siblings (whether whole or half-blood), children (whether natural or adopted), grandchildren, great grandchildren and spouses or domestic partners of ancestors, siblings, children, grandchildren, and great-grandchildren. Children of siblings and their spouses and partners will also be considered Relatives under this Policy.

“School” any school managed by the Corporation.

“Trustees” and “Officers” are the elected individuals responsible for managing the affairs of the Corporation as described in the By-laws.

What is a Conflict of Interest?

For purposes of this Policy, a “Conflict of Interest” arises when the personal, professional or financial interests of a Trustee, Officer or Key Employee diverge or may potentially diverge from the interests of the Corporation. A conflict of interest will arise when a transaction involving the Corporation could financially harm or benefit a person covered by this Policy, but a conflict of interest does not always involve financial interests. A conflict may also involve the use of the services or facilities of the Corporation or may involve the use of staff assistance for purposes other than carrying out professional or fiduciary duties.

Conflicts may also arise if a Trustee, Officer or Key Employee is asked to communicate on behalf of a person or firm with the Corporation. Accordingly, a Trustee, Officer or Key Employee may not communicate with the Board or a School on behalf of a person or a firm, unless requested to do so by the Corporation, and shall avoid engaging in activities that would appear to be unduly influenced by other persons who have a special interest in matters under consideration by the Trustee of the Corporation or employees of one of the Schools. If a Trustee, Officer or Key Employee inadvertently engages in such activities, he/she shall promptly notify the Board in writing of such activities and shall disclose all known facts prior to participating in a Board discussion of these matters.

Disclosure of Conflicts of Interest:

Written disclosure of all potential Conflicts of Interest is required of Trustees, Officers and Key Employees prior to election or appointment and annually thereafter. However, Conflicts of Interest may arise between annual updates and, accordingly, an individual with a duality of interest shall disclose the potential Conflict (a) prior to voting on or otherwise discharging his or her duties with respect to any matter involving the potential Conflict; (b) prior to entering into any contract or transaction involving the Corporation; and (c) as soon as possible after he or she learns of an actual or potential Conflict of Interest. Disclosure of the material facts surrounding the Conflict of Interest shall be made to the Chairperson of the Board and the Chairperson of the Audit Committee. The interested Trustee or Officer shall thereafter refrain from participating in deliberations and decisions relating to the matter unless he or she is asked for information by the Chairperson of the Board or the Audit Committee.

The existence and resolution (as applicable) of any reported Conflict of Interest shall be documented in the appropriate records of the Corporation, including in the minutes of any meeting at which the Conflict of Interest was discussed and voted upon.

A Key Employee who wishes to use staff assistance, services or facilities for purposes other than carrying out professional responsibilities will disclose the Conflict to the Principal of the School who will exercise discretion in allowing or disallowing the proposed use in accordance with this Policy.

Annual Statements:

Without limiting the general and continuing disclosure obligation set forth in the preceding section, the Chairperson of the Audit Committee shall distribute annually to all Trustees, Officers and Key Employees, a form soliciting the disclosure of all potential Conflicts of Interests, including specific information concerning the terms of any contract or transaction with the Corporation and whether the applicable processes set forth in this Policy were used. Each Trustee, Officer and Key Employee shall also annually sign a statement included with the form distributed by the Corporation which affirms such person:

- a. has received a copy of this Policy;
- b. has read and understands this Policy, and
- c. has agreed to comply with this Policy.

Written disclosures shall be submitted to and reviewed by the Chairperson of the Board and the Chairperson of the Audit Committee.

Related Party Transactions:

A Related Party Transaction is a transaction in which the Corporation is a party and a Related Party (as defined above) has a financial interest or another material interest. All rules and principles related to disclosure of Conflicts of Interest apply to Related Party Transactions, but in addition, the Trustees must initiate a formal Audit Committee review or a review by a quorum of the Board consisting of Independent Trustees.

Any Trustee, Officer or Key Employee with an interest in a Related Party Transaction shall make a good faith disclosure of all material facts related to such interest to the Audit Committee. The Audit Committee shall review all the material facts related to the proposed Related Party Transaction and request any additional information that it deems necessary to complete such review.

The Municipal Law prohibits transactions between Charter Schools and for-profit business entities in which a member of the Board of Trustees or a Key Employee has an interest if such Trustee or Key Employee has certain enumerated responsibilities. Accordingly, the Audit Committee will first determine whether or not the Trustee, Officer or Key Employee who has an interest in any proposed contract with a for-profit entity, has the power or duty, individually or as a member of the Board, to (1) negotiate, prepare, authorize or approve the contract or authorize payment thereunder; (2) audit bills or claims under the contract; or (3) appoint an officer or employee who has any of these powers or duties. If the interested Trustee, Officer or Key Employee does not have any of the enumerated responsibilities or if the proposed contract is with a not-for-profit entity, or is otherwise authorized by § 802 of the Municipal Law, the Committee may continue its review.

If a Related Party Transaction is otherwise authorized and the Related Party has a “substantial” financial interest or other material interest in such transaction, as assessed by the Audit Committee, the Audit Committee shall consider alternative transactions to the proposed transaction and the Chairperson of the Committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives. The Committee, after reviewing any such alternatives, shall determine whether the Corporation can obtain, with reasonable efforts, a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

The Audit Committee shall after considering alternative transactions and/or comparability data, determine whether the transaction or arrangement is fair, reasonable, and in the best interest of the Corporation at the time of its decision.

Following its review the Audit Committee may approve the transaction, or may refer the matter to the Board of Trustees for approval by the Board.

Upon receiving a recommendation from the Audit Committee, the Board may accept the recommendation or make an independent determination as to whether the proposed transaction is fair, reasonable and in the best interests of the Corporation. Upon the affirmative vote of not less than a majority of independent Trustees present, the Trustees may authorize the transaction.

At the time of any deliberation or decision by the Audit Committee or the Board concerning the authorization of a proposed Related Party Transaction, the interested Trustee, Officer or Key Employee shall not be present and shall not attempt to improperly influence any deliberations or voting, provided that the Board, or Audit Committee, may request such individual to provide information regarding the Related Party Transaction prior to the commencement of deliberations or voting.

The minutes of the meeting of the Board and the Audit Committee that conducted the initial review shall provide contemporaneous documentation of the basis for approval, including the Board’s consideration of any alternative transactions. The minutes shall also contain the names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, and a record of any votes taken in connection with the proceedings.

The Corporation shall not enter into a Related Party Transaction unless it is approved in accordance with this Policy. **Any Related Party Transaction that is approved without complying with the procedure set forth in this section shall be void.**

Periodic Reviews

To ensure that the KIPP NYC Public Charter Schools operate in a manner consistent with charitable purposes and do not engage in activities that could jeopardize tax-exempt status, periodic reviews shall be conducted by the Audit Committee of each Corporation. The Audit

Committee shall report to the Board of Trustees. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are fair and reasonable, based on competent survey information, and in the best interests of the Corporation.
- b. Whether any related party transactions or arrangements with or on behalf of the Corporation are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Violations of the Conflicts of Interest Policy:

If the Board has reasonable cause to believe that a Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall inform the individual of the basis for such belief and afford that person an opportunity to explain the alleged failure to disclose. If, after hearing the response and after making further investigation as warranted by the circumstances, the Board determines that the Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall take appropriate disciplinary and corrective action.



**KIPP NYC Conflict of Interest Policy 2021-22
Acknowledgement of Receipt**

1. Name of Board Member: Richard Taft
2. Board(s) on Which Member Serves: KIPP Academy Charter School; KIPP NYC Public Charter Schools
3. Office(s) Held by Board Member:
4. By my signature below, I certify that I have:
 - a. Received a copy of KIPP NYC's Conflict of Interest Policy;
 - b. Read and understood this Policy; and,
 - c. Agreed to comply with this Policy.

Signature of Board Member:

DocuSigned by:

56C01BEBF55848E...

Date:

7/20/2022



2021 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2021

| Education Corporation, Trustee Name and Position(s) | |
|-------------------------------------------------------------------------------|---------------------------------|
| Name of education corporation: | KIPP NYC Public Charter Schools |
| Name of trustee (print): | Richard Taft |
| Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): | |
| Email Address: | [REDACTED] |

| Home Address | |
|-------------------------------------------|------------|
| Please complete with <i>changes</i> only: | |
| Street: | [REDACTED] |
| City, State Zip: | [REDACTED] |
| Phone: | [REDACTED] |

| Business Address | |
|-------------------------------------------|-------|
| Please complete with <i>changes</i> only: | |
| Business Name: | |
| Street: | |
| City, State Zip: | 10030 |
| Phone: | |

| Questions | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| 1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b), and 1c)]. | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| 1a) Description of the position: | |
| 1b) Salary: | |
| 1c) Start date: | |

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.

None

| Name and Relationship | Nature of Financial Interest/Transaction | Approximate Value of the Business Conducted | Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion) | Date of Transaction(s) or "Ongoing" |
|-----------------------|------------------------------------------|---------------------------------------------|------------------------------------------------------------------------------------------------------|-------------------------------------|
| | | | | |
| | | | | |
| | | | | |

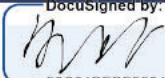
3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

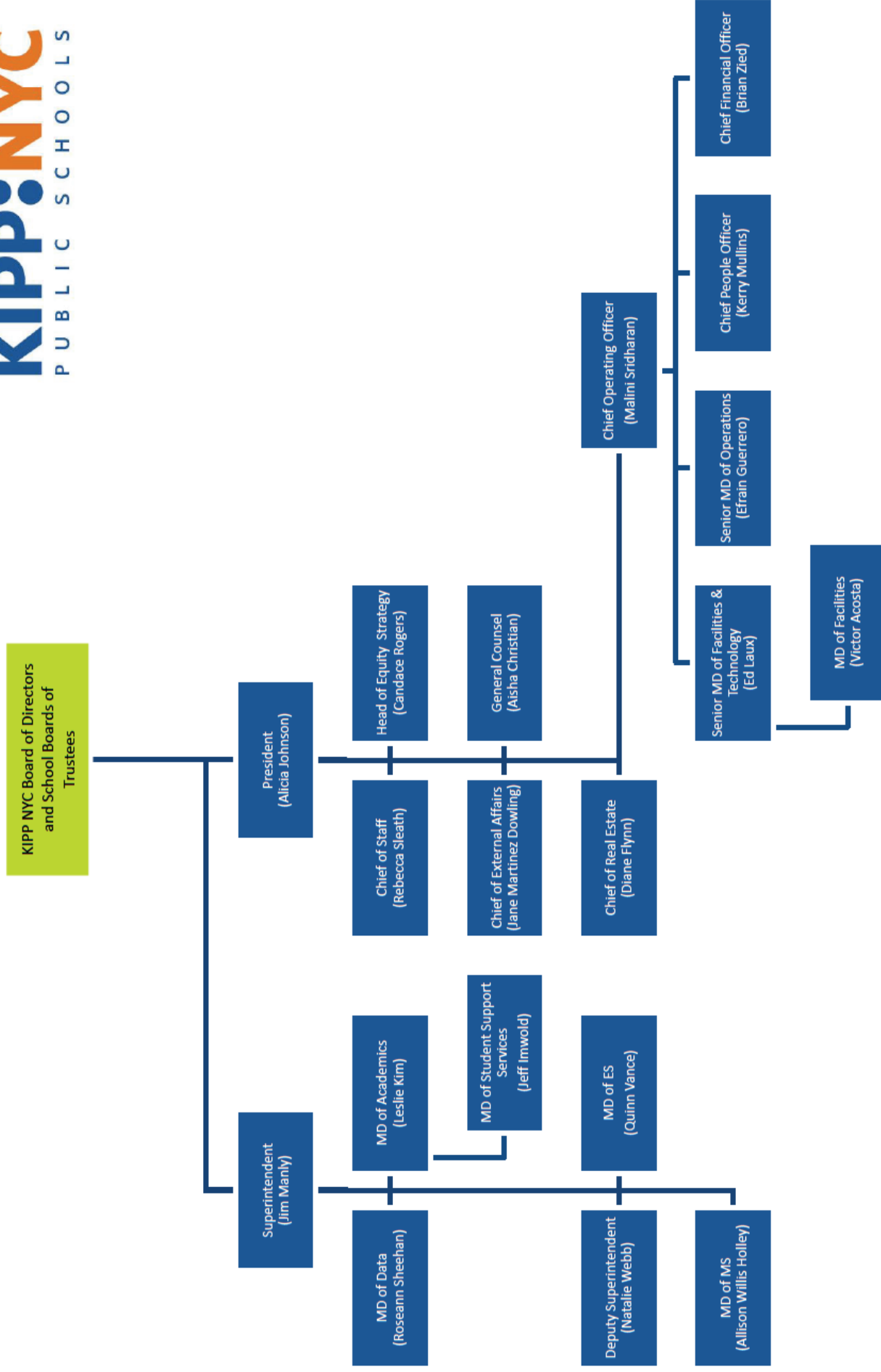
| Name and Relationship | Entity Conducting Business with the Education Corporation | Nature of the Person's Interest in the Entity | Nature of Business Conducted | Approximate Value of the Business Conducted | Steps Taken to Avoid Conflict of Interest | Date of Transaction(s) or "Ongoing" |
|-----------------------|-----------------------------------------------------------|-----------------------------------------------|------------------------------|---------------------------------------------|-------------------------------------------|-------------------------------------|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

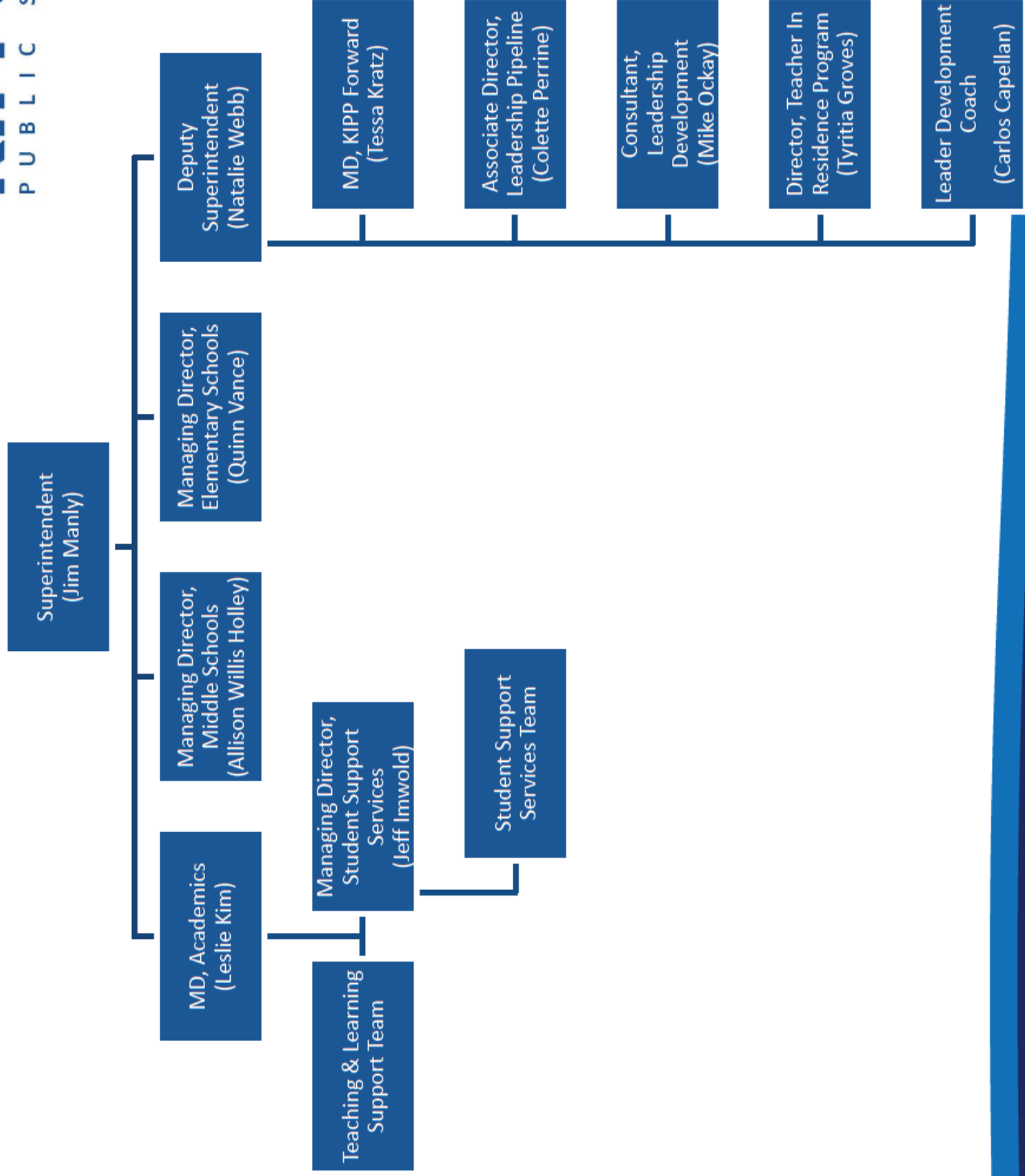
Trustee Signature

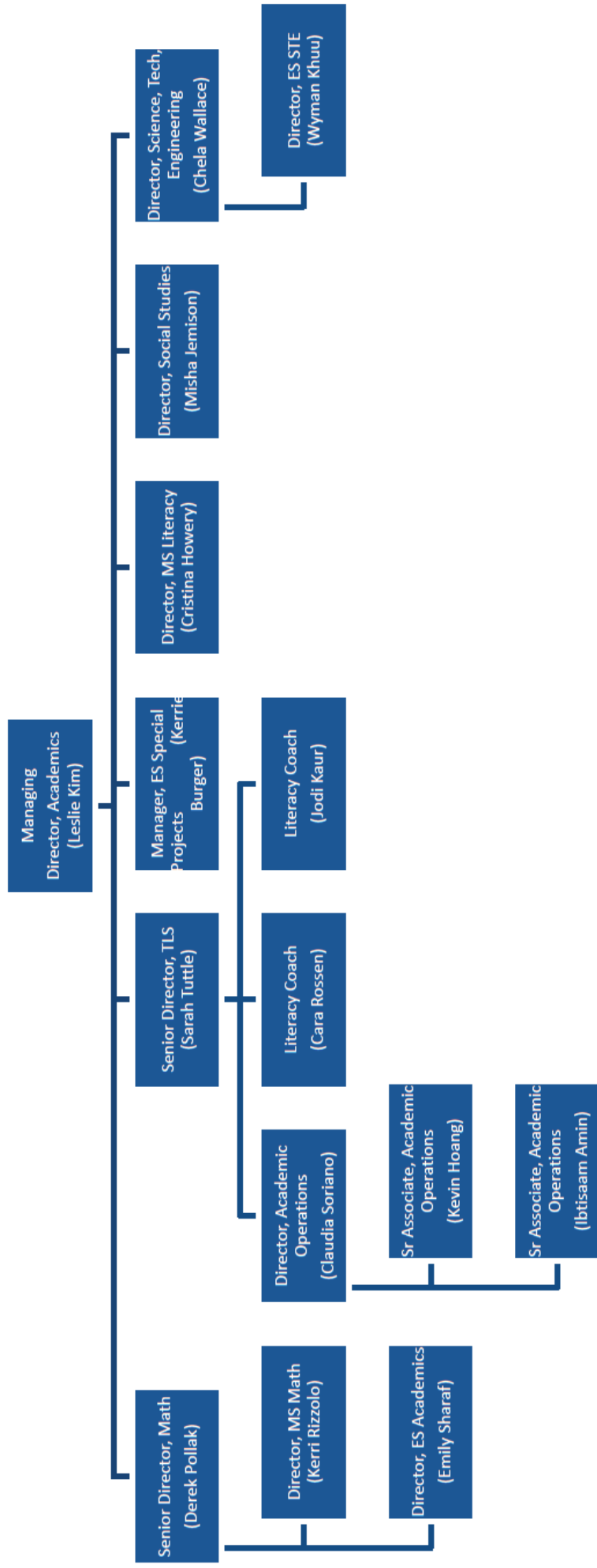
Signature:

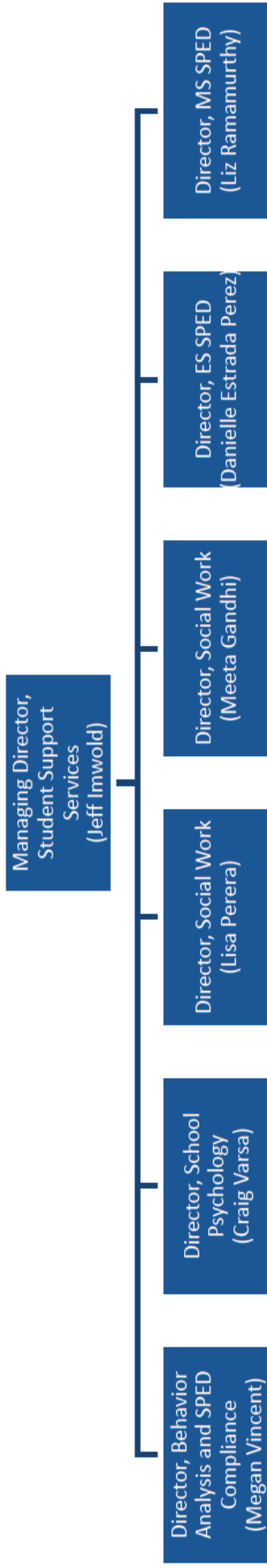
DocuSigned by:

 56C01BEBF55848E...

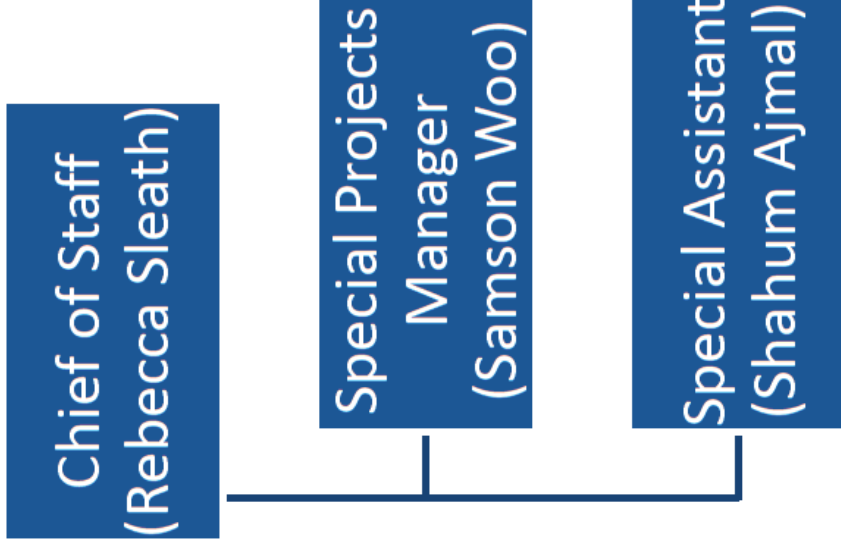
By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.

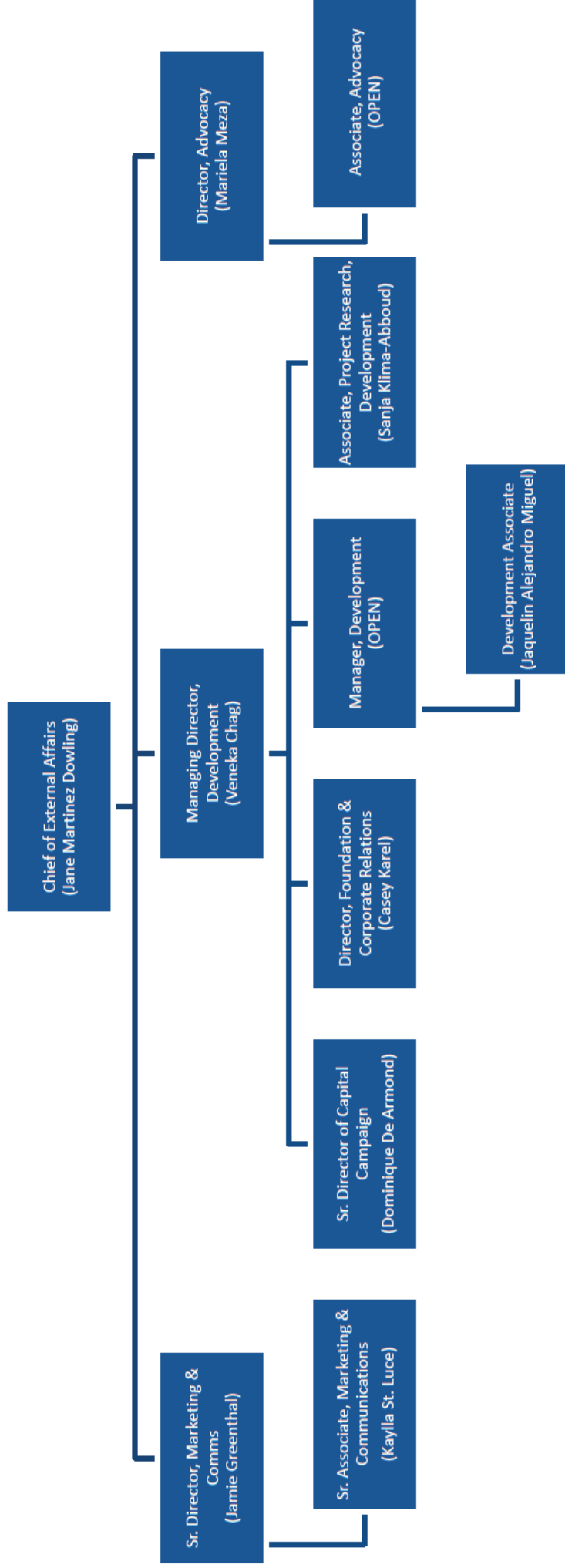


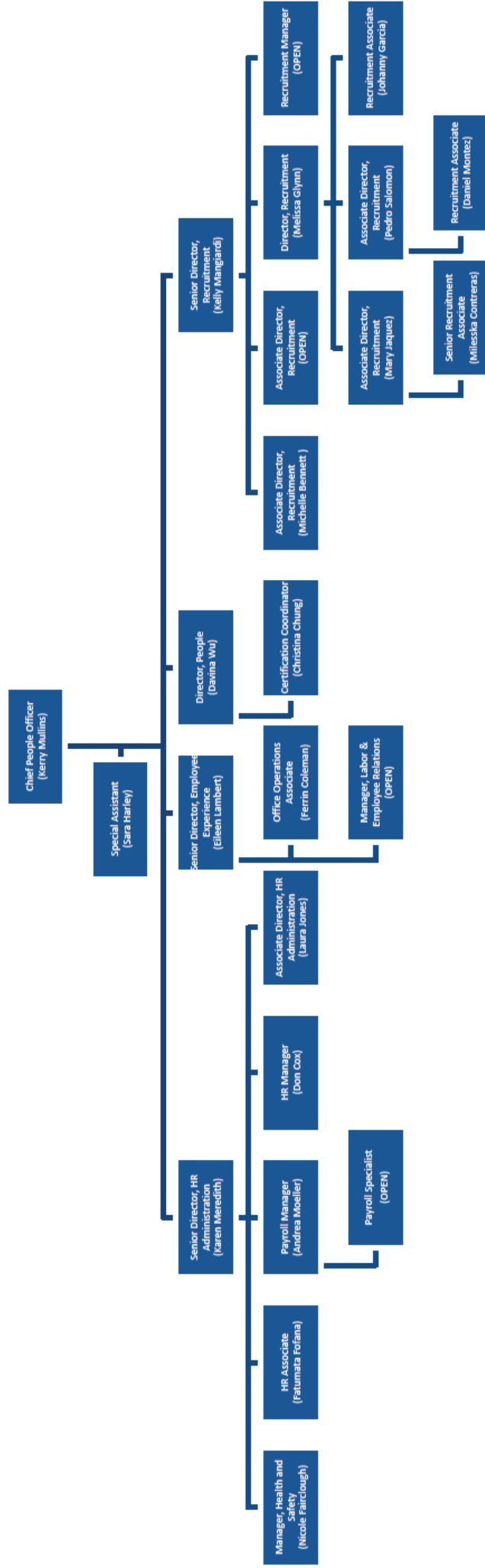


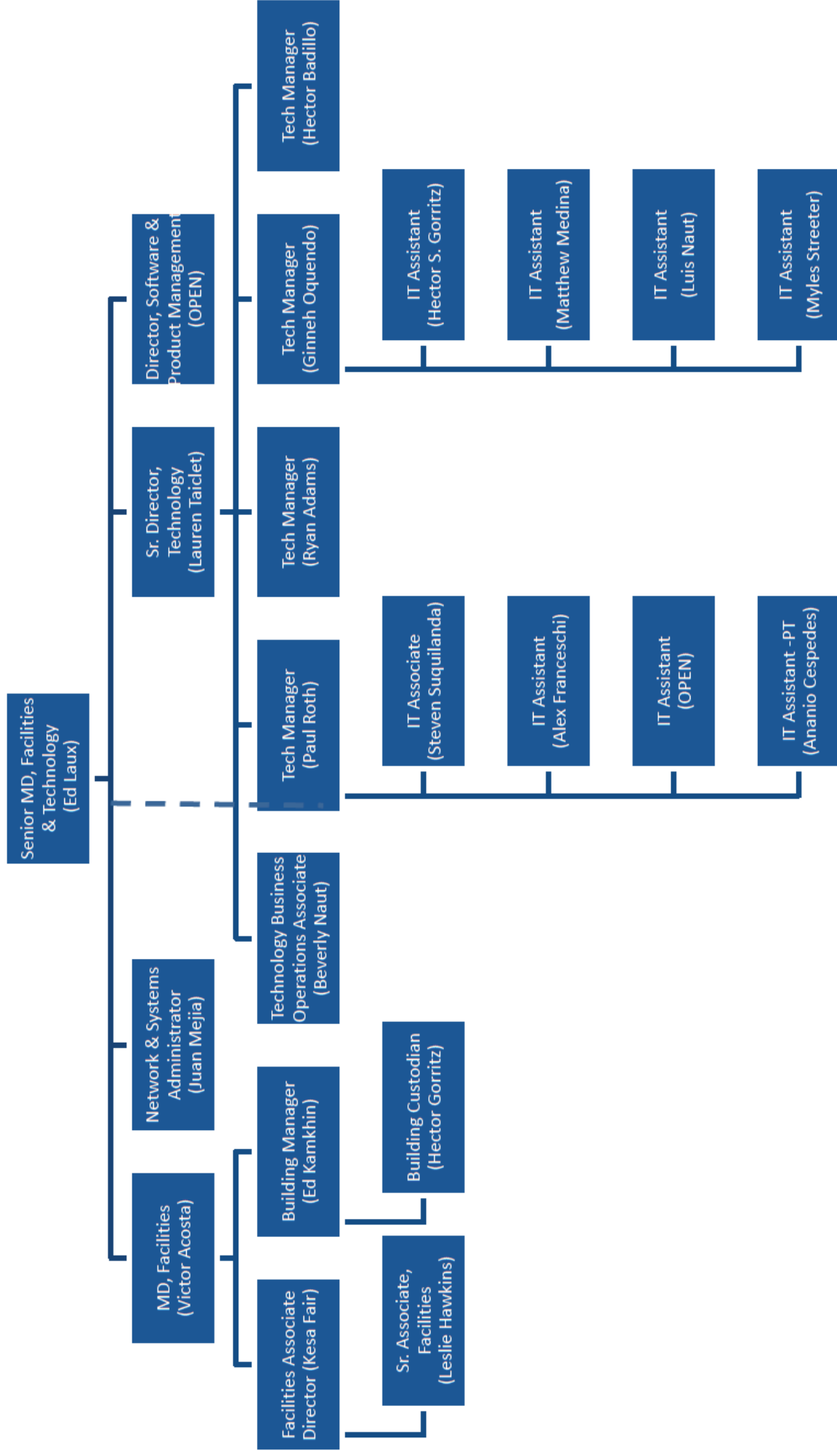


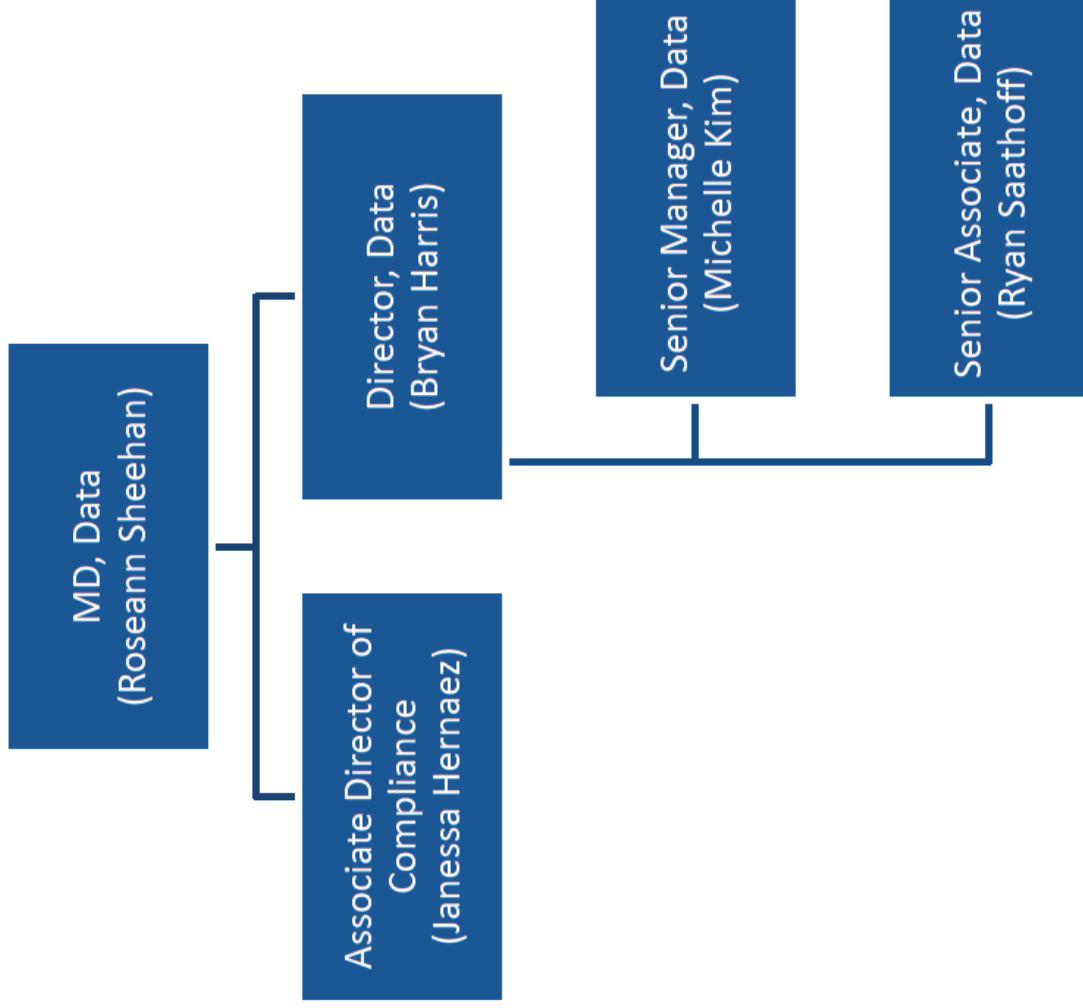


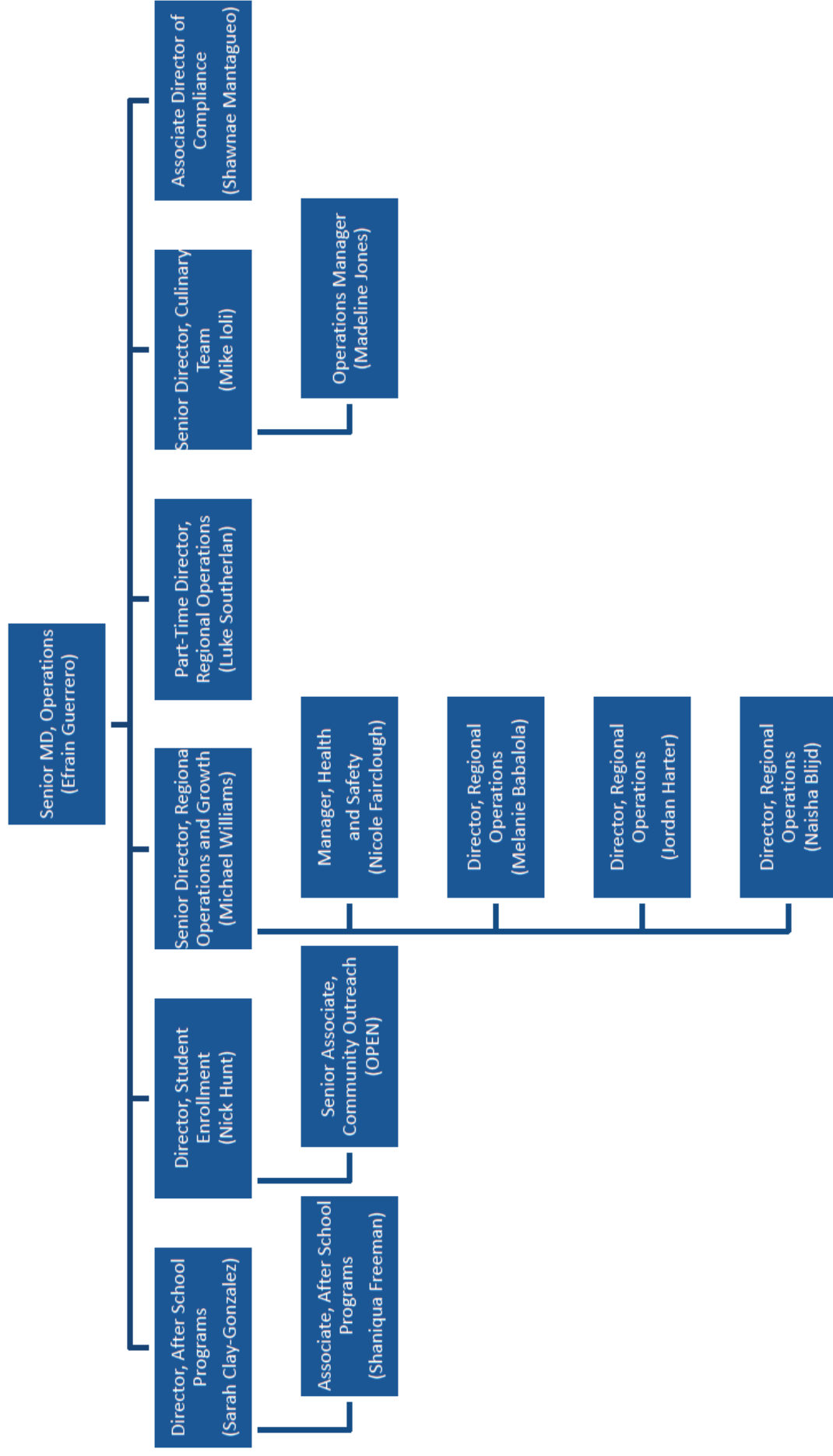


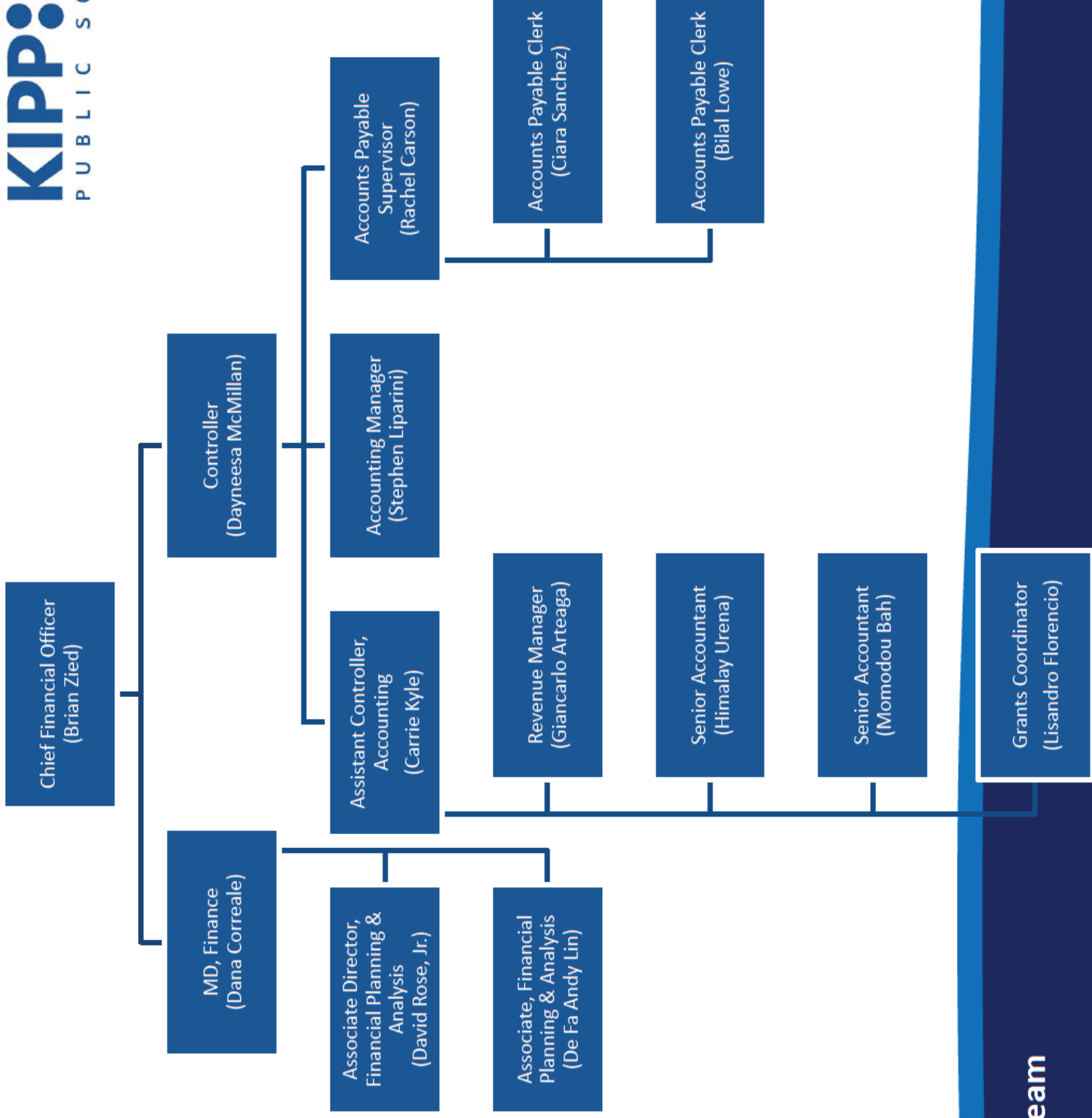


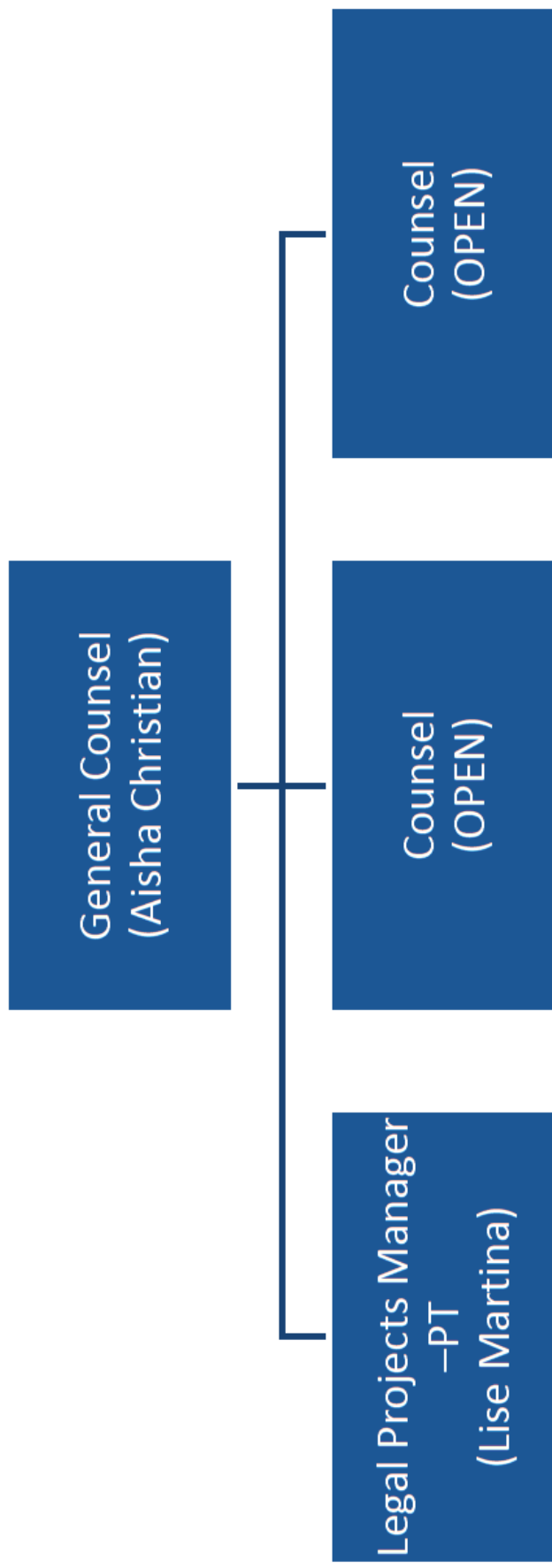


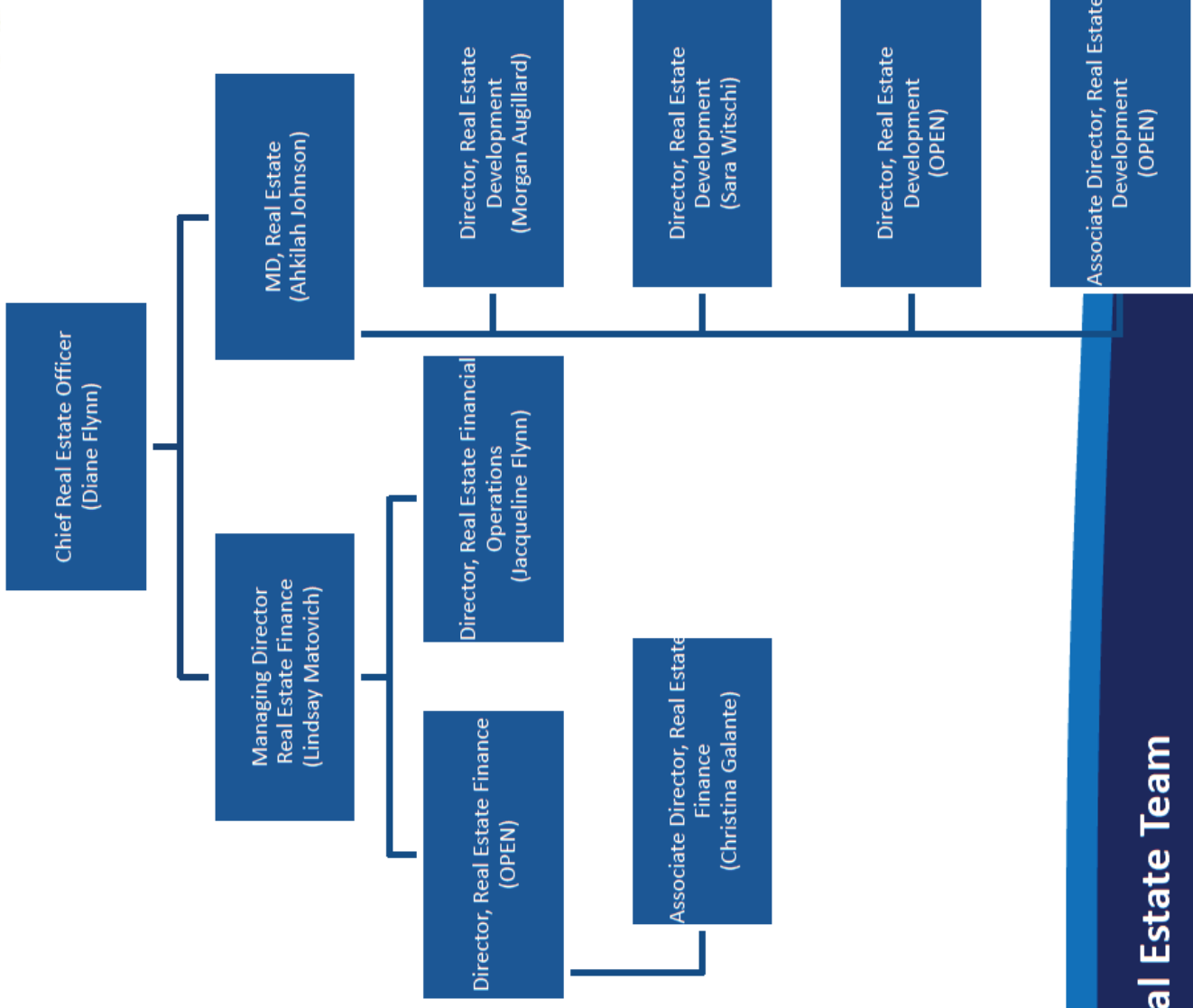












| AUGUST '22 | | | | | | |
|------------|-----------|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | <u>22</u> | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |

| SEPTEMBER '22 | | | | | | |
|---------------|----|----------|----|----|----|----|
| S | M | T | W | Th | F | S |
| | | | | 1 | 2 | 3 |
| 4 | 5 | <u>6</u> | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | |

| OCTOBER '22 | | | | | | |
|-------------|----|----|-----------|----|----|----|
| S | M | T | W | Th | F | S |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | <u>12</u> | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

| NOVEMBER '22 | | | | | | |
|--------------|----|----------|----|----|-----------|----|
| S | M | T | W | Th | F | S |
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | <u>8</u> | 9 | 10 | <u>11</u> | 12 |
| 13 | 14 | 15 | 16 | 17 | <u>18</u> | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

| DECEMBER '22 | | | | | | |
|--------------|----|----|----------|----|----|----|
| S | M | T | W | Th | F | S |
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | <u>7</u> | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

August 2022

| | |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| Date determined by each school | Family Preview Day |
| August 22 nd | First day of school Please refer to your school-specific calendar for its detailed schedule for the first two weeks (8/22 – 9/2). |

September 2022

| | |
|----------------------------|-----------------------------------------------------------------------------------------------------------------|
| September 5 th | NO SCHOOL –Labor Day |
| September 6 th | ALL GRADES: First full day of school School Resumes Full schedule: Mon, Tues, Wed, Thu, Fri |
| September 26 th | NO SCHOOL –Rosh Hashanah |
| September 27 th | NO SCHOOL : Staff Development |

October 2022

| | |
|--------------------------|--------------------------------------------|
| October 5 th | NO SCHOOL - Yom Kippur |
| October 10 th | NO SCHOOL - Indigenous Peoples' Day |
| October 12 th | Trimester 1 Progress Reports |
| October 31 st | NO SCHOOL : Staff Development |

November 2022

| | |
|---------------------------------------------|-----------------------------------------------------|
| November 8 th | KIPP IN SESSION (No School for DOE students) |
| November 11 th | KIPP IN SESSION (DOE schools closed) |
| November 18 th | End of Trimester 1 |
| November 21 st -25 th | NO SCHOOL : Thanksgiving Break |
| November 28 th | NO SCHOOL : Staff Development |
| November 29 th | School Resumes--Trimester 2 Begins |

December 2022

| | |
|-----------------------------------------|--------------------------------------------------------------------------------------------------|
| December 7 th | Trimester 1 Report Card Conferences Early Dismissal Day: 1:30pm dismissal for students |
| Dec 21 st – 30 th | NO SCHOOL : Winter Break |

January 2023

| | |
|------------------------------------------|-----------------------------------------------|
| January 2 nd -3 rd | NO SCHOOL : Winter Break |
| January 4 th | NO SCHOOL : Staff Development |
| January 5 th | School Resumes |
| January 16 th | NO SCHOOL : Martin Luther King Jr. Day |

February 2023

| | |
|---------------------------------------------|-------------------------------------|
| February 8 th | Trimester 2 Progress Reports |
| February 20 th -24 th | NO SCHOOL : Mid-Winter Break |

March 2023

| | |
|------------------------|--------------------------------------------------------------------------------------------------|
| March 10 th | End of Trimester 2 |
| March 13 th | NO SCHOOL : Staff Development |
| March 14 th | School Resumes--Trimester 3 Begins |
| March 29 th | Trimester 2 Report Card Conferences Early Dismissal Day: 1:30pm dismissal for students |

April 2023

| | |
|------------------------------------------|---------------------------------------------|
| Apr 3 rd -7 th | NO SCHOOL : Spring Break |
| Apr 10 th -14 th | KIPP IN SESSION (DOE schools closed) |
| April 19 th -20 th | ELA State Test (Grades 3-8) |
| April 21 st | NO SCHOOL : Eid al-Fitr |

May 2023

| | |
|---------------------------------------|--------------------------------------|
| May 2 nd - 4 th | Math State Test (Grades 3-8) |
| May 5 th | NO SCHOOL : Staff Development |
| May 17 th | Trimester 3 Progress Reports |
| May 29 th | NO SCHOOL : Memorial Day |

June 2023

| | |
|-----------------------|--------------------------------------------------------|
| June 5 th | NYS Science Written Test (8 th Grade Only) |
| June 16 th | End of Trimester 3 |
| June 19 th | NO SCHOOL - Juneteenth |
| June 22 th | Last Day of School for Students |
| June 23 rd | Last Day of School for Staff |

| JANUARY '23 | | | | | | |
|-------------|----|----|----|----|----|----|
| S | M | T | W | Th | F | S |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

| FEBRUARY '23 | | | | | | |
|--------------|----|----|----------|----|----|----|
| S | M | T | W | Th | F | S |
| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | <u>8</u> | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | | | | |

| MARCH '23 | | | | | | |
|-----------|----|----|-----------|----|-----------|----|
| S | M | T | W | Th | F | S |
| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | <u>10</u> | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | <u>29</u> | 30 | 31 | |

| APRIL '23 | | | | | | |
|-----------|-----------|-----------|-----------|-----------|-----------|----|
| S | M | T | W | Th | F | S |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | <u>10</u> | <u>11</u> | <u>12</u> | <u>13</u> | <u>14</u> | 15 |
| 16 | 17 | 18 | <u>19</u> | <u>20</u> | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | | | | | | |

| MAY '23 | | | | | | |
|---------|----|----------|-----------|----------|----|----|
| S | M | T | W | Th | F | S |
| | 1 | <u>2</u> | <u>3</u> | <u>4</u> | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | <u>17</u> | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |

| JUNE '23 | | | | | | |
|----------|----------|----|----|----|-----------|----|
| S | M | T | W | Th | F | S |
| | | | | 1 | 2 | 3 |
| 4 | <u>5</u> | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | <u>16</u> | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | |
| | | | | | | |

Report of Inspection / Test

Annual NFPA 25

SIRINA
FIRE PROTECTION
CORP



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com

Report of Inspection / Test General Questions

OWNER SECTION

| | | | |
|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Is the building occupied? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Are all fire protection systems in service? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Has the system remained in service without modification since the last inspection? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

SPRINKLER HEADS

| | | | |
|-------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Are there the proper number and type of spare sprinklers? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Are visible sprinklers in the proper position: upright, pendent, sidewall? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Are visible sprinklers free of corrosion and physical damage? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Is there proper clearance below the sprinklers? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Are visible sprinklers free of foreign materials including paint? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

PIPES

| | | | |
|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Does visible pipe have no mechanical damage or leaks? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Does visible pipe have no external loads? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Is the pipe through freezers free if any ice blockage? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

VALVE AREA

| | | | |
|--------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Are the gauges on system in good condition and showing normal water supply pressure? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Is the hydraulic name plate (calculated systems) attached securely to the riser and legible? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Do valve supervisory switches indicate movement? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | The electrical waterflow alarm devices passed test by opening inspector's test connection/bypass connection with alarms actuating and flow observed? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Are valve enclosures maintaining a minimum of 40 degrees F? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Are gauges on non-supervised systems in good condition and showing normal water and air pressure? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Is the priming level correct and has the low air pressure signal passed it's test? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Has the quick opening device passed the test? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| OS&Y valves lubricated? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | OS&Y valves exercised? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |

Report of Inspection / Test

Annual NFPA 25

SIRINA
FIRE PROTECTION
CORP



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com

DRY VALVE

| | | | |
|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Are enclosures around valves maintaining a minimum of 40 degrees F? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Are the gauges on systems without low pressure alarms in good condition and showing normal air and water pressure? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| For freezer systems, gauge near compressor reading the same as gauge near the dry-pipe valve? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Are they free from physical damage? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Are trim valves in appropriate (open or closed) position? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Is there no leakage in the intermediate chamber? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Are the gauges on systems with low pressure alarms in good condition and showing normal air and water pressure? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Has the dry-pipe valve passed inspection? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Is the priming level correct and has the low air pressure signal passed it's test? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Has the quick opening device passed the test? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |

DELUGE/PREACTION VALVES

| | | | |
|----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| For freezer systems, gauge near compressor reading the same as gauge near the preaction valve? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Are preaction and deluge valves free from physical damage? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Are the electrical components in service? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Are trim valves in appropriate (open or closed) position? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Is there no leakage in the valve seat? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Are gauges on supervised systems indicate that normal pressure is being maintained? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Have preaction and deluge valves that need to be opened to be reset passed an internal inspection? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

DELUGE TRIP TEST

| | | | |
|--------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Was there free discharge from all nozzles? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Pressure reading at hydraulically most remote nozzle: | N/A |
| Residual pressure reading at deluge valve: | N/A | Were results comparable to design values? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |

ALARMS

| | | | |
|------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Have low temperature alarms passed test? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Are alarms and supervisory devices not damaged? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
|------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------------------------------------------------------------|

Report of Inspection / Test

Annual NFPA 25

SIRINA
FIRE PROTECTION
CORP



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com

| | | | |
|---------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Do low temperature alarms look ok? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Is the alarm valve free from physical damage? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Is the trim in correct (open or closed) position? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Is there no leakage in the retarding chamber or drains? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Have low temperature alarms passed test? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

MAINTENANCE

| | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Are dry-pipe systems kept in dry condition? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Have auxiliary drains been emptied? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Perform an obstruction investigation if any of the following were found: defective intake screen on pump supplied from open sources, obstructive material discharged during flow tests, foreign material in dry-type valves, foreign material in water during drain test or plugging of inspector's test connection, plugging of pipe or sprinklers found, failure to flush yard piping or surrounding mains following new installation or repairs, record of broken mains in the vicinity, abnormal frequent false-tripping of dry valves, system has just been returned to service after more than 1 year, there is a reason to think the system contains sodium silicate or its derivatives or highly corrosive fluxes in copper pipe, raw water was pumped into the fire department connection, pinhole leaks, a 50% increase in time from the original system acceptance test required for water to reach the inspector's test connection during a full flow test | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Is interior of dry-pipe valves cleaned? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Have low points been drained before freezing weather? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Perform an obstruction investigation if any of the following were found: defective intake screen on pump supplied from open sources, obstructive material discharged during flow tests, foreign material in dry-type valves, foreign material in water during drain test or plugging of inspector's test connection, plugging of pipe or sprinklers found, failure to flush yard piping or surrounding mains following new installation or repairs, record of broken mains in the vicinity, abnormal frequent false-tripping of dry valves, system has just been returned to service after more than 1 year, there is a reason to think the system contains sodium silicate or its derivatives or highly corrosive fluxes in copper pipe, raw water was pumped into the fire department connection, pinhole leaks, a 50% increase in time from the original system acceptance test required for water to reach the inspector's test connection during a full flow test | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Have auxiliary drains been opened? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Have compressors and air dryers been maintained according to manufacturer's instructions? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |

Report of Inspection / Test

Annual NFPA 25

SIRINA
FIRE PROTECTION
CORP



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com

Have low points been drained before freezing weather?

- Yes
- No
- NA

Report of Inspection / Test

Annual NFPA 25



2022-06-29
Property
 Kipp High School
 201 East 144th Street
 Bronx NY 10451
 Print Date: 2022-07-06

Conducted by: Jon Sostenuto
 Sirina Fire Protection
 422A
 151 Herricks Road
 Garden City Park NY 11040
 516-942-0400
 aborkacki@sirinafire.com

Report of Inspection / Test for System - Stair D Basement Cafe South Side

INSPECTOR TEST CONNECTION

| | | | |
|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------|-----|
| Is drain installed and in good working condition? (note material for install) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Return pressure before PRV | N/A |
| Static pressure before PRV | N/A | Residual pressure before PRV | N/A |
| Is the condition of the gauge satisfactory? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

Report of Inspection / Test for System - Stair D Floor 2

INSPECTOR TEST CONNECTION

| | | | |
|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------|-----|
| Is drain installed and in good working condition? (note material for install) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Return pressure before PRV | N/A |
| Static pressure before PRV | N/A | Residual pressure before PRV | N/A |
| Is the condition of the gauge satisfactory? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

Report of Inspection / Test for System - Stair D Floor 4

INSPECTOR TEST CONNECTION

| | | | |
|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------|-----|
| Is drain installed and in good working condition? (note material for install) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Return pressure before PRV | N/A |
| Static pressure before PRV | N/A | Residual pressure before PRV | N/A |
| Is the condition of the gauge satisfactory? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

Report of Inspection / Test for System - Stair D Floor 5

INSPECTOR TEST CONNECTION

| | | | |
|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------|-----|
| Is drain installed and in good working condition? (note material for install) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Return pressure before PRV | N/A |
| Static pressure before PRV | N/A | Residual pressure before PRV | N/A |
| Is the condition of the gauge satisfactory? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

Report of Inspection / Test

Annual NFPA 25



2022-06-29
Property
 Kipp High School
 201 East 144th Street
 Bronx NY 10451

Conducted by: Jon Sostenuto
 Sirina Fire Protection
 422A
 151 Herricks Road
 Garden City Park NY 11040
 516-942-0400
 aborkacki@sirinafire.com

Print Date: 2022-07-06

Report of Inspection / Test for System - Break Room Basement

INSPECTOR TEST CONNECTION

| | | | |
|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------|-----|
| Is drain installed and in good working condition? (note material for install) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Return pressure before PRV | N/A |
| Static pressure before PRV | N/A | Residual pressure before PRV | N/A |
| Is the condition of the gauge satisfactory? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

Report of Inspection / Test for System - Stair B Floor 1

INSPECTOR TEST CONNECTION

| | | | |
|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------|-----|
| Is drain installed and in good working condition? (note material for install) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Return pressure before PRV | N/A |
| Static pressure before PRV | N/A | Residual pressure before PRV | N/A |
| Is the condition of the gauge satisfactory? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

Report of Inspection / Test for System - Stair B Floor 2

INSPECTOR TEST CONNECTION

| | | | |
|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------|-----|
| Is drain installed and in good working condition? (note material for install) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Return pressure before PRV | N/A |
| Static pressure before PRV | N/A | Residual pressure before PRV | N/A |
| Is the condition of the gauge satisfactory? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

Report of Inspection / Test for System - Stair B Floor 3

INSPECTOR TEST CONNECTION

| | | | |
|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------|-----|
| Is drain installed and in good working condition? (note material for install) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Return pressure before PRV | N/A |
| Static pressure before PRV | N/A | Residual pressure before PRV | N/A |
| Is the condition of the gauge satisfactory? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

Report of Inspection / Test

Annual NFPA 25



2022-06-29
Property
 Kipp High School
 201 East 144th Street
 Bronx NY 10451
 Print Date: 2022-07-06

Conducted by: Jon Sostenuto
 Sirina Fire Protection
 422A
 151 Herricks Road
 Garden City Park NY 11040
 516-942-0400
 aborkacki@sirinafire.com

Report of Inspection / Test for System - Stair B Floor 4

INSPECTOR TEST CONNECTION

| | | | |
|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------|-----|
| Is drain installed and in good working condition? (note material for install) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Return pressure before PRV | N/A |
| Static pressure before PRV | N/A | Residual pressure before PRV | N/A |
| Is the condition of the gauge satisfactory? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

Report of Inspection / Test for System - Stair B Floor 5

INSPECTOR TEST CONNECTION

| | | | |
|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------|-----|
| Is drain installed and in good working condition? (note material for install) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Return pressure before PRV | N/A |
| Static pressure before PRV | N/A | Residual pressure before PRV | N/A |
| Is the condition of the gauge satisfactory? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

Report of Inspection / Test for System - Stair A Floor 6

INSPECTOR TEST CONNECTION

| | | | |
|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------|-----|
| Is drain installed and in good working condition? (note material for install) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Return pressure before PRV | N/A |
| Static pressure before PRV | N/A | Residual pressure before PRV | N/A |
| Is the condition of the gauge satisfactory? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

Report of Inspection / Test for System - Stair D Basement Behind Stage

INSPECTOR TEST CONNECTION

| | | | |
|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------|-----|
| Is drain installed and in good working condition? (note material for install) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Return pressure before PRV | N/A |
| Static pressure before PRV | N/A | Residual pressure before PRV | N/A |
| Is the condition of the gauge satisfactory? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

Report of Inspection / Test

Annual NFPA 25



2022-06-29
Property
 Kipp High School
 201 East 144th Street
 Bronx NY 10451
 Print Date: 2022-07-06

Conducted by: Jon Sostenuto
 Sirina Fire Protection
 422A
 151 Herricks Road
 Garden City Park NY 11040
 516-942-0400
 aborkacki@sirinafire.com

Report of Inspection / Test for System - Basement Loading Dock Dry System

DRY VALVE

| | | | |
|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------|-----------------------------|-------------------------------------------------------------------------------------------------------|
| Have automatic air maintenance devices passed test? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Water pressure before test? | N/A |
| Air pressure before test? | N/A | Controls sprinklers in? | N/A |
| Location of inspectors test valve? | N/A | Test pipe size? | N/A |
| At what PSI did the valve operate? | N/A | Time to trip? | N/A |
| Time to flow water from ITV? | N/A | Was operation satisfactory? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Valve reset dry? | Pass | Condition of body interior? | Pass |
| Condition of inspectors test valve? | Pass | Condition of moving parts? | Pass |
| Condition of seats? | Pass | Condition of rubber facing? | Pass |
| Alarm operation? | Pass | Operation was? | Pass |

MAINTENANCE

| | |
|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Has the interior of the dry pipe valve been inspected and cleaned thoroughly? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|

DRY VALVE TRIP TEST

| | | | | | | |
|---------------------|-----------------------------|----------------|--------------|-------------------------|--------------------------------|----------------|
| Dry Valve | Size: | Year of Mfr.: | Accelerator | Year of Mfr.: | | |
| Make | Model | Serial no. | Make | Model | Serial no. | |
| | | | | | | |
| | Time to Trip thru test pipe | Water Pressure | Air Pressure | Trip point air pressure | Time water reached test outlet | Alarm Operated |
| Without Accelerator | | | | | | |
| With Accelerator | | | | | | |

DRY VALVE TRIP TEST (cont)

| | |
|---------------------------------|-------------------------------------------------------------------------------------------------------|
| Has it passed air leakage test? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
|---------------------------------|-------------------------------------------------------------------------------------------------------|

Report of Inspection / Test for Asset - Standpipe Risers Stairs A, B, C, D, E, F, Behind Stage And Hallway

Report of Inspection / Test

Annual NFPA 25



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com

INSPECTION

| | | | |
|-------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Are the control valves with locks or electrical supervision accessible? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Are the control valves in correct (open or closed) position? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Are the control valves properly identified? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Are the hose valves in place and free of damage or leaks? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Are the hose connections caps in place and free of damage? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Are the hose connections valves free of physical or visible obstructions? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Are the pressure restriction devices in the correct locations? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Is the standpipe piping on the system free of damage? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Are the control valves on the piping free of damage? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Are all of the pipe support devices (hangers, seismic bracing, etc.) in place and free of damage? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Are hose gaskets in place and free of damage? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Are hoses connected to the rack nipple or valve? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Are the hose tests up to date? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Are hose nozzles in place and free of damage? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |

STANDPIPE FLOW TEST

| | | | |
|------------------------------|-------------------------------------------------------------------------------------------------------|------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Record static pressure (psi) | N/A | Record residual pressure (psi) | N/A |
| Is flow observed? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Are results comparable to previous test? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |

TESTING

| | | | |
|--------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Has master PRV passed partial flow test? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Have hose valves for Class I and Class III systems passed opening and closing test? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Did hose valve for Class II systems pass opening and closing test? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Have the pressure reducing valves on hose connections and hose rack assemblies passed the partial flow test? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |

HOSE VALVES - Standpipe Risers Stairs A, B, C, D, E, F, Behind Stage And Hallway

| Location | Has PRV | Good Condition | PSI | Exercised | Notes |
|----------|---------|----------------|-----|-----------|-------|
| | No | Yes | 90 | Yes | |
| | No | Yes | 95 | Yes | |
| | No | Yes | 100 | Yes | |

Report of Inspection / Test

Annual NFPA 25



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com

HOSE VALVES - Standpipe Risers Stairs A, B, C, D, E, F, Behind Stage And Hallway

| | Has PRV | Good Condition | PSI | Exercised | Notes |
|--|---------|----------------|-----|-----------|----------------------------------------------------------------|
| | No | Yes | 105 | Yes | |
| | No | Yes | 110 | Yes | |
| | No | Yes | 115 | Yes | |
| | No | Yes | 95 | Yes | |
| | No | Yes | 100 | Yes | |
| | No | Yes | 105 | Yes | |
| | No | Yes | 110 | Yes | |
| | No | Yes | 115 | Yes | |
| | No | Yes | 95 | Yes | |
| | No | Yes | 100 | Yes | |
| | No | Yes | 100 | Yes | |
| | No | Yes | 120 | Yes | |
| | No | Yes | | Yes | |
| | No | Yes | 120 | Yes | |
| | No | Yes | 115 | Yes | |
| | No | Yes | 110 | Yes | |
| | No | Yes | 120 | Yes | |
| | No | No | 110 | Yes | Wrong hose valve thread. Needs adapter or to change hose valve |
| | No | Yes | 120 | Yes | |
| | No | Yes | 120 | Yes | |
| | No | Yes | 120 | Yes | |

FIRE HOSES - Standpipe Risers Stairs A, B, C, D, E, F, Behind Stage And Hallway

| Location | Make | Size | Length | Date Manufactured | Hydro Test Date | Pass Fail | Notes |
|----------|--------|--------|--------|-------------------|-----------------|-----------|------------------------------------------------------------------------------|
| | Croker | 1 1/2" | 3-125' | 2019-07-02 | | Fail | Customer requested (2) - 2 1/2"x 1 1/2" hose valve adapter . For 1 1/2" hose |

Report of Inspection / Test for Asset - Cellar 1000 GPM Automatic Fire Pump

Report of Inspection / Test

Annual NFPA 25



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com

Fire Pump Information

| | |
|-------------------------------------|------------------------------------------|
| Property Name | Kipp NYC College Preparation High School |
| Property Address | 201 East 144th Street |
| Pump (Horizontal or Vertical): | Horizontal |
| Pump Manufacturer | Peerless Pump |
| Shop/Serial Number | 9927044200-10-A |
| Model | 5 AEF 8N |
| Rated GPM | 1000 |
| Rated Pressure | 85 |
| Rated 150 Pressure | 64 |
| Rated 0 Pressure | 100 |
| Rated RPM | 3550 |
| Suction | Street |
| Driver, (electric or diesel engine) | Electric |
| Engine Manufacturer | Marathon |
| Engine Shop/Serial Number | C0092751-90-27-02 |
| Engine Model | KK236TSD 4022BCL |
| Rated Horsepower | 60 |
| Rated Speed | 3555 |
| Rated Voltage | 400 |
| Rated Amps | 77.5 |
| Phase Cycles | 3 |
| Service Factor | 1.15 |
| Jockey Pump Manufacturer | Grondfos |

OWNER SECTION

| | | | |
|-----------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Is there a Jockey Pump on system? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Jockey Settings? (on/off) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Is the fire pump in service? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Has the pump remained in service since the last inspection? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |

INSPECTION

Report of Inspection / Test

Annual NFPA 25

SIRINA
FIRE PROTECTION
CORP



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com

| | | | |
|-------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Pump house/room proper temperature? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Ventilating louvers free to operate? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Are suction, discharge and bypass valves open? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Is Piping free from leaks? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Suction and system pressure gauges normal? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Suction reservoir, if provided, full? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Wet pit suction screens are clean and in place? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Waterflow test valves in closed position? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Transfer switch indicating normal situation? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Isolation switch closed? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Pump in correct phase? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Oil level in motor sight glass in correct range? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Circulation relief valve flowing water? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Pressure relief valves operating with proper pressure downstream while pump is operational? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |

TESTING

| | | | |
|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Electric pump started automatically? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Electric motor driven pump ran for 10 min? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Packing gland showing slight discharge? (Adjust if necessary) | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | For automatic stop controllers, record time pump runs after starting: | N/A |
| Circulation and pressure relief valves operated properly during all flow tests? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | All alarm conditions simulated? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| What is the location of the test header? | N/A | Distance from test header to discharge location? | N/A |

MAINTENANCE

| | | | |
|-----------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------------|
| Do Circuit breakers appear clean? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Pressure gauges and sensors accurate? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Control and power wiring tight? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

FLOW TEST

Report of Inspection / Test

Annual NFPA 25



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com

| | | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| For electric motors operating at the rated voltage and frequency, is the ampere demand on each phase less than or equal to the product of the full load ampere rating times the allowable service factor as stamped on the motor nameplate? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Was the manufacturer's certified pump test curve available for comparison to the acceptance test? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Was the governor set to properly regulate the engine speed at rated pump speed? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Did the unadjusted performance discharge curve meet or exceed the fire protection system demands? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| For electric motors operating under varying voltage, did the voltage stay within the range of 95% to 110% of the rated voltage during the test? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Did engine-drive unit show no signs of overload or stress? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Was the unit started and brought up to rated speed without interruption under discharge conditions equal to peak load? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Did the pump perform equal to the manufacturer's curve within the accuracy limits of the test equipment? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| For electric motors operating under varying voltage, was the product of the actual voltage and current demand on each phase less than or equal to the product of the rated full load current times the rated voltage times the allowable service factor? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Was equipment and gauges calibrated? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Did the gear drive assembly operate without excessive objectionable noise, vibration, or heating? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | | |

Report of Inspection / Test

Annual NFPA 25



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com

PERFORMANCE

| Rated % | Driver speed: RPM | Total Flow | Net Pressure: PSI | Discharge Pressure: PSI | Suction Pressure: PSI |
|---------|-------------------|------------|-------------------|-------------------------|-----------------------|
| 0% | N/A | N/A | 0.0 | 0.0 | 0.0 |
| 50% | N/A | N/A | 0.0 | 0.0 | 0.0 |
| 100% | N/A | N/A | 0.0 | 0.0 | 0.0 |
| 150% | N/A | N/A | 0.0 | 0.0 | 0.0 |

ELECTRIC MOTOR

| | L1 Voltage | L1 Amperes | L2 Voltage | L2 Amperes | L3 Voltage | L3 Amperes |
|------|------------|------------|------------|------------|------------|------------|
| 0% | N/A | N/A | N/A | N/A | N/A | N/A |
| 50% | N/A | N/A | N/A | N/A | N/A | N/A |
| 100% | N/A | N/A | N/A | N/A | N/A | N/A |
| 150% | N/A | N/A | N/A | N/A | N/A | N/A |

Pump Flow Detail

Coefficient (same for all): N/A

Nozzle/Orifice Size: N/A (inches)

PITOT

| | 1 | 2 | 3 | 4 | 5 | 6 |
|------|-----|-----|-----|-----|-----|-----|
| 0% | N/A | N/A | N/A | N/A | N/A | N/A |
| 50% | N/A | N/A | N/A | N/A | N/A | N/A |
| 100% | N/A | N/A | N/A | N/A | N/A | N/A |
| 150% | N/A | N/A | N/A | N/A | N/A | N/A |

FLOW

| | | | | | | |
|------|-----|-----|-----|-----|-----|-----|
| 0% | N/A | N/A | N/A | N/A | N/A | N/A |
| 50% | N/A | N/A | N/A | N/A | N/A | N/A |
| 100% | N/A | N/A | N/A | N/A | N/A | N/A |
| 150% | N/A | N/A | N/A | N/A | N/A | N/A |

Fire department connection - East 144th street combination connection - 1

FDC

| | | | |
|----------------------------------------|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Is the FDC plainly visible/accessible? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Do the swivels operate and are the caps/gaskets in place? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
|----------------------------------------|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------------------------------------------|

Report of Inspection / Test

Annual NFPA 25



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com

| | | | |
|---------------------------------|-------------------------------------------------------------------------------------------------------|--------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Are the FDC signs all in place? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Does the check valve have a ball drip installed? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
|---------------------------------|-------------------------------------------------------------------------------------------------------|--------------------------------------------------|-------------------------------------------------------------------------------------------------------|

Fire department connection - Park Ave combination connection - 2

FDC

| | | | |
|----------------------------------------|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Is the FDC plainly visible/accessible? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Do the swivels operate and are the caps/gaskets in place? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Are the FDC signs all in place? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Does the check valve have a ball drip installed? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |

Fire department connection - East 146th street combination connection - 3

FDC

| | | | |
|----------------------------------------|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Is the FDC plainly visible/accessible? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Do the swivels operate and are the caps/gaskets in place? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Are the FDC signs all in place? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Does the check valve have a ball drip installed? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |

Fire department connection - Canal place combination connection - 4

FDC

| | | | |
|----------------------------------------|-------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Is the FDC plainly visible/accessible? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Do the swivels operate and are the caps/gaskets in place? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |
| Are the FDC signs all in place? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA | Does the check valve have a ball drip installed? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> NA |

MAIN DRAIN FLOW TESTS

| System | Initial Static | Residual | Static | Seconds to Return to Initial Static | Flow Observed? | Are results comparable to previous test? |
|--------|----------------|----------|--------|-------------------------------------|----------------|------------------------------------------|
| | 155 | 85 | 120 | 0 | Yes | Yes |
| | 140 | 85 | 105 | 10 | Yes | Yes |
| | 140 | 65 | 90 | 0 | Yes | Yes |
| | 130 | 60 | 85 | 0 | Yes | Yes |
| | 150 | 90 | 120 | 10 | Yes | Yes |

Report of Inspection / Test

Annual NFPA 25



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com

MAIN DRAIN FLOW TESTS

| System | Initial Static | Residual | Static | Seconds to Return to Initial Static | Flow Observed? | Are results comparable to previous test? |
|------------|----------------|----------|--------|-------------------------------------|----------------|------------------------------------------|
| [REDACTED] | 145 | 85 | 110 | 0 | Yes | Yes |
| | 145 | 80 | 105 | 0 | Yes | Yes |
| | 140 | 75 | 100 | 0 | Yes | Yes |
| | 130 | 70 | 95 | 10 | Yes | Yes |
| | 130 | 65 | 95 | 10 | Yes | Yes |
| | 135 | 65 | 85 | 0 | Yes | Yes |
| | 150 | 85 | 120 | 0 | Yes | Yes |
| | 150 | 95 | 125 | N/A | Yes | Yes |
| | 155 | 100 | 150 | 10 | Yes | Yes |

INSPECTORS TEST CONNECTION

| System | Location | Description | Time to Alarm (seconds) | Reported? | Smooth Orifice | Easily Accessible | Signs? | Pass? |
|------------|------------|-------------|-------------------------|-----------|----------------|-------------------|--------|-------|
| [REDACTED] | [REDACTED] | [REDACTED] | 45 seconds | Yes | Yes | Yes | Yes | Yes |
| | | | :47 seconds | Yes | Yes | Yes | Yes | Yes |
| | | | 44 seconds | Yes | Yes | Yes | Yes | Yes |
| | | | instantly | Yes | Yes | Yes | Yes | Yes |
| | | | instantly | Yes | Yes | Yes | Yes | Yes |
| | | | 47 seconds | Yes | Yes | Yes | Yes | Yes |
| | | | 52 seconds | Yes | Yes | Yes | Yes | Yes |
| | | | 55 seconds | Yes | Yes | Yes | Yes | Yes |
| | | | 45 seconds | Yes | Yes | Yes | Yes | Yes |

Report of Inspection / Test

Annual NFPA 25

SIRINA
FIRE PROTECTION
CORP



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com

INSPECTORS TEST CONNECTION

| System | Location | Description | Time to Alarm (seconds) | Reported? | Smooth Orifice | Easily Accessible | Signs? | Pass? |
|--------|----------|-------------|-------------------------|-----------|----------------|-------------------|--------|-------|
| | | | 44 seconds | Yes | Yes | Yes | Yes | Yes |
| | | | 39 seconds | Yes | Yes | Yes | Yes | Yes |
| | | | 49 seconds | Yes | Yes | Yes | Yes | Yes |
| | | | 51 seconds | Yes | Yes | Yes | Yes | Yes |
| | | | 45 seconds | Yes | Yes | Yes | Yes | Yes |

VALVES

| System | Description | Location | Valve Type | Size | Secured | Open | Easily Accessible | Signs | Exercised | # of Turns | Flow Pass | Tamper Pass |
|--------|-------------|----------|------------|---------|-----------|------|-------------------|-------|-----------|------------|-----------|-------------|
| | | | Butterfly | 3 " | Monitored | Yes | Yes | Yes | Yes | | Pass | Pass |
| | | | Butterfly | 3 " | Monitored | Yes | Yes | Yes | Yes | | Pass | Pass |
| | | | Butterfly | 2-1/2 " | Monitored | Yes | Yes | Yes | Yes | | Pass | Pass |
| | | | Butterfly | 2-1/2 " | Monitored | Yes | Yes | Yes | Yes | | Pass | Pass |
| | | | Butterball | 2 " | Monitored | Yes | Yes | Yes | Yes | | Pass | Pass |
| | | | Butterfly | 3 " | Monitored | Yes | Yes | Yes | Yes | | Pass | Pass |
| | | | Butterfly | 3 " | Monitored | Yes | Yes | Yes | Yes | | Pass | Pass |
| | | | Butterfly | 2-1/2 " | Monitored | Yes | Yes | Yes | Yes | | Pass | Pass |
| | | | Butterfly | 3 " | Monitored | Yes | Yes | Yes | Yes | | Pass | Pass |
| | | | Butterfly | 3 " | Monitored | Yes | Yes | Yes | Yes | | Pass | Pass |
| | | | Butterfly | 3 " | Monitored | Yes | Yes | Yes | Yes | | Pass | Pass |
| | | | Butterfly | 3 " | Monitored | Yes | Yes | Yes | Yes | | Pass | Pass |
| | | | Butterfly | 3 " | Monitored | Yes | Yes | Yes | Yes | | Pass | Pass |
| | | | Butterfly | 3 " | Monitored | Yes | Yes | Yes | Yes | | Pass | Pass |

Report of Inspection / Test

Annual NFPA 25



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com

Print Date: 2022-07-06

VALVES

| System | Description | Location | Valve Type | Size | Secured | Open | Easily Accessible | Signs | Exercised | # of Turns | Flow Pass | Tamper Pass |
|--------|-------------|----------|------------|------|-----------|------|-------------------|-------|-----------|------------|-----------|-------------|
| | | | OS&Y | 8" | Monitored | Yes | Yes | Yes | Yes | | N/A | Pass |
| | | | OS&Y | 8" | Monitored | Yes | Yes | Yes | Yes | | N/A | Pass |
| | | | Butterfly | 8" | Monitored | Yes | Yes | Yes | Yes | | N/A | Pass |
| | | | Butterfly | 8" | Monitored | Yes | Yes | Yes | Yes | | N/A | Pass |
| | | | Butterfly | 8" | Monitored | Yes | Yes | Yes | Yes | | N/A | Pass |
| | | | Butterball | 2" | Monitored | Yes | Yes | Yes | Yes | | N/A | Pass |
| | | | Butterball | 2" | Monitored | Yes | Yes | Yes | Yes | | N/A | Pass |
| | | | Butterfly | 3" | Monitored | Yes | Yes | Yes | Yes | | Pass | Pass |
| | | | Butterfly | 4" | Monitored | Yes | Yes | Yes | Yes | | Pass | Pass |
| | | | OS&Y | 8" | Monitored | Yes | Yes | Yes | Yes | | N/A | Pass |
| | | | OS&Y | 8" | Monitored | Yes | Yes | Yes | Yes | | N/A | Pass |
| | | | OS&Y | 8" | Monitored | Yes | Yes | Yes | Yes | | N/A | Pass |
| | | | OS&Y | 8" | Monitored | Yes | Yes | Yes | Yes | | N/A | Pass |
| | | | OS&Y | 8" | Monitored | Yes | Yes | Yes | Yes | | N/A | Pass |
| | | | OS&Y | 8" | Monitored | Yes | Yes | Yes | Yes | | N/A | Pass |
| | | | OS&Y | 8" | Monitored | Yes | Yes | Yes | Yes | | N/A | Pass |
| | | | Butterfly | 6" | Monitored | Yes | Yes | Yes | Yes | | Fail | Pass |
| | | | Butterfly | 6" | Monitored | Yes | Yes | Yes | Yes | | Pass | Pass |

Report of Inspection / Test

Annual NFPA 25

SIRINA
FIRE PROTECTION
CORP



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com

Questions with Photos and Notes

Are the FDC signs all in place?

Yes

Notes:



Are the FDC signs all in place?

Yes

Notes:

Faded combination FDC sign. Edward is replacing

Report of Inspection / Test
Annual NFPA 25



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com



Are the FDC signs all in place?

Yes

Notes:

Report of Inspection / Test

Annual NFPA 25



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com



Are the FDC signs all in place?

Yes

Notes:

Report of Inspection / Test

Annual NFPA 25



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com



Report of Inspection / Test

Annual NFPA 25



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com

Deficiencies - Hose Valves - Standpipe Risers Stairs A, B, C, D, E, F, Behind Stage And Hallway

Location: Stair C Floor 2

Good Condition?: No

Notes:

Wrong hose valve thread. Needs adapter or to change hose valve

Deficiencies - Fire Hoses - Standpipe Risers Stairs A, B, C, D, E, F, Behind Stage And Hallway

Location: Lobby Floor 1

Make: Croker

Size: 1 1/2"

Length: 3-125'

Pass?: Fail

Notes:

Customer requested (2) - 2 1/2"x 1 1/2" hose valve adapter . For 1 1/2" hose

Deficiencies - Valves

Location: Stair D Floor 1

Description: Riser Control Valve

Notes:

Tamper is coming in to panel as a waterflow . Reprogram from waterflow alarm to tamper switch supervisory . Loop 1 module 147

Report of Inspection / Test

Annual NFPA 25

SIRINA
FIRE PROTECTION
CORP



2022-06-29

Property

Kipp High School
201 East 144th Street
Bronx NY 10451

Print Date: 2022-07-06

Conducted by: Jon Sostenuto

Sirina Fire Protection
422A
151 Herricks Road
Garden City Park NY 11040
516-942-0400
aborkacki@sirinafire.com

Inspector Signature

I state that the information on this form is correct at the time and place of my inspection, and all equipment tested at this time was left in operational condition upon completion of this inspection except as noted.

| Inspector Name | Signature | Date Completed |
|----------------|-----------------------------------------------------------------------------------|----------------|
| Jon Sostenuto |  | 2022-06-29 |

Client Signature

I state that the information on this form is correct at the time and place of my inspection, and all equipment tested at this time was left in operational condition upon completion of this inspection except as noted.

| Client Name | Signature | Date Completed |
|-------------|-------------------------------------------------------------------------------------|----------------|
| Edward |  | 2022-06-29 |

Certificate of Occupancy

CO Number: 220414157F

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

| | | | |
|------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|----------------------------------|-----------------------------------|
| A. | Borough: Bronx | Block Number: 02335 | Certificate Type: Final |
| | Address: 201 EAST 144TH STREET | Lot Number(s): 6 | Effective Date: 06/19/2015 |
| | Building Identification Number (BIN): 2118418 | Building Type: Altered | |
| This building is subject to this Building Code: 2008 Code | | | |
| <i>For zoning lot metes & bounds, please see BISWeb.</i> | | | |
| B. | Construction classification: | 1-B | (2008 Code) |
| | Building Occupancy Group classification: | E | (2008 Code) |
| | Multiple Dwelling Law Classification: | None | |
| | No. of stories: 6 | Height in feet: 70 | No. of dwelling units: 0 |
| C. | Fire Protection Equipment: Standpipe system, Fire alarm system, Sprinkler system, Fire Suppression system | | |
| D. | Type and number of open spaces: None associated with this filing. | | |
| E. | This Certificate is issued with the following legal limitations: None | | |
| Borough Comments: None | | | |



Borough Commissioner



Commissioner

Certificate of Occupancy

CO Number: 220414157F

| Permissible Use and Occupancy | | | | | | |
|-----------------------------------------------------------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|------------------|--------------------|
| All Building Code occupancy group designations below are 2008 designations. | | | | | | |
| Floor From To | Maximum persons permitted | Live load lbs per sq. ft. | Building Code occupancy group | Dwelling or Rooming Units | Zoning use group | Description of use |
| CEL | 3 | OG | E F-2 | | 3 | |
| CEL | 49 | OG | E | | 3 | |
| CEL | | OG | S-2 | | 3 | |
| BAS | 1240 | 100 | A-3 | | 3 | |
| 001 001 | 120 | 60 | A-3 | | 3 | |
| 001 001 | 90 | 40 | E | | 3 | |
| 001 001 | | 100 | S-2 | | 3 | |
| 001 001 | 65 | 100 | E | | 3 | |
| 001 001 | 64 | 60 | E | | 3 | |
| 002 002 | 217 | 40 | E | | 3 | |
| 002 002 | 868 | 100 | A-4 | | 3 | |
| 002 002 | 77 | 60 | E | | 3 | |



Borough Commissioner



Commissioner

Certificate of Occupancy

CO Number: 220414157F

| Permissible Use and Occupancy | | | | | | |
|-----------------------------------------------------------------------------|---------------------------|---------------------------|-------------------------------|---------------------------|------------------|--------------------|
| All Building Code occupancy group designations below are 2008 designations. | | | | | | |
| Floor From To | Maximum persons permitted | Live load lbs per sq. ft. | Building Code occupancy group | Dwelling or Rooming Units | Zoning use group | Description of use |
| 002 002 | | 60 | S-2 | | 3 | [REDACTED] |
| 003 003 | 86 | 60 | E | | 3 | |
| 003 003 | 298 | 40 | E | | 3 | |
| 003 003 | | 60 | S-2 | | 3 | |
| 004 004 | | 60 | S-2 | | 3 | |
| 004 004 | 657 | 40 | E | | 3 | |
| 004 004 | 63 | 60 | E | | 3 | |
| 005 005 | 283 | 40 | E | | 3 | |
| 005 005 | 48 | 60 | E | | 3 | |
| 005 005 | | 60 | S-2 | | 3 | |
| RO F | | 20 | E | | 3 | |

ZONING EXHIBIT I CRFN# 2011000277775. ZONING EXHIBIT III CRFN: 201100027

END OF SECTION



Borough Commissioner



Commissioner

END OF DOCUMENT