

Application: OWN 1

Brian Ferguson - bferguson@owncs.org
2021-2022 Annual Report

Summary

ID: 0000000354

Labels: SUNY Trustees

Entry 1 School Info and Cover Page

Completed Sep 10 2022

Instructions

Required of ALL Charter Schools

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

Entry 1 School Information and Cover Page

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

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

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

OUR WORLD NEIGHBORHOOD CHARTER SCHOOL 800000042203

a1. Popular School Name

OWNCS

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 #30 - QUEENS

e. DATE OF INITIAL CHARTER

3/2001

f. DATE FIRST OPENED FOR INSTRUCTION

9/2030

c. School Unionized

Is your charter school unionized?

No

h. SCHOOL WEB ADDRESS (URL)

www.owncs.org

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

(No response)

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

(No response)

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

Check all that apply

Grades Served

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

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

No

FACILITIES INFORMATION

m. FACILITIES

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

	Yes, 2 sites
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OUR WORLD NEIGHBORHOOD CHARTER SCHOOL 800000042203

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	36-12 35th Avenue, Astoria, NY 11106	718-392-3405	NYC CSD 30	K-5	No

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Maria Mikanda	Principal	718-392-3405		mmikanda@owncs.org
Operational Leader					
Compliance Contact	Mihwa Park	EA	718-392-3405		mpark@owncs.org
Complaint Contact	Brian Ferguson	CEO	718-392-3405		bferguson@owncs.org
DASA Coordinator	Christopher Palmisano	Dean	718-392-3405		cpalmisano@owncs.org
Phone Contact for After Hours Emergencies	Brian Ferguson	CEO	718-392-3405		bferguson@owncs.org

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

Private Space

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

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

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

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

Site 1 Certificate of Occupancy (COO)

Site 1 Fire Inspection Report

OWNCS

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	31-20 37th Street, Astoria, 11103	718-274-2902	NYC CSD 30	6-8	No

m2a. Please provide the contact information for Site 2.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Lisa Edmiston	Principal	718-274-2902		ledmiston@owncs.org
Operational Leader					
Compliance Contact	Mihwa Park	EA	718-392-3405		mpark@owncs.org
Complaint Contact	Brian Ferguson	CEO	718-392-3405		bferguson@owncs.org
DASA Coordinator	Anita Angrum	Asst. Principal	718-274-2902		aangrum@owncs.org
Phone Contact for After Hours Emergencies	Brian Ferguson	CEO	718-392-3405		bferguson@owncs.org

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

Private Space

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

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

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

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

Site 1 Certificate of Occupancy (COO)

Site 2 Fire Inspection Report

[OWN 1 ES Fire Inspection 22-23.pdf](#)

Filename: OWN 1 ES Fire Inspection 22-23.pdf **Size:** 94.1 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	Brian Ferguson
Position	CEO
Phone/Extension	917-386-7166
Email	bferguson@owncs.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:

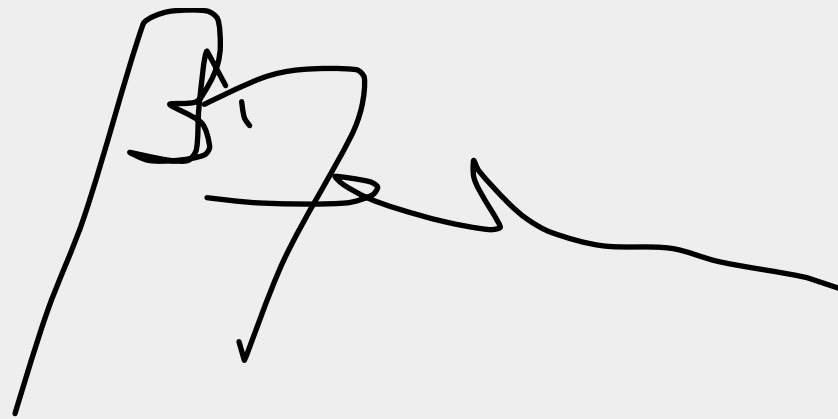
Yes

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).

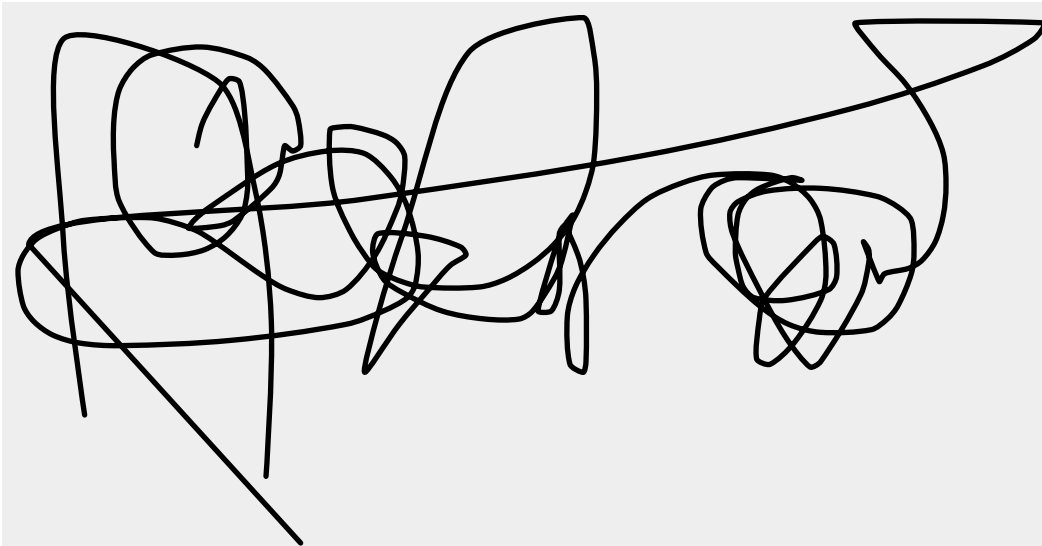
Responses Selected:

Yes

Signature, Head of Charter School

A handwritten signature in black ink on a light gray background. The signature is stylized, starting with a large, looped 'S' or 'H' shape, followed by a series of connected loops and a long, sweeping horizontal stroke that ends in a small upward flick.

Signature, President of the Board of Trustees



Date

Sep 9 2022

Thank you.



Entry 3 Accountability Plan Progress Reports

Completed Sep 13 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.

OWN 1 APPR 2021-22 9

Filename: OWN 1 APPR 2021 22 9.13.22 .docx **Size:** 214.8 kB

Entry 4 - Audited Financial Statements

Incomplete

Required of ALL Charter Schools

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

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

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

Entry 4a - Audited Financial Report Template (SUNY)

Incomplete

Instructions - SUNY-Authorized Charter Schools ONLY

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

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

Entry 4c - Additional Financial Documents

Incomplete Hidden from applicant

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

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

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

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

Entry 4d - Financial Services Contact Information

Completed Sep 10 2022 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
	Karrine Montaque, CPA	kmontaque@owncs.org	347-390-3902

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Jackie Lee, CPA	jlee@mmb-co.com	585-423-1860	5

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

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm

Entry 5 - Fiscal Year 2022-2023 Budget

Incomplete

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

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

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

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

Entry 6 - Board of Trustees Disclosure of Financial Interest Form

Completed Sep 12 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.

[Financial Disclosures](#)

Filename: Financial Disclosures Q78pg9K.pdf **Size:** 3.5 MB

Entry 7 BOT Membership Table

Completed Sep 12 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.

OUR WORLD NEIGHBORHOOD CHARTER SCHOOL 800000042203

Authorizer:

Who is the authorizer of your charter school?

SUNY

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

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2021-2022
1	Jeanette Betancourt		Chair	Executive/Education	Yes	8	11/01/2021	11/30/2024	7
2	Melissa Chin		Vice Chair	Education	Yes	9	11/01/2019	11/30/2022	5 or less
3	Maura Fitzgerald		Secretary	Finance & Audit/Executive	Yes	6	11/01/2020	11/30/2023	5 or less
4	Richard Bogle		Trustee/Member	Facilities/Executive	Yes	3	11/01/2020	11/30/2023	6
5	Olubunmi Emigli		Trustee/Member	Education	Yes	2	11/01/2020	11/30/2023	5 or less
6	Kalimah Ayele		Trustee/Member	N/A	Yes	1	11/01/2021	11/30/2024	5 or less
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	0
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

8

4. Number of Board meetings scheduled for 2022-2023

9

Total number of Voting Members on June 30, 2022:

6

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

0

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

1

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

9

Thank you.

Entry 8 Board Meeting Minutes

Completed Sep 10 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**.

Entry 8 NYSED Annual Rpt

Filename: Entry 8 NYSED Annual Rpt lwo6czt.pdf Size: 42.0 kB

Entry 9 Enrollment & Retention

Completed Sep 10 2022

Instructions for submitting Enrollment and Retention Efforts

Required of ALL Charter Schools

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

Entry 9 Enrollment and Retention of Special Populations

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2021-2022	Describe Recruitment Plans in 2022-2023
Economically Disadvantaged	OWNCS held several open houses to which the community was invited. In addition, the school advertised its programs and the admissions process widely via several internet sites, the Radio and streaming services, and local magazines and newspapers.	The school will continue an aggressive advertisement campaign, including Geo targeting, use of open houses, attendance to recruitment drives, advertisement in local ethnic magazines and newspapers.
English Language Learners	OWNCS held several open houses to which the community was invited. In addition, the school advertised its programs and the admissions process widely via several internet sites, the Radio and streaming services, and local magazines and newspapers.	The school will continue an aggressive advertisement campaign, including Geo targeting, use of open houses, attendance to recruitment drives, advertisement in local ethnic magazines and newspapers.
Students with Disabilities	OWNCS held several open houses to which the community was invited. In addition, the school advertised its programs and the admissions process widely via several internet sites, the Radio and streaming services, and local magazines and newspapers.	The school will continue an aggressive advertisement campaign, including Geo targeting, use of open houses, attendance to recruitment drives, advertisement in local ethnic magazines and newspapers.

Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2021-2022	Describe Retention Plans in 2022-2023
Economically Disadvantaged	The school's record for retaining students has been very good. The school has committed funds to provide programs of support to this population, including after school programs, summer programs, and use of title I and CRSA funds	The school will continue to provide services and a welcoming experience to all its students and families. Through partnerships with other CBOs the school will provide after school programs, lunch programs, provide tech equipment, and use funds to assist families and students to achieve success.
English Language Learners	The school's record for retaining students has been very good. The school has committed funds to provide programs of support to this population, including after school programs, summer programs, and use of title I and CRSA funds	The school will continue to provide services and a welcoming experience to all its students and families. Through partnerships with other CBOs the school will provide after school programs, lunch programs, provide tech equipment, and use funds to assist families and students to achieve success.
Students with Disabilities	The school's record for retaining students has been very good. The school has committed funds to provide programs of support to this population, including after school programs, summer programs, and use of title I and CRSA funds	The school will continue to provide services and a welcoming experience to all its students and families. Through partnerships with other CBOs the school will provide after school programs, lunch programs, provide tech equipment, and use funds to assist families and students to achieve success.

Entry 10 - Teacher and Administrator Attrition

Completed Sep 10 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/employee_fingerprintoct19.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 June 30, 2022)	
Total Category A: 5 or 30% whichever is less	0

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

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

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

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

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

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

	FTE Count
Total	

CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS

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

	FTE Count
Total Category D	

CATEGORY E: TOTAL FTE COUNT OF 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 Sep 10 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.

Ed Corp Organizational Chart

Filename: Ed Corp Organizational Chart.pdf **Size:** 46.6 kB

Entry 13 School Calendar

Completed Sep 10 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.

SY 2022-2023 School Calendar

Filename: SY 2022 2023 School Calendar.pdf **Size:** 190.1 kB

Entry 14 Links to Critical Documents on School Website

Completed Sep 10 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: OWN 1

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.owncs.org/school-performance-reports
2. Board meeting notices, agendas and documents	https://www.owncs.org/board-minutes
3. New York State School Report Card	https://data.nysed.gov/essa.php?year=2021&instid=800000042203
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://drive.google.com/file/d/1pf-FUZc0XOLnwdyJGJoEu-hHuVwSdTue/view
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	https://docs.google.com/document/d/19vH-zrkOUXyOR1QP5ro1TuXd_AR4-ETTY6TEk5OkG7E/edit
6. Authorizer-approved FOIL Policy	https://drive.google.com/file/d/1o8vwLhFlw46MfYxHd34RDvEeq-pnCLX/view
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://docs.google.com/document/d/1Kh_aey9ureV6hkSbVmvvaaULkCGqzPIr_q2quunQO4w/edit

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.

Entry 8: Board Meeting Minutes

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.

Our World Neighborhood Charter School 1 and 2 are SUNY, Charter Schools Institute authorized and therefore not required to submit these items.

This



Our World Neighborhood Charter School 1

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

Submitted to the SUNY Charter Schools Institute on:

August 15, 2022

By Brian Ferguson, CEO

36-12 35th Avenue
Astoria, NY 11106

718-392-3405

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

Brian Ferguson (CEO) and Richard Lee (CAO) prepared this 2020-21 Accountability Progress Report on behalf of the school's board of trustees:

Jeanette Betancourt Ed. D. Chair (Executive, Education and Development Committees)

Melissa Chin Vice Chair, Education & Facilities Committees

Maura Fitzgerald Secretary, (Finance & Audit Committees)

Charles Guadagnolo Treasurer, (Executive & Facilities Committees)

Richard Bogle Member, (Facilities Committee)

Olubunmi Emigli Member, (Education & Development Committees)

Manu Bhagavan Ph.D. Member, (Education Committee)

Brian Ferguson, CEO has served as the school leader since 2002.

SCHOOL OVERVIEW

OWN Charter School firmly believes that the creation of a strong school culture is one of the more important elements that has driven its success. OWN Charter School has created a school culture that perpetuates a joyful, high-performing, student-centered learning environment. Its school culture is underpinned by a set of shared norms, values and vision that focus all its stakeholders' attention on what is most important and what motivates them to work hard toward a common purpose. Staff members are required to reflect on what and how they are teaching and how and why their students are performing. The students are also asked and taught to reflect on their learning and to communicate with their peers and teachers on how best to help them maximize their potential.

While our culture arises from our mission, vision, and established values, it cannot become real unless there is an alignment with what we profess to be and what we do as reflected in our actions, priorities, budget, symbols, ceremonies, and rituals that support, reinforce, and perpetuate the culture. OWN Charter School believes it has reaped the tremendous benefits by ensuring that it:

- Promotes effort and productivity among all stakeholders
- Improves collegial and collaborative activities that promote better communication and problem solving
- Builds student and teacher commitment to and identification with the school and their communities
- Energies and motivates students and staff
- Focuses attention and behavior on what is important and valued.

Our Pillars of a Positive Community ("Pillars") curriculum underpins our school culture and is designed to impart to our students the values of our shared community. Pillars provides a construct by which the school imbues its ethical tenets in all that its stakeholders (administrators, teachers, children, families) do. Pillars draw the school community together by embodying its focus on the social, emotional, and academic development of our students. The ten concepts (pillars) honored are kindness, friendship, courage, respect, truth, responsibility, self-discipline, fairness, perseverance, and citizenship. These pillars reverberate throughout the curriculum. Teachers and staff are expected to be exemplars as well as elucidators of the pillars. As a school that serves a socio-economically and ethnically diverse community, OWN Charter School uses the tenets of the Pillars to ensure that all people feel that they are welcome and meaningful members of our diverse school family. As the school makes progress through its candidacy to become an International Baccalaureate school, it is also integrating and using the ten learner profiles that guide the implementation of the PYP and MYP programs.

During the 2020-21 school year, OWNCS had a hybrid instruction that included in person and remote instruction. This instruction took into account the safety of students & staff as well as family wishes & needs. The hybrid instruction was synchronous and asynchronous yet followed the same curriculum sequence as students would usually have received in previous years. Adaptions such as all students having an electronic device such as iPad or laptop, iReady follow up lessons,

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

break out remote groups, and programs such as Nearpod. These adaptations proved successful for engagement and tracking student achievement and many of them will continue in the future.

Supports for families with outreach from teachers, administrators, school staff including counseling staff was increased during the hybrid period to insure high engagement and meeting family needs. Increasing student attendance especially for fully remote students was a main focal point and proved to be successful. The social-emotional well being of students and families was another main focus area and supports both in school and outside of school were given.

ENROLLMENT SUMMARY

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	68	107	82	86	81	72	66	72	55	0	0	0	0	589
2018-19	71	81	111	83	84	84	80	76	60	0	0	0	0	730
2019-20	75	77	82	105	85	81	76	78	77	0	0	0	0	736
2020-21	73	79	79	81	103	85	71	78	75	0	0	0	0	724
2021-22	75	80	82	84	81	110	79	82	77	0	0	0	0	751

GOAL 1: ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

All students attending Our World Neighborhood Charter School will become proficient readers and writers of the English Language.

BACKGROUND

ELA instruction is delivered through the Teachers College Readers and Writers Workshop model. In this model, teachers plan lessons based on their assessments of students' reading and writing abilities. During ELA instruction, the teacher will vary between whole class mini-lessons including shared reading and shared writing, read-alouds, interactive writing, small-group guided reading and writing lessons, and focused independent reading and writing. ELA instruction has the support of the Reading Specialist, Special Education Teacher and/or the ELL Specialist as needed to differentiate and to meet the needs of all learners.

The Readers and Writers Workshop is aligned with CCSS and was developed to ensure students read frequently and for extended periods of time to build their stamina and textual comprehension. Readers and Writers Workshop provides strategy lessons that are supported with mentor texts that exemplify a specific reading skill or strategy that is modeled in both the Readers and Writers Workshop. Children practice a specific skill or strategy with leveled texts that are appropriate for

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

their abilities. Students learn to determine importance, draw conclusions, analyze, and summarize texts and make inferences. Writing units address narrative writing, realistic fiction, informational writing, poetry, persuasive essays, and letter writing. Exemplar texts for each instructional focus support the reading and writing units. OWN also relies heavily on the Engage NY curriculum modules for its K-5 elementary ELA program, purposefully integrating these modules into the ELA instructional block.

While focusing on phonics and phonemic awareness in the early grades, students are also introduced to the joy of reading with authentic literature. OWN Charter School students will understand that the goal of reading is to achieve comprehension, obtain information, build knowledge, gain insights, explore possibilities, and broaden their perspectives. From the earliest grades, composition and writing are emphasized through Units of Study of Readers and Writers Workshop. Students learn to identify themes and sub-themes and learn to think (and express their ideas in both writing and speaking) about what they have read.

ELEMENTARY AND MIDDLE ENGLISH LANGUAGE ARTS

Goal 1: 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 3rd through 8th 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 ¹				Total Enrolled
		IEP	ELL	Absent	Other reason	
3	68	0	0	0	8	76
4	78	0	0	0	3	81
5	67	0	0	0	12	79
6	90	0	0	0	2	92
7	68	0	0	0	3	71

¹ 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

8	73	0	0	0	2	75
All	444	0	0	0	30	474

RESULTS AND EVALUATION

OWN 1 students did not meet this measure, since only 59.7% of those enrolled in their second year scored at levels 3 and 4.

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	66.7%	69	63.5%	63
4	44.9%	78	45.8%	72
5	52.2%	67	53.4%	58
6	62.9%	89	58.8%	68
7	66.2%	68	67.2%	64
8	69.9%	73	69.4%	72
All	60.4%	444	59.7%	397

ADDITIONAL EVIDENCE

As 2021-22 school year is the first year of testing for OWN after the pandemic and it should be noted as a baseline to measure future progress. There was a high opt out rate of 11% in 3rd grade and 15% in 5th grade that should be noted.

Overall, students in their second year slightly worse than all students group with 4rd, 5th and 7th graders performing .9%, 1.2% and 1% above the peer group respectively.

Goal 1: Absolute Measure

Each year, the school's aggregate Performance Index ("PI") on the State English language arts exam will meet that year's state Measure of Interim Progress ("MIP") set forth in the state's ESSA accountability system.

The Institute does not require charters to report on this measure for 2021-22.

Goal 1: 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.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

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.²

RESULTS AND EVALUATION

District level scores are not yet available for comparison.

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	63.5%	63		
4	45.8%	72		
5	53.4%	58		
6	58.8%	68		
7	67.2%	64		
8	69.4%	72		
All	59.7%	397		

ADDITIONAL EVIDENCE

There is no comparison as 2018-19, the school had students in testing grades yet our guidance from NYS is that 2020-21 scores are being used a new baseline for measurement in future years; 2019-20, NYS tests were suspended due to the pandemic. 2020-21 NYS tests were not considered valid due to the high opt out rate and ongoing pandemic. In 2021-22 NYS were given yet district scores are not yet available.

Goal 1: Comparative Measure

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.

² Schools can acquire these 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](#).

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

The Institute conducts a comparative performance analysis which compares the school's performance to that of demographically similar public schools statewide. Given the timing of the state's release of data necessary to produce this analysis, the 2021-22 results are not yet available.

As such, The Institute does not require charters to report on this measure for 2021-22.

Goal 1: Growth Measure

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.

The Institute does not require charters to report on this measure for 2021-22.

INTERNAL EXAM RESULTS

OWN 1 uses iReady assessments that it administers three times a year in an addition in the Elementary division aims for students to have follow up work in ELA for 45 minutes per week. For the Middle School division the follow up work is part of the classwork. This follow up work is assigned by the teacher that use student's individual needs to insure follow up work in tailored to areas that s/he needs to work on.

iReady assessments have been used three times a year during the charter term to determine student areas of strength and areas of growth. These assessments are linked to standards and follow up lessons are assigned by teachers to meet the needs of individual students. In the Elementary division, the follow up lessons are 45 minutes weekly in English Language Arts. In the Middle School division, the follow up lessons are classwork that is done independently. We have seen great success with over 80% of the students passing lessons in ELA and increases in progress to annual growth for the 2021-22 school year. As the chart below shows, OWN 1 students have made more than 100% annual growth for the past four years except in 2020-21 (pandemic year). Notably, in 2019-20 and 2021-22, the annual growth was over 1.25 grades. From the end of year iReady assessment in 2020-21 schol year, OWN 1 students gained 123% meaning that they gained nearly a 1 ¼ grades for the 2021-22 school year. Notably the Middle School division (6th-8th grades) gained 264% meaning that they gained over 2 ½ grades for the 2021-22 school year.

OWN 1 Reading	Progress to Annual Growth
2018-19	113%
2019-20	159%
2020-21	39%
2021-22	123%

ADDITIONAL CONTEXT AND EVIDENCE

OWN students have shown excellent progress to annual growth with over 100% in every year except 2020-21 (pandemic year) when the iReady fall assessment was given remotely. There was notable growth in 2019-20 with over 1 ½ grade levels achieved on average for students. The school has provided computers and iPads for all students since 2020 as well as increased average iReady usage by students on follow up lessons. The pass rate for these lessons assigned by teachers in the Elementary division for 2021-22 school year was 81% and 86% for ELA and Math, respectively.

SUMMARY OF THE ENGLISH LANGUAGE ARTS GOAL

The student achievement in English Language arts shows areas of strength and areas for growth. Students in their Second Year or more in the school scored higher than the overall group in all grades except 3rd, 6th and 8th grades. While this trend has been positive, the school has not yet met the absolute measure of having 75 percent of its students perform at proficiency levels. Progress to Annual Typical Growth on iReady assessment is above 100% in all grades. While all data is not available for comparison with the district and other groups, it is evident that OWN is making good progress in having high student achievement. With the pandemic, there was some regression with some students yet this is being made up through response to intervention groups, continual assessment and additional academic support and programs.

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.	No
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.	NA
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.	NA
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.	NA
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.	NA
	[Write in additional measure here]	

ACTION PLAN

OWN is committed to having all its student develop the needed skills to become proficient in reading and writing. The school will continue to support the skills of its instructional workforce, to provide students with the highest quality of instruction.

During the coming year, OWN has committed to improving the outcomes of its reading and writing programs. That will be accomplished with a robust intervention program that includes an ELA coach, reading specialist, Academic Intervention team and teachers. Students will also engage with the school's online English language arts program that is aimed at assessing and diagnosing student learning.

GOAL 2: MATHEMATICS

Goal 2: Mathematics

All students attending Our World Neighborhood Charter School will demonstrate competency in their understanding and application of mathematical computation and problem solving.

BACKGROUND

The teaching of mathematics carries equal weight to the teaching of reading and writing. In order to compete in almost every aspect of life, OWN Charter School students will have to exhibit confidence and proficiency in mathematical skills. The competencies that arise from mastery of mathematics—aptitude in problem-solving; facility with numbers; clear communication; logic and reasoning, argument and proof; mental discipline; and strategic and analytical thinking—are skills that deepen one's ability and effectiveness in areas beyond the math discipline. These are skills and understandings that support the Common Core Standards in mathematics. This strong foundation will also enable our students to apply mathematics to the real-world.

Mastery of basic skills in mathematics is a prerequisite for students to move forward in more advanced treatments of these subjects. In keeping with the belief that OWN Charter School must offer a balanced approach to instruction, OWN Charter School believes that facility with basic skills, knowledge of standard algorithms and mastery of mathematical concepts and skills with the help of drill and practice are necessary precursors to OWN Charter School's students' ability to engage in higher order critical thinking and analytical skills.

Academic language is as central to mathematics as it is to other academic areas and remains a significant source of difficulty for many ELLs who struggle with mathematics. ELLs need rigorous and supported opportunities for academic and linguistic success in elementary mathematics. Structured mathematics scaffolding tasks that challenge students, while simultaneously providing them with the necessary support to achieve the lesson's specific learning objectives, amplify and enrich the linguistic and content knowledge needed to achieve in elementary mathematics. In addition to the Go Math curriculum teachers draw heavily from the Engage NY Math modules provided by NYSED.

ELEMENTARY AND MIDDLE MATHEMATICS

Goal 2: 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.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

METHOD

The school administered the New York State Testing Program Mathematics assessment to students in 3rd through 8th 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 Mathematics Exam
Number of Students Tested and Not Tested

Grade	Total Tested	Not Tested ³				Total Enrolled
		IEP	ELL	Absent	Other reason	
3	70	0	0	0	6	76
4	78	0	0	0	3	81
5	67	0	0	0	12	79
6	87	0	0	0	5	92
7	66	0	0	0	5	71
8	55	0	0	0	20	75
All	423	0	0	0	51	474

RESULTS AND EVALUATION

Overall, students in their second year slightly worse than all students group with 7th graders performing 1.8% above the peer group respectively.

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
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³ 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

	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	66.2%	71	63.1%	65
4	42.3%	78	37.5%	72
5	59.7%	67	55.2%	58
6	29.4%	85	27.7%	65
7	53.0%	66	54.8%	62
8	36.4%	55	36.4%	55
All	47.4%	422	45.6%	377

ADDITIONAL EVIDENCE

Goal 2: Absolute Measure

Each year, the school's aggregate Performance Index ("PI") on the state mathematics exam will meet that year's state Measure of Interim Progress ("MIP") set forth in the state's ESSA accountability system.

The Institute does not require charters to report on this measure for 2021-22.

Goal 2: 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.⁴

RESULTS AND EVALUATION

District level scores are not yet available for comparison.

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	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	63.1%	65		

⁴ Schools can acquire these 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](#).

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

4	37.5%	72		
5	55.2%	58		
6	27.7%	65		
7	54.8%	62		
8	36.4%	55		
All	45.6%	377		

Goal 2: Comparative Measure

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.

The Institute conducts a comparative performance analysis which compares the school's performance to that of demographically similar public schools statewide. Given the timing of the state's release of data necessary to produce this analysis, the 2021-22 results are not yet available.

As such, The Institute does not require charters to report on this measure for 2021-22.

Goal 2: Growth Measure

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.

The Institute does not require charters to report on this measure for 2021-22.

INTERNAL EXAM RESULTS

iReady assessments have been used three times a year during the charter term to determine student areas of strength and areas of growth. These assessments are linked to standards and follow up lessons are assigned by teachers to meet the needs of individual students. In the Elementary division, the follow up lessons are 45 minutes weekly in Math. In the Middle School division, the follow up lessons are classwork that is done independently. We have seen great success with over 80% of the students passing lessons in Math and increases in progress to annual growth for the 2021-22 school year. As the chart below shows, OWN 1 students have made more than 100% annual growth for the past four years except in 2020-21 (pandemic year). Notably, in 2019-20 and 2021-22, the annual growth was over 1.25 grades. From the end of year iReady assessment in 2020-21 school year, OWN 1 students gained 111% meaning that they gained over one grade level for the 2021-22 school year. Notably the Middle School division (6th-8th grades) gained 242% meaning that they gained nearly 2 ½ grades for the 2021-22 school year.

OWN 1 Math	Progress to Annual Growth
2018-19	119%
2019-20	129%
2020-21	45%

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

2021-22	126%
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SUMMARY OF THE ELEMENTARY/MIDDLE MATHEMATICS GOAL

The student achievement in English Language arts shows areas of strength and areas for growth. Students in their Second Year or more in the school is very close to the overall group. While this trend has been positive, the school has not yet met the absolute measure of having 75 percent of its students perform at proficiency levels. Progress to Annual Typical Growth on iReady assessment is above 100% in all grades. While all data is not available for comparison with the district and other groups, it is evident that OWN is making good progress in having high student achievement. With the pandemic, there was some regression with some students yet this is being made up through response to intervention groups, continual assessment and additional academic support and programs.

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.	No
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.	NA
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.	NA
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.	NA
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.	NA
	[Write in additional measure here]	

ACTION PLAN

The school will maintain consistency in data collection and reporting by training teachers on administration of NYS and iReady assessments. The school is taking actions for improvement in ELA and Math by reviewing standards from the NYC instructional report and iReady results to modify curriculum to better meet the needs of the students. In particular, data reviews are taking place more consistently at grade levels and schoolwide. Use of iReady follow up lessons are being used to meet individual student areas of weakness. Response to Intervention groups for students that are struggling to meet grade level expectations are increasing as well as the support team in the school.

GOAL 3: SCIENCE

Goal 3: Science

All students attending the Our World Neighborhood Charter School will become proficient in their understanding and use of Science.

BACKGROUND

The National Science Teachers Association supports the notion that inquiry-based science must be basic in the curriculum of every elementary and middle school student. Numerous reports have highlighted the importance that students develop problem-solving skills that empower them to participate in an increasingly scientific and technological world. Science and teaching students about science means more than scientific knowledge. There are three important aspects of science. The first of these is the content of science, the basic concepts, and our scientific knowledge. The second is the processes of doing science, and the third is scientific ways of thinking. OWN Charter School's science program is based upon these principles. Our students will explore Life Science, Physical Science, Earth Science and the Human Body.

OWN Charter School's science curriculum provides students with the essential skills and knowledge that they will need to undertake advanced science coursework in high school, and beyond. OWN Charter School's curriculum allows students to build connections that link science to technology and societal impacts. Science, technology and societal issues are strongly connected to community health, population, natural resources, environmental quality, natural and human-induced hazards, and other global challenges.

In the elementary grades OWN Charter School's science curriculum is delivered through a combination of FOSS Kits, Delta Science Modules and OWN Charter School developed curriculum. At the middle school level students have the option of taking the NYS Regents course—Living Environment, or the traditional NYS science program. The FOSS program is aligned with the National Science Education Standards, Next Generation Science Standards and to New York State science standards. It is also aligned with the school's workshop model of instruction as the pedagogies utilized in the FOSS program include inquiry, hands on active learning, multi-sensory methods, student to student interaction and discourse and reflective thinking. Delta Science Modules provide teachers with additional resources to expand student exploration by tailoring the science program to meet students' needs as well as the curricular standards. The modules are used in conjunction with the Foss program kits and the OWN Charter School developed curriculum. Beginning in grade 7 and in grade 8 some students take Regents Living Environment course.

Finally, leveled library books round out the instructional materials for science. Each classroom has a science library. Since language development and literacy are infused as an essential element of all core subject instruction, science instruction also incorporates topic-appropriate leveled readers that are read to or read by students. Journaling again is an important part of science. Students keep science journals in which they document experiments, record observations, keep records, describe processes and activities, take notes from texts, oral presentations, media and interviews. Leveled readers and journaling serve to not only reinforce science concepts, but provide additional opportunities for students to focus on their listening, speaking, reading and writing skills.

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

ELEMENTARY AND MIDDLE SCIENCE

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 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.

RESULTS AND EVALUATION

Students performed very well in 4th grade with 83% proficient and well in 8th grade with 66% proficient. The school is reviewing the performance especially in 8th grade to increase student's knowledge and proficiency. For the regents, 8th grade students passed at a very high rate notable in 2018-19 and 2021-22 100% passed the regents exams.

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	83%	78
8	66%	63
All	74.5%	141

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		95%	20
8	2018-19		100%	22
8	2021-22		100%	63

Goal 3: Comparative Measure

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

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

The Institute does not require charters to report on this measure for 2021-22.

SUMMARY OF THE ELEMENTARY/MIDDLE SCIENCE GOAL

OWN will continue to work with its elementary level teachers to ensure success that grade 5 students on the NYS Science exam continues. As NYS and the nation begin the process of review science education in the K-12 realm, OWN has already begun the process to change and enhance its curriculum. The science instructional coach has begun to review how OWN 2 will transition its current, assessment protocols, and instructional techniques to improve science knowledge and performance.

ACTION PLAN

The school began the process of adjusting its curriculum to the future demands of testing in both elementary and middle schools. It believes that it has a strong plan and will implement the shifts in topics to better prepare students in grade 5 for the new science exams.

One of the school's greatest challenge is the recruitment and retention of talented Science teachers at the middle school level. During the past two years, OWN joined a consortium of schools, both public and charter who gets students enrolled in NYU Teacher Residency program to join our team. Thus far we have seen some benefit, but the challenge is still very hard.

GOAL 4: 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 4: 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

OWN has been a school in Good Standing since it has opened its doors in 2002. The school has met this goal by being designated as a school in good standing. The school was also recognized as a Recognition school in 2018-2019. For the current year, the NYSED has decided that every school will keep its status from the prior year.

ADDITIONAL EVIDENCE

Accountability Status by Year

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

APPENDIX A: DATA REPORTING TABLES

I-READY

2021-22 i-Ready ELA Assessment End of Year Results					
Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median percent progress to Annual Typical Growth of 3 rd through 8 th grade students will be equal to or greater than 100%.	All students	100%	474	169%	Yes
Measure 2: Each year, the school's median percent progress to Annual Typical Growth of all 3 rd through 8 th grade students who were two or more grade levels below grade level in the fall will be equal to or greater than 110% by the spring assessment administration.	Low initial achievers	110%	174	175.5%	YES
Measure 3: Each year, the median percent progress to Annual Typical Growth of 3 rd through 8 th grade students with disabilities at the school will be equal to or greater than the median percent progress to Annual Typical Growth of 3 rd through 8 th grade general education students at the school.	Students with disabilities ⁵	Median: 181.5% Mean: 243%	62	Median: 67% Mean: 135%	No
Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will score at the <i>mid on-grade level</i> or above scale score for the year-end assessment.	2+ students	75%	425	37.4%	No

2021-22 i-Ready Mathematics Assessment End of Year Results					
Measure	Subgroup	Target	Tested	Results	Met?
Measure 1: Each year, the school's median percent progress to Annual Typical Growth of 3 rd through 8 th grade students will be equal to or greater than 100%.	All students	100%	474	156.5%	Yes

⁵ Schools may elect to report the aggregated data for a different subpopulation of students if the total tested number of students with disabilities is 5 or fewer, or if the school's mission aligns to serving a different specific subpopulation. For schools that choose a different subpopulation (e.g. English language learners, homeless students, etc.), please explain the rationale in the narrative section

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

Measure 2: Each year, the school's median percent progress to Annual Typical Growth of all 3 rd through 8 th grade students who were two or more grade levels below grade level in the fall will be equal to or greater than 110% by the spring assessment administration.	Low initial achievers	110%	63	21%	No
Measure 3: Each year, the median percent progress to Annual Typical Growth of 3 rd through 8 th grade students with disabilities at the school will be equal to or greater than the median percent progress to Annual Typical Growth of 3 rd through 8 th grade general education students at the school.	Students with disabilities ⁶	Median: 159% Mean: 198%	62	Median: 128.5% Mean: 172%	No
Measure 4: Each year, 75% of 3 rd through 8 th grade students enrolled in at least their second year at the school will score at the <i>mid on-grade level</i> or above scale score for the year-end assessment.	2+ students	75%	93	14.0%	No]

End of Year Performance on 2021-22 i-Ready [ELA] Assessment By All Students and Students Enrolled in At Least Their Second Year

Grades	All Students		Enrolled in at least their Second Year	
	Percent Mid-On Grade Level or Above	Number Tested	Percent Mid-On Grade Level or Above	Number Tested
3	35.5%	76	37.3%	67
4	27.2%	81	24.0%	75
5	29.1%	79	29.6%	71
6	36.6%	93	33.8%	71
7	53.5%	71	55.2%	67
8	47.3%	74	46.0%	74
All	37.8%	474	37.4%	425

End of Year Performance on 2021-22 i-Ready [Mathematics] Assessment

⁶ Schools may elect to report the aggregated data for a different subpopulation of students if the total tested number of students with disabilities is 5 or fewer, or if the school's mission aligns to serving a different specific subpopulation. For schools that choose a different subpopulation (e.g. English language learners, homeless students, etc.), please explain the rationale in the narrative section

2021-22 ACCOUNTABILITY PLAN PROGRESS REPORT

By All Students and Students Enrolled in At Least Their Second Year

Grades	All Students		Enrolled in at least their Second Year	
	Percent Mid-On Grade Level or Above	Number Tested	Percent Mid-On Grade Level or Above	Number Tested
3	34.2%	76	32.8%	67
4	28.4%	81	24.0%	75
5	38.0%	79	38.0%	71
6	29.0%	93	29.2%	72
7	50.7%	71	50.8%	67
8	55.4%	74	54.8%	73
All	38.6%	474	38.1%	425

End of Year Growth on 2021-22 i-Ready [ELA] Assessment

By All Students

Grades	Median Percent of Annual Typical Growth	Number Tested
3	110	76
4	107	81
5	185	79
6	221	92
7	447	71
8	125	75
All	169%	474

End of Year Growth on 2021-22 i-Ready [Mathematics] Assessment

By All Students

Grades	Median Percent of Annual Typical Growth	Number Tested
3	119%	76
4	109%	81
5	156%	79
6	187%	93
7	245%	71
8	267%	74
All	157%	474

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

QUEENS, NEW YORK

AUDITED FINANCIAL STATEMENTS

OTHER FINANCIAL INFORMATION

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2022

(With Comparative Totals for 2021)

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Our World Neighborhood Charter Schools

Report on the Financial Statements

Opinion

We have audited the financial statements of Our World Neighborhood Charter Schools, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Report on Summarized Comparative Information

We have previously audited Our World Neighborhood Charter Schools' June 30, 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 25, 2021. In our opinion, the summarized comparative information presented herein as of and for the year June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 31, 2022

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2022

(With Comparative Totals for 2021)

	June 30,	
	2022	2021
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 3,178,086	\$ 4,992,484
Grants and contracts receivable	1,228,467	574,055
Prepaid expenses	477,880	365,114
TOTAL CURRENT ASSETS	4,884,433	5,931,653
<u>PROPERTY AND EQUIPMENT, net</u>	1,697,271	1,474,484
<u>OTHER ASSETS</u>		
Cash in escrow	157,064	107,064
Security deposits	963,361	522,599
	1,120,425	629,663
TOTAL ASSETS	\$ 7,702,129	\$ 8,035,800
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 258,644	\$ 204,287
Accrued payroll and benefits	1,680,060	1,645,458
Deferred revenue	135,201	-
TOTAL CURRENT LIABILITIES	2,073,905	1,849,745
<u>OTHER LIABILITIES</u>		
Deferred lease liabilities	3,192,280	2,698,244
Long term debt	-	2,018,605
	3,192,280	4,716,849
TOTAL LIABILITIES	5,266,185	6,566,594
<u>NET ASSETS, without donor restrictions</u>	2,435,944	1,469,206
TOTAL LIABILITIES AND NET ASSETS	\$ 7,702,129	\$ 8,035,800

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

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

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

	Without donor restrictions	
	Year ended June 30,	
	2022	2021
Revenue, gains and other support:		
Public school district		
Resident student enrollment	\$ 17,163,617	\$ 15,846,899
Students with disabilities	1,538,447	1,483,201
Grants and contracts		
State and local	75,392	74,672
Federal - Title and IDEA	405,158	358,177
Federal - Other	1,628,511	309,279
NYC DOE rental assistance	1,517,476	1,215,875
Food service / child nutrition program	464,124	78,603
TOTAL REVENUE, GAINS AND OTHER SUPPORT	22,792,725	19,366,706
Expenses:		
Program services:		
Regular education	17,911,266	14,585,275
Special education	1,581,165	1,394,601
Total program services	19,492,431	15,979,876
Management and general	4,256,163	3,314,570
Fundraising	114,030	105,932
TOTAL OPERATING EXPENSES	23,862,624	19,400,378
DEFICIT FROM SCHOOL OPERATIONS	(1,069,899)	(33,672)
Support and other revenue:		
Contributions		
Foundations	-	19,842
Individuals	2,622	5,896
Interest income	116	1,852
Paycheck Protection Program loan forgiveness	2,018,605	-
Miscellaneous income	15,294	685
TOTAL SUPPORT AND OTHER REVENUE	2,036,637	28,275
CHANGE IN NET ASSETS	966,738	(5,397)
Net assets at beginning of year	1,469,206	1,474,603
NET ASSETS AT END OF YEAR	\$ 2,435,944	\$ 1,469,206

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

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES

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

		Year ended June 30,							
		2022						2021	
		Program Services			Supporting Services				
	No. of Positions	Regular Education	Special Education	Sub-total	Management and general	Fundraising and special events	Sub-total	Total	Total
Personnel services costs:									
Administrative staff personnel	37	\$ 1,740,347	\$ 119,026	\$ 1,859,373	\$ 1,696,579	\$ 89,425	\$ 1,786,004	\$ 3,645,377	\$ 2,758,600
Instructional personnel	111	6,615,719	1,089,897	7,705,616	-	-	-	7,705,616	7,454,288
Non-instructional personnel	2	102,408	-	102,408	61,368	-	61,368	163,776	150,174
Total personnel services costs	150	8,458,474	1,208,923	9,667,397	1,757,947	89,425	1,847,372	11,514,769	10,363,062
Fringe benefits and payroll taxes		1,678,152	230,060	1,908,212	350,058	18,054	368,112	2,276,324	1,845,809
Retirement		397,932	53,398	451,330	93,187	5,381	98,568	549,898	503,246
Legal service		-	-	-	103,062	-	103,062	103,062	115,366
Accounting / audit services		-	-	-	60,400	-	60,400	60,400	48,060
Other purchased / professional / consulting services		1,243,519	-	1,243,519	462,201	-	462,201	1,705,720	669,554
Building and land rent / lease / facility finance interest		3,035,994	-	3,035,994	750,623	-	750,623	3,786,617	3,421,250
Repairs and maintenance		431,222	-	431,222	132,808	-	132,808	564,030	448,762
Insurance		126,108	-	126,108	29,568	-	29,568	155,676	126,674
Utilities		382,424	-	382,424	120,520	-	120,520	502,944	365,676
Supplies / materials		431,789	229	432,018	100,158	-	100,158	532,176	263,914
Equipment / furnishings		45,879	-	45,879	7,179	-	7,179	53,058	13,805
Staff development		202,379	66,794	269,173	1,772	-	1,772	270,945	118,813
Marketing / recruitment		253,080	21,761	274,841	-	850	850	275,691	87,404
Technology		161,743	-	161,743	99,545	-	99,545	261,288	118,339
Food service		484,516	-	484,516	-	-	-	484,516	111,558
Student services		6,268	-	6,268	-	-	-	6,268	(145)
Office expense		92,795	-	92,795	48,622	-	48,622	141,417	142,864
Depreciation		413,989	-	413,989	42,955	-	42,955	456,944	579,163
Other		65,003	-	65,003	95,558	320	95,878	160,881	57,204
		<u>\$ 17,911,266</u>	<u>\$ 1,581,165</u>	<u>\$ 19,492,431</u>	<u>\$ 4,256,163</u>	<u>\$ 114,030</u>	<u>\$ 4,370,193</u>	<u>\$ 23,862,624</u>	<u>\$ 19,400,378</u>

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

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

STATEMENT OF CASH FLOWS

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

	Year ended June 30,	
	<u>2022</u>	<u>2021</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 966,738	\$ (5,397)
Adjustments to reconcile change in net assets to net cash (used for) provided from operating activities:		
Depreciation	456,944	579,163
Paycheck Protection Program loan forgiveness	(2,018,605)	-
Changes in certain assets and liabilities affecting operations:		
Grants and contracts receivable	(654,412)	(228,049)
Prepaid expenses and other current assets	(112,766)	(69,164)
Accounts payable and accrued expenses	54,357	126,250
Accrued payroll and benefits	34,602	156,252
Deferred revenue	135,201	(19,842)
Deferred lease liability	<u>494,036</u>	<u>831,246</u>
NET CASH (USED FOR) PROVIDED FROM OPERATING ACTIVITIES	(643,905)	1,370,459
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(679,731)	(639,137)
Security deposits	<u>(440,762)</u>	<u>-</u>
NET CASH USED FOR INVESTING ACTIVITIES	<u>(1,120,493)</u>	<u>(639,137)</u>
NET (DECREASE) INCREASE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	(1,764,398)	731,322
Cash, cash equivalents, and restricted cash at beginning of year	<u>5,099,548</u>	<u>4,368,226</u>
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH AT END OF YEAR	<u>\$ 3,335,150</u>	<u>\$ 5,099,548</u>

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

STATEMENT OF CASH FLOWS, Cont'd

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

	Year ended June 30,	
	2022	2021
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOWS INFORMATION</u>		
Reconciliation of cash, cash equivalents, and restricted cash reported within the statement of financial position that sum to the total amounts shown in the statement of cash flows:		
Cash and cash equivalents	\$ 3,178,086	\$ 4,992,484
Cash in escrow	<u>157,064</u>	<u>107,064</u>
	<u>\$ 3,335,150</u>	<u>\$ 5,099,548</u>

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

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

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

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Charter School

Our World Neighborhood Charter Schools is an education corporation that has authority to operate the Charter Schools as described below. The education corporation was organized to increase learning opportunities for students through innovative educational programs and to enable parents to be more involved in their children's education.

Our World Neighborhood Charter School ("OWN") is a charter school that operates under the education corporation in the borough of Queens, New York. On July 18, 2012, the Board of Regents of the University of the State of New York granted OWN a charter valid for a term of five years and renewed for an additional five years through July 31, 2022. On March 23, 2022, the School was granted an additional year renewal through July 31, 2023.

On June 13, 2016, the Board of Regents of the University of the State of New York amended the OWN charter agreement permitting additional charter schools under OWN's education corporation. During the 2017 fiscal year, OWN added Our World Neighborhood Charter School 2 ("OWN 2") under its expanded charter. The school opened for students in Fall 2018. The charter is valid until July 2023.

On October 18, 2018, the Board of Regents of the University of the State of New York approved an additional charter school, Our World Neighborhood Charter School 3 ("OWN 3"), to operate under the OWN education corporation. The school opened for students in Fall 2022. The charter is valid until July 2027.

Basis of presentation

The accompanying financial statements include the accounts of OWN, OWN 2 and OWN 3 (collectively referred to as the "Charter Schools"). All intercompany balances and transactions have been eliminated in the accompanying financial statements.

Financial Statement presentation

The financial statements of the Charter Schools have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP). The Charter Schools report information regarding their financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

These classes of net assets are defined as follows:

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Charter Schools had no net assets with donor restrictions at June 30, 2022 or 2021.

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

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

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

Net Assets Without Donor Restrictions – The net assets over which the Board of Trustees has discretionary control to use in carrying on the Charter Schools' operations in accordance with the guidelines established by the Charter Schools. The Board may designate portions of the current net assets without donor restrictions for specific purposes, projects or investment.

Revenue recognition

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

The Charter Schools record substantially all revenues over time as follows:

Public school district revenue

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

Rental assistance

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

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

	June 30,		
	2022	2021	2020
Grants and contracts receivable	\$ 6,975	\$ 118,020	\$ 182,687

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

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

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

Contributions

The Charter Schools recognize contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. No contributions were deferred at June 30, 2022 and 2021.

Contributions and unconditional promises to give are recorded as revenue in the appropriate class of net assets depending on the existence of any donor restrictions. A contribution that is received and expended in the same period for a specific purpose is classified as revenue without donor restrictions.

Contributions are recorded 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 purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Grant revenue

Some of the Charter Schools' revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter Schools have incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants receivable in the accompanying statement of financial position. The Charter Schools received cost-reimbursement grants of approximately \$1,224,000 and \$14,500 that have not been recognized at June 30, 2022 and 2021, respectively, because qualifying expenditures have not yet been incurred.

Cash and cash equivalents

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

Cash in escrow

The Charter Schools maintain cash in escrow accounts, in accordance with the terms of the Charter Agreements. A portion of the account is invested in a certificate of deposit with a maturity date of one year or less. The escrow is restricted to fund legal and other costs related to the dissolution of the Charter Schools, should this become necessary. The amount in escrow was \$157,064 and \$107,064 at June 30, 2022 and 2021, respectively.

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

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

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

Grants and contracts receivable

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

Property and equipment

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

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

Security deposits

Security deposits consist of payments to third parties in connection with facility lease agreements.

Deferred lease liability

The Charter Schools lease their facilities. The leases contain pre-determined fixed escalations of the base rent. In accordance with GAAP, the Charter Schools recognize the related rent expense on a straight-line basis and record the difference between the recognized rental expense and the amounts payable under the lease as a deferred lease liability. The amount of additional rent expense recognized in excess of the amounts paid under the leases was \$494,036 and \$831,246 for the years ended June 30, 2022 and 2021, respectively.

In-kind contributions

Gifts and donations other than cash are recorded at fair market value at the date of contribution.

Tax exempt status

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

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

Contributed services

The Charter Schools receive contributed services from volunteers to serve on the Board of Trustees. In addition, the Charter Schools receive transportation services and a school nurse for the students from the local district. The Charter Schools were unable to determine a value for these services.

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

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

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

Marketing and costs

The Charter Schools expense marketing costs as they are incurred. Total marketing and recruiting costs approximated \$257,700 and \$87,400 for the years ended June 30, 2022 and 2021, respectively.

Comparatives for year ended June 30, 2021

The financial statements include certain prior year summarized comparative information in total but not by net asset class or functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter Schools' financial statements for the year ended June 30, 2021, from which the summarized information was derived.

Use of estimates in the preparation of financial statements

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

Adoption of new accounting standard - gifts-in-kind

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

New accounting pronouncements - leases

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

Subsequent events

The Charter Schools have conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 31, 2022, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

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

NOTE B: LIQUIDITY AND AVAILABILITY

The Charter Schools regularly monitor liquidity required to meet their operating needs and other contractual commitments. The Charter Schools' main source of liquidity is their cash accounts.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Charter Schools consider all expenditures related to their ongoing activities of education and public service as well as the conduct of services undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, the Charter Schools anticipate collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

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

	June 30,	
	2022	2021
Cash and cash equivalents	\$ 3,178,086	\$ 4,992,484
Grants and contracts receivable	1,228,467	574,055
Total financial assets available to management for general expenditures within one year	<u>\$ 4,406,553</u>	<u>\$ 5,566,539</u>

NOTE C: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	June 30,	
	2022	2021
Leasehold improvements	\$ 4,561,247	\$ 4,384,940
Equipment and furniture and fixtures	4,173,057	3,669,633
	8,734,304	8,054,573
Less accumulated depreciation	7,037,033	6,580,089
	<u>\$ 1,697,271</u>	<u>\$ 1,474,484</u>

Total depreciation expense was \$456,944 and \$579,163 for the years ended June 30, 2022 and 2021, respectively.

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

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

NOTE D: COMMITMENTS

The Charter School leases classrooms and office facilities under non-cancelable lease agreements expiring at various dates through June 2056. Total rent expense for these spaces amounted to approximately \$3,298,900 and \$3,378,000 for the years ended June 30, 2022 and 2021, respectively. In August 2021, the Charter School entered into a lease agreement for an additional school facility. This lease is expected to commence on July 1, 2023. Monthly payments will begin at \$99,847 and increase to \$235,295 over the 30-year term of the lease. The Charter Schools have the option to terminate the lease at various points throughout the lease term, the first at 12 years after commencement. The lease requires payment of a \$300,000 security deposit.

In November 2021, the Charter School entered into a lease agreement for an additional school facility. This lease is expected to commence on February 1, 2023. The lease has a thirty-three year term upon completion of the building and monthly payments will begin at \$57,668 and increase to \$421,456 over the term of the lease. The lease requires payment of a \$250,000 security deposit. The Charter School entered into an agreement for temporary space beginning in August 2022 through January 2023 at approximately \$56,200 per month.

The Charter School leases office equipment under non-cancelable lease agreements expiring at various dates through November 2025. Total expense for these leases amounted to approximately \$138,500 and \$139,900 for the years ended June 30, 2022 and 2021, respectively.

The minimum lease payments for the above cited leases are approximately as follows:

<u>Year ending June 30,</u>	<u>Facilities Leases</u>	<u>Equipment Leases</u>	<u>Total</u>
2023	\$ 4,083,100	\$ 160,000	\$ 4,243,100
2024	4,737,400	162,000	4,899,400
2025	4,888,800	131,600	5,020,400
2026	4,939,700	14,700	4,954,400
2027	5,440,500	-	5,440,500
Thereafter	<u>205,555,200</u>	<u>-</u>	<u>205,555,200</u>
	<u>\$ 229,644,700</u>	<u>\$ 468,300</u>	<u>\$ 230,113,000</u>

NOTE E: RETIREMENT PLAN

The Charter School sponsors a 401(k) plan (the "Plan") for its employees. All employees of the Charter School are eligible to participate. The Charter School matches 100% of the employee's contributions up to 3% of eligible compensation and makes a safe harbor contribution of 3% of eligible compensation per year. During the years ended June 30, 2022 and 2021, the Charter School contributed approximately \$549,900 and \$503,200, respectively, to the Plan.

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

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

NOTE F: LONG TERM DEBT

In response to the COVID-19 outbreak, in April 2020 the Charter Schools applied for and were approved by a bank for a loan of \$2,018,605 through the Paycheck Protection Program established by the Small Business Administration. The loan had a maturity of 2 years and an interest rate of 0.98%. The loan had the potential for forgiveness provided certain requirements were met by the Charter Schools. The loan was funded on April 25, 2020 and was included as long term debt in the statement of financial position at June 30, 2021. In September 2021, the Small Business Administration approved the forgiveness of the loan and all accrued interest, which is reported as Paycheck Protection Program loan forgiveness on the accompanying statement of activities and changes in net assets for the year ended June 30, 2022.

NOTE G: CONTINGENCY

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

NOTE H: CONCENTRATIONS

At June 30, 2022, approximately 91% of grants and contracts receivable are due from New York State Department of Education relating to certain grants. During the year ended June 30, 2022, 82% of total operating revenue and support came from per-pupil funding provided by New York State. The per-pupil rate is set annually by the State based on the school district in which the Charter Schools' students are located.

At June 30, 2021, approximately 60% of grants and contracts receivable are due from New York State Department of Education relating to certain grants. During the year ended June 30, 2021, 89% of total operating revenue and support came from per-pupil funding. The per-pupil rate is set annually by the State based on the school district in which the Charter Schools' students are located.

NOTE I: FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Expenses (including salaries, benefits and payroll taxes, purchased services, occupancy costs, and supplies and materials) which are allocated to more than one program or supporting function are allocated on the basis of estimates of time, effort, and usage.

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

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

NOTE J: NET ASSETS (DEFICIENCY)

Net assets (deficiency) without donor restrictions are as follows:

	June 30,	
	2022	2021
Undesignated (deficiency)	\$ 738,673	\$ (5,278)
Invested in property and equipment	1,697,271	1,474,484
	<u>\$ 2,435,944</u>	<u>\$ 1,469,206</u>

There were no net assets with donor restrictions at June 30, 2022 and 2021.

NOTE K: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

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

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Charter School has recognized \$1,016,694 and \$215,027 of revenue relative to ESSER grants during the years ended June 30, 2022 and 2021, respectively. As of June 30, 2022, the Charter Schools have approximately \$1,211,000 of ESSER grants available for expenditure through September 30, 2024.

NOTE L: RENEWAL PROCESS

The Charter Schools are currently in the process of renewing the charter granted by the Board of Regents of the University of the State of New York for OWN and OWN2. Both charters currently expire July 31, 2023. The renewal process includes review by the State University of New York Charter Schools Institute (CSI) of various operational and governance aspects, including fiscal health and internal controls, board governance, and academic performance. Upon review of the application and results, CSI will determine if the charters should be renewed. At this time, management of the Charter Schools expects the charters to be renewed.

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

OTHER FINANCIAL INFORMATION

INDEPENDENT AUDITOR'S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees
Our World Neighborhood Charter Schools

We have audited the financial statements of Our World Neighborhood Charter Schools as of and for the year ended June 30, 2022, and have issued our report thereon dated October 31, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The financial information hereinafter is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 31, 2022

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS BY CHARTER

YEAR ENDED JUNE 30, 2022

	Our World Neighborhood Charter School	Our World Neighborhood Charter School 2	Our World Neighborhood Charter School 3	Eliminations	Total
Revenue, gains, and other support:					
Public school district					
Resident student enrollment	\$ 12,086,561	\$ 5,077,056	\$ -	\$ -	\$ 17,163,617
Students with disabilities	1,028,581	509,866	-	-	1,538,447
Grants and contracts					
State and local	56,428	18,964	-	-	75,392
Federal - Title and IDEA	263,311	141,847	-	-	405,158
Federal - Other	695,127	506,302	427,082	-	1,628,511
NYC DOE rental assistance	-	1,517,476	-	-	1,517,476
Food service / child nutrition program	464,124				464,124
TOTAL REVENUE, GAINS AND OTHER SUPPORT	14,594,132	7,771,511	427,082	-	22,792,725
Expenses:					
Program services:					
Regular education	11,624,502	5,935,595	351,169	-	17,911,266
Special education	1,202,411	354,337	24,417		1,581,165
Total program services	12,826,913	6,289,932	375,586	-	19,492,431
Management and general	2,476,660	1,396,170	383,333	-	4,256,163
Fundraising	-54,434	29,882	29,714		114,030
TOTAL OPERATING EXPENSES	15,358,007	7,715,984	788,633		23,862,624
(DEFICIT) SURPLUS FROM SCHOOL OPERATIONS	(763,875)	55,527	(361,551)	-	(1,069,899)
Support and other revenue:					
Contributions					
Individuals	2,622	-	-	-	2,622
Interest income	115	1	-	-	116
Paycheck Protection Program loan forgiveness	-	2,018,605	-	-	2,018,605
Miscellaneous income	9,125	6,169		-	15,294
TOTAL SUPPORT AND OTHER REVENUE	11,862	2,024,775	-		2,036,637
CHANGE IN NET ASSETS	(752,013)	2,080,302	(361,551)	-	966,738
Net assets (deficiency) at beginning of year	3,808,613	(2,339,407)			1,469,206
NET ASSETS (DEFICIENCY) AT END OF YEAR	\$ 3,056,600	\$ (259,105)	\$ (361,551)	\$ -	\$ 2,435,944

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER –
OUR WORLD NEIGHBORHOOD CHARTER SCHOOL

YEAR ENDED JUNE 30, 2022

	No. of Positions	Program Services			Supporting Services			Total
		Regular Education	Special Education	Sub-total	Management and general	Fundraising	Sub-total	
Personnel services costs:								
Administrative staff personnel	25	\$ 1,251,466	\$ 105,519	\$ 1,356,985	\$ 915,918	\$ 29,997	\$ 945,915	\$ 2,302,900
Instructional personnel	80	4,706,564	842,858	5,549,422	-	-	-	5,549,422
Non-instructional personnel	2	102,408	-	102,408	55,538	-	55,538	157,946
Total personnel services costs	107	6,060,438	948,377	7,008,815	971,456	29,997	1,001,453	8,010,268
Fringe benefits and payroll taxes		1,225,223	176,190	1,401,413	259,712	17,886	277,598	1,679,011
Retirement		281,976	43,400	325,376	75,117	5,381	80,498	405,874
Legal service		-	-	-	46,271	-	46,271	46,271
Accounting / audit services		-	-	-	40,240	-	40,240	40,240
Other purchased / professional / consulting services		823,968	-	823,968	311,101	-	311,101	1,135,069
Building and land rent / lease / facility finance interest		1,186,117	-	1,186,117	289,155	-	289,155	1,475,272
Repairs and maintenance		277,039	-	277,039	92,010	-	92,010	369,049
Insurance		84,496	-	84,496	21,124	-	21,124	105,620
Utilities		244,821	-	244,821	83,759	-	83,759	328,580
Supplies / materials		276,839	229	277,068	61,360	-	61,360	338,428
Equipment / furnishings		11,715	-	11,715	4,234	-	4,234	15,949
Staff development		135,557	16,454	152,011	5,772	-	5,772	157,783
Marketing / recruitment		100,227	17,761	117,988	-	850	850	118,838
Technology		102,422	-	102,422	72,646	-	72,646	175,068
Food service		484,516	-	484,516	-	-	-	484,516
Student services		1,125	-	1,125	-	-	-	1,125
Office expense		67,798	-	67,798	42,301	-	42,301	110,099
Depreciation		207,409	-	207,409	11,196	-	11,196	218,605
Other		52,816	-	52,816	89,206	320	89,526	142,342
		<u>\$ 11,624,502</u>	<u>\$ 1,202,411</u>	<u>\$ 12,826,913</u>	<u>\$ 2,476,660</u>	<u>\$ 54,434</u>	<u>\$ 2,531,094</u>	<u>\$ 15,358,007</u>

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OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER –
OUR WORLD NEIGHBORHOOD CHARTER SCHOOL 2

YEAR ENDED JUNE 30, 2022

	No. of Positions	Program Services			Supporting Services			Total
		Regular Education	Special Education	Sub-total	Management and general	Fundraising	Sub-total	
Personnel services costs:								
Administrative staff personnel	9	\$ 241,308	\$ -	\$ 241,308	\$ 550,178	\$ 29,714	\$ 579,892	\$ 821,200
Instructional personnel	31	1,895,550	240,712	2,136,262	-	-	-	2,136,262
Total personnel services costs	40	2,136,858	240,712	2,377,570	550,178	29,714	579,892	2,957,462
Fringe benefits and payroll taxes		430,552	49,882	480,434	79,197	168	79,365	559,799
Retirement		104,707	9,403	114,110	13,721	-	13,721	127,831
Legal service		-	-	-	11,000	-	11,000	11,000
Accounting / audit services		-	-	-	20,160	-	20,160	20,160
Other purchased / professional / consulting services		414,471	-	414,471	90,623	-	90,623	505,094
Building and land rent / lease / facility finance interest		1,828,535	-	1,828,535	457,133	-	457,133	2,285,668
Repairs and maintenance		154,183	-	154,183	39,930	-	39,930	194,113
Insurance		41,612	-	41,612	7,797	-	7,797	49,409
Utilities		137,259	-	137,259	31,842	-	31,842	169,101
Supplies / materials		148,926	-	148,926	38,798	-	38,798	187,724
Equipment / furnishings		34,164	-	34,164	2,945	-	2,945	37,109
Staff development		64,947	50,340	115,287	(4,000)	-	(4,000)	111,287
Marketing / recruitment		134,856	4,000	138,856	-	-	-	138,856
Technology		56,458	-	56,458	12,765	-	12,765	69,223
Student services		5,143	-	5,143	-	-	-	5,143
Office expense		24,997	-	24,997	6,321	-	6,321	31,318
Depreciation		206,580	-	206,580	31,759	-	31,759	238,339
Other		11,347	-	11,347	6,001	-	6,001	17,348
		<u>\$ 5,935,595</u>	<u>\$ 354,337</u>	<u>\$ 6,289,932</u>	<u>\$ 1,396,170</u>	<u>\$ 29,882</u>	<u>\$ 1,426,052</u>	<u>\$ 7,715,984</u>

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES BY CHARTER –
OUR WORLD NEIGHBORHOOD CHARTER SCHOOL 3

YEAR ENDED JUNE 30, 2022

	No. of Positions	Program Services			Supporting Services			Total
		Regular Education	Special Education	Sub-total	Management and general	Fundraising	Sub-total	
Personnel services costs:								
Administrative staff personnel	3	\$ 247,573	\$ 13,507	\$ 261,080	\$ 230,483	\$ 29,714	\$ 260,197	\$ 521,277
Instructional personnel	-	13,605	6,327	19,932	-	-	-	19,932
Non-instructional personnel	-	-	-	-	5,830	-	5,830	5,830
Total personnel services costs	3	261,178	19,834	281,012	236,313	29,714	266,027	547,039
Fringe benefits and payroll taxes		22,377	3,988	26,365	11,149	-	11,149	37,514
Retirement		11,249	595	11,844	4,349	-	4,349	16,193
Legal service		-	-	-	45,791	-	45,791	45,791
Other purchased / professional / consulting services		5,080	-	5,080	60,477	-	60,477	65,557
Building and land rent / lease / facility finance interest		21,342	-	21,342	4,335	-	4,335	25,677
Repairs and maintenance		-	-	-	868	-	868	868
Insurance		-	-	-	647	-	647	647
Utilities		344	-	344	4,919	-	4,919	5,263
Supplies / materials		6,024	-	6,024	-	-	-	6,024
Staff development		1,875	-	1,875	-	-	-	1,875
Marketing / recruitment		17,997	-	17,997	-	-	-	17,997
Technology		2,863	-	2,863	14,134	-	14,134	16,997
Other		840	-	840	351	-	351	1,191
		<u>\$ 351,169</u>	<u>\$ 24,417</u>	<u>\$ 375,586</u>	<u>\$ 383,333</u>	<u>\$ 29,714</u>	<u>\$ 413,047</u>	<u>\$ 788,633</u>

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

QUEENS, NEW YORK

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

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2022

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

Board of Trustees
Our World Neighborhood Charter Schools

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Our World Neighborhood Charter Schools, which comprise the statement of financial position as of June 30, 2022 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended and the related notes to the financial statements and have issued our report thereon dated October 31, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Our World Neighborhood Charter Schools’ internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Our World Neighborhood Charter Schools’ internal control. Accordingly, we do not express an opinion on the effectiveness of Our World Neighborhood 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 financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of This Report

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 31, 2022

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

Board of Trustees
Our World Neighborhood Charter Schools

Report on Compliance for Each Major Federal Program

Qualified Opinion

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

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion section of our report, Our World Neighborhood Charter Schools complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Qualified Opinion on Each Major Federal Program

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

We are required to be independent of Our World Neighborhood 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 Our World Neighborhood Charter Schools’ compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on Elementary and Secondary Schools Emergency Relief Fund Program

As described in the accompanying schedule of findings and questioned costs, Our World Neighborhood Charter Schools did not comply with requirements regarding Assistance Listing No. 84.425 Elementary and Secondary Schools Emergency Relief Fund Program as described in finding number 2022-001 for Equipment and Real Property Maintenance.

Compliance with such requirements is necessary, in our opinion, for Our World Neighborhood Charter Schools to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Our World Neighborhood 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 Our World Neighborhood 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 Our World Neighborhood 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 Our World Neighborhood 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 Our World Neighborhood 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.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on Our World Neighborhood Charter Schools' response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Our World Neighborhood Charter Schools' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a material weakness.

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.

Government Auditing Standards requires the auditor to perform limited procedures on Our World Neighborhood Charter Schools' response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. Our World Neighborhood Charter Schools' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

We have audited the financial statements of Our World Neighborhood Charter Schools as of and for the year ended June 30, 2022, and have issued our report thereon dated October 31, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 31, 2022

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

	<u>Federal AL Number</u>	<u>Pass-through Grantor's Number</u>	<u>Total Federal Expenditures</u>
U.S. Department of Education:			
<u>Passed through New York State Education Department:</u>			
Title I - Grants to Local Educational Agencies	84.010	0021	\$ 227,951
Title IIA - Supporting Effective Instruction			
State Grant	84.367	0147	39,856
Title IV- Student Support and Academic			
Enrichment Program	84.424	0204	23,730
Charter Schools Program - Replication and Expansion			
of High-Quality Charter Schools	84.282M	C403959	427,082
<u>Education Stabilization Funds</u>			
ESSER II - Elementary and Secondary School			
Emergency Relief Fund	84.425D	5891	16,525
ARP ESSER - American Rescue Plan-Elementary			
and Secondary School Emergency Relief	84.425U	5880	1,000,169
<i>Total Education Stabilization Funds</i>			<u>1,016,694</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			1,735,313
U.S. Department of Agriculture:			
<u>Passed through New York State Education Department:</u>			
<i>Child Nutrition Cluster</i>			
School Breakfast Program	10.553	343000860836	122,239
National School Lunch Program	10.555	343000860836	244,332
Emergency Operational Cost - COVID	10.555	343000860836	40,458
<i>Total Child Nutrition Cluster</i>			<u>407,029</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			407,029
Federal Communications Commission:			
<u>Passed through the Universal Service</u>			
<u>Administrative Company</u>			
Emergency Connectivity Fund Program	32.009	232247	48,340
Emergency Connectivity Fund Program	32.009	17,015,761	19,558
<i>Total Emergency Connectivity Fund Program</i>			<u>67,898</u>
TOTAL FEDERAL			
COMMUNICATIONS COMMISSION			<u>67,898</u>
TOTAL ALL PROGRAMS			<u>\$ 2,210,240</u>

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Cont'd

YEAR ENDED JUNE 30, 2022

NOTE A: BASIS OF PRESENTATION

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

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Our World Neighborhood Charter Schools has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness (es) identified? yes x no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? yes x none reported

Noncompliance material to financial statements noted? yes x no

Federal Awards

Internal control over major programs:

- Material weakness (es) identified? x yes no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? yes x none reported

Type of auditor's report issued on compliance for major programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? x yes no

Identification of major program:

AL Number:

84.425D & 84.425U

Name of Federal Program or Cluster:

ESSER II & ARP ESSER

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

 \$750,000

Auditee qualified as low-risk auditee? yes x no

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2022

FINDINGS – FINANCIAL STATEMENT AUDIT

- NONE

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

Finding 2022-001:

Identification of the Federal Program

Assistance Listing (AL) 84.425 Education Stabilization Fund (ESF) / Elementary and Secondary School Emergency Relief Fund

Criteria

Requirements per section 2 CFR Section 200.313(d)(2) of the Uniform Guidance state that a physical inventory of any property purchased with Federal Funds must be taken and the results reconciled with the property records at least every two years.

Statement of condition

During our audit we noted the Charter Schools did not adhere to the terms of their financial policies and procedures manual and federal statutes, regulations, and terms and conditions of the awards received as they did not perform an inventory count every two years for assets purchased with Federal funds.

Cause

Management's internal control procedures did not identify the need for a property inventory count on a bi-annual basis. The procedure was included in the Charter Schools internal financial policies and procedures manual as required but the actual count did not occur.

Effect or Potential Effect

Without a regular inventory count, property and equipment could be lost or stolen and would not be identified in a timely manner.

Questioned Costs

N/A

Recommendation

We recommend the Charter Schools adhere to the terms of their financial policies and procedures manual to perform inventory audits over assets purchased with Federal funds.

Views of Responsible Officials

We agree with the finding and will perform a physical count of inventory for all property purchased with federal funds as required going forward.

Auditor's Evaluation of the Views of Responsible Officials

Management's response is appropriate to address the finding. If properly implemented, management's response would include procedures to prevent reoccurrence in the future.

OUR WORLD NEIGHBORHOOD CHARTER SCHOOLS

SUMMARY SCHEDULE OF STATUS OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2022

Finding 2021-001

Statement of condition

During our audit we noted the Charter Schools did not adhere to the terms of their charter agreement, resulting in a late deposit of \$50,000 into the Charter Schools' escrow account.

Criteria and effect of conditions

During our audit we noted the Charter Schools' charter agreement required the School to deposit \$75,000 into the escrow account by June 30, 2021. The Charter Schools had previously deposited \$25,000 to the escrow account. We noted the Charter School did not deposit the remaining \$50,000 into the escrow account until August 18, 2021.

Recommendation

We recommend the Charter School adhere to the terms of the charter agreement when funding the escrow accounts.

Management Response

During our normal business operations, Our World Neighborhood Charter Schools adhered to the terms of the charter agreement when funding the escrow accounts. As the Charter School operated during this pandemic era, the Charter School experienced minor delays in getting certain tasks executed on a timely manner. For a period, banks were closed and operated by appointment only. While the Charter School did not meet the deadline, the funds were duly deposited in August 2021.

Status of Prior Findings

The Charter School replenished the funds to bring the balance to the required \$75,000 in August 2021. The balance has been maintained for the entire year.



Our World Neighborhood Charter Schools

EDUCATING OUR STUDENTS TO BECOME INDEPENDENT THINKERS AND LIFE-LONG LEARNERS!

October 31, 2022

Corrective Action Plan

In response to audit finding reference number 2022-001, our planned corrective action for the finding is to perform a physical inventory of any property purchased with federal funds as required. Said tasks will be listed as an action item on the business office annual calendar. Karrine Montaque can be contacted at kmontaque@owncs.org regarding said task. The anticipated completion date is March 31, 2023.

OWN Elementary School
36-12 35th Avenue
Astoria, New York 11106
(718)-392-3405

OWN Middle School
31-20 37th Street
Astoria, New York 11103
(718)-274-2902

OWN 2 - Howard Beach
135-25 79th Street
Howard Beach, New York 11414
(347)-390-3290

OWN 3 - Elmhurst
55-30 Junction Boulevard
Elmhurst, New York 11373
(718)-392-3405

www.owncs.org



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YOUR FIRE AND SECURITY SOLUTION

170 EILEEN WAY
SYOSSET, NY 11791

INSPECTION REPORT

TELEPHONE:
SALES: 516-496-2322
SERVICE: 516-921-8200
FAX: 516-921-5229

DATE 9-9-22
TIME IN _____
TIME OUT _____

SUBSCRIBER: OUR WORLD NEIGHBORHOOD CHARTER
ADDRESS: 36-12 25th
CITY: Queens STATE: NY INSPECTION TYPE: FM
ACCOUNT #: 10-3214 PASS: _____
CENTRAL STATION #: AFA TICKET #: 714316

SPRINKLER SYSTEM: WET ☒
DRY _____
LOW AIR _____
GATE VLV. _____
DEVICES TESTED: SMOKE ☒
HEAT _____
DUCT _____
MANUAL ☒
DOOR HOLD _____
ROOM TEMP. _____
A/C SHUNT ☒

ALARM OUTPUT: BELL ☒
HORN ☒
STROBE ☒
LOCAL F.A.: ALARM ☒
TROUBLE ☒

C.O. CONNECTION: PRIMARY ☒
SECONDARY ☒
SUPERVISION ☒

BATTERY VOLTAGE: 12V/7Amp

LOCATION OF EQUIPMENT: _____

INSPECTOR: S. Fanti

REMARKS: _____

TESTED FIRE ALARMS RELATED DEVICES
NO PROBLEMS HAVE BEEN FOUND, BATTERY
IS GOOD, TAMPERS & WF - OK.

SUBSCRIBER SIGNATURE: [Signature]

DATE: 9-9-22



Our World Neighborhood Charter Schools

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SY 2022-2023 Calendar

Tuesday, September 6, 2022

First day of school

Monday, September 26th

School Closed

Wednesday, October 5th

School Closed

Monday, October 10th

School Closed

Thursday, November 24th &
Friday, November 25th

School Closed

Monday, December 26th to
Friday, December 30th

School Closed

Monday, January 2, 2023

School Closed

Monday, January 16th

School Closed

Monday, February 20th to
Friday, February 24th

School Closed

Wednesday, April 5th to
Friday, April 14th

School Closed

Friday, April 21st

School Closed

Monday, May 29th

School Closed

Tuesday, June 27, 2023

Last day of School

Number of Instructional Days each Month for 2022-2023 School Year							
Month	Aug.	Sept.	Oct.	Nov.	Dec.	Jan	Feb
# Days	0	18	19	20	17	20	15
Month	Mar	Apr.	May	June	Total # Instructional Days		
# Days	23	12	22	19	185		

Number of Instructional Days by Quarter		
Quarter	Dates	# Days
I	September 6 th to November 11 th	46
II	November 14 th to January 27 th	46
III	January 30 th to April 21 st	47
IV	April 24 th to June 27 th	46

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Astoria, New York 11103
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