## **Application: School in the Square CS**

Robert Keogh - rkeogh@4thsectorsolutions.com 2020-2021 Annual Report

## **Entry 1 School Info and Cover Page**

Completed Jul 30 2021

#### **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 2020-2021 school year are not required to complete or submit an annual report this year).

Please be advised that you will need to complete this cover page (including signatures) <u>before</u> all of the other tasks assigned to you by your school's authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer (as of June 30, 2021) or you may not be assigned the correct tasks.

## **BASIC INFORMATION**

#### a. SCHOOL NAME

(Select name from the drop down menu)

SCHOOL IN THE SQUARE PUBLIC CHARTER SCHOOL 310600861101

School in the Square
b. CHARTER AUTHORIZER (As of June 30th, 2021)
Please select the correct authorizer as of June 30, 2021 or you may not be assigned the correct tasks.
BOARD OF REGENTS
c. DISTRICT / CSD OF LOCATION
CSD # 6 - MANHATTAN
d. DATE OF INITIAL CHARTER
11/2015
e. DATE FIRST OPENED FOR INSTRUCTION
8/2016

a1. Popular School Name

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

#### MISSION STATEMENT

School in the Square (S2) engages, educates and empowers adolescents to respond mindfully and creatively to life's opportunities and challenges. S2 is a place where students, families, and educators are seen, heard, and inspired and where students build the academic foundations, emotional intelligence and leadership skills necessary to excel in their futures. S2 draws its name from the concept of the public square, where communities gather to solve problems and celebrate successes.

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

KEY DESIGN ELEMENTS (<u>Briefly</u> 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	Pillar 1: Rigorous Curriculum. S2 will offer a Common Core aligned program of study in ELA, mathematics, science, social studies, and the arts that encourages critical thinking and cogent communication. We will create a high-performing school by combining our emphasis on academic disciplines with a school culture that values every member of our community.
KDE 2	Pillar 2: Collaborative Professional Culture. S2 will develop robust teaming structures and a culture of collaboration for adults that will create a consistent and rigorous learning environment for youth. Teachers will meet in teams to support student growth, share strategies to improve instruction, collaborate on curriculum, and monitor assessments. All staff will participate in PD within a culture of respect and continuous improvement using the following strategies.
KDE 3	Pillar 3: Compassionate Community. The S2 model provides a robust network of personnel and

	programmatic supports to ensure the physical, social, and emotional well being of each child.
KDE 4	(No response)
KDE 5	(No response)
KDE 6	(No response)
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://www.schoolinthesquare.org

## i. TOTAL MAX APPROVED ENROLLMENT FOR THE 2020-2021 SCHOOL YEAR (exclude Pre-K program enrollment)

424

## j. TOTAL STUDENT ENROLLMENT ON JUNE 30, 2021 (exclude Pre-K program enrollment)

405

Check all that apply	
Grades Served	K, 6, 7, 8
I1. DOES THE SCHOOL CONTRACT WITH A CHARTORGANIZATION?	TER OR EDUCATIONAL MANAGEMENT
No	
FACILITIES INFORMATION	
m. FACILITIES	
Will the school maintain or operate multiple sites in 2	021-2022?
	Yes, 2 sites
School Site 1 (Primary)	

k. GRADES SERVED IN SCHOOL YEAR 2020-2021 (exclude Pre-K program students)

## 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	120 Wadsworth Ave, New York, NY 10033	718-916-7683	NYC CSD 6	608	608

## m1a. Please provide the contact information for Site 1.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Evan Meyers	914-471-2484		emeyers@schoolin thesquare.org
Operational Leader	Daniel Evelyn	914-471-2484		develyn@schoolint hesquare.org
Compliance Contact	Daniel Evelyn	914-471-2484		develvn@schoolint hesquare.org
Complaint Contact	Daniel Evelyn	914-471-2484		develyn@schoolint hesquare.org
DASA Coordinator	Daniel Evelyn	914-471-2484		develyn@schoolint hesquare.org
Phone Contact for After Hours Emergencies	Daniel Evelyn	914-471-2484		develyn@schoolint hesquare.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.

Site 1 Certificate of Occupancy (COO)

Occupancy - Wadsworth.PDF

Filename: Occupancy - Wadsworth.PDF Size: 95.0 kB

**Site 1 Fire Inspection Report** 

**School Site 2** 

## m2. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 2	108 Cooper St, New York, NY 10034	718-916-7683	NYC CSD 6	K01	K-1

## m2a. Please provide the contact information for Site 2.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Evan Meyers	718-916-7683		emevers@schoolin thesquare.org
Operational Leader	Crystal Lopez	718-916-7683		clopez@schoolinth esquare.org
Compliance Contact	Crystal Lopez	718-916-7683		clopez@schoolinth esquare.org
Complaint Contact	Crystal Lopez	718-916-7683		clopez@schoolinth esquare.org
DASA Coordinator	Crystal Lopez	718-916-7683		clopez@schoolinth esquare.org
Phone Contact for After Hours Emergencies	Crystal Lopez	718-916-7683		clopez@schoolinth esquare.org

m2b. Is site 2 in public (co-located) space or in private space?				
Private Space				
IF LOCATED IN PRIVATE SPACE IN NYC OR IN DISTRICTS OUTSIDE NYC				
m2d. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 2 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 or or after July 1, 2021.				
Site 2 Certificate of Occupancy (COO)				
Occupancy - Cooper.pdf				
Filename: Occupancy - Cooper.pdf Size: 1.5 MB				
Site 2 Fire Inspection Report				
CHARTER REVISIONS DURING THE 2020-2021 SCHOOL YEAR				
n1. Were there any revisions to the school's charter during the 2020-2021 school year? (Please include approved or pending material and non-material charter revisions).				
No				
a. Has your school's Board of Trustools approved a hudget for the 2020-2021 EV?				

Yes

#### p. Individual Primarily Responsible for Submitting the Annual Report.

Name	Evan Meyers
Position	Executive Director
Phone/Extension	914-471-2484
Email	emevers@schoolinthesquare.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 <a href="NYSED CSO">NYSED CSO</a>
<a href="Fingerprint Clearance Oct 2019 Memo">NYSED CSO</a>
<a href="Fingerprint Clearance Oct 2019 Memo">Fingerprint Clearance Oct 2019 Memo</a>
<a href="Click YES">Click YES</a> to agree.

## **Responses Selected:**

Yes

q. Our signatures (Executive Director/School Leader/Head of School and Board President) below attest that all of the information contained herein is truthful and accurate and that this charter school is in compliance with all aspects of its charter, and with all pertinent Federal, State, and local laws, regulations, and rules. We understand that if any information in any part of this report is found to have been deliberately misrepresented, that will constitute grounds for the revocation of our charter. Click YES to agree and then use the mouse on your PC or the stylus on your mobile device to sign your name).

## **Responses Selected:**

Yes

### Signature, Head of Charter School



## Signature, President of the Board of Trustees



#### **Date**

lul 30 2021



## **Entry 3 Progress Toward Goals**

Completed Oct 28 2021

## Instructions

## Regents, NYCDOE, and Buffalo BOE-authorized charter schools

For the 2020-2021 school year, any academic or 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". **Deadline is November 1, 2021.** 

# 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

#### Board of Regents-authorized and NYCDOE-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, 2021.

#### 1. ACADEMIC STUDENT PERFORMANCE GOALS

For the 2020-2021 school year, any academic 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".

#### 2020-2021 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
Each year, S2's aggregate Performance Index (PI) on the state			

Academic Goal 1	ELA and math exams will meet or exceed that year's annual measurable objective set forth in the NCLB accountability system and will attain status of "in good standing" under the state's NCLB accountability system	NYS Test results	Unable to Assess	NA - incomplete school year with pandemic
Academic Goal 2	Each year, the percentage of all tested students in at least their second year at S2 and performing at or above Level 3 on the state ELA and mathematics exams will be greater than that of students in Measure Used to Evaluate Progress towards attainment of goal	NYS Test Results	Unable to Assess	NA - incomplete school year with pandemic
Academic Goal 3	Eac year, 90% of students who test two or more years behind grade level and who have attended S2 at least one full year will demonstrate at least 1.5 years growth per year in ELA and Math based on pre and post assessments	MAP Testing	Unable to Assess	NA - incomplete school year w/ pandemic

Academic Goal 4	Each subgroup of S2 students will make adequate yearly progress in math and NYS test results	NYS Test results	Unable to Assess	NA - incomplete school year w/ pandemic
Academic Goal 5	At least 70% of S2 ELLs who have been continuously enrolled for two or more years will score proficient or better on the NYSESLAT	NYSESLAT results	Unable to Assess	NA - Incomplete school year with pandemic
Academic Goal 6	Open flagship elementary school, benchmark student levels to measure for 1st grade growth	School opening amidst pandemic	Met	
Academic Goal 7				
Academic Goal 8				
Academic Goal 9				
Academic Goal 10				

## 2. Do have more academic goals to add?

(No response)

## 2020-2021 Progress Toward Attainment of Academic Goals

Academic Student	Measure Used to	Goal - Met, Not	If not met,
Performance Goal	<b>Evaluate Progress</b>	Met or Unable to	describe efforts
	Toward Attainment	Meet	the school will take
	of Goal		to meet goal. If
			unable to assess

		goal, type N/A for Not Applicable
Academic Goal 21		
Academic Goal 22		
Academic Goal 23		
Academic Goal 24		
Academic Goal 25		
Academic Goal 26		
Academic Goal 27		
Academic Goal 28		
Academic Goal 29		
Academic Goal 30		
Academic Goal 31		
Academic Goal 32		
Academic Goal 33		
Academic Goal 34		
Academic Goal 35		
Academic Goal 36		
Academic Goal 37		
Academic Goal 38		
Academic Goal 39		
Academic Goal 40		
Academic Goal 41		
Academic Goal 42		
Academic Goal 43		
Academic Goal 44		
Academic Goal 45		

Academic Goal 46		
Academic Goal 47		
Academic Goal 48		
Academic Goal 49		
Academic Goal 50		
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Academic Goal 57		
Academic Goal 58		
Academic Goal 59		
Academic Goal 60		
Academic Goal 61		
Academic Goal 62		
Academic Goal 63		
Academic Goal 64		
Academic Goal 65		
Academic Goal 66		
Academic Goal 67		
Academic Goal 59		
Academic Goal 60		
Academic Goal 61		
Academic Goal 62		

For the 2020-2021 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".

#### 2020-2021 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	By the end of year 1, a minimum of 85% of students and parents/guardians will indicate that they are satisfied with the support, care and respect they receive from their educators and advisors as evidenced by Board Surveys	Surveys	Met	
Org Goal 2	85% of students completing 8th grade who have attended S2 for three years will have visited at least four college	Documentation of visits	Partially Met	Incomplete - pandemic

	campuses			
Org Goal 3	At least 90% of students and parent/guardian respondents will express satisfaction with our overall program as evidenced by surveys	DOE and parent/student surveys	Met	
Org Goal 4	Average daily attendance willb e 95% or higher (excluding students with extenuating circumstances) as evidenced by NYC DOE's ATS	SIS Reporting	Partially Met	Hybrid - incomplete/pande mic
Org Goal 5	Student year to year retention rate will be 90% orhigher as evidenced by ATS (excluding residential change)	Student Information System reports	Met	
Org Goal 6	At least 80% of students' parents / guradians will attend student conferences	Sign in Sheets	Unable to Assess	Pandemic
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

## **6. FINANCIAL GOALS**

## 2020-2021 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	Balanced Budget	Positive Net Income	Partially Met	Pre-deferred rent income was positive, paper adjustment for deferred rent
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				

## 7. Do have more financial goals to add?

(No response)

#### 2020-2021 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 28 2021

#### Required of ALL Charter Schools

**ALL SUNY-authorized charter schools** must upload the financial statements in .pdf format into the SUNY Epicenter system no later than **November 1, 2021.** SUNY CSI will forward to NYSED CSO.

**ALL Regents, NYCDOE, and Buffalo BOE authorized charter schools** must upload final, audited financial statements to the <u>Annual Report Portal</u> no later than **November 1, 2021**. 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 protection are turned off.

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

#### SITS CS Fin Stmts 6-30-2021 FINAL

Filename: SITS CS Fin Stmts 6 30 2021 FINAL.pdf Size: 543.1 kB

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

#### **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 website at <u>2020-2021 Charter School Annual Report webpage</u>. Upload the completed file in Excel format. **Due November 1, 2021.** 

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.

## School in the Square Public CS BEDS-310600861101 2020-21

Filename: School in the Square Public CS BE g9L9JEC.xlsx Size: 75.7 kB

## **Entry 4c - Additional Financial Documents**

Completed Oct 28 2021

<u>Instructions - Regents, NYCDOE and Buffalo BOE authorized schools</u> must upload financial documents in this section by November 1, 2021. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a "federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold."

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

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

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

#### **S2 - Additional Support**

Filename: S2 Additional Support.pdf Size: 11.4 MB

## **Entry 4d - Financial Services Contact Information**

Completed Jul 30 2021

<u>Instructions:</u> Please enter the contact information for school staff, firms or other entities providing financial services to the education corporation by November 1, 2021.

## 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
Daniel Evelyn		

#### 2. Audit Firm Contact Information

School Audit	School Audit	School Audit	Years Working With
Contact Name	Contact Email	Contact Phone	This Audit Firm
Andrea Ribachonek			

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

Fin	Contact Person	Mailing Address	Email	Phone	Years With Firm
	Robert Keogh	10455 Jefferson Hwy Ste 110 Baton Rouge, LA 70809			5

## Entry 5 - Fiscal Year 2021-2022 Budget

Completed Oct 29 2021

<u>Instructions - Regents, NYCDOE, and Buffalo BOE authorized charter schools</u> should upload a copy of the school's FY21 Budget using the 2021-2022 <u>Projected Annual Budget template</u> in the portal or from the Annual Report website **by November 1, 2021**.

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.

<u>Instructions - SUNY authorized charter schools</u> should download the <u>2021-2022 Budget and Ouarterly Report Template</u> on the SUNY website or Epicenter and upload the completed template into the portal **by November 1, 2021**.

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

## S2 - Annual Budget FY22

Filename: S2 Annual Budget FY22.xlsx Size: 38.5 kB

# **Entry 6 - Board of Trustees Disclosure of Financial Interest Form**

Completed Jul 30 2021

#### Required of ALL Charter Schools by August 2

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 2020-2021 school year must complete a signed:

- Regents, NYCDOE, and Buffalo BOE Authorized Schools: Disclosure of Financial Interest Form
- SUNY- Authorized Charter Schools: SUNY Trustee Financial Disclosure Form

All completed forms must be collected and uploaded in .PDF format for each individual member. If a trustee is not able or available to complete the form by the deadline, the education corporation is responsible for doing so on behalf of the trustee. (Forms completed from past years will not be accepted).

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. Note: Docusign is accepted.

## **S2 Annual Board Disclosure**

Filename: S2 Annual Board Disclosure.pdf Size: 7.0 MB

## **Entry 7 BOT Membership Table**

Completed Aug 2 2021

## **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.

## 1. 2020-2021 Board Member Information (Enter info for each BOT member)

	Trustee Name	Trustee Email Address	Position on the Board	Commit tee Affiliatio ns	Voting Member Per By- Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD /YYYY)	End Date of Current Term (MM/DD /YYYY)	Board Meeting s Attende d During 2020- 2021
1	Andy Cavann a		Trustee/ Member	None	Yes	1	04/27/2 021	04/26/2 024	5 or less
2	Michelle DeLong		Secretar y	Exec, Governa nce, Academ ic	Yes	2	07/01/2 019	06/30/2 022	12
3	Cecilia Espinos a		Trustee/ Member	Academ ic, Commu nity Outreac h	Yes	1	10/27/2 020	06/30/2 023	9
4	Peter Gatof		Trustee/ Member	Develop ment	Yes	2	08/11/2 020	06/30/2 023	11

5	Scott Gott <b>l</b> ieb	Trustee/ Member	Exec, Dev	Yes	3	08/11/2 020	06/30/2 023	12
6	Scott Levenso n	Chair	Gov, Academ ic	Yes	2	07/01/2 019	06/30/2 022	12
7	Michael Pollack	Trustee/ Member	Exec, Finance	Yes	2	07/01/2 019	06/30/2 022	12
8	Walter Renton	Trustee/ Member	Gov, Commu nity Outrach	Yes	2	07/01/2 019	06/30/3 022	12
9	Joel Ta <b>l</b> ish	Trustee/ Member	Exec, Develop ment	Yes	2	07/01/2 019	06/30/2 022	12

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

Yes

## **1b. Current Board Member Information**

	Trustee Name	Trustee Email Address	Position on the Board	Commit tee Affiliatio ns	Voting Member Per By- Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD /YYYY)	End Date of Current Term (MM/DD /YYYY)	Board Meeting s Attende d During 2020- 2021
10	Carmen Tejada		Trustee/ Member	Commu nity Outreac h	Yes	1	12/22/2 020	06/30/2 023	10
11	Mindy Tucker		Treasure r	Exec, Governa nce, Finance	Yes	2	07/01/2 019	06/30/2 022	12
12									
13									
14									
15									

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

(No response)	
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#### 1d, 2020-2021 Board Member Information

	Trustee Name	Trustee Email Address	Position on the Board	Commit tee Affiliatio ns	Voting Member Per By- Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD /YYYY)	End Date of Current Term (MM/DD /YYYY)	Board Meeting s Attende d During 2020- 2021
16									
17									
18									
19									
20									
21									

#### 2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2021	10
b.Total Number of Members Added During 2020- 2021	2
c. Total Number of Members who Departed during 2020-2021	1
d.Total Number of members, as set in Bylaws, Resolution or Minutes	11

#### 3. Number of Board meetings held during 2020-2021

13

4. Number of Board meetings scheduled for 2021-2022

12

Thank you.

## **Entry 8 Board Meeting Minutes**

Completed Aug 2 2021

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

Schools must upload a complete set of monthly board meeting minutes (July 2020-June 2021), which should match the number of meetings held during the 2020-2021 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 2, 2021.

#### S2 Minutes FY21 - update

Filename: S2 Minutes FY21 update.pdf Size: 407.3 kB

## **Entry 9 Enrollment & Retention**

Completed Aug 2 2021

## Instructions for submitting Enrollment and Retention Efforts

ALL charter schools must complete this section. Describe the good faith efforts the charter school has made in 2020-2021 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 2021-2022.

# **Entry 9 Enrollment and Retention of Special Populations**

Instructions for Reporting Enrollment and Retention Strategies

Describe the efforts the charter school has made in 2020-2021 toward meeting targets to attract and retain enrollment of students with disabilities, English language learners, 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 2021-2022.

## **Recruitment/Attraction Efforts Toward Meeting Targets**

	Describe Recruitment Efforts in 2020-2021	Describe Recruitment Plans in 2021-2022
Economically Disadvantaged	We canvased all over the district with a focus on areas that have heavy foot traffic and pedestrian intersections near bus and train stops in Inwood and Washington Heights, encouraging families to complete an application. Our canvas team spent time speaking at local businesses, WIC offices and NYCHA communities to share information about our schools. And we posted ads on the local bus lines with routes in the district	For the 2021-22 recruitment season, we plan to spend more time canvasing NYCHA housing in CSD 6 in an effort to increase our number of economically disadvantaged students.  Advertise publicly and on social media.
	We host open houses approximately every two weeks, starting in February and continuing through March. In 2021, we also did a great deal] of outreach at local Headstart and Pre-K sites. When possible, we offered families a presentation. Sometimes, we just greeted families at arrival or dismissal. At these events, we distributed bilingual literature and invited families to complete applications.	

We host open houses approximately every two weeks, starting in February and continuing through March. In 2020, we also did a great deal of outreach at local Headstart and Pre-K sites. When possible, we offered families a presentation. Sometimes, we just greeted families at arrival or dismissal At these events, we distributed bilingual literature and invited families to complete applications. In February, School in the Square presented at the local Manhattan Community Board 12 - Youth and Education Committee meeting as well as the General meeting to share with community stakeholders and residents about our school, call for applications and opportunities to partner. For six weeks starting on February 26 we ran bilingual ads (full and half page ads) in local community newspaper Manhattan Times, which is circulated across Northern Manhattan. We also posted bilingual ads on buses that have routes in District 6. All of our outreach is done throughout our entire community in an effort to build a school reflective of the demographics of Community School District 6. We are excited to offer a dual language program for K-1 students in 2021-22. It is our hope that this program will attract a large number of ENL students. We also added a bilingual

**English Language Learners** 

Additionally, we hope to enroll several perspective families in English classes held at School in the Square in the fall and winter, so that these families become familiar with us, increasing the likelihood that they would be excited to send their child to our school, if offered a seat in our lottery.

elementary program for the 2020-21 school year, so we are

	confident that we will have more ELL students in the years ahead.	
Students with Disabilities	In 2020, we also launched a Book Bins initiative. We donated books boxes to over 50 businesses, early childhood centers, and community based organizations in our school district. We asked that the business keep the books in their waiting area for families to read. The book boxes were stamped with our logo and contact information to direct families to learn more about our school. In addition, the book boxes were accompanied with School in the Square application stand and flyers about our school.	We will continue our efforts from 2020-21. In addition, true to our name we are proud of our efforts to welcome everyone in our school community. to date our SPED numbers have mirrored the district. Also, we have worked closely with our Committee on Special Education, and where appropriate, worked with families to create IEPs for students. We use our weekly foot pantry to host families as well.

## **Retention Efforts Toward Meeting Targets**

Describe Retention Efforts in 2020-2021	Describe Retention Plans in 2021-2022
S2 employs a full time social worker on each grade level. A large part of this team's work is to help parents find the resources they need. School in the Square does not ask families to pay for field trips nor afterschool programming. We offer free uniform packages. If families need support securing school supplies or additional uniforms, we provide them for families. In response to the additional financial hardships that resulted from the COVID pandemic, S2 offered financial assistance in a variety of ways. We offered food	

Economically Disadvantaged	pantries twice a month. If families could not attend food pantries, we arranged to have groceries delivered to their homes. We sent prepacked kidfriendly meals to homes where parents were first responders and did not have the time to prepare meals. We partnered with an outside food vendor to arrange a mobile food truck that offered bagged breakfasts and lunches to our families. We provided resources to families to help them obtain financial support. For example, we made families aware of a local grant that would provide financial support, and we were available to offer support in completing the application if requested. We shared information about the P-EBT Food benefits. We composed a comprehensive guide of available resources and shared it with families, reaching out to individual families that we thought needed additional support the most.  We facilities 3-way calls with the local cable companies and our families to help families secure free internet. If that option wasn't available, we provided mobile hotspots for families.	Provision of resources and technology to both students and families as we navigate the pandemic. We operate a food pantry, provide internet and chromebooks to all students, and support in any way we can.
English Language Learners	School in the Square employs two ENL teachers to support our English Language Learners. They work with students in the classroom and in small groups. Each year, students "test out" of their ELL status, as a result of the	We will continue the efforts of 2020-21. Additionally we are hoping to offer free English classes to our families. Additionally, we are starting a

	support we offer.  We communicate with families in English and Spanish every time we send communications home or invite families to the school for an event.	dual-language elementary school in 2021-22. This school will serve a large number of ELL students in the lower grades.
Students with Disabilities	School in the Square has special education teachers on each grade and in each subject. We design students' schedules individually to support their needs. If a student needs more support than is currently listed in the IEP, we provide additional support. We also work very closely with families of students with disabilities so that the family is consistently informed about their student's progress. We also work very closely with these families to ensure the apply to high schools that will best meet their needs. Our families really value the support that we offer in this transitional time.	We will continue the efforts of 2020-21.

## **Entry 10 - Teacher and Administrator Attrition**

Completed Jul 30 2021

# 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 that are provided or assigned by the district of location, or related/contracted service providers. After an employee has been cleared, schools are required to maintain proof of such clearance in the file of each employee. For the safety of all students, charter schools must take immediate steps to terminate the employment of individuals who have been denied clearance. Once the employees have been terminated, the school must terminate the request for clearance in the TEACH system.

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

[1] Employees that 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.p12.nysed.gov/psc/aboutcharterschools/lawsandregs/EmployeeFingerprintOct19.pdf or visit the NYSED website at: <a href="http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html">http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html</a> for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

#### **B. Emergency Conditional Clearances**

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

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

Schools are asked to attest that they have reviewed and understand these requirements. More information can be found in the memo at

http://www.p12.nysed.gov/psc/aboutcharterschools/lawsandregs/EmployeeFingerprintOct19.pdf.

#### **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 2 2021

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, 2021)	11
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021)	1
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021)	0
Total Category A: 5 or 30% whichever is less	12.0

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

	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, 2021)	6
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021)	0
Total Category B: not to exceed 5	6.0

#### **CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS**

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2021)	0
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021)	0
Total Category C: not to exceed 5	0.0

#### 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 <u>CERTIFIED</u> TEACHERS**

	FTE Count
Total Category E	16

#### **CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS**

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	33



Thank you.

#### **Entry 12 Organization Chart**

Completed Jul 30 2021

Instructions

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

Upload the 2020-2021 **Organization Chart.** The organization chart should include position titles and reporting relationships. Employee names should not appear on the chart

#### **Org Chart**

Filename: Org Chart Xaxg3vB.pdf Size: 245.1 kB

#### **Entry 13 School Calendar**

Completed Jul 30 2021

Instructions for submitting School Calendar

#### **Required of ALL Charter Schools**

Given these uncertain and changing times, charter schools may or may not have a school calendar ready to upload by the submission deadline this year of August 2, 2021. If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 2<sup>nd</sup> submission. Charter schools will be able to upload an updated school calendar into the portal at any time but no later than **September 15, 2021**.

School calendars must meet the <u>minimum instructional requirements</u> as required of other public schools "... unless the school's charter requires more instructional time than is required under the regulations."

Board of Regents-authorized charter schools 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.

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

#### DRAFT 2021-22 Calendar MS v2

Filename: DRAFT 2021 22 Calendar MS v2.xlsx GHi8qiJ.pdf Size: 595.5 kB

#### **Entry 14 Links to Critical Documents on School Website**

Completed Jul 30 2021

#### **Instructions**

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

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. Most recently filed Annual Report (i.e., 2019-2020 Annual Report);
- 2. Most recent board meeting notice, documents to be discussed at the meeting (if any), and webcast of Board meetings (if held virtually per Governor's Executive Order);
- 3. Link to New York State School Report Card;
- 4. Lottery Notice announcing date of lottery;
- 5. Authorizer-approved DASA Policy;
- 6. District-wide safety plan and Authorizer-approved Discipline Policy (as per August 29, 2019 Emergency Response Plan Memo);
- 7. Authorizer-approved FOIL Policy; and
- 8. Subject matter list of FOIL records.
- 9. Link to School Reopening Plan

## Form for Entry 14 Links to Critical Documents on School Website

School Name: School in the Square CS

### Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 5: Authorizer-approved DASA 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. Most Recent Annual Report (i.e., 2019-20)	https://www.schoolinthesquare.org/our-team/board-minutes
2. Most recent board meeting notice, documents to be discussed at the meeting (if any)	https://www.schoolinthesquare.org/our-team/board-minutes
2a. Webcast of Board Meetings (per Governor's Executive Order)	https://www.schoolinthesquare.org/our-team/board-minutes
3. Link to NYS School Report Card	https://data.nvsed.qov/essa.php? vear=2018&instid=800000086906&createreport= 1&38ELA=1&38MATH=1&48SCI=1&regents=1&co hort=1
4. Lottery Notice announcing date of lottery	https://www.schoolinthesquare.org/about/calendar/ 2554673/admissions-lottery
5. Authorizer-approved DASA Policy (For Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY);	https://drive.google.com/file/d/1kv6MB- 5 x7 cUHRhnsuoT1Nz 1413y v/view
6. District-wide Safety Plan	https://drive.google.com/file/d/1mGl2g- gNl8s4G_kmDEADCV5NSel3BEyO/view
6a. Authorizer-Approved Discipline Policy (as per August 29, 2019 Emergency Response Plan Memo)	https://drive.google.com/file/d/1mGl2g- gNI8s4G_kmDEADCV5NSel3BEvO/view
7. Authorizer-Approved FOIL Policy	https://drive.google.com/file/d/0B- uAAmle7a5uMzl3SGwwTHI1eXc/view? resourcekey=0-G6 SkRDEYsgr9d8MRwDlxw
8. Subject matter list of FOIL records	https://drive.google.com/file/d/0B- uAAmle7a5uMz 3SGwwTHI1eXc/view? resourcekey=0-G6_SkRDEYsqr9d8MRwDIxw





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

# SCHOOL IN THE SQUARE PUBLIC CHARTER SCHOOL

Audited Financial Statements In Accordance With Government Auditing Standards

June 30, 2021

#### SCHOOL IN THE SQUARE PUBLIC CHARTER SCHOOL

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

#### **Independent Auditor's Report**

To the Board of Directors of School in the Square Public Charter School

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of School in the Square Public Charter School (the "School"), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Opinion**

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

#### **Report on Summarized Comparative Information**

We have previously audited the School's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 22, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### Other Reporting Required by Government Auditing Standards

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

Schall & Ashenfarb

Certified Public Accountants, LLC

Schall & Ashenfarb

October 18, 2021

# SCHOOL IN THE SQUARE PUBLIC CHARTER SCHOOL STATEMENT OF FINANCIAL POSITION AT JUNE 30, 2021

(with comparative totals at June 30, 2020)

	6/30/21	6/30/20
Assets		
Cash and cash equivalents	\$2,520,513	\$2,062,090
Government grants receivable - per pupil (Note 3)	68,362	7,619
Government grants receivable - other	112,833	188,722
Pledges and related party receivables (Note 4)	229,478	252,213
Prepaid expenses and other assets	205,014	132,210
Fixed assets, net (Note 5)	732,213	583,274
Security deposit	41,667	41,667
Restricted cash (Note 6)	76,406	76,361
Total assets	\$3,986,486	\$3,344,156
Liabilities and Net Assets	S	
Liabilities:		
Accounts payable and accrued expenses	\$483,343	\$485,039
Deferred rent	1,893,376	0
Paycheck Protection Program loan (Note 7)	0	865,130
Total liabilities	2,376,719	1,350,169
Net assets:		
Without donor restrictions	1,609,767	1,993,987
Total net assets	1,609,767	1,993,987
Total liabilities and net assets	\$3,986,486	\$3,344,156

# SCHOOL IN THE SQUARE PUBLIC CHARTER SCHOOL STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2021

(with comparative totals for the year ended June 30, 2020)

	6/30/21	6/30/20
Without donor restrictions:		
Public support and revenue:		
Public school district revenue: (Note 3)		
Resident student enrollment	\$6,521,109	\$4,797,761
Students with special education services	1,234,382	987,992
Total public school district revenue	7,755,491	5,785,753
Government grants:		
Paycheck Protection Program (Note 7)	865,130	0
New York City rental assistance (Note 3)	1,952,981	1,274,125
Other government grants	843,803_	476,553
Total government grants	3,661,914	1,750,678
Contributions and other income	776,619	1,143,655
Total public support and revenue	12,194,024	8,680,086
Expenses:		
Program services:		
Regular education	8,417,409	5,320,693
Special education	2,527,297	1,636,772
Total program services	10,944,706	6,957,465
Supporting services:		
Management and general	1,607,970	1,115,659
Fundraising	25,568	22,179
Total supporting services	1,633,538	1,137,838
Total expenses	12,578,244	8,095,303
Change in net assets	(384,220)	584,783
Net assets - beginning of year	1,993,987	1,409,204
Net assets - end of year	\$1,609,767	\$1,993,987

# SCHOOL IN THE SQUARE PUBLIC CHARTER SCHOOL STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2021

(with comparative totals for the year ended June 30, 2020)

	Total Total	ng Expenses Expenses	s 6/30/21 6/30/20		17 \$5,325,851 \$4,113,216	28 1,269,438 946,518	45 6,595,289 5,059,734	66 485,987 741,256	0 458,219 387,274	0 87,358 52,277	12 3,926,886 1,161,219	4,798 42,051 39,666	30 131,744 85,937	23 153,593 121,851	28 111,928 47,750	30 33,030 50,273	20 88,710 64,889	0 53,477 33,909	61 180,215 146,416	0 45,854	1,625 229,757 56,998	93 5,982,955 3,035,569	
ices	Total	Supporting	Services		\$607,617	144,828	752,445	218,466			448,012	4,7	15,030	17,523	111,928	33,030	10,120		20,561		1,6	881,093	, t
Supporting Services			Fundraising		\$9,750	2,324	12,074	2,088			7,189	77	241	281			162		330		126	13,494	L
Sı	Management	and	General		\$597,867	142,504	740,371	213,378			440,823	4,721	14,789	17,242	111,928	33,030	6,958		20,231		1,499	867,599	
Se	Total	Program	Services		\$4,718,234	1,124,610	5,842,844	267,521	458,219	87,358	3,478,874	37,253	116,714	136,070	0	0	78,590	53,477	159,654	0	228,132	5,101,862	1
Program Services		Special	Education		\$1,107,949	264,084	1,372,033	52,321	89,617	17,278	816,919	8,748	27,407	31,952			18,455	10,459	37,491		44,617	1,155,264	11
I I		Regular	Education		\$3,610,285	860,526	4,470,811	215,200	368,602	70,080	2,661,955	28,505	89,307	104,118			60,135	43,018	122,163		183,515	3,946,598	1
				Personnel costs:	Salaries	Payroll taxes and employee benefits	Total personnel costs	Professional fees	Curriculum and student services	Classroom supplies and materials	Occupancy	Office supplies	Equipment	IT and telecommunications	Recruitment	Travel	Insurance	Professional development	Depreciation	Bad debt expense	Other expenses	Total other than personnel costs	,

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

# SCHOOL IN THE SQUARE PUBLIC CHARTER SCHOOL STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2021

(with comparative totals for the year ended June 30, 2020)

	6/30/21	6/30/20
Cash flows from operating activities:		
Change in net assets	(\$384,220)	\$584,783
Adjustments to reconcile change in net assets		,
to net cash provided by operating activities:		
Depreciation	180,215	146,416
Changes in assets and liabilities:		•
Government grants receivable - per pupil	(60,743)	30,443
Government grants receivable - other	75,889	(121,067)
Pledges and related party receivables	22,735	(217,146)
Prepaid expenses and other assets	(72,804)	(105,254)
Accounts payable and accrued expenses	(1,696)	188,502
Deferred rent	1,893,376	(75,478)
Government grant - Paycheck Protection Program	(865,130)	865,130
Total adjustments	1,171,842	711,546
Net cash provided by operating activities	787,622	1,296,329
Cash flows from investing activities:		
Purchase of fixed assets	(329,154)	(54,182)
Net cash used for investing activities	(329,154)	(54,182)
Net increase in cash, cash equivalents and restricted cash	458,468	1,242,147
Cash, cash equivalents and restricted cash - beginning of year	2,138,451	896,304
Cash, cash equivalents and restricted cash - end of year	\$2,596,919	\$2,138,451
Cash, cash equivalents and restricted cash:		
Cash and cash equivalents	\$2,520,513	\$2,062,090
Restricted cash	0	0
Total cash, cash equivalents and restricted cash	\$2,520,513	\$2,062,090

No interest or taxes were paid.

## SCHOOL IN THE SQUARE PUBLIC CHARTER SCHOOL NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021

#### Note 1 - Organization and Nature of Activities

School in the Square Public Charter School (the "School"), located in the Washington Heights neighborhood of Manhattan in New York City, is a not-for-profit educational corporation chartered by the Board of Regents of the State of New York. The mission of the School is to engage, educate and empower adolescents in Washington Heights to respond mindfully and creatively to life's opportunities and challenges.

On November 17, 2015, the School was granted a provisional charter by the Board of Regents of the State of New York for a term of five years, expiring on June 30, 2020. On January 2, 2020, the School was granted a revision to their charter agreement, which extended the charter term through June 30, 2021 and also allowed them to expand into the elementary school grades beginning with the addition of kindergarten in the 2020-2021 school year, among other things. On March 12, 2021, the School's charter was renewed for a five-year term, expiring on June 30, 2026. This renewed charter also allows them to expand and add grades 1 – 5 and increases their authorized enrollment, among other things.

The School has been notified by the Internal Revenue Service that it is a not-for-profit organization exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and has not been designated as a private foundation.

The School is affiliated with Friends of School in the Square, Inc. ("Friends") through the use of shared members of their respective Boards of Directors. Friends is a not-for-profit corporation established to support the creation of the School and function as the fundraising arm of the School. Friends does not meet the requirements for consolidation because the School does not exercise control over them.

#### **Note 2 - Significant Accounting Policies**

#### a. Basis of Accounting

The financial statements of the School 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

Not-for-profit organizations report information regarding its financial position and activities according to specific classes of net assets, as follows:

- Net Assets Without Donor Restrictions accounts for activity without donorimposed restrictions.
- ➤ Net Assets With Donor Restrictions relates to activity based on specific donor restrictions that are expected to be satisfied by the passage of time or performance of activities. The School did not have any transactions of this type during 2021 or 2020.

#### c. Revenue Recognition

The School follows the requirements of the Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC") 958-605 for recording contributions, which 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

The School's 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 School's 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.

Contributions and grants expected to be received within one year are recorded at net realizable value. Long-term pledges are recorded at fair value, using risk-adjusted present value techniques.

Management assesses the collectability of all outstanding receivables based upon historical trends, experience with donors and grantors and the uncertain economic impact of the pandemic. Based on knowledge of specific donors and factoring in historical experience, no allowance for doubtful accounts exists as of June 30, 2021 or June 30, 2020. Write-offs will be made directly to operations in the period the receivable is deemed to be uncollectable. At June 30, 2021 and 2020, all pledges and grants receivable are expected to be collected within one year.

#### d. Cash and Cash Equivalents

The School considers all liquid investments purchased with an initial maturity of three months or less to be cash and cash equivalents. The School follows ASU 2016-18, *Statement of Cash Flows (Topic 230): Restricted Cash.* This requires that restricted cash and cash equivalents be included as components of total cash and cash equivalents as presented on the statement of cash flows.

#### e. Concentration of Credit Risk

Financial instruments, which potentially subject the School to concentration of credit risk, consist of cash accounts, which have been placed with financial institutions that management deems to be creditworthy. At times, balances may exceed federally insured limits. While at year end the School had uninsured balances, management feels they have little risk and has not experienced any losses due to bank failure.

#### f. Capitalization Policy

Leasehold improvements, as well as equipment and furniture that benefit future periods 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 equipment – 5-7 years Leasehold improvements – life of lease

#### g. 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 of the lease, as payments exceed the amount of expense recognized, deferred rent will be reduced until it is zero at the end of the lease.

#### h. 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 inkind.

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

#### i. <u>Use of Estimates</u>

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires the School 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.

#### j. <u>Functional Allocation of Expenses</u>

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.

Salaries were allocated using time and effort as the basis. The following costs were allocated using the salary allocation as the basis:

- Payroll taxes and employee benefits
- Occupancy
- Office supplies
- Equipment
- IT and telecommunications
- Insurance
- Depreciation

Certain program expenses have been allocated between Regular Education and Special Education based on student FTE rates. All other expenses have been charged directly to the applicable program or supporting services.

#### k. Summarized 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 School's financial statements for the year ended June 30, 2020 from which the summarized information was derived.

#### l. <u>Contingencies</u>

Government contracts are subject to audit by the grantor. The School does not believe that any audits, if they were to occur, would result in material disallowed costs, and has not established any reserves. Any disallowed costs would be recorded in the period notified.

#### m. Accounting for Uncertainty of Income Taxes

The School does not believe its financial statements include any material, uncertain tax positions. Tax filings for periods ending June 30, 2018, and later are subject to examination by applicable taxing authorities.

#### n. New Accounting Pronouncements

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. This ASU focuses on improving transparency in the reporting of contributed nonfinancial assets and requires a separate line-item presentation on the statement of activities and additional disclosures.

FASB issued 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.

The School is in the process of evaluating the impact these standards will have on future financial statements.

#### Note 3 - Government Grants Receivable - Per Pupil

Activity related to the contract with the NYCDOE can be summarized as follows:

	<u>6/30/21</u>	6/30/20
Beginning grant receivable	\$7,619	\$38,062
Per pupil funding:		
Funding based on allowable FTE's	7,755,491	5,785,753
Bad debt expense	0	(45,854)
Advances received	<u>(7,694,748</u> )	(5,770,342)
Ending receivable – per pupil funding	<u>\$68,362</u>	<u>\$7,619</u>

In addition to per pupil funding, the School 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. During the years ended June 30, 2021 and 2020, the amount of rent subsidy recognized was \$1,952,981 and \$1,274,125. As outlined in Note 4, the lease was with Friends of School in the Square, Inc., a related party.

#### **Note 4 - Related Party Transactions**

Friends, a related party, provides operating grants to the School on an ongoing basis. Grants from Friends to the School totaled \$220,000 and \$918,738 during the years ended June 30, 2021 and 2020, respectively.

Effective July 1, 2018, the School assigned the lease agreement they had with an unrelated party for educational and office space to Friends. The School simultaneously entered into a sublease agreement with Friends. The sublease was amended effective July 1, 2019. Both the lease and sublease expire on June 30, 2026. For the year ended June 30, 2021, the lease had base rent of \$800,000 plus additional facility costs of \$603,228.

In addition, effective July 1, 2020, the School entered into a second sublease agreement with Friends for additional educational and office space to house its new elementary school. The lease expires on June 30, 2030 and does have the option to extend for two additional five-year terms. For the year ended June 30, 2021, this lease had base rent of \$378,000 plus additional facility costs of \$210,136.

The following schedule outlines the future minimum payments under all lease agreements:

Year ending:	June 30, 2022	\$2,537,073
	June 30, 2023	3,071,600
	June 30, 2024	3,700,510
	June 30, 2025	4,196,524
	June 30, 2026	4,587,562
	Thereafter	_12,809,708
Total		<u>\$30,902,977</u>

The outstanding balance due from Friends to the School was \$225,360 and \$248,095 at June 30, 2021 and 2020, respectively, which is included in pledges and related party receivables on the statement of financial position. The full balance of the receivable was collected subsequent to year-end.

#### Note 5 - Fixed Assets

Fixed assets consist of the following:

	<u>6/30/21</u>	<u>6/30/20</u>
Furniture and equipment	\$799,959	\$505,500
Leasehold improvements	<u>576,710</u>	<u>542,015</u>
	1,376,669	1,047,515
Less: accumulated depreciation	<u>(644,456</u> )	<u>(464,241</u> )
Total fixed assets, net	<u>\$732,213</u>	<u>\$583,274</u>

#### Note 6 - 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 7 - Paycheck Protection Program Loan

During the year ended June 30, 2020, the School obtained a loan from the Small Business Administration ("SBA") in the amount of \$865,130 through the Paycheck Protection Program ("PPP"). Terms of the loan indicated that if certain conditions are met, which included 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.

The School accounted for the PPP loan as a conditional contribution in accordance with Topic 605. During the year ended June 30, 2021, the School met all of the conditions and recognized the full amount as revenue. The School was notified that the loan was forgiven by the SBA.

#### **Note 8 - Significant Concentrations**

The School is dependent upon grants from the NYCDOE to carry out its operations. Approximately 80% and 81% of the School's total public support and revenue was from the NYCDOE for the years ended June 30, 2021 and 2020, respectively. If the NYCDOE were to discontinue funding, it would have a severe economic impact on the School's ability to operate.

#### **Note 9 - Retirement Plan**

The School adopted a defined contribution 401(k) profit sharing plan (the "Plan"). Employees who are 21 years of age and older are eligible to enroll in the Plan after one month of service. The Plan provides for the School to fully match up to 3% of the participating employee's salary as well as 50% of an additional 2% of an employee's salary. The School's contributions to the Plan becomes fully vested when the employee completes six years of service. Total contributions to the Plan totaled \$190,000 and \$130,000 during the years ended June 30, 2021 and 2020, respectively.

#### Note 10 - Liquidity and Availability of Financial Resources

The School 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, the School operates its programs within a board approved budget and relies on per pupil funding, grants, and contributions to fund its operations and program activities.

The following reflects the School's financial assets at June 30, 2021 that are available to meet cash needs for general expenditures within one year:

Cash and cash equivalents - not restricted	\$2,520,513
Government grants receivable - per pupil	68,362
Government grants receivable - other	112,833
Pledges and related party receivables	229,478

Financial assets available to meet cash needs

for general expenditures within one year \$2.931.186

#### Note 11 - Subsequent Events

Subsequent events have been evaluated through October 18, 2021, the date the financial statements were issued. The School has concluded that no other material events have occurred that are not accounted for in the accompanying financial statements or disclosed in the accompanying notes.

#### Note 12 - 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 adverse impact on the economies and financial markets of many countries, including the geographical area in which the School operates. As of the date of these 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.



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

# 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 Auditor's Report**

To the Board of Directors of School in the Square Public Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of School in the Square Public Charter School (the "School"), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated October 18, 2021.

#### Internal Control over Financial Reporting

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

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

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

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's 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
Schall & Ashenfarb

Certified Public Accountants, LLC

October 18, 2021

# SCHOOL IN THE SQUARE PUBLIC CHARTER SCHOOL SCHEDULE OF FINDINGS AND QUESTIONED COSTS JUNE 30, 2021

Current Year:	
None	
Prior Year:	
None	



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

#### Communication with Those Charged with Governance

To the Board of Directors of School in the Square Public Charter School

We have audited the financial statements of School in the Square Public Charter School (the "School"), for the year ended June 30, 2021 and have issued our report thereon dated October 18, 2021. 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 15, 2021, 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 and subsequent conversations during the planning phase.

#### 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 the School 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.

Last year (year ended June 30, 2020), the School received a loan from SBA in the amount of \$865,130 through the Payroll Protection Program ("PPP"). As the covered period of the funds occurred and all conditions had been met during fiscal 2021, this was recognized as revenue during the fiscal year ended June 30, 2021

We noted no transactions entered into by the School 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 estimate used in preparing the financial statements were as follows:

- The allocation of expenses into program, management and fundraising categories and to determine use of government grant funds
- Fixed asset depreciation methods and useful lives
- Collectability of receivables

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. There were no adjustments of this kind.

Management agreed with all proposed adjustments. 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.

#### <u>Issues Discussed Prior to Retention of Independent Auditors</u>

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:

#### **Auditing Updates**

The impact of COVID-19 has been felt all throughout the world. The World Health Organization declared a novel coronavirus (COVID-19) outbreak a Public Health Emergency of International Concern. Many donors, suppliers, vendors, customers have been adversely impacted by quarantines, facility closures and travel and logistic restrictions connected with the outbreak.

Those organizations that have been able to provide programming remotely are a step ahead of those who are struggling to adapt to the on-line world. Various stimulus programs, most notably, Paycheck Protection Program Funds, PPP, have been made available to charitable organizations in need. Rules governing how to convert these loans into non-payable grants has been everchanging. One thing is for certain is that the financial statements will look different.

As a result, the way we perform audits has changed. Audits have moved into a remote environment. One thing that has not changed, however is that entities need to maintain systems of internal control and auditors will be gaining an understanding so they can assess the risk of material misstatements and design their tests. In that sense, in some ways the audit will be the same (objectives have not changed), but the steps needed to get there will be different. There will be a stronger review of the impact that COVID-19 has on the ability of an entity to remain a going concern. Wide fluctuations in stock markets and other securities brought about angst from the public and high volatility of prices. Reviewing these areas takes on an increased emphasis during the current year's audit.

On a more technical note, SAS No. 134 through 140 are deferred for one year and are now applicable for periods ending on or after December 15, 2021.

#### **Accounting Updates**

#### Proposed Accounting Standards Update - Gifts in Kind

On February 10, The Financial Accounting Standards Board ("FASB") issued a proposed Accounting Standards Update ("ASU"), Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. 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.
- Desegregation of the amount contributed in the footnotes.

- Disclose whether nonfinancial GIKs were sold or utilized and description of the program/activities in which those assets were used.
- Disclose NFP's policy (if any) for monetizing rather than utilizing contributed nonfinancial assets.
- Disclose a description of any donor restrictions associated with the contributed nonfinancial assets.
- Disclose 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.

The final standard is expected in fall 2020 and will be effective for NFPs for annual reporting periods beginning after June 15, 2021, and interim periods within fiscal years beginning after June 15, 2022, with early adoption permitted.

#### Accounting Standards Update 2020-05

On June 3, 2020 the FASB issued ASU 2020-05 that provides for a one-year deferral for the following:

- Revenue recognition (Topic 606)
- Effective CY 2020, FY 2021(non-public)
- Leases (Topic 842)
- Effective CY 2022 and FY 2023 (non-public)

#### FASB New Accounting Standard - Accounting Standards Update No. 2014-09

The FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers*. Entities with a calendar 2019 year-end and all other entities thereafter can elect to adopt this standard. A one-year deferral to years beginning after December 15, 2019 (ASU No. 2020-05) has been granted.

This standard eliminates the majority of industry specific regulations and focuses more on a principles-based model for exchange transactions. Many nonprofits currently have transactions of this type, such as tuition, membership dues, licenses and royalties. It is important to note that contributions are not subject to this standard.

The five-step revenue model highlights the identification of performance obligations of the contract, determining the price and allocating that price to the performance obligation so that revenue is recognized as each performance obligation is satisfied. For nonprofit organizations that do not have public debt, this standard is applicable for calendar 2019 entities or those with a fiscal year that ends during 2020.

#### FASB New Accounting Standard - Accounting Standards Update No. 2018-08

FASB issued ASU No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The ASU provides guidance on whether a receipt from a third-party resource provider falls under the contributions standard or whether it is an exchange transaction.

When a resource provider does not receive commensurate value, they are required to follow the contribution guidance. This standard, for the first time, provides information about how to make this evaluation. The ASU also provides a framework for determining whether a contribution is conditional or unconditional and for distinguishing a donor-imposed condition from a donor-imposed restriction. This is important because it impacts when revenue will be recognized.

Specifically, the ASU explains how a not-for-profit entity determines whether a resource provider is participating in an exchange transaction. Basically, the not-for-profit should evaluate whether the resource provider is receiving value in return for the resources transferred based on the following criteria:

- A resource provider (including a private foundation, a government agency, or other) is not synonymous with the general public. The indirect benefit received by the public as a result of the assets transferred is not equivalent to commensurate value received by the resource provider.
- Execution of a resource provider's mission or the positive sentiment from acting as a donor
  would not constitute commensurate value received by a resource provider for purposes of
  determining whether a transfer of assets is a contribution or an exchange.

This evaluation will have the biggest impact on government grants for those entities that have such transactions. Under this new guidance, most government grants will likely be evaluated as a contribution rather than an exchange transaction. However, the revenue recognition may not change in many cases as the contribution is likely to be considered conditional, which has the same recognition principles as does an exchange transaction.

The factors to determine whether a contribution is conditional is based on whether the agreement includes a barrier that must be overcome **and** either a right of return of assets transferred or a right of release of a promisor's obligation to transfer assets. A probability assessment about whether the recipient is likely to meet a stipulation is not a factor when determining whether the agreement contains a barrier. In addition, a contribution containing stipulations that are not clearly unconditional shall be presumed to be conditional.

The ASU modifies the simultaneous release option, currently in GAAP, which allows a not-for-profit organization to recognize a restricted contribution directly in net assets without donor restrictions if the restriction is met in the same period that the revenue is recognized. This option may now be elected for all restricted contributions that were initially classified as conditional without having to elect it for all other restricted contributions and investment returns.

A not-for-profit entity that has not issued, or is not a conduit bond obligor for, securities that are traded, listed, or quoted on an exchange or an over-the-counter market would apply the new standard to annual reporting periods beginning after December 15, 2018 (a calendar year organization will apply for their December 31, 2019 financial statements and a fiscal year entity will apply during their fiscal year that ends in 2020).

Early adoption is permitted.

The ASU should be applied on a modified prospective basis where there is no cumulative effect adjustment to opening net assets and no restatement of prior period results.

#### 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 total obligations created by that lease.

For most not-for-profit entities, this ASU will be effective for periods beginning after December 15, 2019, which for practical purposes will be years ending December 31, 2020 and fiscal year entities that end in 2021. 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.

#### Accounting Standards Update No. 2019-10 issued

The Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2019-10 that delays the effective dates for the following new standards:

- Leases (ASU No. 2016-02)
- Credit losses (ASU No. 2016-13)
- Hedging (ASU No. 2017-12)

The ASU extends the effective dates of the three standards as they relate to not-for-profit entities as follows:

- **Leases**: The effective date for not-for-profit bond obligors (direct and conduit) would remain unchanged at years beginning after December 15, 2018. The effective date for all other not-for-profit entities would be years beginning after December 15, 2020, an additional extension of one year.
- **Credit losses**: The new effective date for all not-for-profit entities would be years beginning after December 15, 2022, an additional extension of two years.
- **Hedging**: The new effective date for all not-for-profit entities would be years beginning after December 15, 2020, an additional extension of one year.

Early-adoption options for the standards will remain unchanged.

#### **IRS Updates**

#### Repeal of UBIT on Transportation Fringe Benefits.

On December 20, 2019, the Taxpayer Certainty and Disaster Tax Relief Act of 2019 was signed into law. Included in the bill was a repeal of Section 512(a)(7) of the Tax Cuts and Jobs Act, which had imposed unrelated business income taxes on nonprofit organizations that provided certain transportation fringe benefits. Organizations will no longer be required to pay taxes in connection with such benefits. Additionally, the repeal was retroactive meaning organizations can obtain refunds for any amounts paid. The IRS has indicated that refunds are to be claimed by filing an amended 990-T.

#### Private Foundations - Change in Excise Tax Rates

Another change impacting the non-profit sector as a result of this bill, beginning in calendar year 2020, private foundations will now be imposed a flat tax rate of 1.39% on net investment income. This replaces the previous system which subjected private foundations to either a 1% or 2% excise tax, depending on the organization's level of qualified charitable contributions.

#### **IRS Reform**

On July 1, 2019, the Taxpayer First Act was signed into law, which provided for a comprehensive reform of the IRS. In broad terms the bill provides for an independent appeal process for taxpayers and aims to update information technology at the IRS. Specifically related to the non-profit sector, the legislation requires all tax-exempt organizations to electronically file form 990. Prior to the law, only non-profits with assets greater than \$10 million and those that file more than 250 returns were required to file electronically. The e-file requirement will go into effect for tax years ended July 31, 2020 and later.

#### NYS Updates to Solicitation Disclosure

On December 21, 2018, Governor Cuomo signed NYS Assembly Bill A2688B, which relates to solicitation used by or on behalf of any charitable organization. The bill, which was effective as of March 21, 2019, requires that any solicitation shall include a statement that upon request, a person may obtain from the organization or from the charity's registry on the attorney general's website, a copy of the last financial report filed by the organization with the attorney general. Additionally, all solicitations used by or on behalf of the organization must identify the website and telephone number of the NYS Office of the Attorney General where an individual can receive information on charitable organizations.

#### **Government Auditing Updates**

#### Changes to 2020 Compliance Supplement

On August 17, 2020, the Office of Management and Budget (OMB) released the final 2020 OMB *Compliance Supplement* (the Supplement). An addendum is expected later in fall 2020 that addresses specific matters pertaining to COVID-19. The 2020 Supplement supersedes the 2019 Supplement and is effective for audits of fiscal years beginning after June 30, 2019, e.g., years ending on June 30, 2020 and December 31, 2020.

Some of the more significant changes are as follows:

- Part 3.1 was removed. As you may recall this was related to federal awards made prior to December 26, 2014.
- Part 2, Matrix of Compliance Requirements has changes, which are highlighted in yellow, with corrections highlighted in blue.
- Updates were made to the clusters in Part 5 (Although the addendum will include new COVID-19 programs and changes to existing programs due to COVID-19 funding, the addendum will not add new clusters of programs nor will it revise existing clusters.)
- Provides information on COVID-19 in Appendix VII.
- Minor changes to Part 7, Guidance for Auditing Programs Not Included in This Compliance Supplement.

A few things that had been discussed as possible changing but were left consistent with past years is as follows:

- Maintains the six-requirement mandate
- No changes to Part 6, Internal Control

#### Changes to Uniform Guidance

In August 2020, OMB issued revisions to the Uniform Guidance ("UG") (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. With the change, if the entity does not have a current federal indirect cost rate, then they are eligible for the de minimis rate.

#### Timing of the single audit quality project

The date for the requirement for a government wide single audit quality project that must be performed once every six years has been changed to years beginning with audits submitted in 2021. The UG originally provided for the study of single audit quality to begin with audits submitted in 2018.

#### <u>Independence Issues</u>

Schall & Ashenfarb, CPA's, LLC is not aware of any relationships that our firm, or any employees thereof, has with the School or any of its board trustees 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 School in the Square Public Charter School.

Schall & Ashenfarb Schall & Ashenfarb

Certified Public Accountants, LLC

October 18, 2021



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

#### REVISED

October 12, 2021

Ms. Mindy Tucker Audit Committee Member And Those Charged with Governance The School in the Square Public Charter School 120 Wadsworth Avenue New York, NY 10033

#### Via e-mail

Dear Ms. Tucker,

We are pleased to confirm our understanding of the services we are to provide for The School in the Square Public Charter School for the year ended June 30, 2021. This engagement letter supersedes the original engagement letter dated June 15, 2021 to reflect an increase in the scope of services to include an audit in accordance with Uniform Guidance.

We will audit the financial statements of The School in the Square Public Charter School, which comprise the statement of financial position as of June 30, 2021, 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

#### **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:

- 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.

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.

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

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 passed on to you. 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.

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.

#### Posting of Audit Report and Financial Statements on Your Web Site

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 \$24,500 . (\$16,000 per original engagement letter dated June 15, 2021 and \$8,500 for increased scope due to single audit in accordance with Uniform Guidance). Additional fees will be for out-of-pocket costs for confirmations and additional drafts of tax filings or financial statements as referred to above. A payment is required upon the signing of this letter in the amount of \$5,000. 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.

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.

#### 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.

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 The School in the Square Public Charter School for the year ended June 30, 2021.

Authorized Signature

Title

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 <a href="www.aicpa.org/prsummary">www.aicpa.org/prsummary</a>. 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.

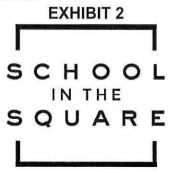
Required Selections and Considerations

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.

Putz, Selig i Zermda CS.P.



October 18, 2021

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 the School in the Square Public Charter School, which comprise the statements of financial position as of June 30, 2021, 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 18, 2021 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 15, 2021, 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.
- 6. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7. No events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been made.
- 8. There were no uncorrected misstatements that are material, both individually and in the aggregate, to the financial statements as a whole.
- 9. There were no known actual or possible litigation, claims, and assessments required to be accounted for and disclosed in accordance with U.S. GAAP.
- 10. Material concentrations, if applicable, 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. 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. This includes the issue of the rent subsidy we receive NYCDOE. We are subleasing our space from a related party that holds the underlying lease with the landlord of the space. The monthly payments that we make to the related party under the sublease agreement are more than the monthly payments that the related party makes to the landlord in the underlying lease. The difference covers the additional facility costs that are necessary for maintaining and operating the building. We have reviewed our sublease agreement with legal counsel and have been advised that it does not violate any applicable laws and regulations All payments made to the School from NYCDOE for the rent subsidy have been or will be used on actual rent costs in compliance with the law.
- 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.
- 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 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. The School has received a Paycheck Protection Program (PPP) loan. Management received full forgiveness of the loan that was available under the PPP federal program

- 11. We have no plans or intentions to discontinue the operations of any program or discontinue any significant services or activities.
- 12. School in the Square Public Charter School 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.
- 13. There have been no instances that have occurred, or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 14. 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.
- 15. 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.

DocuSigned by:	
Evan Meyers	
Evan Meyers	
Executive Director	
DocuSigned by:	
Mindy tucker	
Mindy Tucker	
Board Treasurer	
DocuSigned by:	
EAB 13 1204AFD4AB	



SCHOOL IN THE SQUARE PUBLIC CHARTER DISSOLUTION RESERVE 120 WADSWORTH AVE NEW YORK NY 10033

Detailed Account Activity
June 1, 2021 through June 30, 2021

#### **Customer Service Information**

Consumer Accounts 1-800-325-2424 Business Accounts 1-800-482-2220 Check your account transactions anytime, anywhere. Go to **WebsterOnline.com** and enroll today.

7 a.m. - 10 p.m. 7 days a week

#### Account

### PREMIER BUSINESS MONEY MARKET

Number

Summary	Item	
Beginning Balance		\$76,405.17
Deposits/Credits	0	0.00
Interest Paid		1.26
Withdrawals/Debits	0	-0.00
Ending Balance		\$76,406,43



SCHOOL IN THE SQUARE PUBLIC CHARTER DISSOLUTION RESERVE 120 WADSWORTH AVE NEW YORK NY 10033

> Detailed Account Activity June 1, 2021 through June 30, 2021

### Account

PREMIER BUSINESS MONEY MARKET (cont.)		Num	ber	
Date Description		Credits	Debits	Balance
Beginning Balance as of 06/01				76,405.17
	Totals	\$0.00	\$0.00	
06/30 INTEREST PAID		1.26		76,406.43
Ending Balance as of 06/30				76,406.43

#### **Important Information About Your Statement**

#### **ELECTRONIC FUND TRANSFERS**

In Case of Errors or Questions About Your Electronic Transfers, Telephone us at 1-800-325-2424 or Write us at Webster Bank, N.A., Contact Center, P.O. Box 10305, WFD 730, Waterbury, CT 06726, as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than sixty (60) days after we sent you the FIRST statement on which the error or problem appeared.

- (1) Tell us your name and account number (if any).
- (2) Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information.
- (3) Tell us the dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation.

Webster Bank, N.A. Member FDIC Rev. 06/09

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

Na	me:
An	drew Cavanna
if co	me of Charter School Education Corporation (the Charter School Name, the charter school is the only school operated by the education rporation): hool in the Square
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 <b>Yes</b> , 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?
4.	Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school?  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? 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

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/transacti on	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 Please write "	None" if applicab	le. Do not leave	this space 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	Approximat e 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  Please writ	e "None" if	applicable.	Do not leave this space	e blank.

Signature

July 25, 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

7,73	Name: Michelle DeLong  Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation): School in the Square				
if					
1.	List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).				
	Secretary				
2.	Are you an employee of any school operated by the education corporation? YesXNo				
	If <b>Yes</b> , 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 <b>Yes</b> , 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 <b>Yes</b> , 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	X	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.

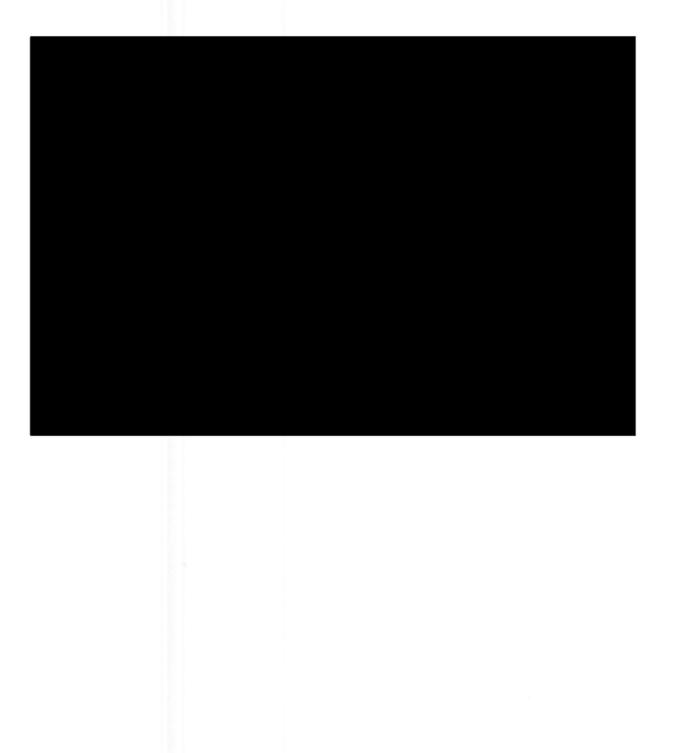
Date(s)	Nature of financial interest/transacti on	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
<b>None</b> Please write	"None" if annlicah	le Donotleave	this snace hlank N

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	Approximat e 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
<b>None</b> Please writ	e "None" if	applicable.	Do not leave this space	blank.

Signature 7/22/21
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

Na	Name: Cecilia Espinosa				
if co	Name of Charter School Education Corporation (the Charter School Name, f the charter school is the only school operated by the education corporation):				
	thool in the Square Public Charter School				
1.	List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).				
	Truestee				
2.	Are you an employee of any school operated by the education corporation?YesX_No				
	If <b>Yes</b> , 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 <b>Yes</b> , 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?

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.

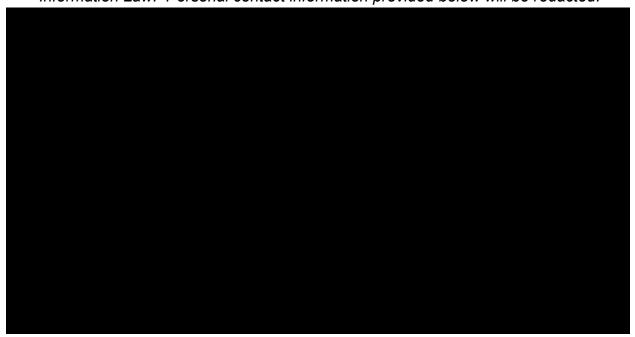
Date(s)	Nature of financial interest/transacti on	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
None			

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 <a href="mailto:and">and</a> 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	Approximat e 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  Please writ	e "None" if	applicable.	Do not leave this space	e blank.

DocuSigned by:		
Cuilia Espinosa  045F4BBECBCB441	7/29/2021	
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

Na	me: CARMEN TEJADA
if	me of Charter School Education Corporation (the Charter School Name, the charter school is the only school operated by the education rporation):  School in the Square
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? <b>NO</b> If <b>Yes</b> , 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 <b>Yes</b> , 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 No 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	X	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/transacti on	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
	NO	NE	

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	Approximat e 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
		NO	NE	

Carmen Tejada	7/27/2021	
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

Na	Name: Scott Levenson			
if	Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):			
Sc	hool in the Square Public Charter School			
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 _xNo			
	If <b>Yes</b> , 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? <b>No</b>			
	If <b>Yes</b> , 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 <b>Yes</b> , 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	Х	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/transacti on	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 Please write "	None" if applicab	le. Do not leave	this space 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 <a href="mailto:and">and</a> 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	Approximat e 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  Please writ	e "None" if	applicable.	Do not leave this space	e blank.

DocuSigned by:	
Scott Levenson	7/26/2021
6D760026DE3E48C	
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.



No

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

Name: Peter Gatof  Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):  School in the Square Public 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?YesXNo		
	If <b>Yes</b> , 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 <b>Yes</b> , 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?

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?

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.

No

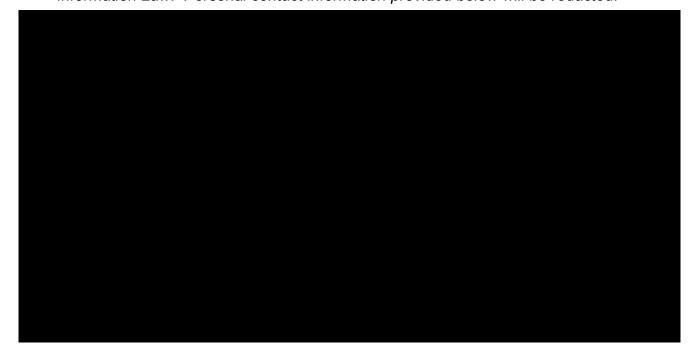
Date(s)	Nature of financial interest/transacti on	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
None			

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 <a href="mailto:and-in-which-such-entity">and-in-which-such-entity</a>, 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	Approximat e 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  Please writ	e "None" if	applicable.	Do not leave this space	e blank.

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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

Na	ame: Scott Gottlich
if	the charter school is the only school operated by the education proporation:
1.	List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).
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 <b>Yes</b> , 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 <b>Yes</b> , 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 X\_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/transacti on	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
Please write	"None" Nopplicab	le. Do not leave	this space 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	Approximat e 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
Please writ	e None" if	applicable.	Do not leave this space	e blank.

Signature 7/22/2/

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.



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

Na	Name: Walter Rendon  Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):				
if					
Sc	chool in the Square Public 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? YesXNo  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 <b>Yes</b> , please describe the nature of your relationship and how this person				
4.	could benefit from your participation.  Are you related, by blood, marriage, or legal adoption/guardianship, to any				
	student currently enrolled in the school?  No				
	If <b>Yes</b> , 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	Χ	No
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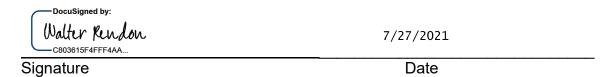
If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

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/transacti on	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 <a href="mailto:and">and</a> 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	Approximat e 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  Please writ	e "None" if	applicable.	Do not leave this space	e blank.



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

Na	ame: Michael Pollack
IT	ame of Charter School Education Corporation (the Charter School Name the charter school is the only school operated by the education prporation):
1.	List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).
	Member Executive Committee, Member Finance Committee, Board Representative on the High School Expansion Working Group
2.	Are you an employee of any school operated by the education corporation? YesXNo
	If <b>Yes</b> , 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 <b>Yes</b> , 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 <b>Yes</b> , 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	X	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/transacti on	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	Approximat e 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				

MUDE	7/22/21
Signature	Date

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No

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

Na	Name: Joel Talish			
if co	Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):  School in the Square Public Charter School			
1.	List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).			
	Trustee, Development Committee			
2.	Are you an employee of any school operated by the education corporation?YesX_No			
	If <b>Yes</b> , 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 <b>Yes</b> , 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?

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?

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.

No

Date(s)	Nature of financial interest/transacti on	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 <a href="mailto:and">and</a> 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	Approximat e 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  Please writ	e "None" if	applicable.	Do not leave this space	e blank.



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#### Meeting of the Board of Trustees

July 28, 2020

#### **MEETING MINUTES**

Location: By Zoom

Board Members Present (in alphabetical order): Michelle DeLong, Peter Gatof (by telephone), Scott Gottlieb, Jennifer Grazel, Scott Levenson, Michael Pollack, Walter Rendon, Joel Talish, Mindy Tucker

Other Attendees: Carrie Amon, Alan Dichter, Cecilia Espinosa, Bob Keogh, Evan Meyers, Carmen Tejada,

Materials provided: Agenda, 2020 School Evaluation, financial materials, and June 23 meeting minutes.

#### **BUSINESS MEETING:**

Mr. Levenson opened the meeting at 5:32.

Mr. Levenson shared a summary of individual discussions with the board trustees. The trustees are uniformly pleased with the direction of the school and with their roles on the board. Everyone expressed a desire to make an impact on the school. The board agreed that a written ED report is the best way to get information to the board while streamlining board meetings. Board members agree that the meetings should continue to have time to continue strategic conversations about the school.

ED Report: Mr. Meyers and Ms. Amon presented the report.

The elementary school received its C of O. S2 has requested a voluntary rent reduction for the middle school due to Covid budget restrictions and additional costs incurred due to Covid. The church will report back.

Covid Funding: We received \$110K through CARES Act funds. We are applying for FEMA funds that cover up to 75% of PPE costs. (CARES Act funds will be used for commuter support for staff).

School Enrollment: 92 K (with 82 beginning paperwork) and 113 6<sup>th</sup> grade (with all beginning paperwork).

Ms. Amon reported on summer school attendance: This is the first year we have had either incoming 6<sup>th</sup> grade or outgoing 9<sup>th</sup> graders in summer school. This summer we have 151 students enrolled. Attendance has been excellent (77% overall).

Mayela Calderon has been hired as the new Director of Development. Ms. Calderon will begin next week.

Development: Dos Amigos is in the final round for a Walton Grant. The development committee continues to approach prior donors.

Food Pantry: The food pantry continues to be a huge success. Catholic Charities donated produce. Scott Stringer's office donated masks. We supply meat, eggs, diapers and toiletries as needed. We are serving more families each week. The community is extremely appreciative.

#### School Evaluation

Mr. Levenson explained the evaluation is intended to provide both oversight and reflection. The Academic committee meets bi-weekly throughout the year and conducts quarterly reviews. The committee met with 9 teachers (for a 360 review); Mr. Meyers and Ms. Amon completed the rubric as did the academic committee. Most years DOE survey data is also included, but the DOE did not conduct the survey this year.

#### Key takeaways:

- 1. The school continues to be on a successful trajectory.
- 2. No surprises: The committee is continually updated throughout the year. The review was an opportunity for discussion and reflection.
- The pandemic highlighted S2's strengths: relationships firs, response to needs, student attendance and rigorous education.
- Focus on culturally sustaining and relevant curriculum: Commitment to student voice and anti-racism.

#### Reopening Discussion

Dos Amigos: Will open four days per week with small classes. More teachers have been hired. There will be a remote option. There will also be optional breakfast and afterschool programs.

Middle School: Remote for first few weeks. After that: A/B model: 50% of students in school at a time with teachers moving between classes.

Mr. Meyers and Ms. Amon will meet with staff discuss staff questions and issues with the plan. Meetings will continue.

#### Board Voting

Mr. Pollack moved to approve the June meeting minutes. Mr. Rendon seconded the motion which was unanimously approved.

Mr. Gottlieb moved to approve the following resolution: The School in the Square Board of Trustees has voted to shorten the length of the middle school day by 19 minutes. The school day

will still begin at 8:30 a.m., but it will end at 4:03 p.m., rather than 4:22 p.m. The resolution is adopted upon NYSED's approval.

Mr. Pollack seconded the motion which was unanimously approved.

Ms. DeLong moved to approve the following board committees. Ms. Levenson seconded the motion which was unanimously approved:

Executive: Scott Levenson (Chair); Joel Talish, Mindy Tucker, Michael Pollack, Michelle DeLong

Governance: Scott Levenson (Chair), Michelle DeLong, Mindy Tucker, Walter Rendon

Finance: Mindy Tucker (Chair), Michael Pollack, Peter Gatof

Academic: Michelle DeLong (Chair), Alan Dichter (non-Board Member) Cecilia Espinosa, Scott Levenson

Community Outreach: Jennifer Grazel (Chair), Carmen Tejada, Cecilia Espinosa, Walter Rendon

Development: Joel Talish (Chair), Jennifer Grazel, Peter Gatof, Scott Gottlieb.

The meeting was adjourned at 7:15

#### Meeting of the Board of Trustees

July 28, 2020

#### **MEETING MINUTES**

Location: By Zoom

Board Members Present (in alphabetical order): Michelle DeLong, Peter Gatof, Scott Gottlieb, Jennifer Grazel, Scott Levenson, Michael Pollack, Walter Rendon, Joel Talish, Mindy Tucker

Other Attendees: Mayela Calderon, Alan Dichter, Cecilia Espinosa, Evan Meyers, Carmen Tejada,

Materials provided: S2 Plan for Reopening

#### **BUSINESS MEETING:**

Mr. Meyers opened the meeting at 5:40.

Mr. Meyers introduced Mayela Calderon, the Director of Development, to the board. Ms. Calderon has worked with Big Brothers/Big Sisters and Girls Who code. She was in the Peace Corps in Cameroon and was raised in Mexico City before moving with her family to Texas. She will contact all trustees in the coming days. The board welcomes her.

FEMA approved S2 for 75% of all PPE costs including HEPA filters, gloves, masks, etc.

The school continues to develop three plans: fully remote, fully in person and hybrid. School has been sharing plans with teachers since June. Some teachers are expressing concerns and asking questions about the plans. Currently, we do not intend to be in the MS building until October 5.

Board discussion about what oversight vs. management looks like on these issues.

Mr. Talish moved to approve the plan for school reopening. Mr. Gatof seconded the motion which was unanimously approved.

The meeting was adjouned.

Respectfully submitted,

Michelle DeLong, Secretary

#### Meeting of the Board of Trustees

#### August 11, 2020

#### **MEETING MINUTES**

Location: By Zoom

Board Members Present (in alphabetical order): Michelle DeLong, Peter Gatof, Scott Gottlieb, Jennifer Grazel, Scott Levenson, Michael Pollack, Walter Rendon, Joel Talish, Mindy Tucker

Other Attendees: Cecilia Espinosa, Evan Meyers,

Materials provided: Renewal Application, Revised By-Laws, Code of Ethics, Conflict of Interest Policy and Disclosure Form, Complaint Policy, Student Discipline Policy and Code of Conduct, Whistle-blower Policy, Board Resolutions.

#### BUSINESS MEETING:

Mr. Levenson opened the meeting at 5:33. Mr. Levenson thanked the Board for its commitment to the school.

Mr. Meyers reviewed the events at the school since the last meeting a week ago. In response to teacher feedback, the school amended its reopening plan to be more flexible to teacher needs, while keeping student needs front and center. Teachers are pleased with the conversations. The school is meeting with teachers who have medical reasons that make return to school difficult. The school continues to work with an HR lawyer to make sure all of our policies are best practice. One Dos Amigos teacher has resigned. She is moving out of state and will not teach this year. We are looking for a new teacher for that position.

The development committee continues to work on fundraising concepts, including naming opportunities at the elementary school. Mayela Calderon, the new Director of Development, is moving forward with great ideas and enthusiasm.

As of today, 89 students are enrolled in the kindergarten at Dos Amigos. 18 families have indicated they will use remote only education. Of the 71 families opting for in person education, 40 have also indicated they will send their children to the afterschool program as well. The middle school is fully enrolled. We are fairly confident that we will meet the budgeted number of 392 students.

We are currently renegotiating the middle school lease, seeking a rent reduction for this year and a four year extension so that the lease term will be coterminous with the elementary school lease.

Professional Development for the staff will begin this Thursday and continue for 12 days.

The construction at Dos Amigos is almost complete. The furniture is ready to be installed. It is going to be beautiful. Mr. Meyers will arrange for a virtual tour for all board members.

S2 will submit the renewal documents on Friday, August 14. We have accomplished a breathtaking amount over the last four years. The culture of care has only grown in the last six months. Tomorrow there will be another food pantry.

# Board Voting

Ms. Tucker moved to approve the Renewal Application. Mr. Pollack seconded the motion which was unanimously approved.

Mr. Levenson moved to approve the Renewal Application Resolutions. Mr. Talish seconded the motion which was unanimously approved.

Mr. Pollack moved to renew the board terms for Mr. Gottlieb and Mr. Gatof until June 30, 2023. Mr. Talish seconded the motion which was unanimously approved.

The meeting was adjourned at 5:50

#### Meeting of the Board of Trustees

#### August 25, 2020

#### **MEETING MINUTES**

Location: By Zoom

Board Members Present (in alphabetical order): Michelle DeLong, Peter Gatof (by audio), Scott Gottlieb, Jennifer Grazel, Scott Levenson, Michael Pollack, Walter Rendon, Joel Talish, Mindy Tucker

Other Attendees: Carrie Amon, Mayela Calederon, Cynthia Carrion, Alan Dichter, Cecilia Espinosa, Bob Keogh, Evan Meyers, Carmen Tejada

Materials provided: Agenda, ED Report, Letter of Support from Parent, Financials, and Board Minutes from meetings: 7/28/20, 8/4/20 and 8/11/20.

#### **BUSINESS MEETING:**

Mr. Levenson opened the meeting at 5:37.

Ms. Carrion and Ms. Tejada presented an overview of the Washington Heights and Inwood neighborhoods. Additionally, they shared their personal experiences living in these neighborhoods. Their love for the communities was on display.

Mr. Levenson, Mr. Talish and Ms. DeLong shared experiences from volunteering at the S2 food pantry. All were amazed at the organization of the endeavor and the variety of food and goods the school distributes to the community. The school thanks Ms. Carrion for the herculean effort she has undertaken with her team to make the food pantry a continuing reality.

<u>Principal's Report:</u> Ms. Amon presented opening plans for Dos Amigos and the middle school. The elementary school will be open in person four days per week. Currently 92 students are enrolled including one remote class of 22 students.

Middle school orientation will take place outside the building. The  $6^{th}$  graders will receive their chrome books and other materials and meet the teachers and their peers. Orientation will last 90 minutes and include get to know you games while socially distant.

The middle school will be remote for the month of September. The school will address opening for in person instruction each month.

<u>ED Report:</u> Mr. Meyers reported teachers are excited to begin the year. Enrollment numbers are high in both the elementary and middle school. The middle school will be teaching Regents algebra to some of the 8<sup>th</sup> grade students this year.

Mr. Meyers reviewed the financials. The school is in excellent financial shape due to the work of Ms. Tucker (budgeting and lease renegotiation) and Mr. Talish and the fundraising team. The Dos Amigos school will have a plaque at the entrance with Dan and Jane Och's names on it. There are other sponsorship opportunities at Dos Amigos.

The renewal application has been submitted. The school should be notified between January and April whether we are approved.

# Board Voting

Ms. Talish moved to approve the board meeting minutes from July 28, August 4 and August 11. Mr. Levenson seconded the motion, which was unanimously approved.

The meeting was adjourned at 7:00 pm

#### Meeting of the Board of Trustees

September 22, 2020

#### **MEETING MINUTES**

Location: By Zoom

Board Members Present (in alphabetical order): Michelle DeLong, Peter Gatof (by audio), Scott Gottlieb, Jennifer Grazel, Scott Levenson, Michael Pollack, Walter Rendon, Joel Talish, Mindy Tucker

Other Attendees: Carrie Amon, Mayela Calederon, Alan Dichter, Cecilia Espinosa, Bob Keogh, Evan Meyers, Carmen Tejada

Materials provided: Agenda, ED Report, Financial Documents, August 25, 2020 meeting minutes.

#### BUSINESS MEETING:

Mr. Levenson opened the meeting at 5:35.

<u>Principal's Update:</u> Ms. Amon reviewed the opening of Dos Amigos (in person) and the Middle School (remote). The Middle School opened with an in-person orientation for sixth graders. Each student spent an hour outdoors with a teacher who introduced the student to the computer, the supplies and other materials being provided to the students. The students also had socially distanced ice breaker activities. Seventh and eighth grade students had pick up and go supply distribution.

School has begun. Students submit photographs of work each day. This year a Regents level algebra class meets twice each week before school. A full passions schedule has already begun.

Remote plus will begin in the MS on October 12. Approximately 20% of student population will come to school in person for additional support. Each cohort will come approximately 1 week per month. The school will reevaluate every month.

Dos Amigos: As of 9/21, enrollment is 94 students. 21 students are remote. The school is in its fourth week. 29 students are enrolled in the afterschool program (3:30-5:30 pm).

Ms. Amon took the Board on a virtual tour of the building.

<u>ED Report:</u> Mr. Meyers reiterated the importance of the elementary school being open for in person learning. Mr. Meyers reviewed budget impacts of possible state cuts to funding for education. The S2 budget remains on track.

Mr. Meyers and Mr. Levenson led a board discussion about allocating resources and priorities for school spending.

# Board Voting

Mr. Pollack moved to approve the board meeting minutes from August 25. Mr. Talish seconded the motion, which was unanimously approved.

The meeting was adjourned at 7:00 pm

#### Meeting of the Board of Trustees

October 27, 2020

#### **MEETING MINUTES**

Location: By Zoom

Board Members Present (in alphabetical order): Michelle DeLong, Peter Gatof (by audio), Scott Gottlieb, Jennifer Grazel, Scott Levenson, Michael Pollack, Walter Rendon, Joel Talish, Mindy Tucker

Other Attendees: Congressman Adriano L. Espaillat (by phone), Carrie Amon, Mayela Calederon, Cynthia Carrion, Alan Dichter, Cecilia Espinosa, Bob Keogh, Evan Meyers

Materials provided: Agenda, ED Report, Financial Documents, August 25, 2020 meeting minutes.

#### BUSINESS MEETING:

Mr. Levenson opened the meeting at 5:30.

U.S. Congressman Adriano Espaillat joined the Board. The Congressman, who represents Washington Heights, is the first Dominican American Congressman. Mr. Meyers thanked him for all he does for the neighborhood and our families. Congressman Espaillat spoke about the importance of education and of being able to choose the best education for one's children. He would like to partner with the school to serve the needs of our families. He discussed access to mental health and Wifi as well as immigration policy. The Board agreed to follow up with the Congressman to work together to benefit the families in the school.

<u>Website</u>: Ms. Grazel and Ms. Carrion previewed the updated website for Dos Amigos. The website can be read in either Spanish or English and seeks to encourage engagement with the school by families and donors. The Board thanks Ms. Grazel for her work with the school making the website both user friendly and mission aligned.

<u>ED Report</u>: Mr. Meyers reviewed the budget reforecast. The school is fully enrolled (97 students at DA and 310 in the MS). Adjustments have been made based on higher enrollment than anticipated (more revenue), lower rental costs, and slightly higher renovations costs than expected. Ms. Tucker reviewed the other places where the budget has been revised as well. We are well situated for the year even if NYS does cut school funding 20% as has been suggested.

Ms. Tucker informed the Board that the auditors had no material findings in their audit.

<u>Development</u>: S2 will be participating in Giving Tuesday for the first time this year. We aim to raise \$400,000. Ms. Calderon will contact each trustee to discuss the best way to engage their contacts.

# Board Voting

Mr. Talish moved to approve the board meeting minutes from September 22. Mr. Levenson seconded the motion, which was unanimously approved.

Ms. DeLong read the following Resolution into the record:

Motion: The School in the Square Board of Trustees, having conducted a thorough criminal history record check via fingerprinting which is deemed acceptable by NYSED, and having discovered no State or federal criminal history, or having provided information regarding such history to NYSED, if found, and having verified that any academic and/or professional credential or qualification presented by the proposed member is genuine, has voted to select Cecilia Espinosa as a member to its Board of Trustees, with a term expiring June 30, 2023, pending approval by NYSED. The resolution approving Cecilia Espinosa is adopted upon NYSED's approval.

Mr. Pollack made a motion to approve Cecilia Espinosa as a member of the Board of School in the Square. Ms. DeLong seconded the motion, which was unanimously approved.

The meeting was adjourned at 6:45 pm

#### Meeting of the Board of Trustees

#### November 24, 2020

#### **MEETING MINUTES**

Location: By Zoom

Board Members Present (in alphabetical order): Michelle DeLong, Peter Gatof, Scott Gottlieb, Jennifer Grazel, Scott Levenson, Michael Pollack, Walter Rendon, Joel Talish, Mindy Tucker

Other Attendees: Carrie Amon, Mayela Calederon, Cynthia Carrion, Alan Dichter, Cecilia Espinosa, Bob Keogh, Evan Meyers, Dr. Mara Minguez, Asst. Chief Medical Officer for Community Affairs and Medical Director Columbia Medical Center, Julio Batista, Dir. Community Affairs, NYP, Paula Richter, Strategy and Ops Manager, NY Presbyterian Hospital.

Materials provided: Agenda, ED Report, Financial Documents, September 2020 meeting minutes.

#### BUSINESS MEETING:

Mr. Levenson opened the meeting at 5:35.

Mr. Meyers and Ms. Carrion introduced Dr. Minguez, Mr. Batista and Ms. Richter of New York Presbyterian Hospital. Mr. Meyers discussed S2s efforts to reach beyond the classroom and into the community, especially during the Covid crisis. Ms. Richter then presented NYP's efforts address community health in Washington Heights and the areas they serve. Those efforts include data driven studies across all NYP hospitals. They work to prevent communicable diseases and chronic disease, and to address mental health and substance abuse issues as well as health issues for women, infants and children. They also approach food insecurity with various food pantries. They seek to be much more than "just" a hospital. NYP has had a 860% increase in families served in Northern Manhattan this year. They discussed many of the different programs and goals.

<u>ED Report</u>: Mr. Meyers reported that the food pantry gave over 150 turkeys to families for Thanksgiving in addition to all of the other items it provided families.

The 10<sup>th</sup> grade S2 alumni met with the Deputy Mayor and our authorizer to speak about their S2 experiences and how S2 prepared them for high school.

DA was already remote (because of a Covid exposure) when the mayor announced the school closing. Each family received boxes of supplies for the students to continue school virtually. Detailed progress reports have been created for all students.

Financial update: enrollment is strong – 407 students across four grades.

Reopening in Person: We will be conducting weekly testing so that we can bring the DA students back. Testing will be in place by 12/1. The leadership team will determine when the school should be in person or remote. We are not mandated to follow DOE.

<u>Development</u>: Ms. Calderon presented the Giving Tuesday media kit and materials to be sent to contacts.

# Board Voting

Ms. Tucker moved to approve the board meeting minutes from the October board meeting. Mr. Talish seconded the motion, which was unanimously approved.

The meeting was adjourned at 6:29 pm

## Meeting of the Board of Trustees

December 22, 2020

#### MEETING MINUTES

Location: By Zoom

Board Members Present (in alphabetical order): Michelle DeLong, Cecilia Espinosa, Peter Gatof (by phone), Scott Gottlieb (by phone), Jennifer Grazel (by phone), Scott Levenson, Michael Pollack, Walter Rendon, Joel Talish (by phone), Carmen Tejada, Mindy Tucker

Other Attendees: Carrie Amon, Alan Dichter, Bob Keogh, Evan Meyers,

Materials provided: Agenda, ED Report, Letter about New Board Members, November 2020 meeting minutes.

#### **BUSINESS MEETING:**

Mr. Levenson opened the meeting at 5:02 pm

The Board shared a moment of gratitude for Ms. Amon, acknowledging her work with the school throughout her tenure thus far and in particular, her work during the Covid crisis.

ED Report: Mr. Meyers referred the Board to the detailed report circulated prior to the meeting.

At least 15 families in the school have a family member with Covid. The school is in contact with families providing resources and emotional support. Covid testing at DA continues. After three weeks, the school remains completely negative. The food pantries continue to be in high demand. At the last distribution former parents, current parents, staff and former students all worked to distribute the food and other necessities. It has become a key part of our relationship with the community.

Budgeting: To date, our budget has not been cut by the state for the current year. We continue to monitor the situation. In January, the budgeting process for next year will begin.

Dual Language Program: As demographics change in the WH and Inwood, we will need to make concerted efforts to recruit a class that remains half native Spanish speakers. We may want to officially change lottery preferences so that we serve the community as intended.

<u>Academic Committee:</u> Ms. DeLong presented the committee's first quarter review. Key takeaways follow:

1. Leadership support at Dos Amigos and Middle School

- a) Need permanent structures at both schools that allow Carrie to focus her time and energy where it is needed.
- 2. Academic Data thus far
- a) Q1 Data is below where we want to be. But testing is conducted at home with many distractions.
- b) Teachers are beginning to use program to analyze specific test questions to determine which areas students need reteaching.
- 3. Equity and Inclusion and thoughts on grading
- a) JEDI program is underway and well received. It is a long-term program with no instant "solutions"
- b) School is looking into grading policies and examining underlying biases within grading systems. Hard, long-term work that will lead to greater equity.

<u>Development</u>: Mr. Talish reviewed the successful Giving Tuesday campaign and 2020 Fundraising (\$1.695 million to date). The school continues to reengage the few donors who have yet not given this year. Development continues to address corporate giving and how to expand and encourage the donor base.

<u>Governance</u>: Mr. Levenson presented the new onboarding process for new board members. The Board engaged in a discussion about what we are looking for in new board members going forward.

Mr. Meyers expressed gratitude to the Board for all we have accomplished together this year.

#### **Board Voting**

Mr. Rendon moved to approve the board meeting minutes from the November board meeting. Ms. Tucker seconded the motion, which was unanimously approved.

Mr. Pollack moved to approve the following Board Resolution. Ms. DeLong seconded the motion, which was unanimously approved:

Motion: The School in the Square Board of Trustees, having conducted a thorough criminal history record check via fingerprinting which is deemed acceptable by NYSED, and having discovered no State or federal criminal history, or having provided information regarding such history to NYSED, if found, and having verified that any academic and/or professional credential or qualification presented by the proposed member is genuine, has voted to select Carmen Tejada as a member to its Board of Trustees, with a term expiring June 30, 2023, pending approval by NYSED. The resolution approving Carmen Tejada is adopted upon NYSED's approval.

The meeting was adjourned at 6:10 pm

## Meeting of the Board of Trustees

January 26, 2021

#### **MEETING MINUTES**

Location: By Zoom

Board Members Present (in alphabetical order): Michelle DeLong, Cecilia Espinosa, Peter Gatof, Scott Gottlieb, Jennifer Grazel, Scott Levenson, Michael Pollack, Walter Rendon, Joel Talish, Carmen Tejada, Mindy Tucker

Other Attendees: Carrie Amon, Mayela Calderon, Noah Campbell (former S2 Student), Alan Dichter, Bob Keogh, Evan Meyers, Naomi Pabon (former S2 Student), Arnaldo Rodriguez (S2 High School guidance counselor and alumni coordinator), Sheylany Paulino Valdez (former S2 Student).

Materials provided: Agenda, ED Report, December 2020 meeting minutes, message from school to staff and families, financial package.

#### **BUSINESS MEETING:**

Mr. Levenson opened the meeting at 5:02 pm

Mr. Meyers introduced the board to Mr. Rodriguez, Sheylany, Naomi and Noah. They are part of the team that includes 14 S2 graduates who are researching S2 alumni. Mr. Rodriguez keeps in continual contact with S2 students and keeps the relationships strong and open.

Mr. Rodriguez reviewed the Research Collaborative (made up of 14 S2 alumni, CUNY Graduate Center, Gutman Community College, Educational Video Center and Mr. Rodriguez, Mr. Meyers and Sherry King), its goals (to measure the long-term impact of S2 on the students) and its projects this year (shifted because of the pandemic). The students each discussed their own high school experiences (and how S2 prepared them) and their experiences interviewing their peers about Covid.

#### ED Report:

Mr. Meyers informed the board that Ms. Grazel is resigning from the board. He reviewed some of her many contributions and thanked her for her service. Ms. Grazel thanked the board for the opportunity to work with the school and reiterated her views that it is a special school with a tremendous impact on the community.

Mr. Meyers referred the Board to the detailed report circulated prior to the meeting. He reviewed changes to be made to the DA facility and reiterated the importance of beautiful spaces

for our students and staff. Mr. Meyers also discussed the status of staff vaccination, the reintroduction of Opportunity plus in the MS beginning on 2/1 and plans for development.

Mr. Meyers reviewed the school's finances. The finance committee is beginning the 2021-22 budgeting process. The school is in good financial shape.

The S2 food pantry continues to serve many community members. On 1/21 the pantry served 137 S2 families and 15 community walk-ins. Robert Jackson's office helped people complete rent relief assistance forms.

## **Board Voting**

Mr. Pollack moved to approve the board meeting minutes from the December board meeting. Ms. Tucker seconded the motion, which was unanimously approved.

The meeting was adjourned at 6:18 pm

# Meeting of the Board of Trustees

## February 23, 2021

#### MEETING MINUTES

Location: By Zoom

Board Members Present (in alphabetical order): Michelle DeLong, Cecilia Espinosa, Scott Gottlieb, Jennifer Grazel, Scott Levenson, Michael Pollack, Walter Rendon, Joel Talish, Carmen Tejada, Mindy Tucker

Other Attendees: Carrie Amon, Mayela Calderon, Alan Dichter, Bob Keogh, and Evan Meyers.

Materials provided: Agenda, ED Report, January 2020 meeting minutes, financial package.

### **BUSINESS MEETING:**

Mr. Levenson opened the meeting at 5:02 pm

Mr. Meyers reviewed the state of recruitment for both Dos Amigos and the School in the Square middle school for the 2021-22 school year.

Ms. Amon reviewed the model for Q4 (4/19-6/11) and for Summer in the Square. Starting with the fourth quarter, all middle school students will have the opportunity to be in the building for half a day Monday through Thursday (either AM or PM). (Students will have core classes in school and other classes online.). Students will stay in their Primetime groups in a single classroom and teachers will rotate. Students will attend class virtually Friday mornings and meet with teachers Friday afternoons. June 9 and June 10 will be end of year celebrations in the park. June 11 will be a virtual graduation for the  $8^{th}$  graders. Next year school will begin on 8/23 with a two week orientation for students.

The school will continue to have weekly saliva pool testing and will have 20% random PCR testing as well.

Summer in the Square will take place from 7/5 - 7/26 and will be available to incoming 6-8<sup>th</sup> grade students. The students will have in school learning from 8 – 12 and outdoor afternoon "exploration" which will include sports, art, dance and STEAM.

Ms. Amon shared photos of the kindergarten students celebrating 100 days of school.

Ms. Calderon debuted the new DA logo.

Mr. Levenson led the board in a reflection about the first charter term. Board members discussed what engages them in the school, what keeps them coming back and what the next steps for the school should be.

# **Board Voting**

Mr. Pollack moved to approve Carmen Tejada as the Chair of the Outreach Committee of the Board and to add Ms. Tejada to the Executive Committee and to add Mr. Levenson to the Outreach Committee. Ms. DeLong seconded the motion, which was unanimously approved.

Mr. Talish moved to approve the board meeting minutes from the January board meeting. Ms. Tucker seconded the motion, which was unanimously approved.

The meeting was adjourned at 6:20 pm. The next board meeting will be on March 23.

# Meeting of the Board of Trustees

## March 23, 2021

#### MEETING MINUTES

Location: By Zoom

Board Members Present (in alphabetical order): Michelle DeLong, Cecilia Espinosa, Peter Gatof, Scott Levenson, Michael Pollack, Walter Rendon, Joel Talish, Carmen Tejada, Mindy Tucker

Other Attendees: Carrie Amon, Mayela Calderon, Andy Cavanna, Alan Dichter, Bob Keogh, and Evan Meyers.

Materials provided: Agenda, Monthly Report, February 2021 meeting minutes, financial package.

### **BUSINESS MEETING:**

Mr. Levenson opened the meeting at 5:03 pm

Mr. Levenson introduced Andy Cavanna to the Board. Mr. Cavanna has demonstrated interest in the S2 for several years and is interested in becoming a more active participant in the school. Mr. Cavanna spoke to the board about his relevant experience and desire to work more closely with the school.

Mr. Levenson congratulated Cecilia Espinosa on her new book, *Rooted in Strength: Using Translanguaging to Grow Multilingual Readers and Writers*.

**ED Report:** Mr. Meyers reviewed the number of lottery applications received thus far for next year's students. He also reviewed the anticipated per pupil funding for next year as well as other revenue streams expected from the state and federal governments.

The middle school will start in person instruction on April 19. The students will be in the building ½ a day, four days each week. Many families will continue to keep their children on a remote only schedule.

West Side Campaign Against Hunger is now working with S2 to distribute food at our pantry. The quantity and quality of their food is incredible. Our relationship with New York Presbyterian continues to grow. Ms. Carrion continues to actively work with them to get the S2 (and Washington Heights/Inwood) community vaccinated at their Washington Heights facility (at the Armory).

Mr. Meyers celebrated the full five-year renewal of the school (and the approval for the school to expand to K-8). The Board discussed what the school should be thinking about in the near term and long term for expanding S2 while continuing to maintain and improve the school.

# **Board Voting**

Mr.Levenson moved to approve the board meeting minutes from the February board meeting. Mr. Talish seconded the motion, which was unanimously approved.

The meeting was adjourned at 6:35 pm. The next board meeting will be on April 27.

# Meeting of the Board of Trustees

## April 27, 2021

#### **MEETING MINUTES**

Location: By Zoom

Board Members Present (in alphabetical order): Michelle DeLong, Cecilia Espinosa, Scott Gottlieb, Scott Levenson, Michael Pollack, Walter Rendon, Joel Talish, Carmen Tejada, Mindy Tucker

Other Attendees: Carrie Amon, Mayela Calderon, Andy Cavanna, Alan Dichter, Bob Keogh, and Evan Meyers.

Materials provided: Agenda, S2 Monthly Board Update, March 2021 meeting minutes, financial package, and First Amended and Restated Bylaws.

# **BUSINESS MEETING:**

Mr. Levenson opened the meeting at 5:03 pm

**School Report:** Ms. Amon reported on the reopening of the middle school building. Students are attending school for ½ day, four days per week. 149 students are attending school in the building. The rest continue to be fully remote. Students have plastic barriers on their desks. Students stay in the classroom and teachers rotate. Teachers and students are adjusting to in person learning. Those in the building seem happy and engaged.

Mr. Meyers updated the board on the results of the lottery for the 2021-22 academic year.

Mr. Meyers praised Bob Keogh of 4<sup>th</sup> Sector Solutions for his work with S2 on the proposed budget for the 2021-22 school year as well as the proposed five-year budget. The budget has been updated as we receive more information about funding sources resulting from covid funds. The school continues prioritize co-teaching and small group work. The bulk of the budget continues to be spent on teachers and rent.

Mr. Meyers and Ms. Amon will continue to explore options for expansion in coming years.

S2 continues to ask how we can have a greater impact on our families. S2 continues to work with partners in the community including Westside Campaign Against Hunger and New York Presbyterian Hospital. We are getting more goods for our food pantry and continuing to help get our community vaccinated.

## **Board Voting**

Mr.Levenson moved to approve the board meeting minutes from the March board meeting. Mr. Gottlieb seconded the motion, which was unanimously approved.

Mr. Pollack moved to elect Andrew Cavanna to the Board of Trustees of School in the Square, subject to SED approval. Mr. Rendon seconded the motion, which was unanimously approved.

Mr. Pollack moved to approve the First Amended and Restated Bylaws. Ms. Espinosa seconded the motion, which was unanimously approved.

The meeting was adjourned at 6:20 pm. The next board meeting will be on May 25.

# Meeting of the Board of Trustees

May 25, 2021

### **MEETING MINUTES**

Location: By Zoom

Board Members Present (in alphabetical order): Cecilia Espinosa, Peter Gatof, Scott Gottlieb, Scott Levenson, Michael Pollack, Walter Rendon, Joel Talish, Carmen Tejada, Mindy Tucker

Other Attendees: Carrie Amon, Mayela Calderon, Andy Cavanna, Alan Dichter, Bob Keogh, and Evan Meyers.

Materials provided: Agenda, S2 Monthly Board Update, April 2021 meeting minutes, and financial package.

### **BUSINESS MEETING:**

Mr. Levenson opened the meeting at 5:01 pm

**School Report:** Mr. Meyers informed the board about a presentation being given in Washington Heights about the Covid-19 vaccine. He also informed the board about the impact report from the Family Support efforts which will be coming next month. Mr. Meyers also discussed the committee looking at potentially applying to open a high school. He also informed the board about the forgiveness of the PPP loan. Budget will be presented for approval next month so that there is more information about the enrollment at the school for next year.

Ms. Amon delivered the Principal's Report. The report covered the reflections on this past year, how it is informing the school about planning for going forward, and on expanding the leadership team and instruction. On the expanded leadership, both the elementary and middle schools will each have an Assistant Principal.

Mr. Levenson asked if anyone had any comments on the last board meeting. Carrie spoke about thinking about opening a dual language pre-K.

## **Board Voting**

Mr. Talish moved to approve the board meeting minutes from the April board meeting. Ms. Tucker seconded the motion, which was unanimously approved.

The meeting was adjourned at 6:04 pm. The next board meeting will be on June 22.

Respectfully submitted: Michael Pollack, Acting Secretary (in Michelle DeLong's absence)

# Meeting of the Board of Trustees

June 22, 2021

#### MEETING MINUTES

Location: By Zoom

Board Members Present (in alphabetical order): Andy Cavanna, Michelle DeLong, Cecilia Espinosa, Scott Gottlieb, Scott Levenson, Michael Pollack, Walter Rendon, Joel Talish, Carmen Tejada, Mindy Tucker

Other Attendees: Mayela Calderon, Alan Dichter, Bob Keogh, and Evan Meyers.

Materials provided: Agenda, Monthly Report, May 2021 meeting minutes, proposed meeting dates for 2021-22 school year, Dos Amigos Brand Book.

### **BUSINESS MEETING:**

Mr. Levenson opened the meeting at 5:02 pm

Mr. Meyers reviewed the leadership report. Mr. Meyers discussed challenges with enrollment as a new elementary school that opened during the pandemic. Mr. Meyers also reviewed successes with community engagement (including continued work with the Westside Campaign Against Hunger) and development. Mr. Meyers recognized the contributions of Mr. Talish in developing and deepening relationships with new donors.

Mr. Meyers then reviewed the budget for the 2021-22 school year and explained changes in funding and spending from the last draft budget.

Mr. Levenson led a discussion about what Board members are most proud of from this year and what they are curious about for next year. All Board members were proud of the school's performance during the pandemic: the shift to remote learning, the work with the community, the ability to run a new kindergarten, the fact that kids continued to show growth. The school stayed true to its mission.

## **Board Voting**

Mr. Pollack moved to approve the proposed meeting schedule for the 2021-22 school year. Mr. Talish seconded the motion, which was unanimously approved.

Mr. Rendon moved to approve the May meeting minutes. Mr. Levenson seconded the motion, which was unanimously approved.

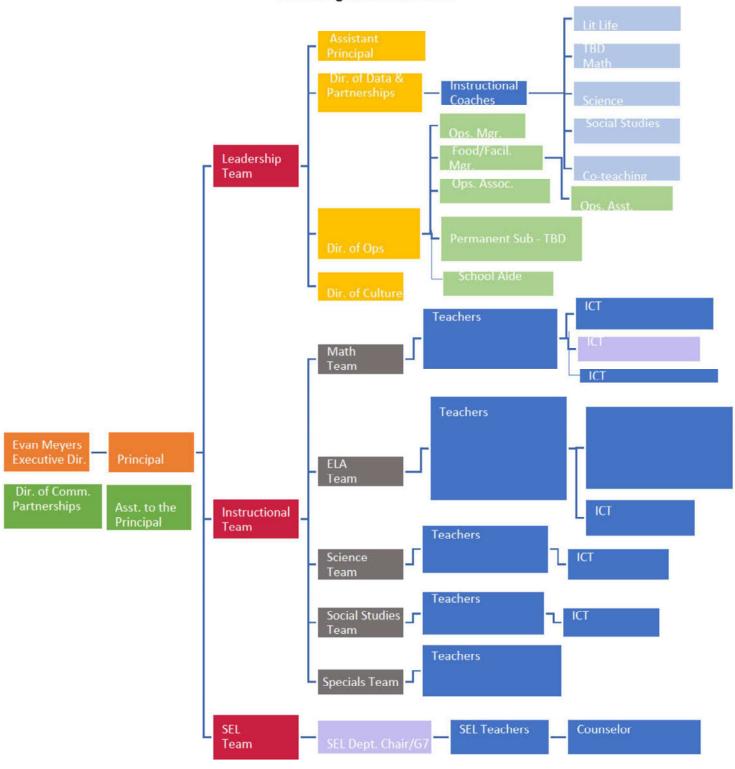
Ms. DeLong moved to approve the proposed budget for the 2021-22 school year. Mr. Talish seconded the motion, which was unanimously approved.

The meeting was adjourned at 6:14. The next board meeting will be on July 27.



120 WADSWORTH AVENUE, NEW YORK, NY 10033 | P. 718-916-7683 | WWW.SCHOOLINTHESQUARE.ORG

# 20-21 Organizational Chart





120 WADSWORTH AVENUE, NEW YORK, NY 10033 | P. 718-916-7683 | WWW.SCHOOLINTHESQUARE.ORG

# 2021-22 DRAFT Calendar

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185 student days 203 teacher days

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9/6	Labor Day				
9/7-8	Rosh Hashanah (9/8 is a Virtual Learning Day)		8/5 First Teacher Day		
9/16	Yom Kippur		8/23-25 Student Orientation		
10/11	Indigenous People's Day		8/26 First Student Day		
11/25-2	6 Thankgiving Break	VL	9/8 Virtual Learning Day		
12/23-1	/¿Winter Break		11/2 Election Day - School is OPEN		
1/17	MLK Day	Т	11/18 End of 1st Trimester		
2/21-25	Mid-Winter Break		11/11 Veterans Day - School is OPEN		
4/15-22	Mid-Winter Break	FC	12/3 Family Conferences (Virtual Learning)		

Т

FC

\*Virtual Learning Days listed in the calendar will be PT/

Juneteenth Obseved (Day off for teachers)

Eid al-Fitr

Memorial Day

Snow days will be Virtual Learning Days

5/3

5/30

6/20

Independent Work Days

4/26 NYS Math Test 6/6 NYS Science Test (G8) 6/17 Last Student Day

3/11 End of 2nd Trimester

3/29-30 NYS ELA Test

3/14 Staff Day (Vitual Learning)

12/3 Family Conferences (Virtual Learning)

4/1 Family Conferences (Virtual Learning)

6/23 Last Teacher/SEL Day 7/1 Last SLT/Ops Day

# DEPARTMENT OF BUILDINGS

BOROUGH OF

MALL'ANIVA!

, THE CITY OF NEW YORK

No. 59125

Date February 10, 19

# CERTIFICATE OF OCCUPANCY

(Standard form adopted by the Board of Standards and Appeals and issued pursuant to New York Charter, and Sections C.26-181.0 to C26-187.0 inclusive Adm istrative Cod Building Code.)

of the

This certificate supersedes C. O. No. 23713

To the owner or owners of the building or premises:

THIS CERTIFIES that the xeex altered existing building prer

located at

104-100 Cooper Street

Block 2242 Lot 1

23

of the building code and all other laws and ordinances, and of the rules and regn' one of the doc ards and Appeals, applicable to a building of its class and kind at the time the reresting sissued; and CERTIFIES FURTHER that, any provisions of Section 646F of to the New York Charter has complied with as certified by a report of the Fire Commissioner to the Borough Superintendent.

NDBCXXX Alt. No.- 1908-1960

" Construction ch ation— Fireproof

C ass 1

Occupancy classification- Public Building . Height Bs. t. & 3 storie.

t 4 Use Distr

Date of completion- September 1, 1963 . Located in Residence

1 1/4 . Height Zone at t' of issuance of re-mit 54-196.1. This certificate is issued subject to the limits ons hereinaf. spec ed and to the following resons of the Board of Standards and Appeals: (Calendar numbers to sted here) lutions of the Board of Standards and Appeals:

## PERMISSIBLE USL AND OCCUPAT

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# DEPARTMENT OF BUILDINGS

BOROUGH OF

, THE CITY OF NEW YORK

No.

Date December 21, 1959

# CERTIFICATE OF OCCUPANCY

(Standard form adopted by the Board of Standards and Appeals and issued pursuant to Section 646 of the New York Charter, and Sections C.26-181.0 to C26-187.0 inclusive Administrative Code 2.1.3.1, to 2.1.3.7. Building Code.)

This certificate supersedes C. O. No. 51471

To the owner or owners of the building or premises:

THIS CLERTIFIES that the new-though swisting-building-premises located at

651-655 kest 179th Street

Block 2163 Lot 41 & 42

conforms substantially to the approved plans and specifications, and to the requirements of the building code and all other laws and ordinances, and of the rules and regulations of the Board of Standards and Appeals, applicable to a building of its class and kind at the time the permit was issued; and CERTHEES FURTHER that, any provisions of Section 646F of the New York Charter have been complied with as certified by a report of the Fire Commissioner to the Borough Superintendent.

Charge 1

N.B. water No.- 40-1957

Construction classification fireproof

Occupancy classification- Public Building

. Height Bont. & 4

stories, 62.5

feet.

Date of completion - December 17, 1999

. Located in Residence

. Height Zone at time of issuance of permit 464-1959; 1962-1958 17

This certificate is issued subject to the limitations hereinafter specified and to the following resolutions of the Board of Standards and Appeals: (Calcular numbers to be inserted here)

#### PERMISSIBLE USE AND OCCUPANCY

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Borough Superintendent
CERTIFICATE WILL BE NULL AND VOID IF ALTERED IN ANY MANNER OR ADDITIONS ARE MADE THERETO (Page 1)

# NO CHANGES OF USE OR OCCUPANCY NOT CONSISTENT WITH THIS CERTIFICATE SHALL BE MADE UNLESS FIRST APPROVED BY THE BOROUGH SUPERINTENDENT

Unless an approval for the same has been obtained from the Borough Superintendent, no change or rearrangement in the structural parts of the building, or affecting the light and ventilation of any part thereof, or in the exit facilities, shall be made; no enlargement, whether by extending on any side or by increasing in height shall be made; nor shall the building be moved from one location or position to another; nor shall there be any reduction or diminution of the area of the lot or plot on which the building is located.

The building or any part thereof shall not be used for any purpose other than that for which it is certified.

The superimposed, uniformly distributed loads, or concentrated loads producing the same stresses in the construction in any story shall not exceed the live loads specified on reverse side; the number of persons of either sex in any story shall not exceed that specified when sex is indicated, nor shall the aggregate number of persons in any story exceed the specified total; and the use to which any story may be put shall be restricted to that fixed by this certificate except as specifically stated.

This certificate does not in any way relieve the owner or owners or any other person or persons in possession or control of the building, or any part thereof from obtaining such other permits, licenses or approvals as may be prescribed by law for the uses or purposes for which the building is designed or intended; nor from obtaining the special certificates required for the use and operation of elevators; nor from the installation of fire alarm systems where required by law; nor from complying with any lawful order for additional fire extinguishing appliances under the discretionary powers of the fire commissioner; nor from complying with any lawful order issued with the object of maintaining the building in a safe or lawful condition; nor from complying with any authorized direction to remove encroachments into a public highway or other public place, whether attached to or part of the building or not.

If this certificate is marked "Temporary", it is applicable only to those parts of the building indicated on its face, and certifies to the legal use and occupancy of only such parts of the building; it is subject to all the provisions and conditions applying to a final or permanent certificate; it is not applicable to any building under the jurisdiction of the Housing Division unless it is also approved and endorsed by them, and it must be replaced by a full certificate at the date of expiration.

If this certificate is for an existing building, erected prior to March 14, 1916, it has been duly inspected and it has been found to have been occupied or arranged to be occupied prior to March 14, 1916, as noted on the reverse side, and that on information and belief, since that date there has been no alteration or conversion to a use that changed its classification as defined in the Building Code, or that would necessitate compliance with some special requirement or with the State Labor Law or any other law or ordinance; that there are no notices of violations or orders pending in the Department of Buildings at this time; that Section 646F of the New York City Charter has been complied with as certified by a report of the Fire Commissioner to the Borough Superintendent, and that, so long as the building is not altered, except by permission of the Borough Superintendent, the existing use and occupancy may be continued.

"§ 646 F. No certificate of occupancy shall be issued for any building, structure, enclosure, place or premises wherein containers for combustibles, chemicals, explosives, inflammables and other dangerous substances, articles, compounds or mixtures are stored, or wherein automatic or other fire alarm systems or fire extinguishing equipment are required by law to be or are installed, until the fire commissioner has tested and inspected and has certified his approval in writing of the installation of such containers, systems or equipment to the Borough Superintendent of the borough in which the installation has been made. Such approval shall be recorded on the certificate of occupancy,"

Additional copies of this certificate will be furnished to persons having an interest in the building or premises, upon payment of a fee of fifty cents per copy.