

Application: Academy of the City Charter School

- rquinn@academyofthecity.org
2021-2022 Annual Report

Summary

ID: 0000000155

Labels: SUNY Trustees

Entry 1 School Info and Cover Page

Completed Jul 29 2022

[Instructions](#)

Required of ALL Charter Schools

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

Entry 1 School Information and Cover Page

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

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

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

ACADEMY OF THE CITY CHARTER SCHOOL 800000070183

a1. Popular School Name

(No response)

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

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

SUNY BOARD OF TRUSTEES

d. DISTRICT / CSD OF LOCATION

CSD #30 - QUEENS

e. DATE OF INITIAL CHARTER

12/2010

f. DATE FIRST OPENED FOR INSTRUCTION

8/2011

c. School Unionized

Is your charter school unionized?

Yes

c. Name of Union

Provide the name of the union:

UFT, Local 2, AFT, AFL-CIO

c. Date Unionized

Provide the date of unionization:

6/2013

h. SCHOOL WEB ADDRESS (URL)

www.academyofthecity.org

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

728

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

721

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

Check all that apply

Grades Served	K, 1, 2, 3, 4, 5, 6, 7, 8
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l1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?

No

FACILITIES INFORMATION

m. FACILITIES

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

Yes, 2 sites

ACADEMY OF THE CITY CHARTER SCHOOL 800000070183

School Site 1 (Primary)

m1. SCHOOL SITES

Please provide information on Site 1 for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	31-29 60th Street, Woodside, NY 11377	718-487-9857	NYC CSD 30	K-4	4

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Katie-Lyn Santacruz	Elementary School Principal	718-487-9857		ksantacruz@academyofthecity.org
Operational Leader	Rory Quinn	Elementary School Director of Operations	718-487-9857		rquinn@academyofthecity.org
Compliance Contact	Rory Quinn	Elementary School Director of Operations	718-487-9857		rquinn@academyofthecity.org
Complaint Contact	Rory Quinn	Elementary School Director of Operations	718-487-9857		rquinn@academyofthecity.org
DASA Coordinator	Noel Peguero	Parent Coordinator	718-487-9857		npeguero@academyofthecity.org
Phone Contact for After Hours Emergencies	Katie-Lyn Santacruz	Elementary School Principal	516-385-0489		ksantacruz@academyofthecity.org

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

Private Space

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

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

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

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

Site 1 Certificate of Occupancy (COO)

[ES Certificate of Occupancy.pdf](#)

Filename: ES Certificate of Occupancy.pdf **Size:** 283.7 kB

Site 1 Fire Inspection Report

[ES Fire Inspection 2021-2022.pdf](#)

Filename: ES Fire Inspection 2021-2022.pdf **Size:** 166.8 kB

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	23-40 Astoria Blvd, Astoria, NY 11102	718-487-9857	NYC CSD 30	5-8	5-8

m2a. Please provide the contact information for Site 2.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Dr. Tracy Smith	Middle School Principal	718-487-9857		tsmith@academyofthecity.org
Operational Leader	Rodney Smith	MS Director of Operations	718-487-9857		rsmith@academyofthecity.org
Compliance Contact	Rodney Smith	MS Director of Operations	718-487-9857		rsmith@academyofthecity.org
Complaint Contact	Rory Quinn	ES Director of Operations	718-487-9857		rquinn@academyofthecity.org
DASA Coordinator	Noel Peguero	Parent Coordinator	718-487-9857		npeguero@academyofthecity.org
Phone Contact for After Hours Emergencies	Dr. Tracy Smith	Middle School Principal	914-318-6405		tsmith@academyofthecity.org

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

Private Space

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

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

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

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

Site 1 Certificate of Occupancy (COO)

[MS Certificate of Occupancy.pdf](#)

Filename: MS Certificate of Occupancy.pdf **Size:** 805.9 kB

Site 2 Fire Inspection Report

[MS Fire Inspection 2021-2022.pdf](#)

Filename: MS Fire Inspection 2021-2022.pdf **Size:** 133.8 kB

CHARTER REVISIONS DURING THE 2021-2022 SCHOOL YEAR

n1. Were there any revisions to the school’s charter during the 2021-2022 school year? (Please include approved or pending material and non-material charter revisions).

No

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

Yes

ATTESTATIONS

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

Name	Aaron Listhaus
Position	Executive Director
Phone/Extension	718-487-9857
Email	alisthaus@academyofthecity.org

p. Our signatures (Executive Director/School Leader/Head of School and Board President) below attest that our school has reviewed, understands and will comply with the employee clearance and fingerprint requirements as outlined in Entry 10 and found in the [NYSED CSO Fingerprint Clearance Oct 2019 Memo](#). Click **YES to agree.**

Responses Selected:

Yes

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

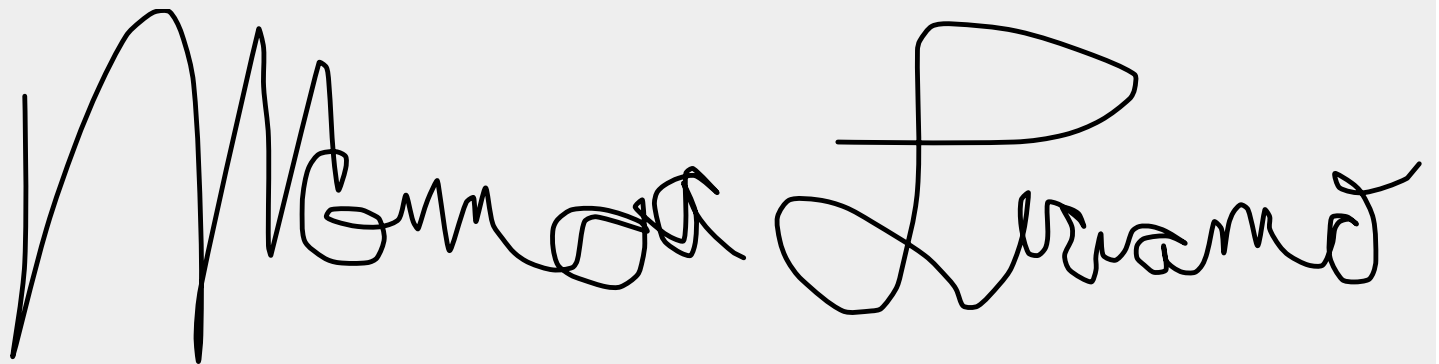
Responses Selected:

Yes

Signature, Head of Charter School

A handwritten signature in black ink on a light gray background. The signature reads "Aaron L. Stally". The first name "Aaron" is written in a cursive style with a large, rounded 'A'. The last name "Stally" is also in cursive, with a prominent 'S' and a trailing flourish.

Signature, President of the Board of Trustees

A handwritten signature in black ink on a light gray background. The signature reads "Monica L. Brown". The first name "Monica" is written in a cursive style with a large, rounded 'M'. The last name "Brown" is also in cursive, with a prominent 'B' and a trailing flourish.

Date

Jul 29 2022



Thank you.

Entry 3 Accountability Plan Progress Reports

Incomplete

Instructions

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

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

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

Entry 4 - Audited Financial Statements

Incomplete

Required of ALL Charter Schools

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

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

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

Entry 4a - Audited Financial Report Template (SUNY)

Incomplete

Instructions - SUNY-Authorized Charter Schools ONLY

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

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

Entry 4c - Additional Financial Documents

Incomplete Hidden from applicant

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

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

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

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

Entry 4d - Financial Services Contact Information

Incomplete Hidden from applicant

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

Form for "Financial Services Contact Information"

1. School Based Fiscal Contact Information

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

2. Audit Firm Contact Information

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

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

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm

Entry 5 - Fiscal Year 2022-2023 Budget

Incomplete

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

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

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

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

Entry 6 - Board of Trustees Disclosure of Financial Interest Form

Completed Jul 29 2022

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

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

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

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

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

[DeBlois, Sara - Financial Disclosure Form \(2021-22 SY\)](#)

Filename: DeBlois Sara Financial Disclosur ASfHGh7.pdf **Size:** 708.1 kB

[Elish, Harold - Financial Disclosure Form \(2021-21 SY\)](#)

Filename: Elish Harold Financial Disclosur hnfS3SO.pdf **Size:** 318.5 kB

[Evangelakos, Deborah - Financial Disclosure Form \(2021-22 SY\)](#)

Filename: Evangelakos Deborah Financial Di yqwYk2I.pdf **Size:** 447.3 kB

[Liriano, Monica - Financial Disclosure Form \(2021-22 SY\)](#)

Filename: Liriano Monica Financial Disclos Ey7z5or.pdf **Size:** 355.2 kB

[Nzi, Francois - Financial Disclosure Form \(2021-22 SY\)](#)

Filename: Nzi Francois Financial Disclosur zoGEPTv.pdf **Size:** 325.9 kB

[Nonis, Michela - Financial Disclosure Form \(2021-22 SY\)](#)

Filename: Nonis Michela Financial Disclosu 9Tgemi7.pdf **Size:** 598.4 kB

[Traub, James - Board Financial Disclosure Form \(2021-22\)](#)

Filename: Traub James Board Financial Disc B9Nghlq.pdf **Size:** 436.1 kB

[Welles, Richard - Financial Disclosure Form \(2021-22 SY\)](#)

Filename: Welles Richard Financial Disclos exERLWS.pdf **Size:** 56.8 kB

[Walker, Stephanie - Financial Disclosure Form \(2021-22 SY\)](#)

Filename: Walker Stephanie Financial Discl aCUdhib.pdf **Size:** 1.1 MB

Entry 7 BOT Membership Table

Completed Jul 29 2022

Instructions

Required of ALL charter schools

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

Entry 7 BOT Table

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

ACADEMY OF THE CITY CHARTER SCHOOL 800000070183

Authorizer:

Who is the authorizer of your charter school?

SUNY

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

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2021-2022
1	Monica Liriano		Chair	Education, Governance, Development & Advocacy, Executive, Finance Legal	Yes	3	07/01/2020	6/30/2023	10

				and Operati ons./Au dit					
2	Michela Nonis		Vice Chair	Educati on, Govern ance, Executiv e, Finance LEgal and Operati ons/Aud it	Yes	3	07/01/2 019	06/30/2 022	10
3	Harold Elish		Treasure r	Executiv e, Financial Legal & Operati ons/Aud it	Yes	4	07/01/2 019	06/30/2 022	9
4	Stephan ie Walker		Secretar y	Govern ance, Executiv e, Finance Legal & Operati ons/Aud it	Yes	2	07/01/2 021	06/30/2 024	9
5	Richard Welles		Trustee/ Member	Educati on, Executiv e	Yes	4	07/01/2 020	06/30/2 023	5 or less
6	James Traub		Trustee/ Member	Educati on, Develop ment & Advocac	Yes	4	07/01/2 021	06/30/2 024	7

				y, Executiv e					
7	Sarah DeBlois		Trustee/ Member	Educati on	Yes	3	07/01/2 020	06/30/2 023	10
8	Deborah Evangel akos		Trustee/ Member	Educati on, Develop ment & Advocac y, Executiv e, Finance Legal & Operati ons/Aud it	Yes	2	07/01/2 020	06/30/2 023	10
9	Francois Nzi		Trustee/ Member		Yes	1	07/01/2 021	06/30/2 024	8

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

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2022	9
b.Total Number of Members Added During 2021-2022	1
c. Total Number of Members who Departed during 2021-2022	2
d.Total Number of members, as set in Bylaws, Resolution or Minutes	5-12

3. Number of Board meetings held during 2021-2022

10

4. Number of Board meetings scheduled for 2022-2023

10

Total number of Voting Members on June 30, 2022:

9

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

1

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

2

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

5-12

Thank you.

Entry 8 Board Meeting Minutes

Completed Jul 29 2022 Hidden from applicant

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

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

[Entry 8 Board Minutes](#)

Filename: Entry 8 Board Minutes.pdf Size: 31.3 kB

Entry 9 Enrollment & Retention

Completed Jul 29 2022

[Instructions for submitting Enrollment and Retention Efforts](#)

Required of ALL Charter Schools

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

Entry 9 Enrollment and Retention of Special Populations

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2021-2022	Describe Recruitment Plans in 2022-2023
Economically Disadvantaged	AOC outreach and recruitment efforts specifically targeted communities in CSD 30 which we know to be economically disadvantaged. For instance, we canvassed local NYCHA housing developments, including day care centers within NYCHA housing. We also hired some NYCHA residents to distribute promotional materials.	AOC outreach and recruitment efforts will continue to specifically target communities in CSD 30 which we know to be economically disadvantaged. For instance, we will canvass local NYCHA housing developments, including day care centers within NYCHA housing. We will hire some NYCHA residents to distribute promotional materials.
English Language Learners	All of AOC's recruitment materials are available in the dominant languages of the community. We targeted bilingual early childhood centers and we provide translation services to families at Open Houses. The AOC website is accessible to families who speak languages other than English. AOC produces flyers with specific information about the AOC ELL program and the supports available to them within the AOC instructional program. Our "key parents" who help with family outreach include many immigrant parents whose children are ELLs in the school so that they can speak to prospective families of ELLs about their child's experience in the school and the supports they receive to become proficient in English while honoring their cultures and native languages.	All of AOC's recruitment materials will be available in the dominant languages of the community. We will target bilingual early childhood centers and we will provide translation services to families at Open Houses. The AOC website is accessible to families who speak languages other than English. AOC will continue to produce flyers with specific information about the AOC ELL program and the supports available to them within the AOC instructional program. Our "key parents" who help with family outreach will continue to include many immigrant parents whose children are ELLs in the school so that they can speak to prospective families of ELLs about their child's experience in the school and the supports they receive to become proficient in English while honoring their cultures and native languages.

<p>Students with Disabilities</p>	<p>AOC targeted early childhood centers which were known to serve children needing early intervention services. Our marketing materials highlight the fact we are an inclusive school, welcoming students with disabilities. They provide information on the supports and services available to children with disabilities within the inclusive instructional program. AOC produces a brochure specifically describing its special education program (which is translated into the dominant languages of the community). Our key parents who help with family outreach include many parents of students with disabilities in the school so that they can talk with prospective families with children with disabilities about their own experience at AOC and the supports their children receive in accordance with their child's IEPs.</p>	<p>AOC will continue to target early childhood centers which are known to serve children needing early intervention services. Our marketing materials highlight the fact we are an inclusive school, welcoming students with disabilities. They provide information on the supports and services available to children with disabilities within the inclusive instructional program. AOC produces a brochure specifically describing its special education program (which is translated into the dominant languages of the community). Our key parents who help with family outreach will continue to include many parents of students with disabilities in the school so that they can talk with prospective families with children with disabilities about their own experience at AOC and the supports their children receive in accordance with their child's IEPs.</p>
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Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2021-2022	Describe Retention Plans in 2022-2023
	<p>AOC provides instructional supports to students who</p>	<p>AOC will continue to provide robust instructional supports to students who struggle in reading and math funded by Title I and also federal ARP funding to address pandemic learning loss. These supports were provided to students both within the classroom as well small groups</p>

Economically Disadvantaged

struggle in reading and math funded by Title I and also federal ARP funding to address pandemic learning loss. These supports were provided to students both within the classroom as well as small groups including small group tutoring. AOC continued to provide parent workshops in the areas of particular importance to AOC families who are struggling because of the pandemic and ensuing economic challenges. Parent workshops also included topics that help them support their child's academic and social emotional progress including information on homework, reading and math, special education, test prep, mindfulness and ELLs.

including small group tutoring. AOC continued to provide parent workshops in the areas of particular importance to AOC families who are struggling because of the pandemic and ensuing economic challenges. Parent workshops also included topics that help them support their child's academic and social emotional progress including information on homework, reading and math, special education, test prep, mindfulness and ELLs. AOC, in fact, received funding from Bloomberg Philanthropies for Summer Boost a comprehensive summer program to address pandemic learning loss. AOC targeted those students who are most behind grade level proficiency in reading and math for the program, including those students who qualify for Title I, ELLs and SWD. This program is being run currently.

AOC ensured that all families who do not speak English could engage fully in the school community and support their children by providing translations of all school communications in languages that the parent can understand. Translation services were also provided during parent

AOC is committed to ensure that all families who do not speak English can engage fully in the school community and support their children by providing translations of all school communications in languages that the parent can understand. Translation services will continue to be provided during parent teacher conferences and family workshops. AOC's ELL instructional program will continue to support English proficiency which will support retention of ELLs as parents will

<p>English Language Learners</p>	<p>teacher conferences and family workshops. AOC's ELL instructional program continued to support English proficiency which supported retention of ELLs as parents will choose to keep their child in a school where they see their child is making academic progress as well as where they and their children are welcomed as an integral part of the school community. AOC's ELL instructional program provide sheltered instruction in small groups and push in support by the ELL teacher. ELL teachers regularly communicate with families of ELLs to keep them abreast of student progress. The Parent Coordinator and Assistant Parent Coordinator regularly communicates with ELL families as well.</p>	<p>choose to keep their child in a school where they see their child is making academic progress as well as where they and their children are welcomed as an integral part of the school community. AOC's ELL instructional program continues to include sheltered instruction in small groups and push in support by the ELL teacher. ELL teachers will regularly communicate with families of ELLs to keep them abreast of student progress. The Parent Coordinator and Assistant Parent Coordinator will also regularly communicates with ELL families as well. Importantly, AOC received funding from Bloomberg Philanthropies for Summer Boost a comprehensive summer program to address pandemic learning loss. AOC targeted those students who are most behind grade level proficiency in reading and math for the program, including those students who qualify for Title I, ELLs and SWD. Summer Boost is being run currently.</p>
<p>Students with Disabilities</p>	<p>AOC has a robust team of educators who support students with disabilities including a special education coordinator and AOC SETSS providers in addition to outside providers for OT, speech and language and PT</p>	<p>AOC has a robust team of educators who support students with disabilities including a special education coordinator and AOC SETSS providers in addition to outside providers for OT, speech and language and PT who provide services for children according to their IEPs. Importantly, AOC received funding from Bloomberg Philanthropies for Summer Boost a comprehensive summer program to address pandemic</p>

who provide services for children according to their IEPs.

learning loss. AOC targeted those students who are most behind grade level proficiency in reading and math for the program, including those students who qualify for Title I, ELLs and SWD. Summer Boost is being run currently.

Entry 10 - Teacher and Administrator Attrition

Completed Jul 29 2022

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

A. TEACH System - Employee Clearance

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

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

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

B. Emergency Conditional Clearances

Emergency Conditional Clearances

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

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

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

Attestation

Responses Selected:

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

Entry 11 Percent of Uncertified Teachers

In Progress Last edited: Jul 29 2022 Hidden from applicant

Instructions

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

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

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

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

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

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

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

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

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2022)	0
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	0
Total Category A: 5 or 30% whichever is less	0.0

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

	FTE Count
i. Mathematics	0
ii. Science	0
iii. Computer Science	0
iv. Technology	0
v. Career and Technical Education	0
Total Category B: not to exceed 5	0.0

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2022)	0
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	0
Total Category C: not to exceed 5	0.0

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

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

	FTE Count
Total	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 CERTIFIED TEACHERS

	FTE Count
Total Category E	0

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	0

Thank you.



Entry 12 Organization Chart

Completed Jul 29 2022 Hidden from applicant

Instructions

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

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

Entry 12 Organizational Chart

Filename: Entry 12 Organizational Chart.pdf **Size:** 30.1 kB

Entry 13 School Calendar

Completed Jul 29 2022

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

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

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

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

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

2022-2023 School Calendar

Filename: 2022 2023 School Calendar .pdf **Size:** 203.4 kB

Entry 14 Links to Critical Documents on School Website

Completed Jul 29 2022

Instructions

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

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

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

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

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

Form for Entry 14 Links to Critical Documents on School Website

School Name: Academy of the City Charter School

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

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

	Link to Documents
1. Current Annual Report (i.e., 2021-2022 Annual Report)	https://academyofthecity.org/apps/pages/index.jsp?uREC_ID=399987&type=d
2. Board meeting notices, agendas and documents	https://academyofthecity.org/apps/pages/index.jsp?uREC_ID=400008&type=d&termREC_ID=&pREC_ID=742234
3. New York State School Report Card	https://www.academyofthecity.org/apps/pages/index.jsp?uREC_ID=530284&type=d
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://www.notrequired.org
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	https://www.academyofthecity.org/apps/pages/index.jsp?uREC_ID=399994&type=d
6. Authorizer-approved FOIL Policy	https://academyofthecity.org/apps/pages/index.jsp?uREC_ID=399990&type=d
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://academyofthecity.org/apps/pages/index.jsp?uREC_ID=399990&type=d

Thank you.



Entry 15 Staff Roster

Completed Jul 29 2022 Hidden from applicant

INSTRUCTIONS

Required of Regents and NYCDOE-authorized Charter Schools ONLY

Please click on the MS Excel [Faculty/Staff Roster Template](#) and provide the following information for **ANY**

and ALL instructional and non-instructional employees.

Use of the 2021-2022 Annual Report Faculty/Staff roster template is required. Each of the data elements, with the exception of the Notes, are required, and use of the drop-down options, when provided, is also required. Reminders: Please use the notes section provided to add any additional information as deemed necessary. Failure to adhere to the guidelines and validations in the Staff Roster Template will result in a resubmission of a fully corrected roster.

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

[Entry 15 Staff Roster](#)

Filename: Entry 15 Staff Roster.xlsx **Size:** 12.0 kB

ACADEMY OF THE CITY CHARTER SCHOOL

QUEENS, NEW YORK

AUDITED FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2022

(With Comparative Totals For 2021)

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Academy of the City Charter School

Report on the Financial Statements

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Report on Summarized Comparative Information

We have previously audited Academy of the City Charter School's June 30, 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 28, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2022 on our consideration of Academy of the City Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Academy of the City Charter School's internal control over financial reporting and compliance.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 31, 2022

ACADEMY OF THE CITY CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2022

(With Comparative Totals For 2021)

<u>ASSETS</u>	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 3,606,438	\$ 3,513,048
Certificates of deposit	-	856,000
Grants and other receivables	691,649	37,090
Prepaid expenses	<u>10,932</u>	<u>104,504</u>
TOTAL CURRENT ASSETS	4,309,019	4,510,642
<u>PROPERTY AND EQUIPMENT, net</u>	28,373,119	29,254,115
<u>OTHER ASSETS</u>		
Due from Friends of Academy of the City, Inc.	222,778	177,380
Security deposit	276,000	276,000
Cash in escrow	<u>75,450</u>	<u>75,145</u>
	<u>574,228</u>	<u>528,525</u>
TOTAL ASSETS	<u>\$ 33,256,366</u>	<u>\$ 34,293,282</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 260,757	\$ 198,241
Accrued payroll and benefits	1,224,577	886,550
Deferred revenue	138,600	-
Current portion of capital lease payable	<u>211,910</u>	<u>195,766</u>
TOTAL CURRENT LIABILITIES	1,835,844	1,280,557
<u>OTHER LIABILITIES</u>		
Capital lease payable	27,991,702	28,203,612
Deferred rent	<u>1,267,685</u>	<u>1,191,163</u>
TOTAL LIABILITIES	31,095,231	30,675,332
<u>NET ASSETS</u>		
Without donor restrictions	2,161,135	3,612,950
With donor restrictions	<u>-</u>	<u>5,000</u>
TOTAL NET ASSETS	<u>2,161,135</u>	<u>3,617,950</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 33,256,366</u>	<u>\$ 34,293,282</u>

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

ACADEMY OF THE CITY CHARTER SCHOOL

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

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

	Year ended June 30,			2021
	2022		Total	
	Without donor restrictions	With donor restrictions		
Revenue, gains, and other support:				
Public school district				
Resident student enrollment	\$ 12,027,376	\$ -	12,027,376	\$ 10,322,429
Students with disabilities	489,369	-	489,369	441,315
Grants and contracts				
Federal - Title and IDEA	183,902	-	183,902	178,657
Federal - Other	772,493	-	772,493	10,107
Food service/Child nutrition program	94,482	-	94,482	-
NYCDOE rental assistance	1,923,024	-	1,923,024	1,621,450
TOTAL REVENUE, GAINS AND OTHER SUPPORT	15,490,646	-	15,490,646	12,573,958
Expenses:				
Program services:				
Regular education	11,749,617	-	11,749,617	9,112,146
Special education	2,305,179	-	2,305,179	1,069,803
TOTAL PROGRAM SERVICES	14,054,796	-	14,054,796	10,181,949
Management and general	3,015,548	-	3,015,548	2,157,205
Fundraising and special events	3,513	-	3,513	3,513
TOTAL OPERATING EXPENSES	17,073,857	-	17,073,857	12,342,667
(DEFICIT) SURPLUS FROM SCHOOL OPERATIONS	(1,583,211)	-	(1,583,211)	231,291
Support and other revenue:				
Contributions	114,755	-	114,755	103,992
PPP loan forgiveness income	-	-	-	1,082,610
Miscellaneous income	11,641	-	11,641	5,998
Net assets released from restriction	5,000	(5,000)	-	-
TOTAL SUPPORT AND OTHER REVENUE	131,396	(5,000)	126,396	1,192,600
CHANGE IN NET ASSETS	(1,451,815)	(5,000)	(1,456,815)	1,423,891
Net assets at beginning of year	3,612,950	5,000	3,617,950	2,194,059
NET ASSETS AT END OF YEAR	\$ 2,161,135	\$ -	2,161,135	\$ 3,617,950

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

ACADEMY OF THE CITY CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

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

	Year ended June 30,								
	2022							2021	
	Number of positions	Program Services			Supporting Services			Total	
Regular Education		Special Education	Sub-total	Management and general	Fundraising and special events	Sub-Total			
Personnel services costs:									
Administrative staff personnel	22	\$ 635,666	\$ 76,944	\$ 712,610	\$ 1,345,735	\$ -	\$ 1,345,735	\$ 2,058,345	\$ 1,450,280
Instructional personnel	73	5,010,346	606,480	5,616,826	-	-	-	5,616,826	4,328,976
Non-instructional personnel	6	94,184	11,401	105,585	63,105	-	63,105	168,690	145,460
TOTAL SALARIES AND STAFF	101	5,740,196	694,825	6,435,021	1,408,840	-	1,408,840	7,843,861	5,924,716
Fringe benefits & payroll taxes		1,267,686	153,448	1,421,134	311,133	-	311,133	1,732,267	1,283,961
Retirement		167,880	20,321	188,201	41,203	-	41,203	229,404	216,207
Professional fees		-	-	-	264,470	-	264,470	264,470	241,069
Other purchased / professional / consulting services		74,322	891,937	966,259	14,729	3,513	18,242	984,501	438,864
Building and land rent / lease / facility finance interest		1,953,389	236,449	2,189,838	479,429	-	479,429	2,669,267	2,575,240
Repairs & maintenance		336,439	40,724	377,163	82,574	-	82,574	459,737	200,588
Insurance		89,639	10,851	100,490	22,001	-	22,001	122,491	85,017
Utilities		39,918	4,832	44,750	9,797	-	9,797	54,547	81,263
Supplies / materials		309,797	37,500	347,297	-	-	-	347,297	159,667
Office expense		100,471	12,161	112,632	24,659	-	24,659	137,291	82,413
Staff development		77,215	9,346	86,561	20,585	-	20,585	107,146	37,508
Staff travel		-	-	-	1,999	-	1,999	1,999	4,590
Marketing / recruitment		119,451	14,459	133,910	-	-	-	133,910	53,863
Technology		224,642	27,192	251,834	55,135	-	55,135	306,969	211,544
Food service		187,576	22,705	210,281	46,037	-	46,037	256,318	1,907
Student services		111,505	13,497	125,002	-	-	-	125,002	9,429
Depreciation		949,164	114,892	1,064,056	232,957	-	232,957	1,297,013	728,891
Other		327	40	367	-	-	-	367	5,930
		<u>\$ 11,749,617</u>	<u>\$ 2,305,179</u>	<u>\$ 14,054,796</u>	<u>\$ 3,015,548</u>	<u>\$ 3,513</u>	<u>\$ 3,019,061</u>	<u>\$ 17,073,857</u>	<u>\$ 12,342,667</u>

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

ACADEMY OF THE CITY CHARTER SCHOOL

STATEMENT OF CASH FLOWS

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

	<u>Year ended June 30,</u>	
	<u>2022</u>	<u>2021</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ (1,456,815)	\$ 1,423,891
Adjustments to reconcile change in net assets to net cash (used for) provided from operating activities:		
Depreciation	1,297,013	728,891
PPP loan forgiveness income	-	(1,082,610)
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	(654,559)	105,734
Prepaid expenses	93,572	(102,021)
Accounts payable and accrued expenses	62,516	(18,987)
Accrued payroll and benefits	338,027	155,618
Deferred revenue	138,600	-
Deferred rent	76,522	79,224
NET CASH (USED FOR) PROVIDED FROM OPERATING ACTIVITIES	(105,124)	1,289,740
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Increase in due from Friends of Academy of the City, Inc.	(45,398)	(177,380)
Purchases of property and equipment	(416,017)	(341,636)
Net redemptions of certificates of deposit	856,000	6,955
NET CASH PROVIDED FROM (USED FOR) INVESTING ACTIVITIES	394,585	(512,061)
<u>CASH FLOWS - FINANCING ACTIVITIES</u>		
Payments on capital lease payable	(195,766)	(142,324)
NET CASH USED FOR FINANCING ACTIVITIES	(195,766)	(142,324)
NET INCREASE IN CASH, CASH EQUIVALENTS, AND RESTRICTED CASH	93,695	635,355
Cash, cash equivalents, and restricted cash at beginning of year	3,588,193	2,952,838
CASH, CASH EQUIVALENTS, AND RESTRICTED CASH AT END OF YEAR	<u>\$ 3,681,888</u>	<u>\$ 3,588,193</u>

ACADEMY OF THE CITY CHARTER SCHOOL

STATEMENT OF CASH FLOWS, Cont'd

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

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>		
Reconciliation of cash reported within the statement of financial position that sum to the total amounts shown in the statement of cash flows:		
Cash and cash equivalents	\$ 3,606,438	\$ 3,513,048
Cash in escrow	<u>75,450</u>	<u>75,145</u>
Total cash, cash equivalents, and restricted cash shown in the statement of cash flows	<u>\$ 3,681,888</u>	<u>\$ 3,588,193</u>
Cash paid for interest	<u>\$ 1,486,301</u>	<u>\$ 1,493,732</u>

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

ACADEMY OF THE CITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

(With Comparative Totals For 2021)

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

The Charter School

Academy of the City Charter School (the “Charter School”) is an educational corporation that operates as a charter school in the borough of Queens, New York City. On December 14, 2010, the Board of Regents and the Board of Trustees of the University of the State of New York, for and on behalf of the State Education Department, granted the Charter School a charter valid for a term of 5 years and renewable upon expiration. The school was granted a charter for grades K-5. On January 14, 2019, the Charter School’s charter was renewed through June 30, 2024 and expanded to include grades 6-8. During the year ended June 30, 2020, the Charter School opened a middle school, initially serving 6th grade.

The Charter School was organized to increase learning opportunities for students through innovative educational programs and to enable parents to be more involved in their children’s education.

Classification of net assets

To ensure observance of limitations and restrictions placed on the use of resources available to the Charter School, the accounts of the Charter School are maintained in accordance with the principles of accounting for not-for-profit organizations. This is the procedure by which resources are classified for reporting purposes into net asset groups, established according to their nature and purpose. Accordingly, all financial transactions have been recorded and reported by net asset group.

The assets, liabilities, activities, and net assets are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board of Trustees has discretionary control to use these in carrying on operations in accordance with the guidelines established by Academy of the City Charter School.

Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. There were no net assets with donor restrictions at June 30, 2022. The Charter School had \$5,000 of net assets with donor restrictions at June 30, 2021.

Revenue recognition

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

ACADEMY OF THE CITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals For 2021)

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

The Charter School records substantially all revenues over time as follows:

Public school district revenue

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

Rental assistance

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

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

	June 30,		
	2022	2021	2020
Grants and other receivables	\$ 17,552	\$ 37,090	\$ 133,404

Contributions

The Charter School recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

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

ACADEMY OF THE CITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals For 2021)

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

Contributions are recorded as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Grant revenue

Some of the Charter School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter School has incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants receivable in the accompanying statement of financial position. As of June 30, 2022, \$138,600 was received prior to incurring qualifying expenditures, which is included as deferred revenue in the accompanying statement of financial position. As of June 30, 2021, there were no amounts received prior to incurring qualifying expenditures, which would be reported as deferred revenue in the accompanying statement of financial position. The Charter School received cost-reimbursement grants of approximately \$406,000 and \$21,000 that have not been recognized as of June 30, 2022 and 2021, respectively, because qualifying expenditures have not yet been incurred.

Cash and cash equivalents

Cash balances are maintained at financial institutions located in New York and are insured by the FDIC up to \$250,000 at each institution. The Charter School considers all highly liquid instruments purchased with a maturity of three months or less to be cash equivalents. In the normal course of business, the cash account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash.

Cash in escrow

The Charter School maintains cash in an escrow account in accordance with the terms of its charter agreement. The amount in escrow was \$75,450 and \$75,145 at June 30, 2022 and 2021, respectively. The escrow funds are restricted to fund legal and other costs related to the dissolution of the Charter School, should this become necessary.

Certificates of deposit

Certificates of deposit as of June 30, 2021 had maturity dates of more than three months and were considered investments for purposes of cash flow reporting. The certificates of deposit matured and were not renewed during the year ended June 30, 2022.

Grants and other receivables

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

ACADEMY OF THE CITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals For 2021)

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

Property and equipment

Property and equipment are recorded at cost. Depreciation is computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives which are as follows:

Furniture and fixtures	–	5 to 7 years
Equipment	–	3 to 5 years
Leasehold improvements	–	20 to 27 years

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

Deferred rent

Operating lease expense is straight-lined over the term of the lease. Deferred rent has been recorded for the difference between the fixed payment and the straight-line rent expense.

Tax exempt status

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

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

Contributed services

The Charter School receives contributed services from volunteers to serve on the Board of Trustees. In addition, the Charter School received transportation services, food services, and a school nurse which were provided for the students by the local district. The Charter School was unable to determine a value for these services.

In-kind contributions

Gifts and donations other than cash are recorded at fair market value at the date of contribution. There were no in-kind contributions during the years ended June 30, 2022 and 2021.

Marketing and recruiting costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs were \$133,910 and \$53,863 for the years ended June 30, 2022 and 2021, respectively.

Use of estimates in the preparation of financial statements

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

ACADEMY OF THE CITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals For 2021)

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

Reclassifications

Certain prior year amounts have been reclassified to conform with the current year presentation.

Adoption of new accounting standard - gifts-in-kind

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

New accounting pronouncements - leases

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

Comparatives for year ended June 30, 2021

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

Subsequent events

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

ACADEMY OF THE CITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals For 2021)

NOTE B: LIQUIDITY AND AVAILABILITY

The Charter School regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Charter School's main source of liquidity is its cash accounts.

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

In addition to financial assets available to meet general expenditures over the next 12 months, the Charter School operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at June 30, 2022 and 2021:

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 3,606,438	\$ 3,513,048
Certificates of deposit	-	856,000
Grants and other receivables	<u>691,649</u>	<u>37,090</u>
Total financial assets available to management for general expenditures within one year	<u>\$ 4,298,087</u>	<u>\$ 4,406,138</u>

NOTE C: NET ASSETS

Net assets are as follows:

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
<u>Without donor restrictions</u>		
Undesignated	\$ 1,991,628	\$ 2,758,213
Invested in property and equipment, net of related liabilities	<u>169,507</u>	<u>854,737</u>
	<u>\$ 2,161,135</u>	<u>\$ 3,612,950</u>
<u>With donor restrictions</u>		
COVID-19 Education research and intervention	\$ -	\$ 1,500
High school readiness	<u>-</u>	<u>3,500</u>
	<u>\$ -</u>	<u>\$ 5,000</u>

ACADEMY OF THE CITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals For 2021)

NOTE D: PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Building under capital lease	\$ 27,068,917	\$ 27,068,917
Furniture and fixtures	336,134	309,569
Equipment	959,630	740,329
Leasehold improvements	<u>2,931,519</u>	<u>2,761,368</u>
	31,296,200	30,880,183
Less accumulated depreciation and amortization	<u>(2,923,081)</u>	<u>(1,626,068)</u>
	<u>\$ 28,373,119</u>	<u>\$ 29,254,115</u>

NOTE E: OPERATING LEASE

The Charter School entered into two leases with the Roman Catholic Church of Corpus Christi for a location in Woodside, NY and the related parking lot. The leases expire on June 30, 2035. In connection with these leases, the Charter School is required to maintain a security deposit with the landlord in the amount of \$276,000.

Future minimum lease payments are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2023	\$ 1,005,000
2024	1,105,500
2025	1,105,500
2026	1,105,500
2027	1,105,500
Thereafter	<u>9,900,400</u>
	<u>\$ 15,327,400</u>

The leases are being straight-lined over the life of the lease. The deferred rent liability as of June 30, 2022 and 2021 was \$1,267,685 and \$1,191,163, respectively.

In addition to the above leases, the Charter School also rents additional space under short-term agreements. Total rent expense for the years ended June 30, 2022 and 2021 was \$1,149,508 and \$1,081,508, respectively.

ACADEMY OF THE CITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals For 2021)

NOTE F: CAPITAL LEASE

On February 1, 2019, the Charter School entered into a capital lease with Friends of Academy of the City, Inc. ("Friends"), an unrelated entity, for the middle school facility. The lease will expire on June 30, 2048. In connection with this lease, the Charter School guarantees the obligations of Friends to their landlord. As of June 30, 2022, the remaining lease payments (undiscounted) amounted to \$31,120,245. The Charter School's obligation to Friends is greater than the amount due by Friends to their landlord due to additional improvements and services provided by Friends under the terms of the lease with the Charter School. Interest expense recorded during the years ended June 30, 2022 and 2021 totaled approximately \$1,486,301 and \$1,495,047, respectively.

Aggregate annual payments on capital lease obligations at June 30, 2022, are:

<u>Year ending June 30,</u>	<u>Amount</u>
2023	1,687,548
2024	1,785,839
2025	1,791,542
2026	1,797,359
2027	1,803,292
Thereafter	<u>45,106,912</u>
	53,972,492
Less amount representing interest	<u>(25,768,880)</u>
Present value of future minimum lease payments	<u>\$28,203,612</u>

Property and equipment include the following property under capital leases at June 30, 2022 and 2021:

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Buildings	\$ 27,068,917	\$ 27,068,917
Less accumulated depreciation	<u>(1,486,831)</u>	<u>(492,162)</u>
	<u>\$ 25,582,086</u>	<u>\$ 26,576,755</u>

In connection with the space to be used for the middle school site, Friends of Academy of the City, Inc. entered into a financing agreement with an unrelated party. As part of the financing agreement between Friends of Academy of the City, Inc, the Charter School is required to comply with certain covenants, of which the school was in compliance at June 30, 2022.

ACADEMY OF THE CITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals For 2021)

NOTE G: NOTE PAYABLE

In response to the COVID-19 outbreak, in April 2020 the Charter School applied for and was approved by a bank for a loan of \$1,082,610 through the Paycheck Protection Program established by the Small Business Administration. The loan had a maturity of 2 years and an interest rate of 1%. As of May 10, 2021, the entire balance of the loan of \$1,082,610 was forgiven. PPP loan forgiveness income of \$1,082,610 was recognized for the year ended June 30, 2021.

NOTE H: RETIREMENT PLAN

The Charter School has a defined contribution retirement plan which covers substantially all full-time employees. For the years ended June 30, 2022 and 2021, the Charter School contributed 4 percent of the employee's contribution to the plan up to the maximum amount allowed. Retirement plan expense under this Plan for the years ended June 30, 2022 and 2021 was \$229,404 and \$216,207, respectively.

NOTE I: CONTINGENCY

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

NOTE J: CONCENTRATIONS

At June 30, 2022 and 2021, approximately 97% and 100%, respectively, of grants and other receivables are due from New York State relating to certain grants.

For the years ended June 30, 2022 and 2021, 81% and 78%, respectively, of total revenue and support came from per-pupil funding provided by New York City Department of Education. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

NOTE K: FUNCTIONAL EXPENSES

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

ACADEMY OF THE CITY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals For 2021)

NOTE L: FINANCIAL IMPACT OF COVID-19 OUTBREAK

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

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Charter School has recognized \$685,518 and \$45,438 of revenue relative to ESSER grants during the years ended June 30, 2022 and 2021, respectively.

ACADEMY OF THE CITY CHARTER SCHOOL

ADVISORY COMMENT LETTER

JUNE 30, 2022

October 31, 2022

To the Board of Trustees
Academy of the City Charter School

In planning and performing our audit of the financial statements of Academy of the City Charter School (the “Charter School”) as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Charter School’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter School’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter 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 over financial reporting, 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 reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

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

* * * * *

This communication is intended solely for the information and use of Management, Finance Committee members, and Board Members, and is not intended to be, and should not be, used by anyone other than these specified parties.

The purpose of this communication is solely to describe the scope of our testing of internal control over financial reporting and the results of that testing. This communication is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Academy of the City Charter School's internal control over financial reporting. Accordingly, this communication is not suitable for any other purpose.

Very truly yours,

Mengel, Metzger, Barr & Co. LLP

MENGEL, METZGER, BARR & CO. LLP

ACADEMY OF THE CITY CHARTER SCHOOL

QUEENS, NEW YORK

SCHEDULES REQUIRED BY
GOVERNMENT AUDITING STANDARDS
AND THE UNIFORM GUIDANCE

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2022

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

Board of Trustees
Academy of the City Charter School

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

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Academy of the City Charter School’s internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Academy of the City Charter School’s internal control. Accordingly, we do not express an opinion on the effectiveness of Academy of the City Charter 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 Academy of the City Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 31, 2022

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

Board of Trustees
Academy of the City Charter School

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

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

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

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 31, 2022

ACADEMY OF THE CITY CHARTER SCHOOL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

	<u>Federal AL Number</u>	<u>Pass-through Grantor's Number</u>	<u>Total Federal Expenditures</u>
U.S. Department of Education:			
<u>Passed through New York State Education Department:</u>			
Title I - Grants to Local Educational Agencies	84.010	0021	\$ 98,141
Title IIA - Supporting Effective Instruction State Grant	84.367	0147	19,261
Title IV- Student Support and Academic Enrichment Program	84.424	0204	10,000
COVID-19 Charter Schools Program	84.282		49,950
<u>Education Stabilization Funds</u>			
ESSER I - Elementary and Secondary School Emergency Relief Fund	84.425D	5890	19,532
ESSER II - Elementary and Secondary School Emergency Relief Fund	84.425D	5891	304,028
ARP ESSER - American Rescue Plan-Elementary and Secondary School Emergency Relief	84.425U	5880	<u>361,958</u>
<i>Total Education Stabilization Funds</i>			<u>685,518</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			862,870
 U.S. Department of Agriculture:			
<u>Passed through New York State Education Department:</u>			
<i>Child Nutrition Cluster</i>			
School Breakfast Program	10.553	343000860998	9,433
National School Lunch Program	10.555	343000860998	<u>73,567</u>
<i>Total Child Nutrition Cluster</i>			<u>83,000</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			83,000
 Federal Communications Commission:			
<u>Passed through the Universal Service</u>			
<u>Administrative Company</u>			
Emergency Connectivity Fund Program - COVID-19	32.009	16062952	<u>21,210</u>
TOTAL FEDERAL COMMUNICATIONS COMMISSION			<u>21,210</u>
 TOTAL ALL PROGRAMS			<u>\$ 967,080</u>

ACADEMY OF THE CITY CHARTER SCHOOL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Cont'd

YEAR ENDED JUNE 30, 2022

NOTE A: BASIS OF PRESENTATION

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

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Academy of the City Charter School has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

ACADEMY OF THE CITY CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness (es) identified?	_____ yes <u> x </u> no
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____ yes <u> x </u> none reported
Noncompliance material to financial statements noted?	_____ yes <u> x </u> no

Federal Awards

Internal control over major programs:	
• Material weakness (es) identified?	_____ yes <u> x </u> no
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____ yes <u> x </u> none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ yes <u> x </u> no

Identification of major program:

AL Number:

84.425D & 84.425U

Name of Federal Program or Cluster:

ESSER I & ESSER II & ARP ESSER

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

_____ \$750,000

Auditee qualified as low-risk auditee?

_____ yes x no

ACADEMY OF THE CITY CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2022

FINDINGS – FINANCIAL STATEMENT AUDIT

- NONE

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

- NONE

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

- NONE

ACADEMY OF THE CITY CHARTER SCHOOL

REQUIRED COMMUNICATIONS LETTER

JUNE 30, 2022

October 31, 2022

To the Board of Trustees
Academy of the City Charter School

We have audited the financial statements of Academy of the City Charter School as of and for the year ended June 30, 2022, and have issued our report thereon dated October 31, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 6, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of Academy of the City Charter School solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence. Safeguards in place to eliminate or reduce threats to independence to an acceptable level include a skilled, knowledgeable and experienced finance team and CEO who review the draft financial statements prior to issuance and accept responsibility for them.

Significant Risks Identified

We have identified the following significant risks:

- Management override
- Improper revenue recognition
- Improper allocation of expenses to grants
- Misappropriation of assets

Professional auditing standards require that we identify and assess risks and design and perform our audit procedures to assess those risks. The identification of a risk does not mean that it has occurred, but rather it has the potential to impact the financial statements.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Academy of the City Charter School is included in Note A to the financial statements. As described in Note A to the financial statements, during the year, the Charter School adopted new guidance for gifts-in-kind (ASU 2020-07). No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments. We have made tests of management's estimates and deemed them to be appropriate.

The most sensitive accounting estimates affecting the financial statements are the allocations of operating expenses to program expenses, management, and other expenses; the collectability of grants and other receivables; and the determination of the present value of the capital lease payable. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgments and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Academy of the City Charter School's financial statements relate to revenue and support recognition, the terms of the operating and capital leases, concentrations, and the impacts of the COVID-19 pandemic, which are referred to in the notes of the financial statements.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all identified misstatements. In addition, none of the misstatements identified by us as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

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, which could be significant to Academy of the City Charter School's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with Academy of the City Charter School, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Academy of the City Charter School's auditors.

Other Matters

Fiscal Policies and Procedures Manual

During our audit, we noted differences between operating practices and internal control procedures as compared to the practices and procedures described in the Charter School’s Fiscal Policies and Procedures Manual (“FPPM”). Differences were noted within the procurement cycle, bidding procedures, and in the credit card usage processes. We noted instances where documentation as called for in the FPPM was not always available for our review including purchase requests, credit card purchase authorization forms, and documentation surrounding bids. Based on discussions with management, changes to internal procedures were made during the current fiscal year but were not formally updated in the FPPM.

Recommendation

The current Fiscal Policies and Procedures Manual became effective October 2018 with one addendum effective March 15, 2020. We recommend the Charter School revisit its practices described in the FPPM and update the FPPM to reflect any changes in internal controls or operating procedures.

* * * * *

Should you desire further information concerning these matters, Jackie Lee or Kevin Kopp will be happy to meet with you at your convenience.

This report is intended solely for the information and use of the Board of Trustees and management of Academy of the City Charter School, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



MENGEL, METZGER, BARR & CO. LLP

Entry 8

The Annual Report Instructions for Entry 8 are as follows:

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

Academy of the City Charter School is a SUNY-Authorized charter school; therefore, this Entry is not applicable for the charter school.



Charter Schools Institute
The State University of New York

FOR INSTITUTE USE ONLY

FILING FOR SCHOOL YEAR: _____

DATE RECEIVED: _____

DISCLOSURE OF FINANCIAL INTEREST
BY A NOT-FOR-PROFIT CHARTER SCHOOL
EDUCATION CORPORATION TRUSTEE

- 1. Name of education corporation: *Academy of the City*
- 2. Trustee's name (print): *Sarah DeBlais*
- 3. Position(s) on board, if any: (e.g., chair, treasurer, committee chair, etc.): *Trustee (no special position)*
- 4. Home address: [Redacted]
- 5. Business Address: [Redacted]
- 6. Daytime phone: [Redacted]
- 7. E-mail: [Redacted]
- 8. Is Trustee an employee of the education corporation? Yes No. If you checked yes, please provide a description of the position you hold, your salary and your start date.

9. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members have held or engaged in with the education corporation during the prior school year. If there has been no such financial interest or transaction, please write "None." Please note that if you answered yes to Question 8, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Identity of Person Holding Interest or Engaging in Transaction (e.g., you and/or immediate family member (name))
	<i>None</i>		

10. Identify each individual, business, corporation, union association, firm, partnership, committee

proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or your immediate family member(s) had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the education corporation that is doing business with the education corporation through a management or services agreement, you need not list every transaction between such entity and the education corporation that is pursuant to such agreement; rather, please identify only the name of the entity, your position in the entity as well as the relationship between such entity and the education corporation. If there was no financial interest, please write "None."

Entity Conducting Business with the Education Corporation	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Holding an Interest in the Entity Conducting Business with the Education Corporation and the Nature of the Interest	Steps Taken to Avoid Conflict of Interest
None				

Sarah DeBl
 Signature

10/26/21
 Date

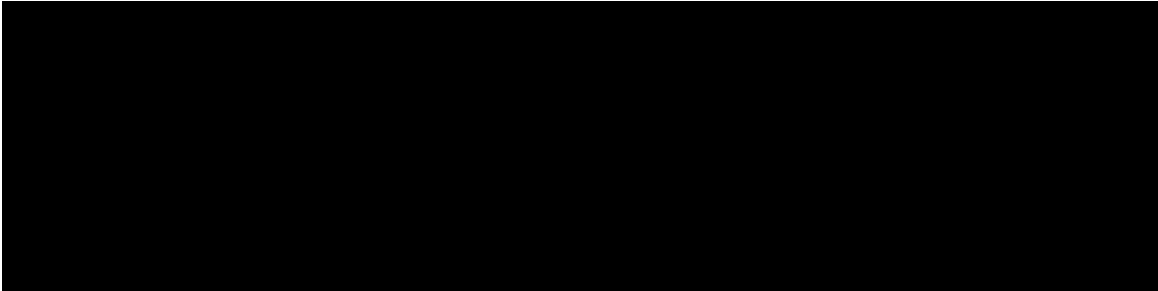
Form Revised November 16, 2015

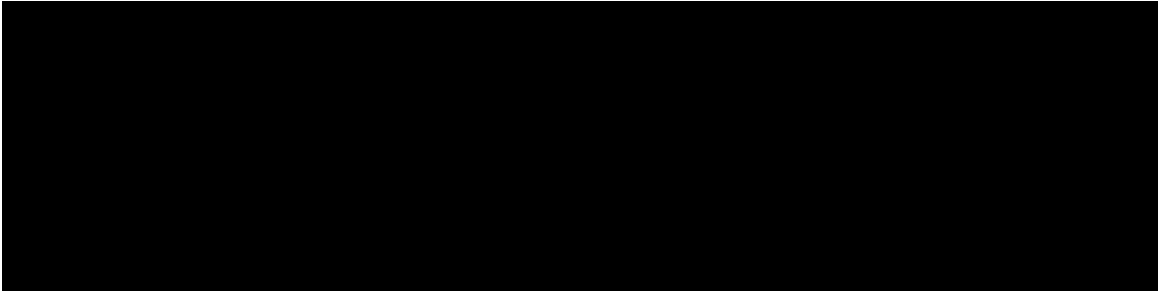


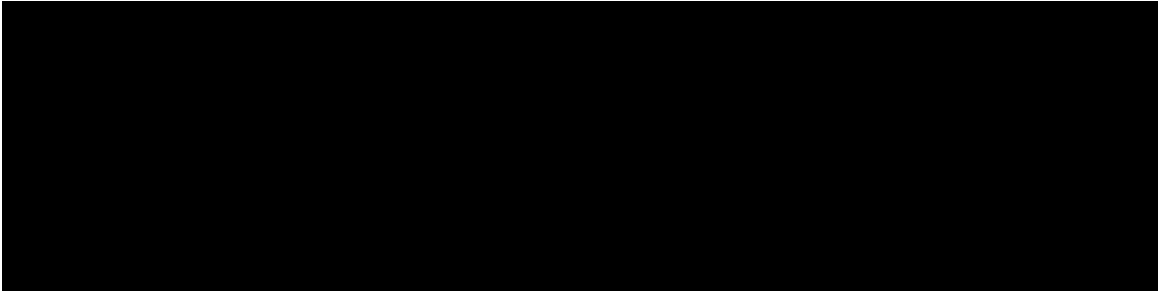
FOR INSTITUTE USE ONLY
FILING FOR SCHOOL YEAR: _____
DATE RECEIVED: _____

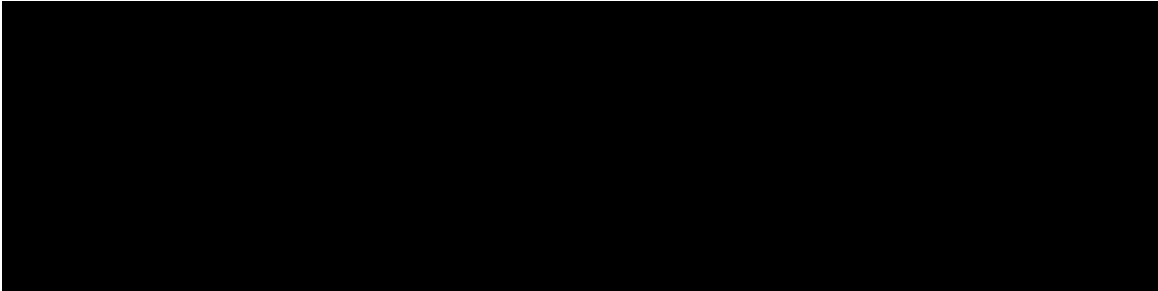
**DISCLOSURE OF FINANCIAL INTEREST
BY A NOT-FOR-PROFIT CHARTER SCHOOL
EDUCATION CORPORATION TRUSTEE**

- 1. Name of education corporation: Academy of the City Charter School
- 2. Trustee's name (print): Harold Elish
- 3. Position(s) on board, if any: (e.g., chair, treasurer, committee chair, etc.): Treasurer

4. 

5. 

6. 

7. 

8. Is Trustee an employee of the education corporation? ___ Yes. No. If you checked yes, please provide a description of the position you hold, your salary and your start date.

9. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members have held or engaged in with the education corporation during the prior school year. If there has been no such financial interest or transaction, please *write "None."* Please note that if you answered yes to Question 8, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Identity of Person Holding Interest or Engaging in Transaction (e.g., you and/or immediate family member (name))
	None		

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

education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or your immediate family member(s) had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the education corporation that is doing business with the education corporation through a management or services agreement, you need not list every transaction between such entity and the education corporation that is pursuant to such agreement; rather, please identify only the name of the entity, your position in the entity as well as the relationship between such entity and the education corporation. If there was no financial interest, please *write "None."*

Entity Conducting Business with the Education Corporation	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Holding an Interest in the Entity Conducting Business with the Education Corporation and the Nature of the Interest	Steps Taken to Avoid Conflict of Interest
			None	

Signature

Date



FOR INSTITUTE USE ONLY
FILING FOR SCHOOL YEAR: _____
DATE RECEIVED: _____

**DISCLOSURE OF FINANCIAL INTEREST
BY A NOT-FOR-PROFIT CHARTER SCHOOL
EDUCATION CORPORATION TRUSTEE**

1. Name of education corporation: *Academy of the City*
2. Trustee's name (print): *Deborah Lee Evangelakas*
3. Position(s) on board, if any: (e.g., chair, treasurer, committee chair, etc.): *chair of development*



8. Is Trustee an employee of the education corporation? ___ Yes. No. If you checked yes, please provide a description of the position you hold, your salary and your start date.


9. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members have held or engaged in with the education corporation during the prior school year. If there has been no such financial interest or transaction, please *write "None."* Please note that if you answered yes to Question 8, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Identity of Person Holding Interest or Engaging in Transaction (e.g., you and/or immediate family member (name))
	<i>NONE</i>		

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

education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or your immediate family member(s) had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the education corporation that is doing business with the education corporation through a management or services agreement, you need not list every transaction between such entity and the education corporation that is pursuant to such agreement; rather, please identify only the name of the entity, your position in the entity as well as the relationship between such entity and the education corporation. If there was no financial interest, please write "None."

Entity Conducting Business with the Education Corporation	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Holding an Interest in the Entity Conducting Business with the Education Corporation and the Nature of the Interest	Steps Taken to Avoid Conflict of Interest
		None		



 Signature

10/28/21

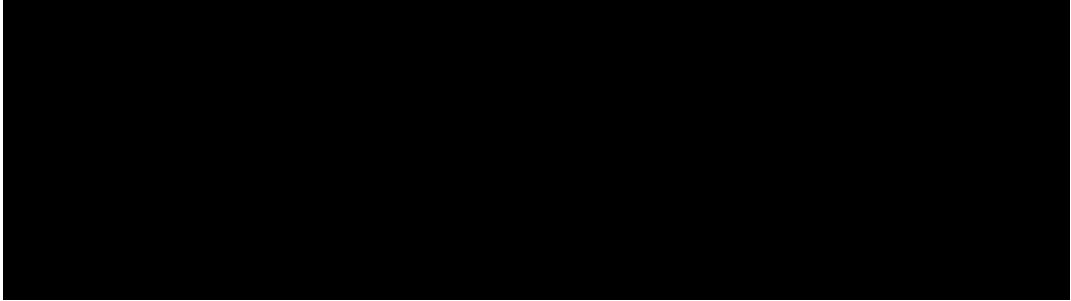
 Date

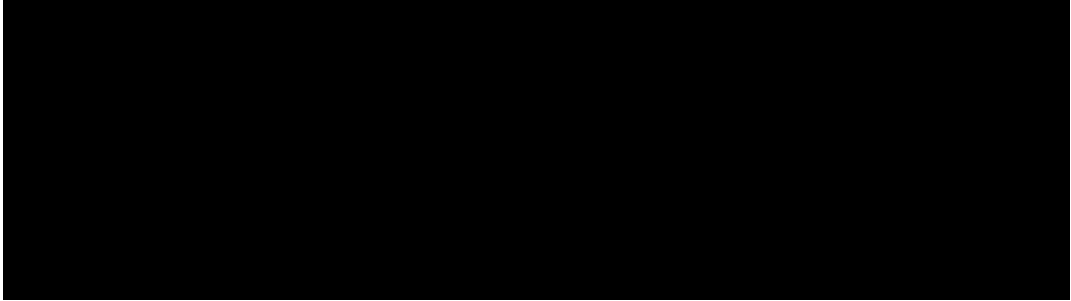


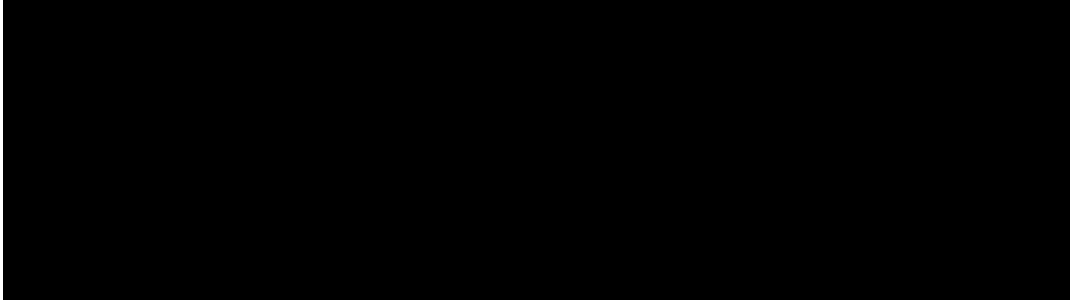
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DATE RECEIVED: _____

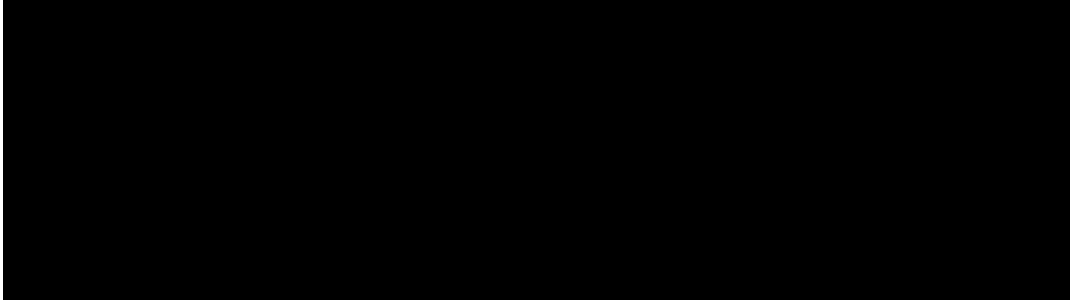
**DISCLOSURE OF FINANCIAL INTEREST
BY A NOT-FOR-PROFIT CHARTER SCHOOL
EDUCATION CORPORATION TRUSTEE**

- 1. Name of education corporation: Academy of the City Charter School
- 2. Trustee's name (print): Monica Liriano
- 3. Position(s) on board, if any: (e.g., chair, treasurer, committee chair, etc.): Board Chair

4. 

5. 

6. 

7. 

8. Is Trustee an employee of the education corporation? ___ Yes. X No. If you checked yes, please provide a description of the position you hold, your salary and your start date.

9. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members have held or engaged in with the education corporation during the prior school year. If there has been no such financial interest or transaction, please *write "None."* Please note that if you answered yes to Question 8, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Identity of Person Holding Interest or Engaging in Transaction (e.g., you and/or immediate family member (name))
	NONE		

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

education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or your immediate family member(s) had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the education corporation that is doing business with the education corporation through a management or services agreement, you need not list every transaction between such entity and the education corporation that is pursuant to such agreement; rather, please identify only the name of the entity, your position in the entity as well as the relationship between such entity and the education corporation. If there was no financial interest, please *write "None."*

Entity Conducting Business with the Education Corporation	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Holding an Interest in the Entity Conducting Business with the Education Corporation and the Nature of the Interest	Steps Taken to Avoid Conflict of Interest
	NONE			



Signature

11/02/2021

Date



Certificate of Occupancy

CO Number:4439576-0000002

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

A.	Borough: QUEENS	Block Number: 542	Full Building Certificate Type:
	Address: 23-40 ASTORIA BOULEVARD	Lot Number(s): 8	Temporary
	Building Identification Number(BIN): 4439576	Additional Lot Number(s):	Date Issued: 06/30/2021
		Application Type: A1 - ALTERATION TYPE 1	
This building is subject to this Building Code: 1968			
This Certificate of Occupancy is associated with job# 420666540-01			
B.	Construction Classification: II-B: PROTECTED WOOD JOIST		
	Building Occupancy Group classification: E - EDUCATIONAL		
	Multiple Dwelling Law Classification: Not Available		
	No.of stories: 4	Height in feet: 53	No.of dwelling units: Not Available
C	Fire Protection Equipment: Fire Alarm System, Sprinkler System, Standpipe System		
D	Parking Spaces and Loading Berths:		
	Open Parking Spaces: Not Available.		
	Enclosed Parking Spaces: Not Available.		
	Total Loading Berths: Not available		
E.	This Certificate is issued with the following legal limitations:		
	Restrictive Declaration: None	Zoning Exhibit: None	
	BSA Calendar Number(s): None	CPC Calendar Number(s): None	
Borough Comments: Occupancy for FOR ENTIRE LESS 001 Floor PERFORMANCE SPACE & MUST WORK ON SIGNING OFF APPLICATION PRIOR TO TCO EXPIRATION.			

Borough Commissioner

Commissioner



Permissible Use and Occupancy

FLOOR	Occ Group	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type	Exceptions	CO Expiration Date
Cellar	F-2	OG	3B		420666540-01	Temporary		09/28/2021
							Maximum Person Permitted:4	
Basement	B	50	3B		420666540-01	Temporary		09/28/2021
							Maximum Person Permitted:19	
Basement	S-2	50	3B		420666540-01	Temporary		09/28/2021
							Maximum Person Permitted:5	
Floor Number(s) - 1	B	50	3B		420666540-01	Temporary		09/28/2021
							Maximum Person Permitted:5	
Floor Number(s) - 1	E	50	3B		420666540-01	Temporary		09/28/2021
							Maximum Person Permitted:71	
Floor Number(s) - 1	A-3	50	3a		420666540-01	Temporary		09/28/2021
							Maximum Person Permitted:119	
Floor Number(s) - 1	E	50	3A		420666540-01	Temporary		09/28/2021
							Maximum Person Permitted:49	
Floor Number(s) - 1	S-2	50	3B		420666540-01	Temporary		09/28/2021
							Maximum Person Permitted:N/A	
Floor Number(s) - 2	E	50	3A		420666540-01	Temporary		09/28/2021
							Maximum Person Permitted:163	
Floor Number(s) - 2	B	50	3B		420666540-01	Temporary		09/28/2021

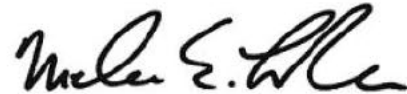
[REDACTED]					Maximum Person Permitted:10
Floor Number(s) - 2	S-2	50	3B	420666540-01	Temporary 09/28/2021
[REDACTED]					Maximum Person Permitted:1
Floor Number(s) - 3	B	50	3B	420666540-01	Temporary 09/28/2021
[REDACTED]					Maximum Person Permitted:1
Floor Number(s) - 3	E	50	3A	420666540-01	Temporary 09/28/2021
[REDACTED]					Maximum Person Permitted:188
Floor Number(s) - 3	S-2	50	3B	420666540-01	Temporary 09/28/2021
[REDACTED]					Maximum Person Permitted:2
Roof	F-2	N/A	N/A	420666540-01	Temporary 09/28/2021
[REDACTED]					Maximum Person Permitted:N/A

CofO Comments: N/A

Borough Commissioner



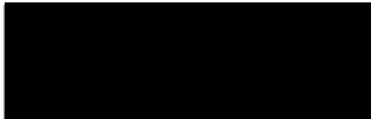
Commissioner





FDNY

www.nyc.gov/fdny



ROCKLYN ASSET CORP
23-40 ASTORIA BOULEVARD
QUEENS, NY 11102

FPIMS/DOB/SBS APPLICATION: 40130361
FD PLAN NUMBER:
ACCOUNT NUMBER:
DATE OF APPROVAL: 11/05/2021
DATE OF INSPECTION: 09/27/2021
INSPECTOR NAME: Alexander Pineda
FLOOR(S) INSPECTED: CEL, BAS, 1-3 & RF

PREMISES 23-40 Astoria Boulevard Queens NY 11102	BOROUGH QUEENS
---	-------------------

LETTER OF APPROVAL FIRE ALARM INSPECTION UNIT

THIS LETTER OF APPROVAL COVERS THE DEVICES, EQUIPMENT AND/OR SYSTEMS INDICATED BELOW. IT IS SUBJECTED TO ADMINISTRATIVE REVIEW AND AUDIT. APPROVAL OF THE DEVICE, EQUIPMENT AND/OR SYSTEM(S) IS GRANTED IN ACCORDANCE WITH THE FOLLOWING LAWFUL PROCEDURE.

- INSPECTION/TEST
- PROFESSIONAL CERTIFICATION (3RCNY 104-02)
- INSPECTION AND CERTIFICATION OF CORRECTION OF DEFECTS BY A LICENSED PROFESSIONAL (3 RCNY 104-04)
- OTHER PROFESSIONAL CERTIFICATION/PROCEDURE PURSUANT TO (SPECIFY AUTHORITY):

Description of Devices:

Coverage Item	Quantity	Details
POST-FIRE SMOKE PURGE SYSTEM	001	
GROUP E(EDU.,LO-RI,SPK)FAS	001	
MAN / SSC / SPK / COC	001	
HEAT DETECTION	001	
CO DETECTION SYSTEM	001	
DCS, MT. VERNON/NY	001	

ADDITIONAL INFORMATION:

By the Authority of

Chief of Fire Prevention

Fire Department, City of New York
9 MetroTech Center, Brooklyn New York 11201-3857



FBI INSTITUTE FOR POLICE
TRAINING AND RESEARCH
YEAR: _____
DATE RECEIVED: _____

**DISCLOSURE OF FINANCIAL INTEREST
BY A NOT-FOR-PROFIT CHARTER SCHOOL
EDUCATION CORPORATION TRUSTEE**

1. Name of education corporation: Academy of the City Charter School
2. Trustee's name (print): MICHELLE KONIS
3. Position held by trustee: Vice Chair




8. Is trustee an employee of the education corporation? Yes No. If you checked yes, please provide a description of the position you hold, your salary and your start date.
9. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members have held or engaged in with the education corporation during the prior school year. If there has been no such financial interest or transaction, please write "None". Please note that if you answered yes to Question 8, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps Taken to Avoid a Conflict of Interest (e.g., did not vote, did not participate in discussion)	Identify of Person Holding Interest or Engaging in Transaction (e.g., you and/or immediate family member (name))
	<u>NONE</u>		

10. Identify each individual, business, corporation, union, association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, nonprofit organization, or other organization or group of people doing business with the

education corporation and in which such entity, during the preceding school year (July 1 – June 30), you and/or your immediate family member(s) had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the education corporation that is doing business with the education corporation through a management or services agreement, you need not list every transaction between such entity and the education corporation that is pursuant to such agreement; rather, please identify only the name of the entity, your position in the entity as well as the relationship between such entity and the education corporation. If there was no financial interest, please write "None."

Entity Conducting Business with the Education Corporation	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Holding an Interest in the Entity Conducting Business with the Education Corporation and the Nature of the Interest	Steps Taken to Avoid Conflict of Interest
 NONE				

Michele Moore
Signature

10/27/2021
Date

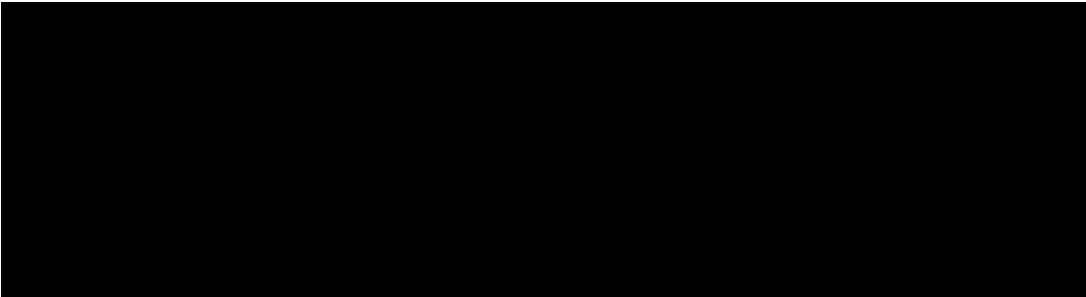
Form Revised November 16, 2015



FOR INSTITUTE USE ONLY
FILING FOR SCHOOL YEAR: _____
DATE RECEIVED: _____

**DISCLOSURE OF FINANCIAL INTEREST
BY A NOT-FOR-PROFIT CHARTER SCHOOL
EDUCATION CORPORATION TRUSTEE**

1. Name of education corporation:
2. Trustee's name (print):
3. Position(s) on board, if any: (e.g., chair, treasurer, committee chair, etc.):



8. Is Trustee an employee of the education corporation? Yes. No. If you checked yes, please provide a description of the position you hold, your salary and your start date.

9. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members have held or engaged in with the education corporation during the prior school year. If there has been no such financial interest or transaction, please *write "None."* Please note that if you answered yes to Question 8, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Identity of Person Holding Interest or Engaging in Transaction (e.g., you and/or immediate family member (name))

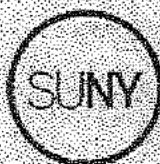
10. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the

education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or your immediate family member(s) had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the education corporation that is doing business with the education corporation through a management or services agreement, you need not list every transaction between such entity and the education corporation that is pursuant to such agreement; rather, please identify only the name of the entity, your position in the entity as well as the relationship between such entity and the education corporation. If there was no financial interest, please *write "None."*

Entity Conducting Business with the Education Corporation	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Holding an Interest in the Entity Conducting Business with the Education Corporation and the Nature of the Interest	Steps Taken to Avoid Conflict of Interest

Signature

Date



Charter Schools Institute
The State University of New York

FOR INSTITUTE USE ONLY
FILING FOR SCHOOL YEAR: _____
DATE RECEIVED: _____

DISCLOSURE OF FINANCIAL INTEREST
BY A NOT-FOR-PROFIT CHARTER SCHOOL
EDUCATION CORPORATION TRUSTEE

- 1. Name of education corporation: *Academy of the City Charter School*
- 2. Trustee's name (print): *James Traub*
- 3. Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.): *Co-Chair, Education*



8. Is Trustee an employee of the education corporation? Yes No. If you checked yes, please provide a description of the position you hold, your salary, and your start date.


9. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members have held or engaged in with the education corporation during the prior school year. If there has been no such financial interest or transaction, please write "None." Please note that if you answered yes to Question 8, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Identity of Person Holding Interest or Engaging in Transaction (e.g., you and/or immediate family member (name)).
<i>None</i>			

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

education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or your immediate family member(s) had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the education corporation that is doing business with the education corporation through a management or services agreement, you need not list every transaction between such entity and the education corporation that is pursuant to such agreement; rather, please identify only the name of the entity, your position in the entity as well as the relationship between such entity and the education corporation. If there was no financial interest, please write "None."

Entity Conducting Business with the Education Corporation	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Holding an Interest in the Entity Conducting Business with the Education Corporation and the Nature of the Interest	Steps Taken to Avoid Conflict of Interest
None				



 Signature

10/19/21

 Date

Form Revised November 16, 2015



FOR INSTITUTE USE ONLY
FILING FOR SCHOOL YEAR: _____
DATE RECEIVED: _____

**DISCLOSURE OF FINANCIAL INTEREST
BY A NOT-FOR-PROFIT CHARTER SCHOOL
EDUCATION CORPORATION TRUSTEE**

1. Name of education corporation: *Academy of the City Charter School*
2. Trustee's name (print): *Stephanie Walker*
3. Position(s) on board, if any: (e.g., chair, treasurer, committee chair, etc.): *Secretary*



8. Is Trustee an employee of the education corporation? ___ Yes. No. If you checked yes, please provide a description of the position you hold, your salary and your start date.

9. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members have held or engaged in with the education corporation during the prior school year. If there has been no such financial interest or transaction, please write "None." Please note that if you answered yes to Question 8, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Identity of Person Holding Interest or Engaging in Transaction (e.g., you and/or immediate family member (name))
<i>None</i>			

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

education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or your immediate family member(s) had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the education corporation that is doing business with the education corporation through a management or services agreement, you need not list every transaction between such entity and the education corporation that is pursuant to such agreement; rather, please identify only the name of the entity, your position in the entity as well as the relationship between such entity and the education corporation. If there was no financial interest, please write "None."

Entity Conducting Business with the Education Corporation	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Holding an Interest in the Entity Conducting Business with the Education Corporation and the Nature of the Interest	Steps Taken to Avoid Conflict of Interest
None				

Stephanie Walker
Signature

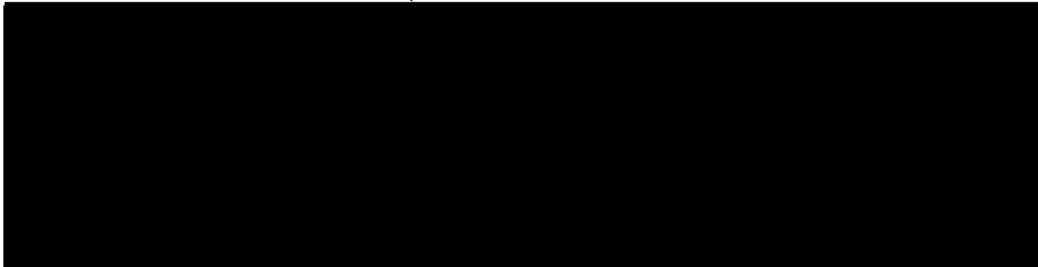
11/1/2021
Date



FOR INSTITUTE USE ONLY
FILING FOR SCHOOL YEAR: _____
DATE RECEIVED: _____

**DISCLOSURE OF FINANCIAL INTEREST
BY A NOT-FOR-PROFIT CHARTER SCHOOL
EDUCATION CORPORATION TRUSTEE**

- Name of education corporation:
ACADEMY OF THE CITY CHARTER SCHOOL
- Trustee's name (print):
RICHARD A. WELLES
- Position(s) on board, if any: (e.g., chair, treasurer, committee chair, etc.):
MEMBER, CO-CHAIR EDUCATION COMMITTEE



8. Is Trustee an employee of the education corporation? ___ Yes. No. If you checked yes, please provide a description of the position you hold, your salary and your start date.

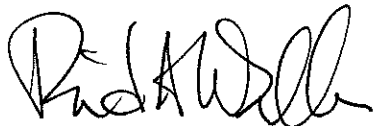
9. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members have held or engaged in with the education corporation during the prior school year. If there has been no such financial interest or transaction, please *write "None."* Please note that if you answered yes to Question 8, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Identity of Person Holding Interest or Engaging in Transaction (e.g., you and/or immediate family member (name))
N/A			

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

education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or your immediate family member(s) had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the education corporation that is doing business with the education corporation through a management or services agreement, you need not list every transaction between such entity and the education corporation that is pursuant to such agreement; rather, please identify only the name of the entity, your position in the entity as well as the relationship between such entity and the education corporation. If there was no financial interest, please write "None."

Entity Conducting Business with the Education Corporation	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Holding an Interest in the Entity Conducting Business with the Education Corporation and the Nature of the Interest	Steps Taken to Avoid Conflict of Interest
N/A				



Signature

10/23/2021

Date

Entry 12

The Annual Report Instructions for Entry 12 are as follows:

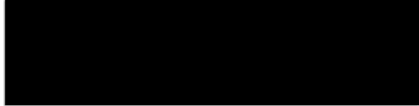
[Instructions](#)

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

Academy of the City Charter School is a SUNY-Authorized charter school; therefore, this Entry is not applicable for the charter school.



FDNY



FIRE DEPARTMENT PERMIT (SITE-SPECIFIC)

DO 10		ACCOUNT NO 90053604
ISSUE DATE 2/8/2022	EXPIRATION DATE 10/6/2022	CONTROL # 900536040140130
PREMISES ADDRESS 31-29 60 STREET QUEENS NY 11377-1220		
BLOCK/LOT 01136/0006	BIN # 4437069	ZIPCODE 11377-1220
ADMIN CO. E307	BATTALION 49	DIVISION 14
ISSUED TO		
CORPORATION NAME ACADEMY OF THE CITY		
DBA		
HOURS OF OPERATION		PHONE # (917)687-6790

PERMIT DESCRIPTION

QTY	TYPE/DESCRIPTION	DETAILS	FLOOR NO.
2	AC/REFRIG>5HP AND/OR ROOF/CEIL		1
2	AC/REFRIG < 5 H.P. ROOF/CEIL		1

COMMENTS 1-CARRIER UNIT W/2 COMPS ROOF MTD

This permit authorizes the above-referenced owner to manufacture, store, handle, use, transport or sell a hazardous or combustible material and/or conduct an operation or maintain a facility regulated by the New York City Fire Code, as specified above, at the premises set forth above, subject to the strict observance of the Fire Code and other laws, rules, and regulations enacted for the protection of the public. This permit is not transferable to any other person, firm or corporation and shall remain in effect for the period specified unless suspended or revoked by the fire department prior to expiration

BY ORDER OF THE FIRE COMMISSIONER

New York City Fire Code Section FC105.3.5 requires that permits be posted in a conspicuous location on the premises at all times and be readily available for inspection by any representative of the Department.

Fire Department, City of New York
9 MetroTech Center, Brooklyn New York 11201-3857

DEPARTMENT OF BUILDINGS

BOROUGH OF QUEENS, THE CITY OF NEW YORK

No. Q 155140

Date 2/13/64

308, 172

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 C.26-187.0 inclusive Administrative Code 2.1.3.1. to 2.1.3.7. Building Code.)

This certificate supersedes C. O. No.

To the owner or owners of the building or premises:

THIS CERTIFIES that the new ~~structure~~ building—premises located at
 31-25 60th. St., B.S. REC. 32nd. Ave.

Block 1136 Lot 6

, 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 CERTIFIES 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.

N.B. of ~~the~~ No. — F.S. 644/60

Construction classification— Fireproof

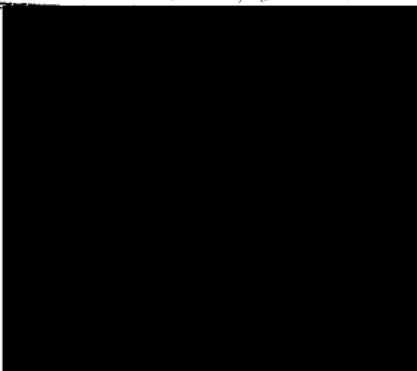
Occupancy classification— Public . Height 2 stories, 26 feet.

Date of completion— 3/3/62 . Located in Bus. & Res. Use District.

Area 1 1/2 . Height Zone at time of issuance of permit

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

PERMISSIBLE USE AND OCCUPANCY

STORY	LIVE LOADS Lbs. per Sq. Ft.	PERSONS ACCOMMODATED			USE
		MALE	FEMALE	TOTAL	
1	On gr. & 100	200	200	400	
2	60 & 100	200	200	400	

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

[Signature]
 Borough Superintendent

2022-2023 Academic Calendar

ELEMENTARY/MIDDLE SCHOOL CLOSURES/HALF DAYS/IMPORTANT DATES

5 - Labor Day - **CLOSED**

6 - Students' First Day of School - NoonDismissal - No Busing - MS Quarter 1 Starts

8 - First Day of Busing

16 - PD Day - NoonDismissal - Busing occurs

26-27 - Rosh Hashanah - **CLOSED**

28 - ES Curriculum Night (Classrooms)

29 - ES Curriculum Night (Specialists)

SEPTEMBER 2022						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

MARCH 2023						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

16-17 - ES Parent Teacher Conferences - NoonDismissal

16-17 - MS Student-Led Conferences - NoonDismissal

5 - Yom Kippur - **CLOSED**

10 - Indigenous Peoples Day - **CLOSED**

27 - ES Parent Conferences - NoonDismissal - Busing occurs

28 - ES Parent Conferences - NoonDismissal - Busing occurs

28 - MS PD Day - NoonDismissal - Busing occurs

OCTOBER 2022						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL 2023						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

5 - MS Quarter 3 Ends

6-14 - Spring Break - **CLOSED**

17 - MS Quarter 4 Begins

19 - NYS ELA Exam nat on Day 1

20 - NYS ELA Exam nat on Day 2

21 - End of Year - **CLOSED**

24-28 - NYS ELA Exam nat on Make-Up

8 - Election Day - REMOTE SETTING -

Asynchronous Learning/ES & MS Buildings **CLOSED**

10 - MS Quarter 1 Ends

11 - Veterans Day - **CLOSED**

14 - MS Quarter 2 Begins

17 - MS Student-Led Conferences - NoonDismissal

18 - ES PD Day - NoonDismissal - Busing occurs

18 - MS Student-Led Conferences - NoonDismissal

23-25 - Thanksgiving Recess - **CLOSED**

NOVEMBER 2022						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MAY 2023						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

2 - NYS Math Exam nat on Day 1

3 - NYS Math Exam nat on Day 2

4 - NYS Math Exam nat on Make-Up

19 - PD Day - NoonDismissal - Busing occurs

23-26 - New York State Grade 4 & 8 Science

Performance Exam nat on

29 - Memorial Day - **CLOSED**

16 - PD Day - NoonDismissal - Busing occurs

23 - NoonDismissal

26-31 - Winter Recess - **CLOSED**

DECEMBER 2022						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

JUNE 2023						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

5 - NYS Grade 8 Science Written Exam nat on

9 - PD Day - NoonDismissal - Busing occurs

14-22 - Regents Week (excludes Juneteenth)

19 - Juneteenth - **CLOSED**

22 - 8th Grade Commencement

23 - 5th Grade Stepping Up Ceremony

26 - Students' Last Day - NoonDismissal - Busing occurs - Academic Quarter 4 Ends

28 - Teachers' Last Day

2 - New Year's Day Observed - **CLOSED**

13 - PD Day - NoonDismissal - Busing occurs

16 - Martin Luther King Jr. Day - **CLOSED**

27 - MS Academic Quarter 2 Ends

30 - MS Academic Quarter 3 Begins

JANUARY 2023						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Legend

Holidays/Break
First/Last Day of Quarter
Instructional Days
PD Days

13 - Hundredth Day of School

17 - PD Day - NoonDismissal - Busing occurs

20-24 - Midwinter Recess - **CLOSED**

FEBRUARY 2023						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				