

Application: Richmond Prep Charter School

Susan Varvara - svarvara@integrationcharterschools.org
2021-2022 Annual Report

Entry 1 School Info and Cover Page

Completed - Aug 1 2022

Instructions

Required of ALL Charter Schools

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

Entry 1 School Information and Cover Page

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

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

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

RICHMOND PREPARATORY CHARTER SCHOOL 800000090258

a1. Popular School Name

Richmond Prep

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

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

BOARD OF REGENTS

d. DISTRICT / CSD OF LOCATION

CSD #31 - STATEN ISLAND

e. DATE OF INITIAL CHARTER

7/2001

f. DATE FIRST OPENED FOR INSTRUCTION

9/2021

c. School Unionized

Is your charter school unionized?

No

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

MISSION STATEMENT

Richmond Preparatory Charter School (RPCS) will provide a rigorous college preparatory education that equips and empowers students for success. RPCS will expect all students to graduate with a foundation to attend college and succeed in life. RPCS will welcome all students, especially those on the autism spectrum, and integrate all students in its classes and activities. Full integration of students will enable them to break down barriers throughout their daily academic and social experience and develop the academic skills, emotional fluency, and confidence required to be successful students today and thoughtful, open-minded leaders tomorrow. The exact breakdown of the student population will follow the 60/40 model of 60% general education students and 40% those with IEPs, particularly with autism spectrum disorder (ASD) diagnoses.

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

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

KDE 1	Small Classes with a maximum of 18 students in a class
KDE 2	Rich staffing including a teacher (generally certified in both special education and academic content area) and teacher assistant in every class, supported by a team of Behavioral Health specialists; in-house Speech Language Pathologist and Director of Training and Evaluation;
KDE 3	Challenging academic curricula and high expectations emphasizing college and career readiness for all students including those with ASD
KDE 4	Computer Assisted Instruction which includes specific learning activities prescribed for students, based on assessment of their skill needs by teachers who will guide the delivery of instruction and assignments
KDE 5	Wellness Curriculum to equip students with the tools that enable them to effectively manage the challenges that confront them in their lives, while providing research-based methods to improve the social, pragmatic and coping skills of all students, including those on the autism Spectrum
KDE 6	An innovative Computer Science Curriculum designed to provide students with hands on, technical learning to develop talents, passions and discover possible career paths while connecting to core curricular areas and strengthening problem-solving skills
KDE 7	(No response)
KDE 8	(No response)
KDE 9	(No response)
KDE 10	(No response)

Need additional space for variables

No

h. SCHOOL WEB ADDRESS (URL)

<https://richmondprepcharter.org/>

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

108

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

109

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

Check all that apply

Grades Served

6

l1. 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?

No, just one site.

RICHMOND PREPARATORY CHARTER SCHOOL 800000090258

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	1441 South Avenue , Staten Island NY 10314	347-855-2238	NYC CSD 31	6-7	6-7

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Christopher Zilinski	Principal	347-855-2238		czyinski@richmondprepcharter.org
Operational Leader	Susan Varvara	Director of Operations	347-855-2238		svarvara@integrationcharterschools.org
Compliance Contact	Susan Varvara	Director of Operations			svarvara@integrationcharterschools.org
Complaint Contact	Mary Cottingham	Senior Vice President	347-855-2238		mcottingham@integrationcharterschools.org
DASA Coordinator	Omri Shick	Asst. Principal	347-855-2238		oshick@richmondprepcharter.org
Phone Contact for After Hours Emergencies	Christopher Zilinski	Principal	718-873-4830		czilinski@richmondprepcharter.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)

[CofO 1441 South Ave \(3\).pdf](#)

Filename: CofO 1441 South Ave (3).pdf **Size:** 41.5 kB

Site 1 Fire Inspection Report

[Fire Insp for CC3.pdf](#)

Filename: Fire Insp for CC3.pdf **Size:** 75.1 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	Susan Varvara
Position	Director of Operations
Phone/Extension	347-855-2238-1355
Email	svarvara@integrationcharterschools.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 reads "Mary Cunningham" in a cursive, flowing script.

Signature, President of the Board of Trustees

A handwritten signature in black ink on a light gray background. The signature reads "Joe H.B. Padet" in a cursive, flowing script.

Date

Aug 1 2022



Thank you.

Entry 3 Progress Toward Goals

Completed - Oct 19 2022

Instructions

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

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

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

Entry 3 Progress Toward Goals

PROGRESS TOWARD CHARTER GOALS

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

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

RICHMOND PREPARATORY CHARTER SCHOOL 800000090258

1. ACADEMIC STUDENT PERFORMANCE GOALS

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

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

2021-2022 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1	RPCS will meet or exceed local, state and national standards for academic performance and will hold students with disabilities to the same standards of success as their non-disabled peers.	NYS Exams ELA/MATH/SCIENCE and NYS Regents Exams	Unable to Assess	
Academic Goal 2	6-8th graders who have been enrolled at the school for at least two consecutive years will perform at or above Level 3 on the New York State ELA and Math exams	NYS Exams	Unable to Assess	
Academic Goal 3	% of 75% of high school students will pass 3 of the New York State Regents exams by the end of grade 10	NYS Regents Exams	Unable to Assess	
Academic Goal 4				
Academic Goal 5				
Academic Goal 6				
Academic Goal 7				

Academic Goal 8				
Academic Goal 9				
Academic Goal 10				

2. Do have more academic goals to add?

No

4. ORGANIZATION GOALS

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

2021-2022 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Org Goal 1				
Org Goal 2				
Org Goal 3				
Org Goal 4				
Org Goal 5				
Org Goal 6				
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

5. Do have more organizational goals to add?

(No response)

6. FINANCIAL GOALS

2021-2022 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1				
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				

7. Do have more financial goals to add?

(No response)

2021-2022 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 6				
Financial Goal 7				
Financial Goal 8				
Financial Goal 9				
Financial Goal 10				

Thank you.

Entry 4 - Audited Financial Statements

Completed - Oct 31 2022

Required of ALL Charter Schools

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

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

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

[Fin Stmt 6-30-2022 FINAL](#)

Filename: Fin_Stmts_6-30-2022_FINAL_EVdrwGk.pdf Size: 1.1 MB

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

Completed - Oct 31 2022

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

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

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

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

[Annual Audited Fiscal Report](#)

Filename: Annual_Audited_Fiscal_Report_B42ShOL.xlsx Size: 471.5 kB

Entry 4c – Additional Financial Documents

Completed - Oct 31 2022

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

1. Advisory and/or Management letter
2. Federal Single Audit
3. CSP Agreed-Upon Procedure Report
4. Evidence of Required Escrow Account for each school^[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.

[Communication Ltr 6-30-22 FINAL](#)

Filename: Communication_Ltr_6-30-22_FINAL_xw2LhPa.pdf Size: 4.3 MB

Entry 4d - Financial Services Contact Information

Completed - Oct 31 2022

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

Form for "Financial Services Contact Information"

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Jonathan Lipschitz	jlipschitz@integrationcharterschools.org	347-855-2238

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Schall & Ashenfarb CPA's			10

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

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm

Entry 5 – Fiscal Year 2022-2023 Budget

Completed - Oct 31 2022

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.

[RPCS FY 22-23 Budget](#)

Filename: RPCS_FY_22-23_Budget.xlsx Size: 46.0 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Aug 1 2022

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

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

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

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

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

[Disclosure of Financial Interest Form](#)

Filename: Disclosure_of_Financial_Interest_F_t5hHOKi.pdf Size: 2.2 MB

Entry 7 BOT Membership Table

Completed - Aug 1 2022

Instructions

Required of ALL charter schools

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

Entry 7 BOT Table

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

Authorizer:

Who is the authorizer of your charter school?

Board of Regents

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	Sheldon Blackman		Trustee/Member	None	Yes	2	11/1/2019	10/31/2022	8
2	Michael Caridi		Trustee/Member	None	Yes	3	11/1/2021	10/31/2024	7
3	Bonnie Fritz		Trustee/Member	Education and Accountability	Yes	2	11/1/2020	10/31/2023	8
4	Edward Fucini		Treasurer	Executive and Finance & Audit	Yes	1	11/1/2020	10/31/2023	8
5	Denise Henick		Trustee/Member	None	Yes	3	11/1/2021	10/31/2024	6
6	Robin Lefkowitz		Trustee/Member	Executive, Governance & Nominating	Yes	2	11/1/2019	10/31/2022	6
7	Dr. Kathlyn Barrett-Layne		Trustee/Member	Education & Accountability	Yes	1	11/1/2021	10/31/2024	7
8	David Lehr		Vice Chair	Executive Finance	Yes	2	11/1/2021	10/31/2024	7

				& Audit Governance & Nominating					
9	Deborah Miller		Secretary	Executive Education & Accountability Governance & Nominating	Yes	2	11/1/2020	10/31/2023	9

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

Yes

1b. Board Member Information

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2021-2022
10	Jill Patel		Chair	Executive	Yes	3	11/1/2021	10/31/2024	10
11	Doris Schueler		Trustee/Member	Education & Accountability	Yes	2	11/1/2019	10/31/2022	9
12	John Strand		Trustee/Member	Education & Accountability	Yes	1	11/1/2019	10/31/2022	8
13	Eleni Tournaki		Trustee/Member	Education & Accountability	Yes	2	11/1/2019	10/31/2022	7
14									
15									

1c. Are there more than 15 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	13
b.Total Number of Members Added During 2021-2022	1
c. Total Number of Members who Departed during 2021-2022	2
d.Total Number of members, as set in Bylaws, Resolution or Minutes	25

3. Number of Board meetings held during 2021-2022

10

4. Number of Board meetings scheduled for 2022-2023

12

Total number of Voting Members on June 30, 2022:

13

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

1

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

2

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

25

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

0

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

0

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

0

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

0

Board members attending 8 or fewer meetings during 2021-2022

6

Thank you.

Entry 8 Board Meeting Minutes

Completed - Aug 1 2022

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**.

ICS Board Minutes July 2021-June 2022

Filename: ICS_Board_Minutes_July_2021-June_2_YvZHDYt.pdf Size: 945.4 kB

Entry 9 Enrollment & Retention

Completed - Aug 1 2022

Instructions for submitting Enrollment and Retention Efforts

Required of ALL Charter Schools

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

Entry 9 Enrollment and Retention of Special Populations

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2021-2022	Describe Recruitment Plans in 2022-2023
Economically Disadvantaged	<p>the mailing system to ensure that all parents of a 5th grade student received a flyer, we held 14 open houses, hosted school specific/pta specific open houses, attended community based events, and used targeted social media advertisements to recruit students. Our community efforts were focused on high economically disadvantaged communities.</p> <p>Reached out to local elementary schools to inform them about our program.</p> <p>We hired a new Director of External Relations that worked directly in coordination with the schools.</p> <p>Appointed a social media liaison that monitored all social media platforms and promoted all school events within the district. Produced promotional videos and posted the content on social media and the website.</p> <p>Participated in the NYC Charter Center's virtual fair.</p> <p>ICS contracted Lincoln Baretta, to support us with marketing our program, to increase our social media presence, and specifically target special populations.</p> <p>Creating an enrollment and recruitment team that is linguistically</p>	<p>As our previous plan enabled us to meet our enrollment goals, we will utilize the same plan (multiple open houses, mailers, targeted social media advertisements, community events) while looking for additional opportunities to engage Staten Island schools and communities.</p>

	<p>and culturally diverse that includes educators, the hiring of a Director of External Affairs to oversee the team, hiring of marketing consultants to help manage social media posts and paid digital ads, and the formation of fresh, new community partnerships. This team also traveled Staten Island to spread the word about our schools visiting communities, community businesses, and other non-profits.</p>	
English Language Learners	<p>All of the above and:</p> <p>Our brochure and lottery application are available in multiple language and multilingual staff are available to translate in various languages. We also made use of local advertisements in key locations to enhance our outreach. Flyers (mailed, online, and distributed) are translated in Arabic and Spanish. The Google Translate feature is embedded in our website.</p> <p>Updated our website for easy accessibility to translate via a Google Translate button</p>	<p>As our previous plan enabled us to meet our enrollment goals, we will utilize and enhance (as needed) the same plan while looking for more opportunities to engage the Staten Island ELL population.</p>
Students with Disabilities	<p>All of the above and:</p> <p>RPCS sponsored and participated in the Staten Island Chapter of Autism Speaks and their walk.</p> <p>Had special educators available to speak to parents at open houses</p>	<p>As our previous plan enabled us to meet our enrollment goals, we will utilize the same plan while looking for more opportunities to engage the Staten Island population of SWDs</p>

Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2021-2022	Describe Retention Plans in 2022-2023
Economically Disadvantaged	<p>Throughout the year, RPCS has worked diligently to engage its current families to ensure that their concerns are addressed and that voices are heard. This includes “town hall” meetings, regular communication from staff to families, and regular notices from administration to families. We have found that these efforts have led to a high level of satisfaction and as a result a high level of retention.</p> <p>Our McKinney-Vento liaison provides assistance, support and resources to any student who is considered homeless or displaced.</p> <p>The supportive and student-centered environment itself aids in retention. We provide support systems that include counselors who are licensed social workers, staff mentors, peer mentors, and attentive teachers to each student. We strive to keep a high level of communication with our families so that they understand their child's educational and social-emotional path. This is made possible by small class sizes, Wellness classes that provide students with mindfulness and stress relief strategies and allows teachers to know their students well, and weekly Assessment Intervention Meetings (AIM) that bring staff together to discuss students and employ specific strategies to meet their need while also enabling the</p>	<p>As our practices have been successful (“town halls”, teacher to parent communication, administration to parent communication) have been successful, we intend to continue these practices and improve upon them. Frequency of communication can be increased as well as the creation of a Parent Association to ensure that every parent can participate in their child's education.</p>

	<p>school to follow up with home contact.</p> <p>Laptops were purchased for every student and hotspots provided for families in need. This technology ensured that everyone has the audio and video technology needed to learn both in-person and virtually.</p>	
English Language Learners	<p>All of the above and:</p> <p>Throughout the year, RPCS has worked diligently to engage its current families to ensure that their concerns are addressed and that voices are heard. This includes “town hall” meetings, regular communication from staff to families, and regular notices from administration to families. Using the program, Parent Square, all message are automatically translated into the families chosen language. We have found that these efforts have lead to a high level of satisfaction and as a result a high level of retention.</p>	<p>As our practices have been successful, we intend to enhance and continue these practices. Frequency of communication can be increased as well as the creation of a Parent Association to ensure that every parent can participate in their child’s education.</p>
Students with Disabilities	<p>All of the above and:</p> <p>By supporting students through differentiation, Specially Designed Instructions, and assigning 2 teachers as Special Education coordinators, we were able to build a robust support structure for students that led to a greater level of support.</p> <p>Special Education coordinator works closely with the CSE, ICS Director of Special Education and Student Services Team.</p>	<p>All of the above and:</p> <p>Frequency of communication can be increased as well as the creation of a Parent Association to ensure that every parent can participate in their child’s education.</p> <p>Continuing to enhance our RTI program through professional development for staff and more targeted support using research based strategies for students in need.</p> <p>ICS hired a director of Academic Intervention specializes in RTI to</p>

Entry 10 – Teacher and Administrator Attrition

Completed - Aug 1 2022

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

A. TEACH System – Employee Clearance

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

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

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

B. Emergency Conditional Clearances

Emergency Conditional Clearances

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

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

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

Attestation

Responses Selected:

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

Entry 11 Percent of Uncertified Teachers

Completed - Aug 1 2022

Instructions

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

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

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

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

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

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

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

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

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2022)	1
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	1.0

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

	FTE Count
i. Mathematics	1
ii. Science	1
iii. Computer Science	.4
iv. Technology	
v. Career and Technical Education	0
Total Category B: not to exceed 5	2.4

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	3.4

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	0

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	11.2

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	14.6

Thank you.



Entry 12 Organization Chart

Completed - Aug 1 2022

[Instructions](#)

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

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

[ICS Organizational Chart - 2021-2022](#)

Filename: ICS_Organizational_Chart_-_2021-20_F5BB5SG.pdf Size: 488.9 kB

Entry 13 School Calendar

Completed - Aug 1 2022

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

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

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

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

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

[2022-2023 Richmond Prep Student Calendar \(3\)](#)

Filename: 2022-2023_Richmond_Prep_Student_Calendar_3.pdf Size: 107.9 kB

Entry 14 Links to Critical Documents on School Website

Completed - Aug 1 2022

[Instructions](#)

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

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

1. Current Annual Report (i.e., 2021-2022 Annual Report);[\[1\]](#)
2. Board meeting notices, agendas and documents;
3. New York State School Report Card;
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy **(For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)**;
5. District-wide safety plan, not a building level safety plan (as per the September 2021 [Emergency Response Plan Memo](#));
6. Authorizer-approved FOIL Policy; and
7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

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

Form for Entry 14 Links to Critical Documents on School Website

School Name: Richmond Prep Charter School

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

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

	Link to Documents
1. Current Annual Report (i.e., 2021-2022 Annual Report)	https://richmondprepcharter.org/parent-resources-2/
2. Board meeting notices, agendas and documents	https://integrationcharterschools.org/ics-documents/
3. New York State School Report Card	https://richmondprepcharter.org/parent-resources-2/
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://richmondprepcharter.org/wp-content/uploads/2022/04/2021-2022-RPCS-Student-and-Family-Hanbook-v21.pdf
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo)	https://richmondprepcharter.org/parent-resources-2/
6. Authorizer-approved FOIL Policy	https://richmondprepcharter.org/parent-resources-2/
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://richmondprepcharter.org/parent-resources-2/

Thank you.





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

INTEGRATION CHARTER SCHOOLS

**Audited Financial Statements In Accordance
With Government Auditing Standards**

June 30, 2022

307 Fifth Avenue, 15th Floor
New York, New York 10016
Tel: (212) 268-2800
www.schallandashenfARB.com

INTEGRATION CHARTER SCHOOLS

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1 – 3
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6
Statement of Cash Flows	7
Notes to Financial Statements	8 – 18
Combining Schedule of Activities	19
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	20 – 21
Schedule of Findings and Responses	22

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
Integration Charter Schools

Reported on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Integration Charter Schools ("ICS") which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standard*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of ICS 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 ICS' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users on the basis of these financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of ICS' 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 ICS' 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 ICS' 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 20, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

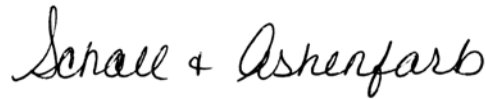
Report on Supplementa Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The combining schedule of activities on page 19 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 to 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 20, 2022, on our consideration of ICS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of ICS' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



Schall & Ashenfarb
Certified Public Accountants, LLC

October 20, 2022

INTEGRATION CHARTER SCHOOLS
STATEMENT OF FINANCIAL POSITION
AT JUNE 30, 2022
(With comparative totals at June 30, 2021)

	6/30/22	6/30/21
Assets		
Cash and cash equivalents	\$9,762,876	\$11,739,285
Grants and pledges receivable	1,725,640	1,404,568
Prepaid expenses	33,914	479,159
Due from related organization (Note 3)	444,619	763,896
Restricted cash (Note 4)	245,000	220,000
Fixed assets, net (Note 5)	12,925,297	5,731,656
Lease acquisition costs (Note 6)	200,868	221,471
Security deposits (Note 6)	752,491	321,011
	\$26,090,705	\$20,881,046
Liabilities and Net Assets		
Liabilities:		
Accounts payable and accrued expenses	\$4,667,648	\$3,182,741
Grant advance - New York City Department of Education (Note 7)	115,113	488,295
Grant advance - rent subsidy (Note 7)	0	236,210
Loans payable (Note 8)	4,036,490	3,159,257
Deferred rent	3,163,307	1,818,151
Landlord improvements - lease incentive (Note 6)	5,925,490	0
Total liabilities	17,908,048	8,884,654
Net Assets:		
Without donor restrictions	7,725,476	11,501,760
With donor restrictions (Note 9)	457,181	494,632
Total net assets	8,182,657	11,996,392
Total liabilities and net assets	\$26,090,705	\$20,881,046

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

INTEGRATION CHARTER SCHOOLS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022
(With comparative totals for the year ended June 30, 2021)

	Without Donor Restrictions	With Donor Restrictions	Total 6/30/22	Total 6/30/21*
Public Support and Revenue:				
Public school district: (Note 7)				
Revenue - resident student enrollment	\$21,104,308		\$21,104,308	\$17,100,433
Revenue - students with special education services	7,759,731		7,759,731	7,206,925
Total public school district revenue	<u>28,864,039</u>	<u>0</u>	<u>28,864,039</u>	<u>24,307,358</u>
New York City rental assistance (Note 7)	3,843,141		3,843,141	2,285,969
Other government grants	3,078,258		3,078,258	1,988,750
Forgiveness of Paycheck Protection Program loan (Note 10)			0	3,519,696
Contributions	21,070	9,680	30,750	169,039
Special event income (net of expenses with a direct benefit to donors) (Note 11)	14,760		14,760	0
Other income	66,887		66,887	16,506
Net assets released from restrictions	47,131	(47,131)	0	0
Total public support and revenue	<u>35,935,286</u>	<u>(37,451)</u>	<u>35,897,835</u>	<u>32,287,318</u>
Expenses:				
Program services:				
Regular education	20,202,141		20,202,141	13,337,477
Special education	10,468,237		10,468,237	7,930,243
Total program services	<u>30,670,378</u>	<u>0</u>	<u>30,670,378</u>	<u>21,267,720</u>
Supporting services:				
Management and general	6,556,972		6,556,972	4,506,609
Fundraising/Community Relations	336,271		336,271	285,657
Total expenses	<u>37,563,621</u>	<u>0</u>	<u>37,563,621</u>	<u>26,059,986</u>
Change in net assets from operations	(1,628,335)	(37,451)	(1,665,786)	6,227,332
Non-operating activity:				
Depreciation	(777,191)		(777,191)	(210,198)
Amortization	(25,603)		(25,603)	(25,603)
Non-cash lease adjustment	(1,345,155)		(1,345,155)	66,651
Total non-operating activity	<u>(2,147,949)</u>	<u>0</u>	<u>(2,147,949)</u>	<u>(169,150)</u>
Change in net assets	(3,776,284)	(37,451)	(3,813,735)	6,058,182
Net assets - beginning of year	<u>11,501,760</u>	<u>494,632</u>	<u>11,996,392</u>	<u>5,938,210</u>
Net assets - end of year	<u>\$7,725,476</u>	<u>\$457,181</u>	<u>\$8,182,657</u>	<u>\$11,996,392</u>

*Reclassified for comparative purposes

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

INTEGRATION CHARTER SCHOOLS
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022
(With comparative totals for the year ended June 30, 2021)

	Program Services			Supporting Services		Total Expenses 6/30/22	Total Expenses 6/30/21*
	Regular Education	Special Education	Total Program Services	Management and General	Fundraising/Community Relations		
Personnel services:							
Non-instructional staff personnel	\$1,960,611	\$907,008	\$2,867,619	\$3,544,879	\$193,821	\$6,606,319	\$4,720,507
Instructional staff personnel	9,963,068	5,264,068	15,227,136			15,227,136	11,253,175
Total personnel services	<u>11,923,679</u>	<u>6,171,076</u>	<u>18,094,755</u>	<u>3,544,879</u>	<u>193,821</u>	<u>21,833,455</u>	<u>15,973,682</u>
Fringe benefits and payroll taxes	2,838,548	1,469,086	4,307,634	843,892	46,142	5,197,668	4,777,904
Retirement	383,506	198,483	581,989	114,014	6,235	702,238	581,891
Supplies and materials	602,314	318,237	920,551			920,551	401,712
Legal services			0	134,092		134,092	127,064
Accounting and audit services			0	116,325		116,325	77,400
Other purchased professional and consulting services	31,000	16,181	47,181	67,606	297	115,084	47,984
Occupancy and facility costs	3,881,706	2,009,058	5,890,764	1,151,585	62,964	7,105,313	2,488,111
Repairs and maintenance	382,412	197,917	580,329	113,688	6,217	700,234	207,249
Insurance	102,886	53,249	156,135	30,587	1,672	188,394	167,980
Utilities	132,235	68,438	200,673	39,313	2,149	242,135	183,785
Equipment and furnishings	96,137	50,795	146,932	7,191		154,123	249,013
Staff development	185,503	98,012	283,515	1,034		284,549	102,323
Marketing and recruitment			0	337,854		337,854	106,225
Technology	79,085	40,930	120,015	23,513	1,285	144,813	220,975
Food services	243,909	128,872	372,781			372,781	34,995
Student services	22,115	11,684	33,799			33,799	25,643
Office expenses	31,722	16,418	48,140	9,433	515	58,088	47,292
Depreciation	424,439	219,668	644,107	126,185	6,899	777,191	210,198
Amortization	13,983	7,236	21,219	4,157	227	25,603	25,603
Other expenses			0	240,365	62,205	302,570	172,107
Total expenses	<u>\$21,375,179</u>	<u>\$11,075,340</u>	<u>\$32,450,519</u>	<u>\$6,905,713</u>	<u>\$390,628</u>	<u>\$39,746,860</u>	<u>\$26,229,136</u>
Less: depreciation	(424,439)	(219,668)	(644,107)	(126,185)	(6,899)	(777,191)	(210,198)
Less: amortization	(13,983)	(7,236)	(21,219)	(4,157)	(227)	(25,603)	(25,603)
Less: non-cash lease adjustment	(734,616)	(380,199)	(1,114,815)	(218,399)	(11,941)	(1,345,155)	66,651
Less: direct special event expenses netted with revenue (Note 11)			0		(35,290)	(35,290)	0
Total expenses for statement of activities	<u>\$20,202,141</u>	<u>\$10,468,237</u>	<u>\$30,670,378</u>	<u>\$6,556,972</u>	<u>\$336,271</u>	<u>\$37,563,621</u>	<u>\$26,059,986</u>

*Reclassified for comparative purposes

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

**INTEGRATION CHARTER SCHOOLS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022**

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

	6/30/22	6/30/21
Cash flows from operating activities:		
Change in net assets	(\$3,813,735)	\$6,058,182
Adjustments to reconcile change in net assets to net cash (used for)/provided by operating activities:		
Depreciation and amortization	802,794	235,801
Changes in assets and liabilities:		
Grants and pledges receivable	(321,072)	(946,513)
Prepaid expenses	445,245	11,321
Due from related organization	319,277	(412,460)
Security deposits	(431,480)	0
Accounts payable and accrued expenses	1,564,037	870,541
Grant advance - New York City Department of Education	(373,182)	368,555
Grant advance - rent subsidy	(236,210)	232,945
Paycheck Protection Program Loan	0	(3,480,236)
Deferred rent	1,345,156	(66,651)
Write down of landlord improvements - lease incentive	(257,630)	0
Total adjustments	2,856,935	(3,186,697)
Net cash (used for)/provided by operating activities	(956,800)	2,871,485
Cash flows from investing activities:		
Leasehold improvements	(899,832)	(790,421)
Net cash used for investing activities	(899,832)	(790,421)
Cash flows from financing activities:		
Loan proceeds, net of issuance costs	0	2,450,000
Repayment of loans	(94,777)	(41,035)
Net cash (used for)/provided by financing activities	(94,777)	2,408,965
Net (decrease)/increase in cash, cash equivalents and restricted cash	(1,951,409)	4,490,029
Cash, cash equivalents and restricted cash - beginning of year	11,959,285	7,469,256
Cash, cash equivalents and restricted cash - end of year	\$10,007,876	\$11,959,285
Cash, cash equivalents and restricted cash consists of:		
Cash and cash equivalents	\$9,762,876	\$11,739,285
Restricted cash (Note 4)	245,000	220,000
Total cash, cash equivalents and restricted cash	\$10,007,876	\$11,959,285
Supplemental disclosures:		
Interest paid	\$60,481	\$64,149
Taxes paid	\$0	\$0
Supplemental disclosure of non-cash investing and financing activities:		
Leasehold improvements funded by landlord via lease incentive	\$6,183,120	\$0
Leashold improvements funded by loans payable	\$887,880	\$0
Capitalized interest	\$79,130	\$0

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

INTEGRATION CHARTER SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

Note 1 - Organization and Nature of Activities

Integration Charter Schools (“ICS”) located in Staten Island, New York, is a not-for-profit corporation which administers several schools that are chartered by the Board of Regents of the State of New York. ICS is dedicated to providing innovative pathways to college that fully integrate students living with emotional challenges and others with special needs. In fostering both the academic and emotional growth of all students, ICS serves as an innovative, holistic educational model for other high-performing schools.

John W. Lavelle Preparatory Charter School (“LPCS”) was established in 2009 and is a not-for-profit educational corporation chartered by the Board of Regents of the State of New York. LPCS provides a college preparatory education curriculum that equips and empowers students for success. During the year ended June 30, 2018, the Board of Regents of the State of New York approved the charter renewal for LPCS for a term of five years, expiring on June 30, 2023.

New Ventures Charter School (“NVCS”) was established in 2015 and is a not-for-profit educational corporation chartered by the Board of Regents of the State of New York. NVCS is a transfer high school which promotes college and career readiness for over age and under-credited, at-risk youth, aged 16-21 living on Staten Island, enabling them to graduate from high school prepared to excel in their academic, professional, and personal lives. NVCS was granted a provisional charter by the Board of Regents of the University of the State of New York for a term of five years, expiring on June 30, 2025. Such provisional charter may be extended upon application for a term of up to five years in accordance with the provisions of Article 56 of the Education law.

The Lois and Richard Nicotra Early College Charter School (“NECCS”) was established in 2017 and is a not-for-profit educational corporation chartered by the Board of Regents of the State of New York. NECCS is designed to provide an innovative pathway to college graduation for all students including those living with emotional challenges as well as those with other disabilities in all classes and activities. NECCS was granted a provisional charter by the Board of Regents of the University of the State of New York for a term of five years, expiring June 30, 2023. Such provisional charter may be extended upon application for a term of up to five years in accordance with the provisions of Article 56 of the Education law.

Richmond Preparatory Charter School (“RPCS”) was established in 2017 and is a not-for-profit educational corporation chartered by the Board of Regents of the State of New York. RPCS opened in September 2021. RPCS is designed to fully integrate students from grades 6 to 12, on the autism spectrum as well as those living with other disabilities in all classes and activities. RPCS was granted a provisional charter by the Board of Regents of the University of the State of New York for a term of five years, expiring on June 30, 2026.

These financial statements include activity of each of the schools referred to in the proceeding paragraphs, and are all part of the corporate entity, Integration Charter Schools.

Note 2 - Significant Accounting Policies

a. Basis of Accounting

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

b. Basis of Presentation

ICS reports information regarding its financial position and activities according to the following classes of net assets:

- *Net Assets Without Donor Restrictions* – represents those resources for which there are no restrictions by donors as to their use.
- *Net Assets With Donor Restrictions* – represents those resources, the uses of which have been restricted by donors to specific purposes or the passage of time and/or must remain intact, in perpetuity. The release from restrictions results from the satisfaction of the restricted purposes specified by the donor.

c. Measure of Operations

The statement of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to ongoing services. Non-operating activities relate to non-cash expenses such as depreciation, amortization, and non-cash lease adjustments.

d. Revenue Recognition

ICS follows the requirements of the Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC") 958-605 for recording contributions. Contributions are recognized at the earlier of when cash is received or at the time a pledge becomes unconditional in nature. Contributions are recorded in the net asset classes referred to above depending on the existence and/or nature of any donor-imposed restriction. When a restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions. If donor restricted contributions are satisfied in the same period they were received, they are classified as without donor restrictions.

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

ICS' public-school district revenue and other government grants are primarily conditional, non-exchange transactions and fall under ASC 958-605. Revenue from these transactions is recognized based on rates established by the ICS' funding sources and when performance related outcomes are achieved as well as other conditions under the agreements are met. The difference between cash received and revenue recognized is reflected as government grants receivable or refundable advances. Conditional grants that have not been recognized amounted to \$1,967,749 at June 30, 2022. The grants are conditional upon achieving certain performance goals and incurring qualifying expenditures.

Grants and pledges that are expected to be received in less than one year are recorded at net realizable value. Those that are due in greater than one year are recorded at fair value, which is calculated using risk-adjusted present value techniques. All grants and pledges receivable at June 30, 2022 are due within one year.

ICS reviews receivables for collectability using factors such as historical experience and a review of activity subsequent to the date of the statement of financial position. Based on this review, an allowance of \$60,000 was established for doubtful accounts as of June 30, 2022 and June 30, 2021.

e. Cash and Cash Equivalents

ICS considers all liquid investments with an initial maturity of three months or less to be cash and cash equivalents. Cash maintained in escrow per requirements of New York City Department of Education (“NYCDOE”) are treated as restricted cash.

f. Concentration of Credit Risk

Financial instruments, which potentially subject ICS to concentration of credit risk, consist of cash accounts, which have been placed with financial institutions that management deems to be creditworthy. At year end and at various times throughout the year, balances were in excess of insured amounts. ICS has not suffered any losses due to bank failure.

g. Capitalization Policy

Leasehold improvements, as well as equipment and furniture that exceed predetermined amounts and that have a useful life of greater than one year are recorded at cost or at fair value at the date of gift. Depreciation is computed using the straight-line method over the estimated useful lives of the respective assets as follows:

Furniture and fixtures – *7 years*

Computer hardware and software – *3 years*

Office equipment – *5 years*

Leasehold improvements – *Life of lease*

h. Deferred Rent

Rent expense is recognized evenly over the life of the lease using the straight-line method. In the earlier years of the lease, as rent expense exceeds amounts paid, a deferred rent liability is created. In later years, as payments exceed the amount of expense recognized, deferred rent will be reduced until it is zero at the end of the lease.

i. Donated Services

Donated services are recognized in circumstances where those services create or enhance non-financial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided in-kind.

Board members and other individuals volunteer their time and perform a variety of services that assist ICS. These services do not meet the criteria outlined above and have not been recorded in the financial statements.

j. Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the financial statements. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

The expenses that are allocated include the following:

Expense	Method of Allocation
Personnel services	Time and effort & full time equivalent
Fringe benefits and payroll taxes	Time and effort & full time equivalent
Retirement	Time and effort & full time equivalent
Supplies and materials	Full time equivalent
Other purchased professional and consulting services	Time and effort & full time equivalent
Occupancy and facility costs	Time and effort & full time equivalent
Repairs and maintenance	Time and effort & full time equivalent
Insurance	Time and effort & full time equivalent
Utilities	Time and effort & full time equivalent
Equipment and furnishings	Full time equivalent
Staff development	Full time equivalent
Technology	Time and effort & full time equivalent
Food services	Full time equivalent
Student services	Full time equivalent
Office expense	Time and effort & full time equivalent
Depreciation and amortization	Time and effort & full time equivalent

All other expenses were directly charged to the applicable program or supporting service.

k. Use of Estimates

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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

l. Accounting for Uncertainty of Income Taxes

ICS has been notified by the Internal Revenue Service that they are exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and has not been determined to be a private foundation as defined in Section 509(a).

ICS does not believe its financial statements include any material, uncertain tax positions. Tax returns for periods ending June 30, 2019 and later are subject to examination by applicable taxing authorities.

m. Prior Year Comparative Information

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

n. New Accounting Pronouncements

FASB issued Accounting Standards Update ("ASU") No. 2016-02, *Leases*. The ASU which becomes effective for the June 30, 2023 year, requires the full obligation of long-term leases to be recorded as a liability with a corresponding "right to use asset" on the statement of financial position.

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

Note 3 - Due from Related Organization

During the year ended June 30, 2019, a board member and a former board member formed an entity, The ICS Foundation, Inc. (the "Foundation"). The Foundation supports the operation of ICS by providing assistance with real estate and facilities related needs, and by raising funds and resources that will provide the support needed to enhance the experience of ICS students. The balance owed to ICS by the Foundation totaled \$444,619 and \$763,896 as of June 30, 2022 and June 30, 2021, respectively. There is no formal loan agreement or terms of repayment. See Note 6 for a description of the lease between ICS and Foundation.

Note 4 - Restricted Cash

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

Note 5 - Fixed Assets

Fixed assets consist of the following:

	<u>6/30/22</u>	<u>6/30/21</u>
Furniture and fixtures	\$630,248	\$380,686
Computer hardware and software	261,022	109,397
Office equipment	773,443	380,430
Leasehold improvements	<u>13,191,253</u>	<u>6,014,621</u>
	14,855,966	6,885,134
Less: accumulated depreciation	<u>(1,930,669)</u>	<u>(1,153,478)</u>
Total fixed assets, net	<u>\$12,925,297</u>	<u>\$5,731,656</u>

Note 6 - Lease Commitments and Construction Projects

ICS rents several different spaces in Staten Island, New York for their schools and administrative offices. LPCS is located at 1 Teleport Drive along with administrative offices. This lease had two phases as described below and expires on August 31, 2031.

Space was taken at 2 Teleport Drive that was used for additional administrative offices. ICS exercised its option to terminate this lease effective December 31, 2021 and has requested that the landlord return a security deposit for \$10,585.

ICS has a month-to-month lease for land where ICS has placed trailers for temporary classrooms while additional space is being built. A security deposit of \$10,426 was paid to the landlord for this space.

A new lease referred to as "Corporate Commons 3" on 1441 South Avenue commenced during the fiscal year on September 8, 2021, when the certificate of occupancy was issued. LPCS, NVCS, NECCS and RPCS currently all reside in this space as all floors became operational in October 2021. This lease expires August 31, 2041.

A new lease was signed with the Foundation, a related party described in Note 3 for a property on Richmond Avenue. The intention is that once construction is complete at this site that it will serve as the location for RPCS. The lease is expected to begin September 2023, pending completion of construction and expire June 30, 2064.

A summary of the various construction projects is as follows:

Phase One

Phase one is for the third floor of the space, which commenced on May 1, 2011 and terminates on August 31, 2031.

Phase Two

Phase two was an option that ICS exercised for additional space in the same facility. A non-refundable reservation fee of \$412,060 is reflected as an asset (lease acquisition costs) and is amortized over the life of the phase two portion of the lease on a straight-line basis. The remaining balance is \$200,868 and \$221,471 as of June 30, 2022 and June 30, 2021, respectively. Total security deposits paid totaled \$500,000 and \$300,000, as of June 30, 2022 and June 30, 2021, respectively.

At Corporate Commons 3, ICS was required to make payments for the initial improvements of \$3,000,000, which was made during the year ended June 30, 2021. ICS is also required to make annual security deposit installments of \$231,480 that will total \$1,157,402. During the year ended June 30, 2022, the first installment of the security deposits of \$231,480 was paid to the landlord.

As part of the lease agreement, the landlord provided a lease incentive allowance in the amount of \$6,183,120. This amount has been capitalized as a leasehold improvement and a liability has been recognized on the statement of financial position. The leasehold improvement will be amortized each year and the liability will reduce the amount of rent income recognized evenly over the life of the lease, using the straight-line method as prescribed by ASC 840-20-25-6. As such, this liability will be relieved over time without requiring a cash outlay.

The cost of the construction at Richmond Avenue will be paid for by the Foundation, at its own cost and expense. It will consist of renovating the existing building and constructing a new building for ICS to use. Funding for the capital construction is provided through the issuance of bonds (Series 2021) funded by Build NYC Resource Corporation. The Series 2021A and 2021B Bonds have par values of \$36,155,000 and \$695,000, respectively. ICS will not be obligated to make payments under this bond agreement with respect to debt services on the Series 2021 Bonds. However, under the terms of the lease, amounts payable by ICS to the Foundation are expected to be sufficient to pay all scheduled debt service on the Series 2021 Bonds.

Future minimum rental payments are due as follows:

Year Ending:	Phase One and Two	Richmond Avenue	Corporate Commons 3	Total
June 30, 2023	\$1,466,397	\$0	\$4,629,611	\$6,096,008
June 30, 2024	1,511,656	1,051,444	5,144,871	7,707,971
June 30, 2025	1,565,967	1,728,615	5,247,923	8,542,505
June 30, 2026	1,575,019	2,740,300	5,247,923	9,563,242
June 30, 2027	1,575,019	2,785,400	5,763,183	10,123,602
Thereafter	<u>6,888,451</u>	<u>157,242,619</u>	<u>89,288,118</u>	<u>253,419,188</u>
Total	<u>\$14,582,509</u>	<u>\$165,548,378</u>	<u>\$115,321,629</u>	<u>\$295,452,516</u>

The obligations reflected above are expected to be supported by per pupil funding in future years and is subject to rent subsidies as outlined in Note 7.

Note 7 - Grant Advance – New York City Department of Education

Grants advances on the contracts with the NYCDOE can be summarized as follows:

	June 30, 2022				
	<u>LPCS</u>	<u>NVCS</u>	<u>NECS</u>	<u>RPCS</u>	<u>Total</u>
Beginning grant advance payable	(\$140,374)	(\$294,568)	(\$53,353)	\$0	(\$488,295)
Funding based on allowable FTE's	18,085,107	3,240,304	4,963,422	2,575,206	28,864,039
Advances received	<u>(18,018,631)</u>	<u>(2,965,832)</u>	<u>(4,936,524)</u>	<u>(2,569,870)</u>	<u>(28,490,857)</u>
Ending grant receivable/ (advance payable)	<u>(\$73,898)</u>	<u>(\$20,096)</u>	<u>(\$26,455)</u>	<u>\$5,336</u>	<u>(\$115,113)</u>

	<u>June 30, 2021</u>				
	<u>LPCS</u>	<u>NVCS</u>	<u>NECS</u>	<u>RPCS</u>	<u>Total</u>
Beginning grant advance payable	(\$32,357)	(\$70,835)	(\$16,548)	\$0	(\$119,740)
Funding based on allowable FTE's	18,031,555	2,777,857	3,497,946	0	24,307,358
Advances received	<u>(18,139,572)</u>	<u>(3,001,590)</u>	<u>(3,534,751)</u>	<u>0</u>	<u>(24,675,913)</u>
Ending grant advance payable	<u>(\$140,374)</u>	<u>(\$294,568)</u>	<u>(\$53,353)</u>	<u>\$0</u>	<u>(\$488,295)</u>

In addition to per pupil funding, ICS was entitled to receive a rent subsidy, that is calculated at the lower of 30 percent of the per pupil amount or actual lease costs as approved by the DOE. ICS recognized rent subsidies of \$3,843,141 and \$2,285,969, during the years ended June 30, 2022 and 2021, respectively. During the year ended June 30, 2021, \$50,239 of the rent subsidy was for payments made to the Foundation, a related party, under the lease agreement referred to in Note 3.

Note 8 - Loans Payable

ICS has entered into several loans with its landlord for the renovation of ICS' space. These loans are secured by ICS' property and are cross collateralized with phases one and two of the lease.

In December 2020, ICS entered into a new loan in the amount of \$2,500,000 through the Main Street Lending Program to help maintain or bridge operations and payroll. The program is administered through the Federal Reserve to support small- and medium-sized nonprofit organizations as a result of the COVID-19 pandemic. The loan accrues interest based on the 3-month LIBOR rate plus 3% and matures in 5 years. Principal is deferred for two years while interest is deferred for one year. Deferred interest of \$79,130 was capitalized in December 2021. Principal and interest payments are payable monthly. ICS' share of the Main Street loan issuance costs has been deferred and reflected on the statement of financial position and netted against the mortgage payable in accordance with ASU No. 2015-03, *Simplifying the Presentation of Debt Issuance Costs*. The issuance costs will be amortized over the life of the loan on the straight-line basis. Amortization expense amounted to \$5,000 for the years ended June 30, 2022 and June 30, 2021.

A summary of the loans is as follows:

	<u>6/30/22</u>	<u>6/30/21</u>
First loan from landlord – due 8/31/31 at 8.75%	\$333,509	\$356,218
Second loan from landlord – due 8/31/31 at 8.9%	178,212	190,268
Third loan from landlord – due 8/31/31 at 8.9%	147,773	157,771
Main Street Loan – due 12/18/25 at LIBOR +3%	2,579,130	2,500,000
Fourth loan from landlord -due 8/15/32 at 8%	<u>837,866</u>	<u>0</u>
Total principal amount	4,076,490	3,204,257
Less unamortized debt issuance cost	<u>(40,000)</u>	<u>(45,000)</u>
Total	<u>\$4,036,490</u>	<u>\$3,159,257</u>

As of June 30, 2022, future minimum principal payments on all loans are as follows:

Year ending:	June 30, 2023	\$323,051
	June 30, 2024	510,221
	June 30, 2025	1,289,301
	June 30, 2026	973,183
	June 30, 2027	158,374
	Thereafter	<u>822,360</u>
Total		<u>\$4,076,490</u>

Note 9 - Net Assets With Donor Restrictions

A summary of net assets with donor restrictions is as follows:

	<u>June 30, 2022</u>			
	Balance		Released	
Programs:	<u>7/1/21</u>	<u>Additions</u>	<u>from</u>	<u>Balance</u>
			<u>Restrictions</u>	<u>6/30/22</u>
Mala - School Expansion	\$151,266	\$9,480	(\$37,774)	\$122,972
Culinary Program	249,693	0	0	249,693
Scholarships	1,500	0	0	1,500
Community Performing Arts Space	7,600	0	(7,600)	0
Bernie Glassman Charter School	32,273	200	(1,757)	30,716
Lavelle Prep Music Program	44,800	0	0	44,800
Other programs	<u>7,500</u>	<u>0</u>	<u>0</u>	<u>7,500</u>
Total	<u>\$494,632</u>	<u>\$9,680</u>	<u>(\$47,131)</u>	<u>\$457,181</u>

	<u>June 30, 2021</u>			
	Balance		Released	
Programs:	<u>7/1/20</u>	<u>Additions</u>	<u>from</u>	<u>Balance</u>
			<u>Restrictions</u>	<u>6/30/21</u>
Mala - School Expansion	\$141,680	\$36,313	(\$26,727)	\$151,266
Culinary Program	249,693	0	0	249,693
Scholarships	1,500	0	0	1,500
Community Performing Arts Space	7,600	0	0	7,600
Bernie Glassman Charter School	0	32,371	(98)	32,273
Lavelle Prep Music Program	44,800	0	0	44,800
Other programs	<u>8,295</u>	<u>0</u>	<u>(795)</u>	<u>7,500</u>
Total program restricted	453,568	68,684	(27,620)	494,632
Time restricted	<u>14,806</u>	<u>0</u>	<u>(14,806)</u>	<u>0</u>
Total	<u>\$468,374</u>	<u>\$68,684</u>	<u>(\$42,426)</u>	<u>\$494,632</u>

Note 10 - Paycheck Protection Program Loan

During the year ended June 30, 2020, ICS obtained a loan from the Small Business Administration (“SBA”) in the amount of \$3,480,236 through the Paycheck Protection Program (“PPP”).

Terms of the loan indicated that if certain conditions were met, which included maintaining average work forces during periods subsequent to receipt of the loan funds that were greater than pre-determined historical periods, that the loan, or a portion thereof, would be forgiven.

ICS accounts for the PPP loan in accordance with ASC 958-605 as a conditional contribution. During the year ended June 30, 2021, ICS met all conditions for forgiveness, and recognized as revenue \$3,519,696, which included accrued interest of \$39,460. In addition, ICS was notified that full forgiveness was approved by the SBA.

Note 11 - Special Event Income

Special event activities of the School were comprised of the following for the year ended June 30, 2022:

	<u>Gala</u>
Gross revenue	\$50,050
Less: expenses with a direct benefit to donor	<u>(35,290)</u>
	14,760
Less: other event expenses	<u>(6,292)</u>
Total	<u>\$8,468</u>

Note 12 - Significant Concentrations

ICS is dependent upon grants from the NYCDOE to carry out its operations. Approximately 93% and 83% of the total public support and revenue was received from the NYCDOE for the years ended June 30, 2022 and June 30, 2021, respectively. If the NYCDOE were to discontinue funding, it would have a severe economic impact on the ability to operate.

Note 13 - Retirement Plan

ICS adopted a 401(k) profit sharing plan (the “Plan”). The Plan is a defined contribution plan. Employees are eligible to enroll in the Plan on the first day of employment. Those employees who have completed at least one full day of service are also eligible for employer contribution. The Plan provides for a discretionary contribution from ICS of up to 5% of the participating employee’s salary.

The contribution from ICS becomes fully vested after the employee completes two years of service. Amounts accrued for the employer portion of the matching contribution were \$701,987 and \$593,666 for the years ended June 30, 2022 and June 30, 2021, respectively.

Note 14 - Contingencies

In the normal course of business, ICS may be involved in proceedings, lawsuits, and other claims. These matters are subject to many uncertainties, and outcomes are not predictable with a high degree of assurance. As a result, the ultimate aggregate amount of monetary liability or financial impact with respect to these matters as of June 30, 2022, cannot be ascertained.

Note 15 - Availability and Liquidity

The following reflects ICS' financial assets at June 30, 2022 that are available to meet cash needs for general expenditures within one year:

Financial assets at year-end:		
Cash and cash equivalents	\$9,762,876	
Grants and pledges receivable collectible within one year	<u>1,725,640</u>	
Total financial assets		\$11,488,516
Less amounts not available for general expenditures:		
Donor contributions restricted to specific purposes		<u>(457,181)</u>
Financial assets available to meet cash needs for general expenditures within one year		<u>\$11,031,335</u>

ICS maintains cash on hand to be available for its general expenditures, liabilities, and other obligations for on-going operations. As part of its liquidity management, ICS operates its programs within a board approved budget and relies on grants and earned income to fund its operations and program activities.

Note 16 - Subsequent Events

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

Note 17 - Other Matters

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

**INTEGRATION CHARTER SCHOOLS
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

	Integration Charter School	John W Lavelle Preparatory	New Ventures	Nicotra Early College	Richmond Preparatory	Total
Public Support and Revenue:						
Public school district: (Note 8)						
Revenue - resident student enrollment		\$13,153,986	\$2,203,975	\$3,928,071	\$1,818,276	\$21,104,308
Revenue - students with special education services		4,931,121	1,036,329	1,035,351	756,930	7,759,731
Total public school district revenue	0	18,085,107	3,240,304	4,963,422	2,575,206	28,864,039
New York City rental assistance (Note 8)		1,972,906	629,063	710,285	530,887	3,843,141
Other government grants		2,178,194	228,728	316,861	354,475	3,078,258
Contributions		15,968	8,341	4,503	1,938	30,750
Special event income (net of expenses with a direct benefit to donors) (Note 13)		9,446	1,476	2,663	1,175	14,760
Other income		53,263	3,323	8,622	1,679	66,887
Total public support and revenue	0	22,314,884	4,111,235	6,006,356	3,465,360	35,897,835
Expenses:						
Personnel services:						
Non-instructional staff personnel		3,855,506	810,147	1,233,034	707,632	6,606,319
Instructional staff personnel		10,097,921	1,357,875	2,428,125	1,343,215	15,227,136
Total personnel services	0	13,953,427	2,168,022	3,661,159	2,050,847	21,833,455
Fringe benefits and payroll taxes		3,321,750	516,119	871,573	488,226	5,197,668
Retirement		407,757	52,313	138,295	103,873	702,238
Supplies and materials	201	573,311	54,566	210,697	81,776	920,551
Legal services		77,243	10,620	33,860	12,369	134,092
Accounting and audit services		52,648	20,633	24,338	18,706	116,325
Other purchased professional and consulting services		60,302	11,769	17,000	26,013	115,084
Occupancy and facility costs		3,364,290	762,992	1,042,561	590,315	5,760,158
Repairs and maintenance		427,118	86,710	112,616	73,790	700,234
Insurance		120,355	19,127	34,089	14,823	188,394
Utilities		192,216	17,007	23,036	9,876	242,135
Equipment and furnishings		95,091	17,740	33,600	7,692	154,123
Staff development		204,767	15,784	52,444	11,554	284,549
Marketing and recruitment		160,077	33,550	82,900	61,327	337,854
Technology	340	91,095	18,299	23,722	11,357	144,813
Food services		280,403	42,324	8,653	41,401	372,781
Student services		9,862	125	23,800	12	33,799
Office expenses		32,513	6,102	9,093	10,380	58,088
Other expenses	87,187	164,967	36,486	36,486	13,930	302,570
Subtotal	87,728	23,589,192	3,853,802	6,439,922	3,628,267	37,598,911
Less: direct special event expenses netted with revenue		(26,115)		(6,352)	(2,823)	(35,290)
Total operating expenses	87,728	23,563,077	3,853,802	6,433,570	3,625,444	37,563,621
Change in net assets from operations	(\$87,728)	(\$1,248,193)	\$257,433	(\$427,214)	(\$160,084)	(\$1,665,786)
Non-operating activity:						
Less: depreciation		(497,402)	(77,719)	(139,895)	(62,175)	(777,191)
Less: amortization	(5,000)	(20,603)				(25,603)
Less: non-cash lease adjustment		(622,572)	(277,532)	(367,542)	(77,509)	(1,345,155)
Total non-operating activity	(5,000)	(1,140,577)	(355,251)	(507,437)	(139,684)	(2,147,949)
Change in net assets	(\$92,728)	(\$2,388,770)	(\$97,818)	(\$934,651)	(\$299,768)	(\$3,813,735)

The attached notes and auditor's report are an integral part of these financial statements.

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

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
Integration Charter Schools

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Integration Charter Schools ("ICS"), which comprise the balance sheet as of June 30, 2022 and the related statements of activities, expenses, and cash flows for the year then ended and the related notes to financial statements, and have issued our report hereon dated October 2, 2022.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management 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 of those charged with governance.

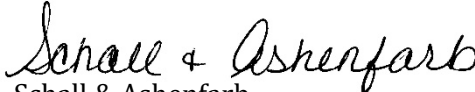
Our consideration of internal control was limited to those disclosed in the first paragraph of this report and does not constitute an audit of internal control that is the material weaknesses or significant deficiencies. Even these limitations, during our audit we did not identify any deficiencies in internal control that could be considered material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

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


Schall & Ashenfarb
Certified Public Accountants, LLC

October 20, 2022

**INTEGRATION CHARTER SCHOOLS
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2022**

Current Year:

None

Prior-Year Follow-Up:

None

Communication with Those Charged with Governance

To the Board of Trustees of
Integration Charter Schools

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

Our Responsibility under Generally Accepted Auditing Standards

As stated in our engagement letter dated June 21, 2022, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with generally accepted accounting principles. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, fraud, or other illegal acts may exist and not be detected by us. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope of Audit

We performed our audit according to the plan previously communicated to you in our engagement letter.

Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by ICS are described in Note 2 to the financial statements. There were no new accounting policies adopted during the year under audit nor was the application of existing policies changed during the year.

During fiscal year 2022, ICS spent \$7.1M on leasehold improvements to the new space. Of that, approximately \$6.2M was provided by the landlord through a lease incentive. We noted no other transactions entered into by ICS during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events.

Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates used in preparing the financial statements were as follows:

- The allocation of expenses into program, management and fundraising categories
- Estimate for collectability of government grants receivable
- Fixed asset depreciation methods and useful lives

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

Significant Audit Adjustments

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

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

Disagreements with Management

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

Consultations with Other Independent Accountants

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

Issues Discussed Prior to Retention of Independent Auditors

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

Difficulties Encountered in Performing the Audit

There were no significant difficulties encountered in performing the audit.

Management Representations

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

Industry Updates

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

To summarize:

Accounting and Auditing Updates

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

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

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

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

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

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

Auditing Standards Changes

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

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

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

IRS Updates

CHAR500

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

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

Schedule B No Longer Required with CHAR 500

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

2020 Form 990-T

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

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

Tax Exempt & Government Entities FY 2021 Program Letter

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

Consolidated Appropriations Act: Charitable Giving Impact

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

Government Auditing Updates

2021 Compliance Supplement

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

Some of the most significant highlights are:

- **Overview**
 - The Compliance Supplement is the primary document for the programs that are subject to the Uniform Guidance (UG).
 - OMB will be releasing two Addenda to the 2021 Supplement later in 2021, primarily to address new programs established by the American Rescue Plan.
 - A 6-month audit submission extension has been provided by OMB to all entities for fiscal years through June 30, 2021.
 - Entities with a fiscal year-end of December 31, 2020 - the single audits were due on September 30, 2021 and are now extended to March 31, 2022.
 - Entities with a fiscal year-end of June 30, 2021 - the single audits were due on March 31, 2022 and are now extended to September 30, 2022.

- **Part 2, Matrix of Compliance Requirements**
 - Changes to the compliance requirements are identified in bold and yellow highlighting.

- **Part 3, Compliance Requirements**
 - Updated to reflect the August 2020 revisions to the Uniform Guidance.
 - Incorporates into the Reporting section a new reporting requirement relating to recipient reporting under the Federal Funding Accountability and Transparency Act (FFATA), along with guidance on when auditors must test FFATA.
 - Clarifies key requirements for the Provider Relief Fund program, including the amount and timing of expenditures and lost revenues to be reported on the SEFA and what the auditor is required to test.

- **Part 4, Agency Program Requirements**
 - There are several program additions and deletions as well as many programs with significant changes.
 - Identifies several programs as higher-risk programs, including the Education Stabilization Fund, the Coronavirus Relief Fund and the Provider Relief Fund and Medicaid Cluster.
 - Identified new American Rescue Plan (ARP) programs as high risk.

- **Part 5, Clusters**
 - The Student Financial Assistance cluster has numerous compliance requirement changes.
 - Note that Appendix VII states that there will be no other clusters formed by the ARP nor will any ARP numbers be added to existing clusters.

- **Appendix V**
 - Provides an overview of the changes made from the 2020 Supplement.

- **Appendix VII**
 - Provides additional guidance on COVID-19 funding.
 - Provides an indication of the programs that may be included in the Addenda.

Reminder of the Changes to Uniform Guidance

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

Changes to the procurement standards:

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

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

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

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

Expansion of the de minimis indirect cost rate (200.414)

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

Shuttered Venue Operators Grant

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

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

Legislative/Regulatory Updates

Accounting considerations for Paycheck Protection Program

The Paycheck Protection Program (PPP) was established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act to provide funds for businesses to keep their workers on the payroll. The funds were provided in the form of low-interest loans that are guaranteed by the Small

Business Administration (SBA). Terms of the loan indicate that if certain conditions are met, which include maintaining average work forces during periods subsequent to receipt of the loan funds that are greater than pre-determined historical periods, that the loan, or a portion thereof, would be forgiven. Portions that are not forgiven will be payable over a five-year period, with a ten-month deferral of payments and interest will accrue at 1%.

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

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

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

Employee Retention Tax Credit (ERTC):

- **General overview:**
 - Available to all employers, but there are certain tests that need to be met and different calculations for the credit based on FTE in 2019.
 - There are also two different versions of the credit for each year it is offered – 2020 and 2021.
- **Eligibility** – To qualify for ERTC. employers must experience **either of the following:**
 - Employer must experience gross receipts reductions of $\geq 50\%$ of the comparable quarter in 2019 and gross receipts reductions of $\geq 20\%$ of the comparable quarter in 2020.
 - Full or partial suspension of business by the government due to COVID-19.
- **Gross receipts defined:**
 - Solely for purposes of determining eligibility for the Employee Retention Credit, gross receipts for a tax-exempt employer include gross receipts from all operations, not only from activities that constitute unrelated trades or businesses. For example, gross receipts for this purpose include amounts received by the organization from total

sales (net of returns and allowances) and all amounts received for services, whether or not those sales or services are substantially related to the organization's exercise or performance of the exempt purpose or function constituting the basis for its exemption. Gross receipts also include the organization's investment income, including from dividends, rents, and royalties, as well as the gross amount received as contributions, gifts, grants, and similar amounts, and the gross amount received as dues or assessments from members or affiliated organizations.

- PPP loan forgiveness is not considered part of gross income.
- **Suspension:**
 - What are not considered suspensions?
 - Ability to resume similar activity by telecommuting
 - A reduction of demand for products or services
 - Voluntary suspensions
 - Partial suspension is defined as closure of the workplace that causes the employer to suspend business operations for certain purposes, but not others:
 - Every case is unique
 - Examples of partial suspension: A physical therapy facility is shut down due to government order. Prior to the shutdown, none of the employees provided services via telework and all services were rendered at the workplace. Due to the shutdown, the facility moved to an online format to serve clients remotely, but employees are unable to access specific equipment or tools and not all clients can be served remotely. Due to these factors, this is considered a partial suspension since access to the equipment is essential to the employer's operations and the business operations could not continue in a comparable manner.
- **Credit calculation:**
 - 2020 version: 50% of qualifying wages up to \$10k per employee for the period of 03/13/20 to 12/31/20.
 - 2021 version: 70% of qualifying wages up to \$10k per employee per quarter.
- **How do you receive the credit?**
 - Claim the credit on Form 941 or 941-X (if amending a previously filed return for the credit).
 - Request an advance of the credit by filing Form 7200, but there is administrative work needed in reconciling the advance against the credit.
- **Interaction with PPP:**
 - Initially, PPP and ERTC were mutually exclusive when introduced by the CARES Act.
 - With the enactment of the Consolidated Appropriation Act (CAA), the initial restrictions for PPP and ERTC were removed, so employers could qualify for both programs.
 - There is no double benefit on the same eligible expenses, so it becomes an optimization effort

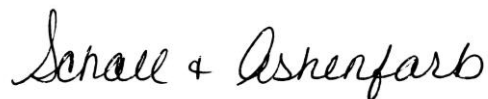
COVID-19 EIDL

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

Independence Issues

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

This information is intended solely for the use of the board of trustees, finance committee and management of Integration Charter Schools.



Schall & Ashenfarb
Certified Public Accountants, LLC

October 20, 2022



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

June 21, 2022

Mr. Jonathan Lipschitz
Vice President of Finance
And Those Charged with Governance
Integration Charter Schools
2 Teleport Drive, 2nd Floor
Staten Island, NY 10311

Via e-mail

Dear Mr. Lipschitz,

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

We will audit the financial statements of Integration Charter Schools, which comprise the statement of financial position as of June 30, 2022, the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a separate written report accompanying our auditor's report on the financial statements:

1. Schedule of expenditures of federal awards
2. Schedule of findings and questioned costs
3. Consolidating Schedule of Financial Position
4. Consolidating Schedule of Activities
5. Consolidating Schedule of Functional Expenses

Audit Objectives

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

EXHIBIT 1

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

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

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

Audit Procedures—General

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

EXHIBIT 1

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors' is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

Audit Procedures—Internal Control

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

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

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

Audit Procedures—Compliance

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

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

Other Services

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

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

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

Assistance in Preparing Financial Statements

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

Taxes

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

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

Management Responsibilities

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

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

EXHIBIT 1

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

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

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

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

EXHIBIT 1

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

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

Audit Administration and Other

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

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

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

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

EXHIBIT 1

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

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

E-mail Communication

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

Reproduction of Audit Report

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

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

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

EXHIBIT 1

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

Posting of Audit Report and Financial Statements on Your Web Site

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

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

Fee and Deliverables of Documents

Our fee will be \$85,000, which is outlined below plus a flat rate of \$450 for confirmations. *No additional fees will be billed for confirmation processing.*

John W. Lavelle Preparatory Charter School	\$23,000
New Ventures Charter School	16,000
Lois & Richard Nicotra Early College Charter School	16,000
Richmond Preparatory Charter School	15,000
Uniform Guidance Report for Integration Charter School	15,000
Confirmations Processing	<u>450</u>
Total fee	<u>\$85,450</u>

Additional drafts of tax filings or financial statements as referred to within the letter can incur additional fees as noted. A payment is required upon the signing of this letter in the amount of \$10,000. After the initial retainer has been billed, we will send progress billings based upon an estimate of the work completed to date.

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

EXHIBIT 1

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

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

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

Independence

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

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

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

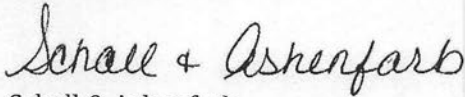
Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2020 peer review report accompanies this letter.

EXHIBIT 1

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

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

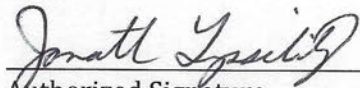
Very truly yours,



Schall & Ashenfarb
Certified Public Accountants, LLC

RESPONSE:

This letter correctly sets forth the understanding of Integration Charter Schools for the year ended June 30, 2022.



Authorized Signature

Vice President of Finance

Title

8-11-22

Date



Report on the Firm's System of Quality Control

January 29, 2020

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

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

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

Firm's Responsibility

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

Peer Reviewer Responsibility

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

Required Selections and Considerations

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

Opinion

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

EXHIBIT 2



October 20, 2022

Schall & Ashenfarb, CPA's, LLC
307 Fifth Avenue, 15th Floor
New York, NY 10016

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

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

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

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 21, 2022, including our responsibility for the preparation and fair presentation of the financial statements, in accordance with US GAAP.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable. This specifically includes the methodology for the statement of functional expenses.

INTEGRATION CHARTER SCHOOLS

John W. Lavelle Preparatory Charter School • New Ventures Charter School • Lois & Richard Nicotra Early College Charter School
Corporate Commons Two at 2 Teleport Drive, 2nd floor • Staten Island, NY 10311 • 347.855.2238

EXHIBIT 2

6. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
8. There were no uncorrected misstatements that are material, both individually and in the aggregate, to the financial statements as a whole.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
11. There were no guarantees, either written or oral, under which the organization is contingently liable, that are required to be recorded or disclosed in accordance with U.S. GAAP.

Non-Attest Services

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

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

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

Information Provided

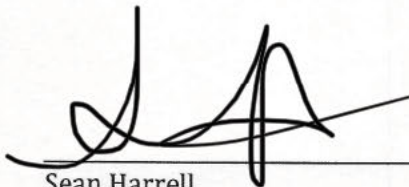
1. We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements.



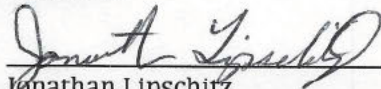
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any fraud or suspected fraud that affects the organization and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
5. We have no knowledge of any allegations of fraud or suspected fraud affecting the organization's financial statements communicated by employees, former employees, grantors, regulators, or others.
6. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
7. We are not aware of any pending or threatening litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
8. We have disclosed to you the identity of the organization's related parties and all the related party relationships and transactions of which we are aware.
9. The organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
10. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
11. We have evaluated subsequent events through the report date including events related to the coronavirus disease 2019 (COVID-19) pandemic. We have concluded that there are no adjustments needed to the financial statements. The estimated potential future impact cannot be determined.
12. We have no plans or intentions to discontinue the operations of any program or discontinue any significant services or activities.
13. Integration Charter Schools is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you and appropriately reported. All required filings with tax authorities are up-to-date.

EXHIBIT 2

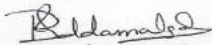
14. We acknowledge our responsibility for presenting the supplementary information in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
15. There have been no instances that have occurred, or are likely to have occurred, of noncompliance with provision of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
16. There have been no instances that have occurred, or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
17. Management doesn't intend to prepare and issue the other information included in the annual report as defined by AU-C 720. The standard defines other information as a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the entity's financial results and financial position as set out in the financial statements.



Sean Harrell
President



Jonathan Lipschitz
Director of Finance



Priyanga Iddamalgoda
Controller

**Disclosure of Financial Interest by a Current or Proposed Board of Trustees
Member**

Name: Kathlyn Barrett-Layne

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

Integrated Charter Schools

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Board Member

2. Are you an employee of any school operated by the education corporation?
 Yes X No

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

3. Are you related, by blood or marriage, to any person employed by the school?
No

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

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school? No

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

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school? No

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

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

Yes No

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

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of financial interest/transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
<p>None <i>Please write "None" if applicable. Do not leave this space blank.</i></p>			

8. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real

estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write "None."

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
NONE				

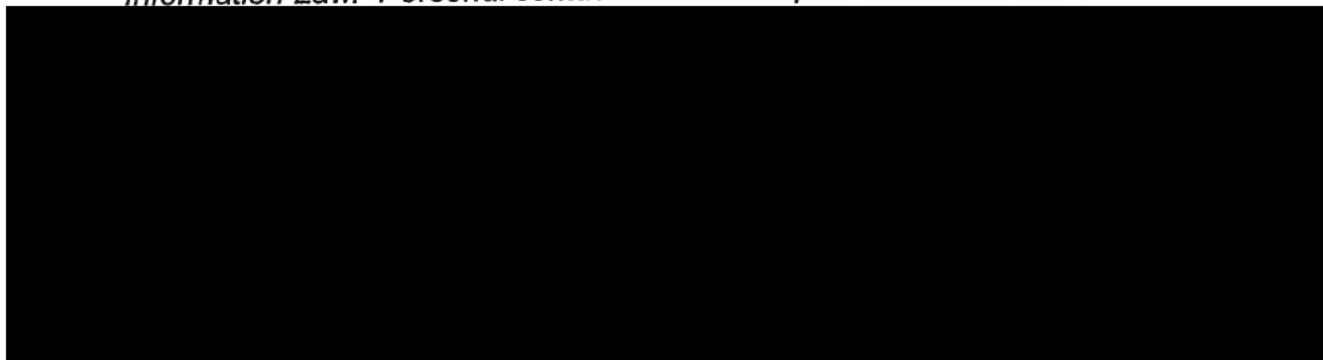
Dr. H. Barrett Goyne

 Signature

December 6, 2021

 Date

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.





Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Sheldon Blackman

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

Integration Charter Schools

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Board

2. Are you an employee of any school operated by the education corporation?
Yes No

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

3. Are you related, by blood or marriage, to any person employed by the school? No

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

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school? No

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

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school? No

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

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

Yes No

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


7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of financial interest/ transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
<p>Please write "None" if applicable. Do not leave this space blank.</p> <p style="text-align: center; font-size: 2em; font-family: cursive;">None</p>			

8. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or

employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write "None."

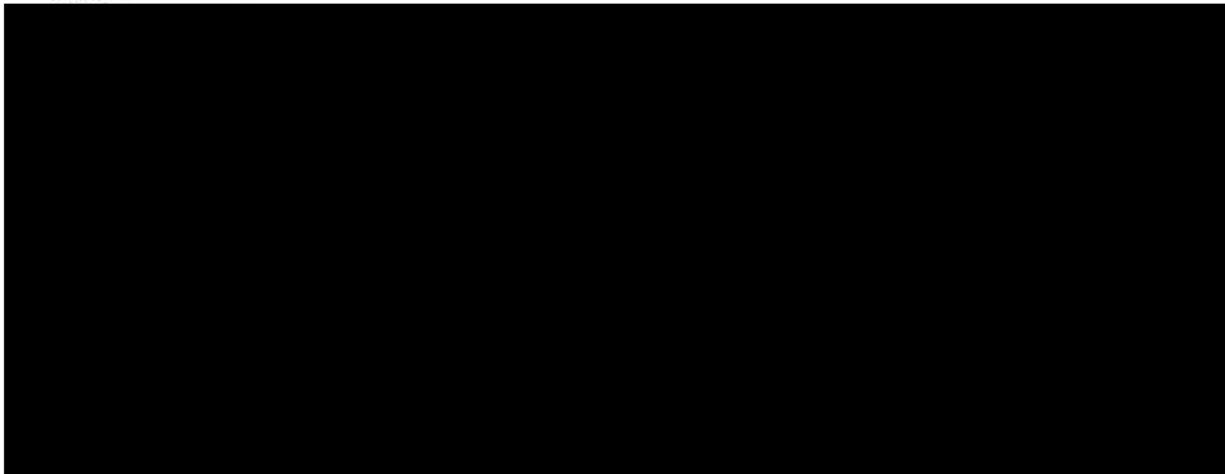
Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
	None			



 Signature

Date 11/22/21

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.



Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Michael Caridi

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

Interaction Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Trustee

2. Are you an employee of any school operated by the education corporation?
 Yes No

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

3. Are you related, by blood or marriage, to any person employed by the school?

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

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school?

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

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school?

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

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

Yes No

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

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of financial interest/transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
<i>Please write "None" if applicable. Do not leave this space blank.</i>			

8. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a

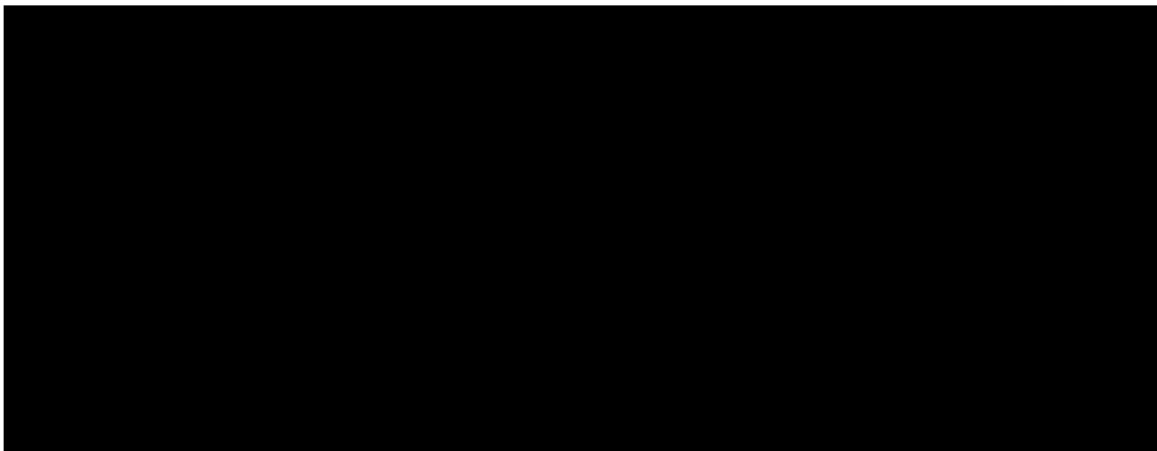
financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write "None."

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
<i>Please write "None" if applicable. Do not leave this space blank.</i>				

Michael Carid
Signature

11/1/21
Date

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.



Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Bonnie Fritz

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

*Member of Board
member of Education & Accountability Committee*

2. Are you an employee of any school operated by the education corporation?
 Yes X No

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

3. Are you related, by blood or marriage, to any person employed by the school? *NO*

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

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school? *NO*

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

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school? *NO*

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

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

 Yes No

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

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of financial interest/transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
None write	None applicable	None leave	None blank

8. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a

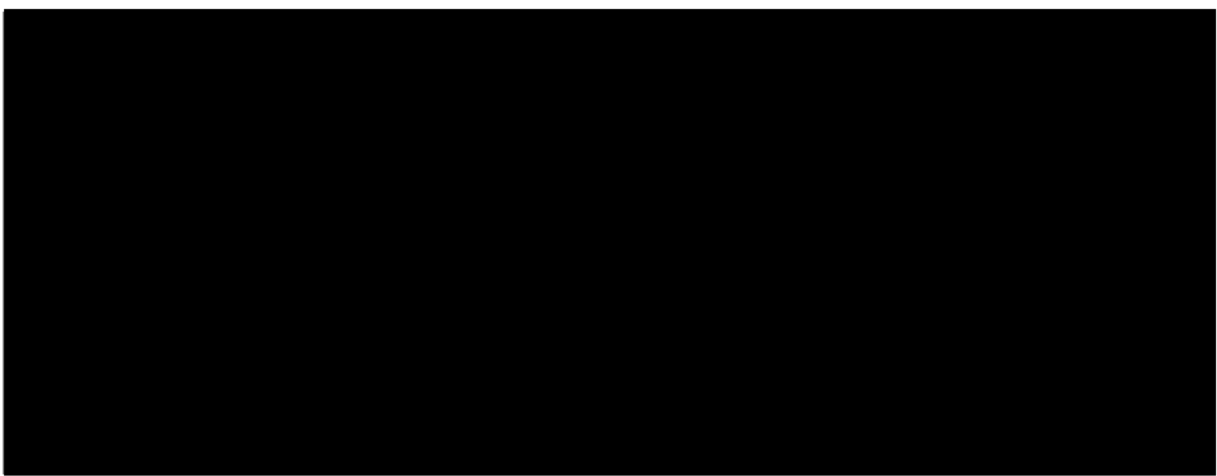
financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write "None."

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
None	None	None	None	None

Bonnie J. Fritz
Signature

11-4-2021
Date

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.



Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Ed Fucini

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Treasurer

Finance & Audit

Executive

2. Are you an employee of any school operated by the education corporation?
 Yes X No

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

3. Are you related, by blood or marriage, to any person employed by the school?

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

NO

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school?

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

NO

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school?

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

NO

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

Yes No

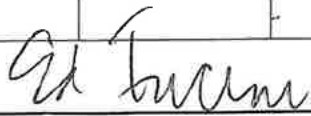
If Yes, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc. None

Date(s)	Nature of financial interest/transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
<i>Please write "None" if applicable. Do not leave this space blank.</i>			

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
<i>Please write "None" if applicable. Do not leave this space blank.</i>				


 Signature _____ Date 11/21

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.





Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Denise Henick

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Trustee

2. Are you an employee of any school operated by the education corporation?
 Yes X No

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

3. Are you related, by blood or marriage, to any person employed by the school?

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

no

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school?

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

no

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school?

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

no

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

Yes No

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

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of financial interest/transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
<p><i>None</i> if applicable. Do not leave this space blank.</p>			

8. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a

financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write "None."

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

Please write "None" if applicable. Do not leave this space blank.

Denise Perneck

11/17/21

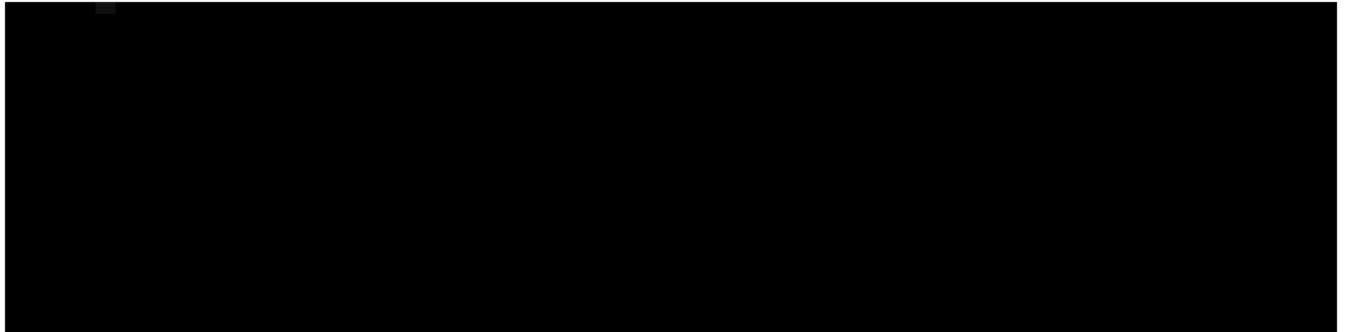
Signature

Date

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

Business Telephone:

Business Address: _____



Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Robin Lefkowitz

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

ICS

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

I am a Board Trustee, the Chair of the Governance and Nominating Committee, and I am Member at Large and part of the Executive Committee.

2. Are you an employee of any school operated by the education corporation?
 Yes X No

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

3. Are you related, by blood or marriage, to any person employed by the school?

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

Yes, my niece is a kindergarten teacher at Lavelle Prep. She does not benefit from my participation on the ICS Board.

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school?

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

No

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school?

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

No

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

Yes No

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

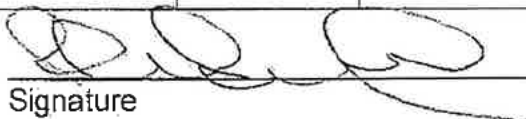
7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

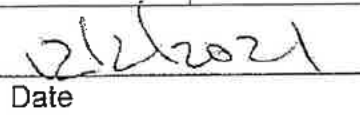
Date(s)	Nature of financial interest/transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
None			

8. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people

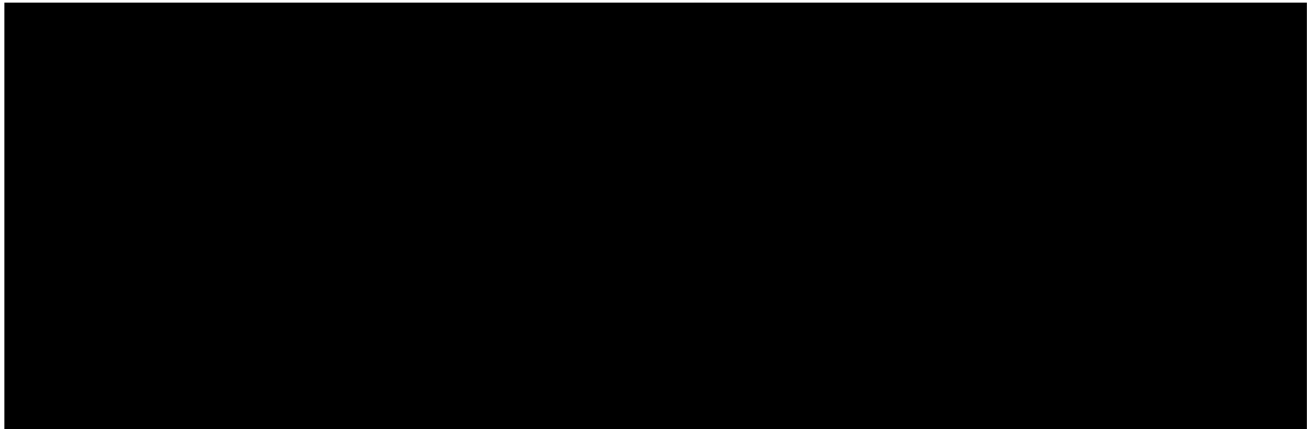
doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write "None."

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
Northfield Bank	Banking	Varied based on school expenses/income	Robin Lefkowitz – I am an executive officer at Northfield Bank	I abstain from any voting involving banking


Signature


Date

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.



**Disclosure of Financial Interest by a Current or Proposed Board of Trustees
Member**

Name: David Lchr

Name of Charter School Education Corporation (the Charter School Name,
if the charter school is the only school operated by the education
corporation):

1. List all positions held on the education corporation Board of Trustees ("Board")
(e.g. president, treasurer, parent representative).

Vice Chair

2. Are you an employee of any school operated by the education corporation?
 Yes No

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

3. Are you related, by blood or marriage, to any person employed by the school?

NO

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

NO.

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any
student currently enrolled in the school?

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

NO

5. Are you related, by blood or marriage, to any person that could otherwise
benefit from your participation as a board member of this school?

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

NO

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

Yes No

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

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write None. Please note that if you answered Yes to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

None

Date(s)	Nature of financial interest/transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
	None		

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

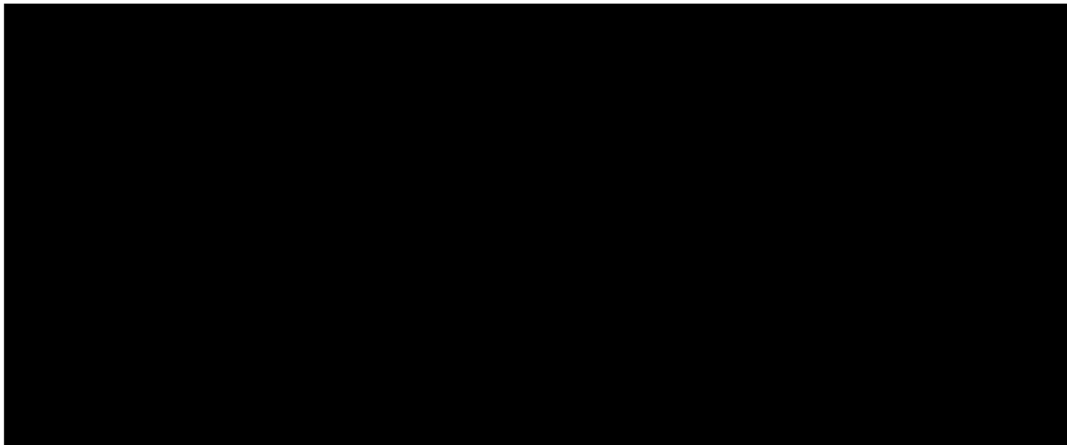
None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
	None			

11/23/2021
Signature David W. Lehr
David W. Lehr

11/23/2021
Date

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.



Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Deborah Miller

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):
ICS

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Secretary

Executive, Education & Accountability and Governance and Nominating

2. Are you an employee of any school operated by the education corporation?
 Yes **No**

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

3. Are you related, by blood or marriage, to any person employed by the school?

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

NO

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school?

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

NO

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school?

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

NO

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

Yes No

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

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of financial interest/transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
<i>Please write "None" if applicable. Do not leave this space blank.</i>			

8. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and**

in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write "None."

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
<i>Please write "None" if applicable. Do not leave this space blank.</i>				

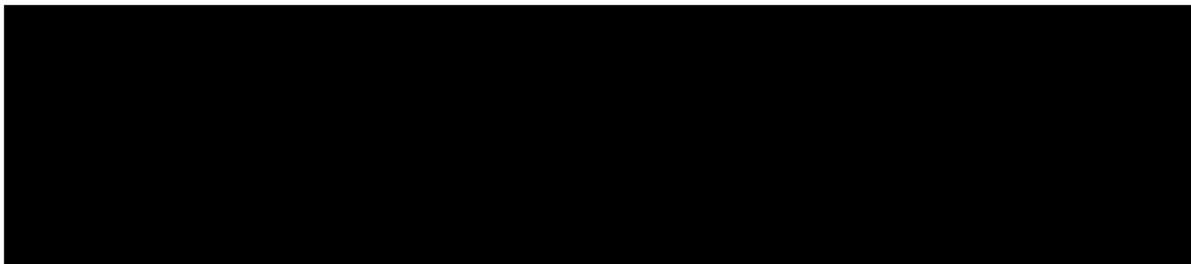
Sebrina Miller
Signature

11/21
Date

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

Business Telephone:

Business Address:



Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Jill Patel

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

Integration Charter Schools

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

President

2. Are you an employee of any school operated by the education corporation?
 Yes No

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

3. Are you related, by blood or marriage, to any person employed by the school?

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

No

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school? No

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

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school? No

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

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

Yes No

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

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of financial interest/transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
<p>Please write "None" if applicable. Do not leave this space blank.</p> <p style="text-align: center;"><i>None</i></p>			

8. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a

financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write "None."

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
<p><i>Please write "None" if applicable. Do not leave this space blank.</i></p> <p style="font-size: 2em; font-family: cursive;">None</p>				

Jin-oh Park

 Signature

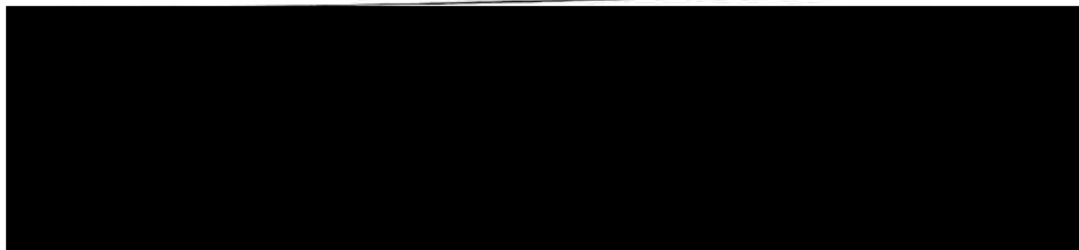
10/31/21

 Date

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

Business Telephone:

Business Address:



Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Doris Schueler

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Chair, Education and Accountability Comm: HCC

2. Are you an employee of any school operated by the education corporation?
 Yes No

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

3. Are you related, by blood or marriage, to any person employed by the school?

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

NO

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school?

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

NO

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school?

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

NO

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

Yes No

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

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of financial interest/ transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
<i>Please write "None" if applicable. Do not leave this space blank.</i>			
<i>N O N E</i>			

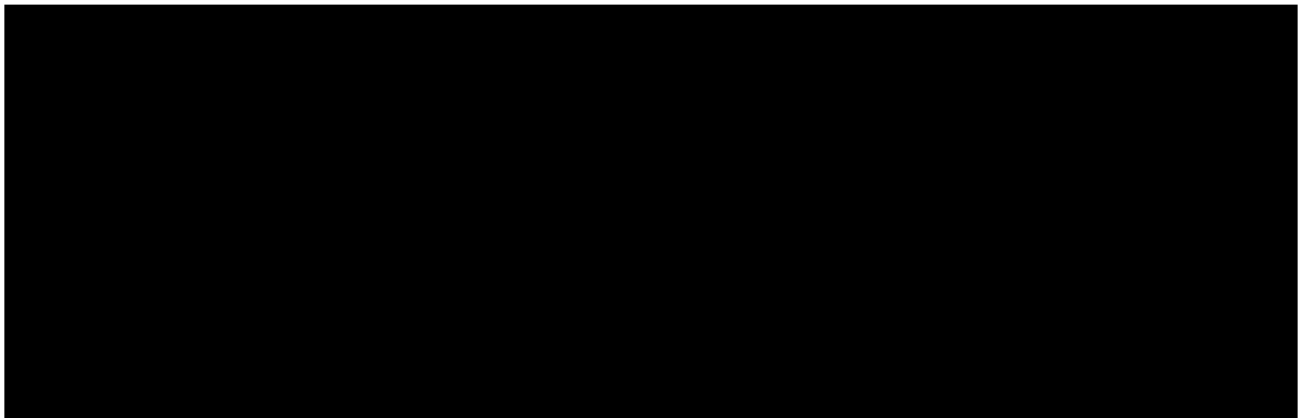
8. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a financial interest or other relationship. If you are a member, director, officer or

employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write "None."

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
N	0	N	None	

Signature Doris E. Pchelch O'D Date 11/18/21

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.



Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: John Strand

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Trustee

2. Are you an employee of any school operated by the education corporation?
 Yes X No

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

3. Are you related, by blood or marriage, to any person employed by the school?

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

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school?

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

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school?

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

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

 Yes No

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

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of financial interest/transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
<p><i>Please write "None" if applicable. Do not leave this space blank.</i></p> <p style="text-align: center; font-size: 1.5em; font-family: cursive;">None</p>			

8. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a

financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write "None."

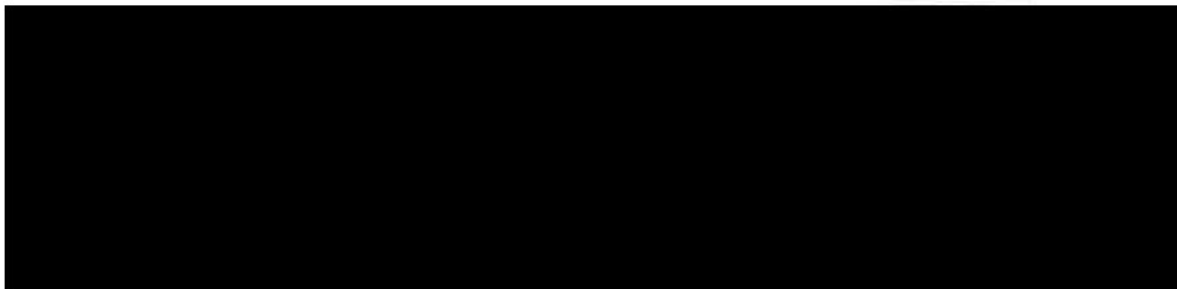
Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
<p><i>Please write "None" if applicable. Do not leave this space blank.</i></p> <p style="font-size: 2em; color: blue; font-weight: bold;">NONE!</p>				

Signature James M. Goo Date 11/20/01

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

Business Telephone:

Business Address:



Disclosure of Financial Interest by a Current or Proposed Board of Trustees Member

Name: Eleni Tournaki

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Board member

2. Are you an employee of any school operated by the education corporation?
NO

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

3. Are you related, by blood or marriage, to any person employed by the school?

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

NO

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school?

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

NO

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school?

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

NO

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

NO

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

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of financial interest/transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
	<i>NONE</i>		

8. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) living in your house had a

financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, write "None."

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
NONE				

NONE

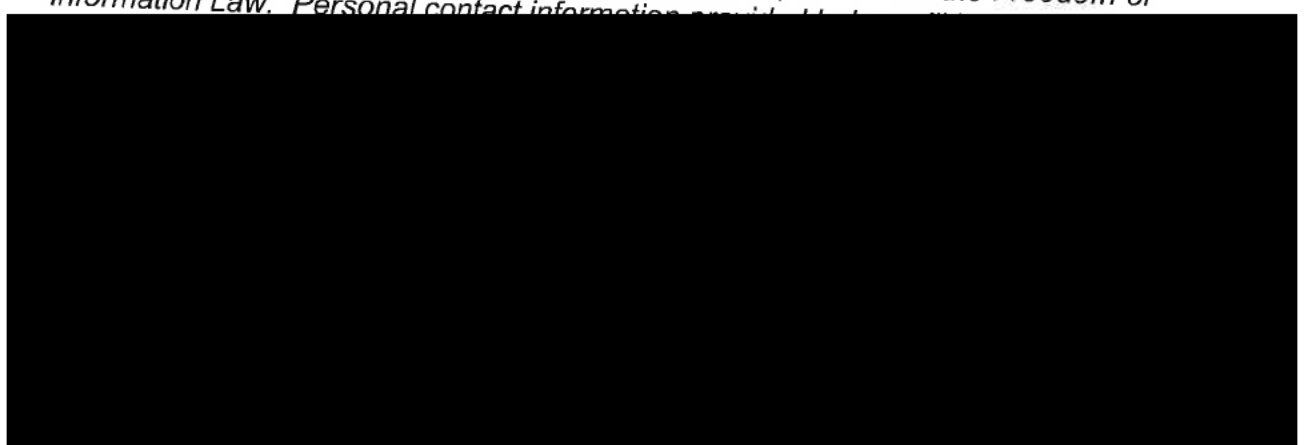
Nourmaki

Signature

Date

11/1/2021

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided to the school is not to be disseminated.





July 2021

Did not meet quorum, no meeting was held.

Integration Charter Schools

**Board of Trustees Meeting
August 26, 2021 6:30pm
Minutes**

Trustees Present	Sheldon Blackman, Michael Caridi, Joe Carroll, Denise Henick, Bonnie Fritz, Ed Fucini, Dr. Barrett- Layne, David Lehr, Robin Lefkowitz, Deborah Miller, Jill Patel, Doris Schueler, Nelly Tournaki,
Trustees Absent	John Strand, Dirk Tillotson
Staff Present	Ken Byalin, Elaine Bartley, Mary Cottingham, Samantha LoCasto, Rita Durantes, Rei Rexha
Parents Present	None
Others Present	None
Consent of Agenda Approval of Minutes	A motion was made by Robin Lefkowitz seconded by Ed Fucini and unanimously approved by all to accept the August 2021 Consent Agenda : <ul style="list-style-type: none">● August Agenda● Minutes from the June Board meeting● July Finance and Audit Committee notes● July Governance and Nominating Committee notes● Report of the Ad Hoc Group on CMO● President's Report
Mission Story	Rita Durantes from Lavelle Prep High Division spoke about a student who had amazing growth both academically and emotionally during this pandemic thanks to using her DBT and Steps-A skills that are taught in our Wellness classes.
Resolutions	1. A motion was made by Sheldon Blackman seconded by Deborah Miller and unanimously approved by all to accept the new Nicotra Enrollment Policy.

	<p>2. A resolution was NOT passed for the Elementary School to amend their first day of school September 13th to September 20th, 2021. Elementary will open as originally planned.</p> <p>3. A motion was made by Joe Carroll seconded by Deborah Miller and unanimously approved by all to approve Ken Byalin as the possible signatories to the Richmond Prep documents.</p>
Committee Reports	<p>Executive Committee Did not meet this month</p> <p>Finance and Audit Committee August 19, 2021 @ 4:00 via Zoom Trustees Present :Ed Fucini, Jill Patel, Joe Carroll Trustees Absent:David Lehr Staff Present:Ken Byalin, Mary Cottingham, Jonathan Lipschitz</p> <p>BGNVCS Replication Task Force Did not meet this month</p> <p>Education and Accountability Committee Did not meet this month</p> <p>Governance and Nominating Committee July 27, 2021 @ Bagel Bistro Trustees Present:Robin Lefkowitz, David Lehr, Deborah Miller, Joe Carrol via telephone Trustees Absent: None Staff Present: Mary Cottingham, Elaine Bartley</p> <p>Written reports for all committees are attached</p>
Committee Dashboards	N/A
Strategic Discussion	N/A
New Business	No New Business
President's Report	Written Report Attached
Adjournment	A motion was made by Robin Lefkowitz seconded by Ed Fucini to adjourn the meeting. The next Board meeting will be on September 23, 2021 at 6:30pm.

Integration Charter Schools

**Board of Trustees Meeting
September 30 ,2021 6:30pm
Minutes**

Trustees Present	Sheldon Blackman, Joe Carroll, Bonnie Fritz, Dr. Barrett- Layne, David Lehr, Robin Lefkowitz, Deborah Miller, Jill Patel, John Strand, Dirk Tillotson, Nelly Tournaki,
Trustees Absent	Michael Caridi, Denise Henick, Ed Fucini,Doris Schueler
Staff Present	Ken Byalin, Elaine Bartley, Florence Stzebala, Rei Rexha, Alyssa Vasquez
Parents Present	None
Others Present	None
Consent of Agenda Approval of Minutes	A motion was made by Robin Lefkowitz seconded by David Lehri and unanimously approved by all to accept the September 2021 Consent Agenda : <ul style="list-style-type: none">● Approval of September Agenda● Approval of August Board Meeting Minutes● September Committee Minutes● September Dashboards● President's Report
Mission Story	Florence Strzebala from New Ventures Charter School introduced former NV student Alyssa Vasquez. Alyssa shared her story and journey as a New Ventures student, now Lavelle Prep Elementary Teacher Assistant.
Resolutions	N/A
Committee Reports	Executive Committee September 23,2021 @ 5:00 via Zoom Trustees Present: Jill Patel, Dirk Tillotson, Ed Fucini, Deborah Miller Trustees Absent: David Lehr Staff Present :Ken Byalin, Mary Cottingham Finance and Audit Committee September 23,2021 @ 4:00 via Zoom Trustees Present :Ed Fucini, Jill Patel, Joe Carroll Trustees Absent:David Lehr Staff Present:Ken Byalin, Mary Cottingham, Jonathan Lipschitz

	<p>Education and Accountability Committee September 14,2021 @ 2:30pm via Zoom Trustees Present Bonnie Fritz,John Strand, Dirk Tillotson Trustees Absent : Deborah Miller, Nelly Tournaki, Doris Schueler Staff Present :Samantha LoCasto, Dori Rexha, Theresa Peterford, Aimee Horowitz, Yelena Osoro, Jodi Guagliardo</p> <p>BGNVCS Replication Task Force Did not meet this month</p> <p>Governance and Nominating Committee Did not meet this month</p> <p>Written reports for all committees are attached</p>
Committee Dashboards	<p>This month's dashboard highlighted a snapshot of:</p> <p>Trustee Attendance Student Enrollment Student Graduation Rate</p>
Strategic Discussion	<p>Break out Room Discussion:</p> <p>Integration Charter School's growth on Staten Island and how we differentiate our schools within the organization.</p> <p>Attachment: President's Principles of Differentiation</p>
New Business	No New Business
President's Report	Written Report Attached
Adjournment	A motion was made by Dirk Tillotson seconded by David Lehr to adjourn the meeting. The next Board meeting will be on October 28, 2021.

Integration Charter Schools

**Board of Trustees Meeting
October 28 ,2021 6:30pm
Minutes**

Trustees Present	Sheldon Blackman, Michael Caridi, Joe Carroll, Bonnie Fritz, Denise Henick, Ed Fucini, Dr. Barrett- Layne, Robin Lefkowitz, Deborah Miller, Jill Patel, Nelly Tournaki,
Trustees Absent	David Lehr, Doris Schueler, John Strand,
Staff Present	Ken Byalin, Elaine Bartley, Mary Cottingham, Ryan Melis, Rei Rexha,
Parents Present	None
Others Present	None
Consent of Agenda Approval of Minutes	A motion was made by Ed Fucini seconded by Michael Caridi and unanimously approved by all to accept the October 2021 Consent Agenda : <ul style="list-style-type: none">● Approval of October Agenda● Approval of September Board Meeting Minutes● Governance & Nominating Committee Minutes● October Dashboards● President's Report
Mission Story	<p>Ryan Melis from New Ventures Charter School spoke on how the connections ICS continuously makes on Staten Island is so beneficial for our students not only in our schools but other schools throughout the island. The team effort we continuously make through Staten Island to make Staten Island better could and have saved our student's life.</p> <p>Ryan also shared a story of a previous graduate comparing his Marine's Bootcamp class to the Bootcamp class taken at New Ventures and how he was able to use the lessons he learned at NV in the Marines.</p>
Resolutions	A motion was made by Ed Fucini seconded by Sheldon Blackman and unanimously approved by all to adopt the District Wide Safety Plan.
Committee Reports	Governance and Nominating Committee October 26, 2021 @ 4:30 via Zoom Trustees Present: Robin Lefkowitz, David Lehr, Deborah Miller, Joe Carrol Staff Present: Mary Cottingham and Elaine Bartley

	<p>Executive Committee A motion was made by Robin Lefkowitz seconded by Nelly Tournaki and unanimously approved by all to accept the October 2021 Executive Minutes</p> <p>Finance and Audit Committee A motion was made by Ed Fucini seconded by Robin Lefkowitz and unanimously approved by all to accept the October 2021 Finance and Audit Minutes</p> <p>A motion was made by Sheldon Blackman seconded by Ed Fucini and unanimously approved by all of the modified budget.</p> <p>Education and Accountability Committee A motion was made by Deborah Miller seconded by Nelly Tournaki and unanimously approved by all to accept the October 2021 Education & Accountability Minutes</p> <p>BGNVCS Replication Task Force Did not meet this month</p> <p>Written reports for all committees are attached</p>
Committee Dashboards	<p>This month's dashboard highlighted a snapshot of:</p> <ul style="list-style-type: none"> Trustee Attendance BEDS Day Student Enrollment Student Graduation Rate Students Grades 3-8 State Exam Scored ICS Avg Cash Flow Report
Strategic Discussion	Discussed Nicotra Early College Charter School
New Business	No New Business
Executive Session	Board went into Executive Session for discussion on school naming.
President's Report	Written Report Attached
Adjournment	A motion was made by Nelly Tournaki seconded by Ed Fucini to adjourn the meeting. The next Board meeting will be on November 18,2021

Integration Charter Schools

**Board of Trustees Meeting
November 18 ,2021 6:30pm
Minutes**

Trustees Present	Sheldon Blackman, Joe Carroll, Bonnie Fritz, Denise Henick, Ed Fucini, Dr. Barrett- Layne, David Lehr, Robin Lefkowitz, Deborah Miller, Jill Patel, Doris Schueler, John Strand, Nelly Tournaki,
Trustees Absent	Michael Caridi
Staff Present	Ken Byalin, Elaine Bartley, Mary Cottingham, Junior Delice, Samantha LoCasto, Theresa Peterford,
Parents Present	None
Others Present	None
Consent of Agenda Approval of Minutes	<p>A motion was made by Bonnie Fritz seconded by David Lehr and unanimously approved by all to accept the November 2021 Consent Agenda :</p> <ul style="list-style-type: none">● Approval of November Agenda● Approval of October Board Meeting Minutes● Governance & Nominating Committee Minutes● Executive Committee Minutes● Education & Accountability Committee Minutes● E&A Committee Attachments● Finance and Audit Committee Minutes● November Dashboards● Updated Investment Policy● President's Report
Mission Story	Principal of Lavelle Prep Middle School Theresa Peterfords spoke on how the strategic interventions done by our counseling team helped a group of eighth grade girls self mediate their issues to avoid having verbal and physical fights with one another.

<p>Board of Trustees Elections</p>	<p>A motion was made by Sheldon Blackman seconded by Bonnie Fritz and unanimously approved by all to approve the Trustees Mike Caridi, Denise Henick, David Lehr, and Jill Patel nominated for a three year term.</p> <p>A motion was made by Sheldon Blackman seconded by Bonnie Fritz and unanimously approved by all to approve the slate of officers Jill Patel, Chair, David Lehr, Vice Chair, Ed Fucini, Treasurer, Deborah Miller, Secretary, nominated for a one year term.</p> <p>A motion was made by Ed Fucini seconded by Denise Hennick and unanimously approved by all to approve the Executive Committee members Jill Patel, David Lehr, Ed Fucini, Deborah Miller and Robin Lefkowitz. Chaired by Jill Patel for a one year term.</p> <p>A motion was made by Sheldon Blackman seconded by Deborah Miller and unanimously approved by all to approve the Finance and Audit Committee members Ed Fucini, Joe Carroll, David Lehr, Jill Patel. Chaired by Ed Fucini for a one year term.</p> <p>A motion was made by Ed Fucini seconded by Denise Hennick and unanimously approved by all to approve the Governance and Nominating Committee members Robin Lefkowitz, Joe Carroll, David Lehr, Deborah Miller. Chaired by Robin Lefkowitz (member at large) for a one year term.</p> <p>A motion was made by David Lehr seconded by Deborah Miller and unanimously approved by all to approve the Education and Accountability Committee members Bonnie Fritz, Doris Schueler, Deborah Miller, Nellie Tournaki, John Strand, Jill Patel. Chair - TBD for a one year term.</p>
<p>Resolutions</p>	<p>A motion was made by David Lehr seconded by Deborah Miller and unanimously approved by all to adopt the Nicotra Early College Material Change.</p> <p>A motion was made by Sheldon Blackman and John Strand and unanimously approved by all to adopt the Updated Investment Policy.</p>
<p>Committee Reports</p>	<p>Governance and Nominating Committee November 9, 2021 @ 4:30 via Zoom Trustees Present: David Lehr, Deborah Miller, Joe Carrol Staff Present: Mary Cottingham</p>

	<p>Executive Committee November 10, 2021 @ 4:30 via Zoom Trustees Present: Jill Patel, Ed Fucini, David Lehr Staff Present: Mary Cottingham</p> <p>Finance and Audit Committee November 10, 2021 @ 4:30 via Zoom Trustees Present: Jill Patel, Ed Fucini, David Lehr, Joe Carroll Staff Present: Mary Cottingham, Ken Byalin, Jonathan Lipschitz, Priya Iddamalgoda</p> <p>Education and Accountability Committee November 10, 2021 @ 1:30 via Zoom Trustees Present: Bonnie Fritz, John Strand, Deborah Miller, Nelly Tournaki Staff Present: Samantha LoCasto, Aimee Horowitz, Yelena Osoro, Ryan Melis, Amelia DePompo</p> <p>BGNVCS Replication Task Force Did not meet this month</p> <p>Written reports for all committees are attached</p>
	<p>This month's dashboard highlighted a snapshot of:</p> <p>Trustee Attendance BEDS Day Student Enrollment Student Graduation Rate Students Grades 3-8 State Exam Scored ICS Avg Cash Flow Report</p>
Strategic Discussion	Discussed Nicotra Early College Charter School
New Business	No New Business
President's Report	Written Report Attached
Adjournment	A motion was made by Jill Patel seconded by Deborah Miller to adjourn the meeting. The next Board meeting will be on December 23, 2021



December 2021

Did not meet quorum, no meeting was held.

Integration Charter Schools

**Board of Trustees Meeting
January 29, 2022 10:00 am
Minutes**

Trustees Present	Sheldon Blackman, Joe Carroll, Bonnie Fritz, Ed Fucini, Dr. Barrett Layne, David Lehr, Robin Lefkowitz, Deborah Miller, Jill Patel, Doris Schueler, John Strand, Nelly Tournaki, Michael Caridi
Trustees Absent	Denise Henick
Staff Present	Ken Byalin, Elaine Bartley, Mary Cottingham, Rei Rexha, Elaine Bartley
Parents Present	None
Others Present	Brian Saber
Consent of Agenda Approval of Minutes	<p>A motion was made by Bonnie Fritz seconded by David Lehr and unanimously approved by all to accept the November 2021 Consent Agenda :</p> <ul style="list-style-type: none"> ● Approval of January Agenda ● Approval of November Minutes ● November Dashboards ● November Committee Minutes: <ul style="list-style-type: none"> Governance & Nominating Education & Accountability Finance & Audit Executive ● January Dashboards ● January Committee Minutes: <ul style="list-style-type: none"> Governance & Nominating President's Report
Mission Story	N/A for this meeting

Resolutions	<p>Finance and Audit A motion was made by Sheldon Blackman and seconded by Robin Lefkowitz and unanimously approved by all to approve the \$140,000 expense for a search firm to find the new ICS President.</p> <p>Education and Accountability A motion was made by John Strand and seconded by Bonnie Fritz and unanimously approved by all to approve the ICS Data Privacy and Security Policy.</p>
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	<p>Executive A motion was made by Robin Lefkowitz and seconded by Deborah Miller and unanimously approved by all to approve a three month leave for Denise Henick (January 1 - April 1).</p> <p>(The required quorum will remain the same as a full board).</p>
<p>Committee Reports</p>	<p>Governance and Nominating Committee January 18, 2022 @ 8:00 am via Zoom Trustees Present: Robin Lefkowitz, David Lehr, Deborah Miller, Staff Present: Mary Cottingham, Joanne Cook, Elaine Bartley</p> <p>Education and Accountability Committee January 19, 2022 @ 12:20 PM via Zoom Trustees Present: Bonnie Fritz, John Strand, Deborah Miller, Jill Patel, Doris Schueler Dr. Kathlyn Barrett-Layne Staff Present: Joanne Cook, Samantha LoCasto, Theresa Peterford, Yelena Osoro, Ryan Melis, Amelia DePompo, Ron Gorsky Jonathan Lipschitz, McClaude LaFortune</p>
<p>Committee Reports</p>	<p>Finance and Audit Committee January 20, 2022 @ 4:00 via Zoom Trustees Present: Ed Fucini, Jill Patel, Joseph Carroll, David Lehr Staff Present: Ken Baylin, Mary Cottingham, Jonathan Lipschitz, Junior Delice</p> <p>Executive Committee January 20, 2022 @ 5:00 via Zoom Trustees Present: Jill Patel, Ed Fucini, David Lehr, Deborah Miller Staff Present: Ken Baylin, Mary Cottingham, Mohamed Elkoptan</p> <p>Written reports for all committees are attached</p>

	<p>The November and December Dashboards highlighted a snapshot of: Ratio Measures Financial Performance ICS Cash Flow/Revenue, Expense and Net Income by School ICS Average Cash Flow Report Total Trustees In Attendance Percent Present YTD</p>
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	<p>Percent Chronically Absent YTD</p> <p>Number of Students Suspended September - December</p> <p>2021 Number of Suspensions by Month</p>
Strategic Discussion	N/A for this meeting
New Business	No New Business
President's Report	Written Report Attached
Adjournment	A motion was made by Deborah Miller and seconded by Doris Schueler to adjourn the meeting. The next Board Meeting Is February 17, 2022.

Integration Charter Schools

**Board of Trustees Meeting
February 17, 2022 6:34 PM
Minutes**

Trustees Present	Sheldon Blackman, Joe Carroll, Bonnie Fritz, Ed Fucini, Dr. Barrett Layne, David Lehr, Deborah Miller, Jill Patel, Doris Schueler, Michael Caridi
Trustees Absent	Denise Henick, Robin Lefkowitz, Nelly Tournaki, John Strand
Staff Present	Ken Byalin, Sam LoCasto, Mary Cottingham, Junior Delice Joanne Cook, Desiree Kleiss, Diane DiSalvo, Arthur Larsen, Cali Debrowner, Catherine Ratel, Max Moran, Priscilla Chen, George Torres
Parents Present	N/A
Others Present	N/A
Mission Story	Desiree Kleiss, a teacher from Richmond Prep Charter School, shared her story about a sixth grader with special needs who overcame his obstacles with specialized care and support from her and her team.
Consent of Agenda Approval of Minutes	<p>A motion was made by Deborah Miller and seconded by Ed Fucini and unanimously approved by all to accept the February 2022 Consent Agenda :</p> <ul style="list-style-type: none">● Approval of February 2022 Agenda● Approval of January 2022 Board Minutes● Approval of February 2022 Committee Minutes:<ul style="list-style-type: none">○ Governance & Nominating○ Finance & Audit○ Executive● February Dashboards● February President's Report

Committee Reports	<p>Governance and Nominating Committee February 8, 2022 @ 8:00 am via Zoom Trustees Present: Robin Lefkowitz, David Lehr, Deborah Miller, Joseph Carroll Staff Present: Mary Cottingham, Joanne Cook, Elaine Bartley</p> <p>Finance and Audit Committee February 10, 2022 @ 4:00 via Zoom Trustees Present: Ed Fucini, Jill Patel, Joseph Carroll, David Lehr Staff Present: Ken Baylin, Mary Cottingham, Jonathan Lipschitz, Mohamed Elkoptan</p> <p>Executive Committee February 10, 2022 @ 5:00 via Zoom Trustees Present: Jill Patel, Ed Fucini, David Lehr, Deborah Miller Staff Present: Ken Baylin, Mary Cottingham, McClaude Lafortune</p> <p>Education & Accountability Committee Did not meet this month</p> <p>Written reports for all committees are attached</p>
Committee Dashboards	<p>The February Dashboards Highlighted a snapshot of:</p> <ul style="list-style-type: none"> ● Total Trustees in Attendance ● Ratio Measures as of January 31, 2022 ● Financial Performance YTD ● Total Special Education (Sub) Population ● Flow/Revenue, ICS Cash Flow Report ● Revenue, Expense and Net Income by School Actual ● ICS Avg Cash Flow Report
Counseling Presentation	<p>Diane DiSalvo introduced six members of the counseling team who provided specific stories about students who had mental and social issues and benefitted from the counseling services at ICS. The counseling team provided specialized techniques and processes and implemented individual counseling to address each of the problem areas. With consistent in-school counseling as well as, in some cases, medication and outside treatment all students were significantly better than before.</p>
Resolutions	<p>N/A</p>
Strategic Discussion	<p>Part II of Strategic Planning will take place on April 10th at Board Retreat</p>

New Business	No New Business
President's Report	President's Report Attached
Adjournment	A motion was made by Mike Caridi and seconded by Deborah Miller to adjourn the meeting at 7:56pm. The next Board of Trustees Meeting is scheduled for March 22, 2022 @ 6:30pm

Integration Charter Schools

**Board of Trustees Meeting
March 24, 2022 6:30 PM
Minutes**

Trustees Present	Bonnie Fritz, Ed Fucini, David Lehr, Deborah Miller, Jill Patel, Doris Schueler, Michael Caridi, Nelly Tournaki, John Strand, Robin Lefkowitz
Trustees Absent	Denise Henick, Joseph Carroll, Sheldon Blackman, Dr. Barrett Layne
Staff Present	Junior Delice Joanne Cook, Elaine Bartley
Parents Present	N/A
Others Present	N/A
Mission Story	Pedro Gonzalez and Joseph Soccoa reported on the creation of the LP Elementary Newspaper and how successful it's been for students and teachers.
Consent of Agenda Approval of Minutes	<p>A motion was made by Deborah Miller and seconded by Ed Fucini and unanimously approved by all to accept the March 2022 Consent Agenda :</p> <ul style="list-style-type: none">● Approval of March 2022 Agenda● Approval of February Board Minutes● Approval of March 2022 Committee Minutes:<ul style="list-style-type: none">○ Governance & Nominating No Meeting○ Education & Accountability○ Finance & Audit○ Executive● March Dashboards● March President's Report

Committee Reports	<p>Education & Accountability March 16, 2022 @ 12:30 via Zoom Trustees Present: Bonnie Fritz, John Strand, Deborah Miller, Jill Patel, Doris Schueler, Nelly Tournaki Staff Present: Theresa Peterford, Yelena Osoro, Chris Zilinski, Aimee Horowitz, Omri Shick, Joanne Cook, Samantha LoCasto, Rei Rexha</p> <p>Finance and Audit Committee March 17, 2022 @ 4:00 via Zoom Trustees Present: Ed Fucini, Jill Patel, Joseph Carroll, David Lehr Staff Present: Ken Baylin, Mary Cottingham, Jonathan Lipschitz, Priyanga Iddamaloda</p> <p>Executive Committee March 17, 2022 @ 5:00 via Zoom Trustees Present: Jill Patel, Ed Fucini, David Lehr, Deborah Miller Staff Present: Ken Baylin, Mary Cottingham, McClaude LaFortune</p> <p>Written reports for all committees are attached</p>
Committee Dashboards	<p>The February Dashboards Highlighted a snapshot of:</p> <ul style="list-style-type: none"> ● Total Trustees in Attendance ● Attendance Rate YTD - February ● Chronically Absent YTD -February ● Percent Chronically Absent YTD - February ● NYC Department of Ed School Quality Report ● Ratio Measures as of February 28, 2022 ● Financial Performance YTD ● Total Special Education (Sub) Population Flow/Revenue, ICS Cash Flow Report ● Revenue, Expense and Net Income by School Actual
Resolutions	N/A
Strategic Discussion	Part II of Strategic Planning will take place on April 10th at Board Retreat
New Business	No New Business
President's Report	President's Report Attached
Adjournment	A motion was made by Robin Lefkowitz and seconded by Mike Caridi to adjourn the meeting at 6:43. The next Board of Trustees Meeting is scheduled for April 28, 2022 @ 6:30 PM

Integration Charter Schools

**Board of Trustees Minutes -
April 28, 2022 via Zoom @ 6:32PM
QUORUM WAS NOT MET**

Trustees Present	Jill Patel, Doris Schueler, John Strand, Nelly Tournaki
Trustees Absent	Sheldon Blackman, Mike Caridi, Ed Fucini, Denise Henick, K Barrett Layne, David Lehr, Deborah Miller, Bonnie Fritz, Robin Lefkowitz
Staff Present	Mary Cottingham, Ken Byalin, Junior Delice, Ivette Dempsey
Others Present	None
Mission Story	Ivette Dempsey – Director of Diversity/Equity/Inclusion for Nicotra shared a story about a high school senior who faced a terrible tragedy. The young man learned news of an accident which took the lives of his parents and his sister (who was also a student). Though tragic, the entire school, including counselors, principals, teachers, and senior staff, came together as a family to assist the student as well as other students in this time of crisis.
Consent of Agenda	Quorum was not met so Consent Agenda could not be approved
Approval of Minutes	Quorum was not met so March Minutes could not be approved
Committee Reports	<p>Governance & Nominating Committee April 12, 2022 @ 8:00 AM In Person Trustees Present: Robin Lefkowitz, David Lehr, Deborah Miller Staff Present: Mary Cottingham, Joanne Cook</p> <p>Education & Accountability Committee April 13, 2022 @ 12:30 PM via Zoom Trustees Present: Jill Patel, John Strand, Bonnie Fritz, Kathryn Barret Layne, Doris Schuler Trustees Absent: Nelly Torunaki, Deborah Miller Staff Present: Theresa Peterford</p> <p>Finance & Audit Committee April 14, 2022 @4:00 PM via Zoom Trustees Present: Ed Fucini, Jill Patel, David Lehr Staff Present: Ken Byalin, Mary Cottingham, Jonathan Lipschitz, Priyanga Iddamalgoda</p> <p>Executive Committee April 24, 2022 @5:00 PM via Zoom Trustees Present: Jill Patel, Ed Fucini, Robin Lefkowitz, Deborah Miller Trustees Absent: David Lehr Staff Present: Ken Byalin, Mary Cottingham, Jeremy Zilinski Others Present: Stefan Savic from Reinhardt Savic Foley LLP</p> <p>Written reports for all Committees are attached</p>

Committee Dashboards	<p>The April Dashboards Highlighted a snapshot of:</p> <ul style="list-style-type: none"> • Total Trustees in Attendance • Ratio Measures as of March 31, 2022 • Financial Performance YTD • Total Special Education (Sub) Population • Flow/Revenue, ICS Cash Flow Report • Revenue, Expense and Net Income by School Actual • ICS Avg Cash Flow Report
Resolutions	N/A
Strategic Discussion	<p>Introduction of the Wellness Program Taskforce</p> <p>Summary of Board Retreat which included five major priorities for the Board in the coming year.</p> <ul style="list-style-type: none"> • Selection and transition for new ICS President • Teacher Shortage • Board Development • Issues of Enrollment • Developing a Facilities Plan
New Business	<p>June meeting will require In-Person board meetings. Exploring options since 2 board members live out of state and other board members travel extensively</p> <p>Discussion regarding the renaming of the Nictora school as well as addressing the inconsistencies and issues that were represented in the letter from the Nicotra's to the Board of Trustees</p>
President's Report	President's Report Attached
Adjournment	<p>The meeting ended at 7:06 to allow for trustees to have executive discussion. The next Board of Trustee Meeting is May 26, 2022 @ 6:30 PM</p>

Integration Charter Schools

**Board of Trustees Minutes
May 26, 2022 via Zoom @ 6:30PM**

Trustees Present	Sheldon Blackman, Michael Caridi, Bonnie Fritz, Ed Fucini, Denise Henick, Deborah Miller, Jill Patel, Doris Schueler, John Strand
Trustees Absent	Kathleen Barrett Layne, David Lehr, Robin Lefkowitz, Nelly Tournaki
Staff Present	Mary Cottingham, Ken Byalin, Samantha LoCasto, Gina Luongo, Dori Rexha, I.T
Others Present	None
Mission Story	Gina Luongo Teacher at Lavelle Prep High School shared a story about the prom dress event she organized for the High School Seniors. Students were able to shop from a variety of dresses and gowns that were donated to the school from members of the community.
Consent of Agenda Approval of Minutes	<p>Quorum being present; the meeting was called to order at 6:33pm A motion was made by Sheldon Blackman and seconded by Bonnie Fritz and unanimously approved by all to accept the May 2022 Consent Agenda</p> <ul style="list-style-type: none"> ● May 2022 Agenda ● March 2022 Board Minutes ● April 2022 Board Minutes ● May 2022 Committee Minutes <ul style="list-style-type: none"> ○ Governance & Nominating Committee Minutes - No Meeting ○ Education & Accountability Committee Minutes ○ Executive Committee Minutes ● Finance and Audit Minutes ● May Dashboards ● President's Report ● Updated Grievance Policy
Committee Reports	<p>Governance & Nominating Committee Did not meet this month</p> <p>Education & Accountability Committee May 4th via Zoom Trustees Present: Jill Patel, John Strand, Bonnie Fritz, Doris Schuler, Nelly Torunaki, Deborah Miller, Trustees Absent: Kathryn Barret Layne Staff Present: Theresa Peterford, Yelena Osos, Jessica Carnavas</p> <p>Finance & Audit Committee May 18th, 2022 via Zoom Trustees Present: Ed Fucini, David Lehr Trustees Absent: Jill Patel, Staff Present: Ken Byalin, Mary Cottingham, Jonathan Lipschitz, Priyanga Iddamalgoda</p> <p>Executive Committee May 16, 2022 via Zoom Trustees Present: Ed Fucini, David Lehr Trustees Absent: Jill Patel, Robin Lefkowitz, Deborah Miller Staff Present: Ken Byalin, Mary Cottingham, Jeremy Zilinski</p> <p>Written reports for all Committees are attached.</p>

Committee Dashboards	<p>The May Dashboards Highlighted a snapshot of:</p> <ul style="list-style-type: none"> • Total Trustees in Attendance • Ratio Measures as of April 30, 2021 • Financial Performance YTD • Total Special Education (Sub) Population • Flow/Revenue, ICS Cash Flow Report • Revenue, Expense and Net Income by School Actual • ICS Avg Cash Flow Report • Attendance Rate, Chronically Absent YTD
Resolutions	<p>A motion was made by Bonnie Fritz and seconded by Deborah Miller and unanimously approved by all to adopt the updated Grievance Policy.</p> <p>A motion was made by Michael Caridi and seconded by Deborah Miller and unanimously approved by all to adopt next year's annual operating budget.</p>
Strategic Discussion	n/a
New Business	<p>Beginning in June, meetings will be required to be In-Person. Trustees on Zoom do not count towards quorum.</p> <p>The renaming of the Nictora school will need to be voted on before the next board meeting on June 23rd. Mary and Sam will send a Google Form to the Nicotra students to have them vote on what their top 5 names are. Once those names are decided they will be presented to the board.</p>
President's Report	President's Report Attached
Adjournment	<p>The meeting ended at 7:09 to allow for trustees to enter into executive session.</p> <p>The next Board of Trustee Meeting is June 23,2022 @ 6:30 PM</p>

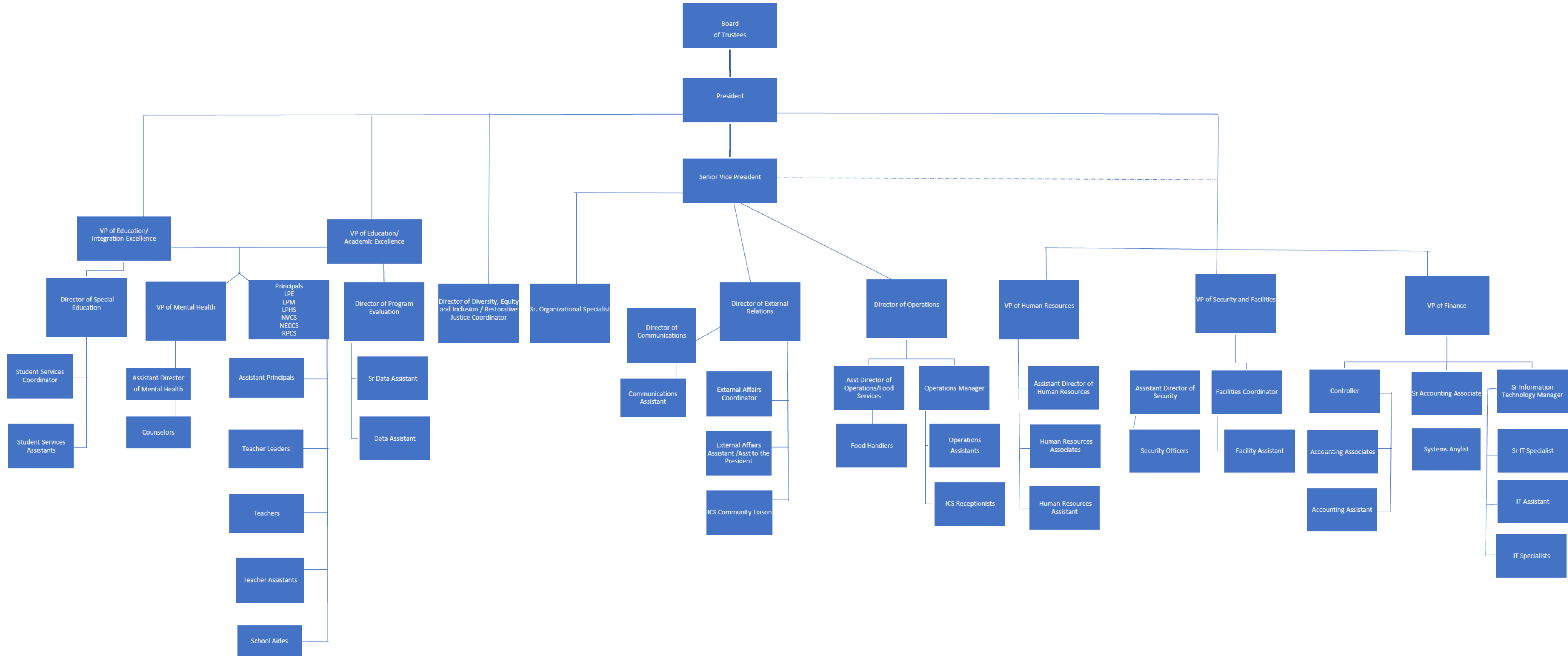
Integration Charter Schools

**Board of Trustees Minutes
June 24, 2022 via Zoom @ 6:30PM**

Trustees Present	Sheldon Blackman, Michael Caridi, Bonnie Fritz, Ed Fucini, Denise Henick, Kathleen Barrett Layne, David Lehr, Robin Lefkowitz, Deborah Miller, Jill Patel, Doris Schueler, John Strand, Nelly Tournaki
Trustees Absent	n/a
Staff Present	Mary Cottingham, Ken Byalin, Theresa Peterford, Samantha LoCasto, Elaine Bartley, Chris Zilinski, Nisma Zakaria, I.T
Others Present	None
Mission Story	Nisma Zakaria, Teacher at Richmond Prep spoke about a student who overcame his insecurities about having dyslexia. He grew confidence by utilizing the point system and tiered instruction that was put in place for all Richmond Prep students.
Consent of Agenda Approval of Minutes	<p>Quorum being present; the meeting was called to order at 6:30pm A motion was made by Deborah Miller and seconded by Robin Lefkowitz and unanimously approved by all to accept the May 2022 Consent Agenda</p> <ul style="list-style-type: none"> ● June 2022 Agenda ● May 2022 Board Minutes ● May 2022 Committee Minutes <ul style="list-style-type: none"> ○ Governance & Nominating Committee Minutes ○ Executive Committee Minutes ○ Finance and Audit Minutes ● Education & Accountability Committee Minutes ● June Dashboards ● President's Report
Committee Reports	<p>Governance & Nominating Committee June 17, 2022 via Zoom Trustees Present: David Lehr, Deborah Miller Trustees Absent: Robin Lefkowitz Staff Present: Mary Cottingham</p> <p>Finance & Audit Committee June 16, 2022 via Zoom Trustees Present: Ed Fucini, David Lehr, Jill Patel Staff Present: Ken Byalin, Mary Cottingham, Jonathan Lipschitz, Priyanga Iddamalghoda</p> <p>Executive Committee June 16, 2022 via Zoom Trustees Present: Ed Fucini, David Lehr, Deborah Miller, Jill Patel Trustees Absent: Robin Lefkowitz Staff Present: Ken Byalin, Mary Cottingham</p> <p>Written reports for all Committees are attached.</p>

Committee Dashboards	<p>The May Dashboards Highlighted a snapshot of:</p> <ul style="list-style-type: none"> ● Total Trustees in Attendance ● Ratio Measures as of May 31, 2021 ● Financial Performance YTD ● Total Special Education (Sub) Population ● Flow/Revenue, ICS Cash Flow Report ● Revenue, Expense and Net Income by School Actual ● ICS Avg Cash Flow Report ● Attendance Rate, Chronically Absent YTD
Resolutions	<p>A motion was made by David Lehr, seconded by Robin Lefkowitz and unanimously approved by all to approve MaryCottingham as the Interim President.</p> <p>A motion was made by John Strand, seconded by Deborah Miller and unanimously approved by all to adopt the Enrollment Admissions Policy.</p> <p>A motion was made by Shelly Blackman, seconded by Robin Lefkowitz and unanimously approved by all to empower the executive committee to approve the final submission for the Nicotra and Lavelle Prep Charter Renewal.</p> <p>A motion was made by Shelly Blackman, seconded by Robin Lefkowitz and unanimously approved by 12 out of 13 Board members to adopt the renaming of The Lois and Richard Nicotra Early College Charter School to Early College Charter School.</p>
Strategic Discussion	n/a
New Business	<p>Ken Byalin and team have initiated a new Teacher training program “Teacher Fellow Program”. Ken has agreed to work on this initiative after his retirement with Theresa Peterford. The Teacher Fellow Program will include help by Deirdre Armitage and Ken Gold from CSI.</p>
President’s Report	President’s Report Attached
Adjournment	<p>A motion was made by Deborah Miller, seconded by Robin Lefkowitz and unanimously approved by all to adjourn the meeting. Trustees broke out into executive session at 7:18pm.</p> <p>The next Board of Trustee Meeting is July 28,2022 @ 6:30 PM</p>

Integration Charter Schools
2021-2022



2022-2023 Richmond Prep Student Calendar

SEPTEMBER 2022	DECEMBER 2022	MARCH 2023	MAY 2023
Sept 8 – First Day of School	Dec 8 – School Closed	March 1 – Open House 6:30pm -Virtual	May 2– 4 Grades 3- 8 Math
Sept 26 – School Closed – Rosh Hashanah	Dec 13 – Open House 6:30pm -Virtual	March 8- School Closed	May 8– School Closed
Sept 27 – School Closed – Rosh Hashanah	Dec 16 – PSAT 8/9	March 16– Open House 6:30 pm – In Person	May 23– 31 Grade 8 Science Performance Test
OCTOBER 2022	Dec 26 – Dec 30 – School Closed—Winter Recess	March 22– SAT (School Day Administration)	May 29 – School Closed– Memorial Day
Oct 5 – School Closed – Yom Kippur	JANUARY 2023	APRIL 2023	JUNE 2023
Oct 10 – School Closed – Indigenous Peoples' Day	Jan 2 – School Closed – New Year's Day (observed)	April 4 –Open House 6:30pm- In Person	June 1- 2 Grade 8 Science Performance Test
Oct 12 – PSAT / NMSQT	Jan 3 – School Opens	April 5 – End of Marking Period 3	June 5- Grade 8 Science Written Test
Oct 19 –Open House Virtual 6:30 pm	Jan 16 – School Closed – Martin Luther King Jr. Day	April 6 – School Closed – Passover	June 8 – HD Students and Student Registration
Oct 25 – Makeup PSAT / NMSQT	Jan 20 – HD for Middle Students ONLY- Middle School Staff Retreat	April 7 – School Closed – Good Friday	June 14 – 23 – Regents
NOVEMBER 2022	Jan 24 – Jan 27 Regents	April 8 – 14 School Closed– Spring Recess	June 19– School Closed– Juneteenth
Nov 8 – School Closed - Election Day	Jan 24 –Open House 6: 30 pm- In Person	April 12—SAT Make Up	June 27 – HD– Students Last Day of School
Nov 10 – End of Marking Period 1	Jan 27 – End of Marking Period 2	April 19 – 24 – Grade 3- 8 ELA	
Nov 11 – School Closed – Veterans Day	FEBRUARY 2022	April 20 – HD Students – PTC	
Nov 15 –Open House 6:30pm - Virtual	Feb 2 – HD- PTC	April 21- School Closed—Eid al- Fitr	
Nov 17 – HD Students – PT	Feb 8 – Open House 6:30 pm – In Person	April 26—Richmond Prep Lottery 4:30 pm – In Person	
Nov 24 – School Closed – Thanksgiving	Feb 20 – 24 School Closed- President Day & Midwinter Recess		
Nov 25 – School Closed			



FDNY
Bureau of Fire Prevention
 Fire Alarm Inspection Unit
 9 Metrotech Center Brooklyn, NY 11201-3857
 FAIU@fdny.nyc.gov

LETTER OF RECOMMENDATION

CONTROL NUMBER: 20F3313
FAIU ACCOUNT NUMBER: 41143041
DATE OF INSPECTION: 08-10-2021
INSPECTOR (Print): S. SMATLOVIC
APPLICATION NUMBER: 2020TMEALMOD3313-PLAN
TECH. MANAGEMENT INDEX NUMBER: N/A

LOCATION INFORMATION:		
HOUSE No.	STREET NAME	BOROUGH
<u>1441</u>	<u>SOUTH AVENUE</u>	<u>STATEN ISLAND</u>
WORK ON FLOORS: (IDENTIFY THE SCOPE OF WORK COVERED BY THIS LETTER OF RECOMMENDATION. NON-NUMERIC FLOORS MUST CONFORM THE FOLLOWING DESIGNATIONS: ATT, BAS, CEL, MEZ, MZ1, PEN, PT1, PT2, PT3, ROF, SUB, SC1, SC2, SC3)		
<u>3RD, 4TH, 5TH</u>		
OCCUPANCY CLASSIFICATION: (IDENTIFY THE OCCUPANCY GROUP AS AT THE DATE OF THE ACCEPTANCE TEST)		
<u>BUSINESS</u>		
BUSINESS NAME: (IDENTIFY THE BUSINESS NAME AS AT THE DATE OF THE ACCEPTANCE TEST)		
<u>INTEGRATED CHARTER SCHOOL</u>		
JOB DESCRIPTION: (IDENTIFY THE EXTENT OF WORK COVERED BY THIS LETTER OF RECOMMENDATION)		
<u>ADDITIONS TO EXISTING GROUP - B - (BUSINESS, HI-RI) FIRE ALARM SYSTEM.</u>		

1. CERTIFICATION OF ACCEPTANCE:

This Letter of Recommendation has been issued to confirm that the fire protection (emergency, detection, automatic extinguishing, etc.) system and equipment filed under the Department of Buildings and/or the Fire Department Plan Examination Unit application identified above **has been tested and accepted** in accordance with the provisions of the applicable Codes, Regulations and Standards.

2. CONDITIONS ATTACHED TO THE LETTER OF RECOMMENDATION:

The Letter of Recommendation is a critical document and it should be retained in a safe place until the Letter of Approval is generated and received.

Rocco Bonavita
 Director
 Fire Alarm Inspection Unit



Certificate of Occupancy

CO Number:5170018-0000002

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

A.	Borough: STATEN ISLAND Address: 1441 SOUTH AVE Building Identification Number(BIN): 5170018	Block Number: 2165 Lot Number(s): 120 Additional Lot Number(s): Application Type: NB - NEW BUILDING	Full Building Certificate Type: Final Date Issued: 09/08/2021
	This building is subject to this Building Code: 2014		
This Certificate of Occupancy is associated with job# 520311154-01			
B.	Construction Classification: I-B: 2 HOUR PROTECTED - NON-COMBUST Building Occupancy Group classification: B - BUSINESS Multiple Dwelling Law Classification: Not Available		
	No. of stories: 8	Height in feet: 114	No. of dwelling units: Not Available
C.	Fire Protection Equipment: Fire Alarm System, Sprinkler System, Standpipe System		
D.	Parking Spaces and Loading Berths: Open Parking Spaces: 1094. Enclosed Parking Spaces: Not Available. Total Loading Berths: Not available		
	This Certificate is issued with the following legal limitations: Restrictive Declaration: None Zoning Exhibit: EX III #669375 BSA Calendar Number(s): 2018-180-BZ CPC Calendar Number(s): CEQR#16, DME013R		
E.	Borough Comments:		

Borough Commissioner

Commissioner



Permissible Use and Occupancy

FLOOR	Occ Group	Max. Persons Permitted	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type
Floor 1			00	6	0	520311154	Final
Description of Use:					Exceptions:		
Floor 1			00	6	0	520311154	Final
Description of Use:					Exceptions:		
Floor 1			00	6	0	520311154	Final
Description of Use:					Exceptions:		
Floor 1			00	6	0	520311154	Final
Description of Use:					Exceptions:		
Floor 2			00	6	0	520311154	Final
Description of Use:					Exceptions:		
Floor 3			00	3A	0	520311154	Final
Description of Use:					Exceptions:		
Floor 4			00	3A	0	520311154	Final
Description of Use:					Exceptions:		
Floor 4			00	3A	0	520311154	Final
Description of Use:					Exceptions:		
Floor 5			00	3A	0	520311154	Final

Description of Use:		Exceptions:		
Floor 6	6	0	520311154	Final
Description of Use:		Exceptions:		
Floor 7	6	0	520311154	Final
Description of Use:		Exceptions:		
Floor 8	6	0	520311154	Final
Description of Use:		Exceptions:		
Roof	17C	0	520311154	Final
Description of Use:		Exceptions:		

CofO Comments:

[REDACTED]

Borough Commissioner



Commissioner

