

# Application: Achievement First Legacy Charter School

Achievement First External Reporting - externalreporting@achievementfirst.org  
2022-2023 Annual Report

## Summary

ID: 0000000184

Last submitted: Nov 1 2023 09:29 PM (EDT)

Labels: SUNY Trustees

## Entry 1 School Info and Cover Page

Completed - Jul 24 2023

### 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 the [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 2022-2023 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, 2023**) or you may not be assigned the correct tasks.

## BASIC INFORMATION

### a. SCHOOL NAME

(Select name from the drop down menu)

ACHIEVEMENT FIRST LEGACY CHARTER SCHOOL 800000084523

**a1. Popular School Name**

AF Legacy

**b. CHARTER AUTHORIZER (As of June 30th, 2023)**

Please select the correct authorizer as of June 30, 2023 or you may not be assigned the correct tasks.

SUNY BOARD OF TRUSTEES

**c. School Unionized**

Is your charter school unionized?

No

**d. DISTRICT / CSD OF LOCATION**

CSD #29 - QUEENS

**e. Date of Approved Initial Charter**

Aug 1 2016

**f. Date School First Opened for Instruction**

Aug 8 2021

**g. Approved School Mission and Key Design Elements**

*(Regents, NYCDOE and Buffalo BOE authorized schools only)*

N/A

**h. School Website Address**

<https://www.achievementfirst.org/school/achievement-first-legacy-elementary/>

**i. Total Approved Charter Enrollment for 2022-2023 School Year**

180

**j. Total Enrollment on June 30, 2023 - excluding Pre-K program enrollment**

146

**k. Grades Served**

Grades served during the 2022-2023 school year (exclude Pre-K program students):

Use the CTRL button to select multiple grades to accurately capture every grade level served.

**Responses Selected:**

k

1

## I. Charter Management Organization

Do you have a [Charter Management Organization](#)?

Yes

### I1. Charter Management Organization Name

Achievement First

### I2. Charter Management Organization Email Address

[info@achievementfirst.org](mailto:info@achievementfirst.org)

### I3. Charter Management Organization Email Phone Number

203-773-3223

## FACILITIES INFORMATION

### m. FACILITIES

Will the school maintain or operate multiple sites in 2023-2024?

No, just one site.

### 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 previous year (K-5, 6-9, etc.)	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	118-49 Montauk St, Queens, NY 11412	347-471-2646	NYC CSD 29	K-1	K-2	Yes

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

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Jessica Eddy	Principal	347-471-2646		<a href="mailto:jessicaeddy@achievementfirst.org">jessicaeddy@achievementfirst.org</a> .
Operational Leader	Ashley Wilson	Director of Operations	347-471-2646		<a href="mailto:ashleywilson@achievementfirst.org">ashleywilson@achievementfirst.org</a> .
Compliance Contact	Min Kwon	Director of Compliance			<a href="mailto:minkwon@achievementfirst.org">minkwon@achievementfirst.org</a> .
Complaint Contact	Blakely Simoneau	General Counsel			<a href="mailto:BlakelySimoneau@achievementfirst.org">BlakelySimoneau@achievementfirst.org</a> .
DASA Coordinator	Ashley Wilson	Director of Operations	347-471-2646		<a href="mailto:ashleywilson@achievementfirst.org">ashleywilson@achievementfirst.org</a> .
Phone Contact for After Hours Emergencies					

**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, 2023.**

- **Fire inspection certificates must be updated annually. For the upcoming school year 2023-2024, submit a current fire inspection certificate.**
- **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, 2023.**

**Site 1 Certificate of Occupancy (COO)**

[2023-COO-Legacy.pdf](#)

**Filename:** 2023-COO-Legacy.pdf **Size:** 211.9 kB

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**Site 1 Fire Inspection Report**

*This is required, marked optional for administrative purposes.*

[TFP Proposal signed.pdf](#)

**Filename:** TFP Proposal signed.pdf **Size:** 275.5 kB

**n. List of owned, rented, leased facilities not used to educate students**

Separate by semi-colon (;)

N/A

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**CHARTER REVISIONS DURING THE 2022-2023 SCHOOL YEAR**

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**o. Were there any revisions to the school's charter during the 2022-2023 school year? (Please include approved or pending material and non-material charter revisions).**

*Please note, listing the revisions here does not constitute a request. Schools are advised to seek revision requests through their authorizer directly.*

No

## 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	Min Kwon
Position	Director of Compliance
Phone/Extension	(No response)
Email	<a href="mailto:minkwon@achievementfirst.org">minkwon@achievementfirst.org</a>

**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




As outlined in ENTRY 10:

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

**Signature, Head of Charter School**



**Signature, President of the Board of Trustees**



**Date**

Jul 24 2023

Thank you.



## Entry 2 Links to Critical Documents on School Website

Completed - Jul 24 2023

### Instructions

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

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

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

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

## Form for Entry 2 Links to Critical Documents on School Website

School Name: Achievement First Legacy Charter School

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**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:

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2022-2023 Annual Report)	<a href="https://www.achievementfirst.org/schools/new-york/">https://www.achievementfirst.org/schools/new-york/</a> (Reports are located by charter under ""Additional Information, Notices, and Policies""")
2. Board meeting notices, agendas and documents	<a href="https://www.achievementfirst.org/about-us/our-board-members/">https://www.achievementfirst.org/about-us/our-board-members/</a>
3. New York State School Report Card	<a href="https://www.achievementfirst.org/schools/new-york/">https://www.achievementfirst.org/schools/new-york/</a> (Reports are located by charter under ""Additional Information, Notices, and Policies""")
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)	<a href="https://www.achievementfirst.org/schools/new-york/">https://www.achievementfirst.org/schools/new-york/</a> (Plan is located by charter under ""Additional Information, Notices, and Policies""")
6. Authorizer-approved FOIL Policy	<a href="https://www.achievementfirst.org/schools/new-york/">https://www.achievementfirst.org/schools/new-york/</a> (Policy is located by charter under ""Additional Information, Notices, and Policies""")
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	<a href="https://www.achievementfirst.org/schools/new-york/">https://www.achievementfirst.org/schools/new-york/</a> (Notice is located by charter under ""Additional Information, Notices, and Policies""")

Thank you.



## Entry 3 Progress Toward Goals

Incomplete - Hidden from applicant

### Instructions

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2023**.

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

## Entry 3 Progress Toward Goals

### PROGRESS TOWARD CHARTER GOALS

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

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 1, 2023.

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#### 1. ACADEMIC STUDENT PERFORMANCE GOALS

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2023**.

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**2022-2023 Progress Toward Attainment of Academic Goals**

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1				
Academic Goal 2				
Academic Goal 3				
Academic Goal 4				
Academic Goal 5				
Academic Goal 6				
Academic Goal 7				
Academic Goal 8				
Academic Goal 9				
Academic Goal 10				

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

(No response)

**2022-2023 Progress Toward Attainment of Academic Goals**

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Meet	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 21				
Academic Goal 22				
Academic Goal 23				
Academic Goal 24				
Academic Goal 25				
Academic Goal 26				
Academic Goal 27				
Academic Goal 28				
Academic Goal 29				
Academic Goal 30				
Academic Goal 31				
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Academic Goal 66				
Academic Goal 67				
Academic Goal 59				

Academic Goal 60				
Academic Goal 61				
Academic Goal 62				

**4. ORGANIZATION GOALS**

**For the 2022-2023 school year, any organization goals that cannot be evaluated due to school closure resulting in a lack of data and changes in testing, surveying, and other usual practices should be reported as “N/A”.**

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**2022-2023 Progress Toward Attainment of Organization Goals**

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

**5. Do have more organizational goals to add?**

(No response)

**6. FINANCIAL GOALS**

**2022-2023 Progress Toward Attainment of Financial Goals**

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

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

(No response)

**2021-2022 Progress Toward Attainment of Financial Goals**

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

**Thank you.**

## Entry 3 Accountability Plan Progress Reports

Completed - Nov 15 2023

### 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 Annual Report Portal, and into the SUNY Epicenter document management system by September 15, 2023.

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

#### AF Legacy 22-23 K-2 SUNY APPR

Filename: AF\_Legacy\_22-23\_K-2\_SUNY\_APPR.pdf Size: 217.5 kB

## Entry 4 - Audited Financial Statements

Completed - Nov 1 2023

#### Required of ALL Charter Schools

**ALL SUNY-authorized charter schools** must upload the financial statements and related documents in PDF format into the [Annual Report Portal](#) and into the SUNY Epicenter document management system no later than **November 1, 2023**. **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, 2023**. 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 2023 but will be identified as a required task thereafter and due on November 1, 2023. This is a required task, and it is marked optional for administrative purposes only.**

#### ACHIEVEMENT FIRST BROOKLYN CHARTER SCHOOLS FINAL REPORT AUDIT 2023 (1)

Filename: ACHIEVEMENT\_FIRST\_BROOKLYN\_CHARTER\_LJzHAbt.pdf Size: 1.2 MB

## Entry 4a – Audited Financial Report Template (SUNY)

Completed - Nov 1 2023

#### Instructions - SUNY-Authorized Charter Schools ONLY

SUNY-authorized schools must download the Excel spreadsheet entitled “Audited Financial Statement Template” at <http://www.newyorkcharters.org/fiscal/>. After completing, schools must upload the document into the [Annual Report Portal](#) and into the SUNY Epicenter document management system no later than **November 1, 2023**.

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

#### 2022-2023 Annual Financial Audit Template (Legacy)

Filename: 2022-2023\_Annual\_Financial\_Audit\_fqzK2xH.xlsx Size: 174.4 kB

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

Incomplete - Hidden from applicant

#### Instructions - Regents-Authorized Charter Schools ONLY

Regents-authorized schools must download and complete the Excel spreadsheet entitled "Audited Financial Report Template" from the online portal or the [2022-2023 Annual Reports](#) webpage. Upload the completed file in Excel format and submit by **November 1, 2023**.

**Please complete one spreadsheet at the Education Corporation level and submit the same spreadsheet for each of the schools.**

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

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

## Entry 4c – Additional Financial Documents

**Incomplete** - Hidden from applicant

**Regents, NYCDOE and Buffalo BOE authorized schools** must upload financial documents and submit by **November 1, 2023**. 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. Agreed-Upon Procedure Report
4. Evidence of Required Escrow Account for each school<sup>[1]</sup>
5. Corrective Action Plan for Audit Findings and Management Letter Recommendations

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

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

## Entry 4d - Financial 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, 2023**.

## Form for "Financial 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
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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 2023-2024 Budget

Completed - Nov 2 2023

**SUNY-authorized charter schools** should download the [2023-2024 Budget and Quarterly Report Template and the 2023-2024 Budget Narrative Questionnaire](#) from the SUNY website and upload the completed templates into the Annual Report Portal and into the Epicenter document management system. **Due November 1, 2023.**

**Regents, NYCDOE, and Buffalo BOE authorized charter schools** should upload a copy of the school's FY22 Budget using the [2023-2024 Budget Template](#) into the Annual Report Portal or from the Annual Report website. **Due November 1, 2023.**

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.**

### [Budget Narrative Questionnaire](#)

Filename: Budget\_Narrative\_Questionnaire\_1OoWM4K.pdf Size: 49.9 kB

### [2023-24-Budget-and-Quarterly-Report-Queens](#)

Filename: 2023-24-Budget-and-Quarterly-Repo\_eeGbcSZ.xlsx Size: 529.7 kB

## Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Aug 1 2023

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

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 2022-2023 school year must complete and sign a Trustee [Disclosure of Financial Interest Form](#) is due on August 1, 2023. 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 ensuring that each member who served on the board during the 2022-2023 school year completes the form.**

Charter schools **must** submit the latest version of the form. Forms completed from past years will not be accepted.

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

### [Akeem Frett](#)

Filename: Akeem\_Frett\_Xhck91V.pdf Size: 136.7 kB

### [Desiree Dalton](#)

Filename: Desiree\_Dalton\_OzOYST4.pdf Size: 149.0 kB

### [Josh Vidro](#)

Filename: Josh\_Vidro\_H8LOiOv.pdf Size: 526.3 kB

### [Jonathan Atkeson](#)

Filename: Jonathan\_Atkeson\_vK6fntu.pdf Size: 405.9 kB

### [Kevin Miquelon](#)

Filename: Kevin\_Miquelon\_lyXMOAP.pdf Size: 588.5 kB

### [Paul Cabana](#)

Filename: Paul\_Cabana\_dxLEr1j.pdf Size: 496.2 kB

### [Romy Coquillette](#)

Filename: Romy\_Coquillette\_mh5xER3.pdf Size: 454.7 kB

### [Shawn Warren](#)

Filename: Shawn\_Warren\_hEgqdc.pdf Size: 424.1 kB

### [Will Robalino](#)

Filename: Will\_Robalino\_\_7Pg7Abh.pdf Size: 457.5 kB

### [Warren Young](#)

Filename: Warren\_Young\_32rNPIs.pdf Size: 4.1 MB

### [Tamika Bradley](#)

Filename: Tamika\_Bradley\_xg8REKS.pdf Size: 5.4 MB

### [Alison Richardson](#)

Filename: Alison\_Richardson\_zSq7ORq.pdf Size: 9.9 MB

### [Christopher Lynch](#)

Filename: Christopher\_Lynch\_KSyQGmu.pdf Size: 487.6 kB

### [Anup Menon](#)

Filename: Anup\_Menon\_ust39ld.pdf Size: 465.2 kB

### [Amy Arthur Samuels](#)

Filename: Amy\_Arthur\_Samuels\_5b57Uyf.pdf Size: 3.2 MB

## **Entry 7 BOT Membership Table**

Completed - Aug 1 2023

## 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.

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#### Authorizer:

Who is the authorizer of your charter school?

SUNY



**1. 2022-2023 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 Completed Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
1	Romy Coquillette	[REDACTED]	Chair	Executive, Academic, Facilities	Yes	2	7/1/2022	9/30/2025	8
2	Rhonda Barros	[REDACTED]	Trustee/Member	N/A	Yes	1	7/1/2021	6/30/2023	5 or less
3	Desiree Dalton	[REDACTED]	Parent Rep	Academic	Yes	2	7/1/2022	6/30/2023	7
4	Tamika Bradley	[REDACTED]	Parent Rep	Academic	Yes	2	7/1/2022	6/30/2023	7
5	Jonathan Atkeson	[REDACTED]	Trustee/Member	Facilities	Yes	2	7/1/2022	6/30/2025	7
6	Warren Young	[REDACTED]	Treasurer	Executive, Finance	Yes	2	7/1/2021	6/30/2024	7
7	Amy Arthur Samuels	[REDACTED]	Trustee/Member	Academic	Yes	2	7/1/2021	6/30/2024	7
8	Kevin Miquelon	[REDACTED]	Trustee/Member	Facilities	Yes	1	7/1/2022	6/30/2025	8
9	Paul Cabana	[REDACTED]	Trustee/Member	N/A	Yes	1	11/16/2022	6/30/2025	5 or less

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

Yes

**1b. Board Member Information**

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
10	Josh Vidro	[REDACTED]	Trustee/Member	Facilities	Yes	1	9/1/2021	6/30/2025	5 or less
11	William Robalino	[REDACTED]	Trustee/Member	Finance	Yes	2	7/1/2021	6/30/2024	5 or less
12	Akeem Frett	[REDACTED]	Trustee/Member	Finance	Yes	1	7/1/2020	6/30/2025	7
13	Christopher J. Lynch	[REDACTED]	Vice Chair	Executive, Finance, Facilities	Yes	2	7/1/2022	6/30/2023	8
14	Anup Menon	[REDACTED]	Trustee/Member	Executive	Yes	1	9/1/2021	6/30/2024	5 or less
15	Shawn Warren Crowley	[REDACTED]	Trustee/Member	N/A	Yes	1	2/27/2023	6/30/2025	5 or less

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

Yes

**1d. 2022-2023 Board Member Information**

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
16	Alison Richardson	██████████ ██████████ ██████████	Vice Chair	Executive, Academic	Yes	2	07/1/2022	06/30/2023	7
17									
18									
19									
20									
21									

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

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

a. Total Number of BOT Members on June 30, 2023	15
b.Total Number of Members Added During 2022-2023	2
c. Total Number of Members who Departed during 2022-2023	1
d.Total Number of members, as set in Bylaws, Resolution or Minutes	16

### 3. Number of Board meetings held during 2022-2023

9

### 4. Number of Board meetings scheduled for 2023-2024

6

### Total number of Voting Members on June 30, 2023:

15

### Total number of Voting Members added during the 2022-2023 school year:

2

Total number of Voting Members who departed during the 2022-2023 school year:

1

Total Maximum Number of Voting members in 2022-2023, as set by the board in bylaws, resolution, or minutes:

19

Thank you.

## Entry 8 Board Meeting Minutes

**Incomplete** - 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 2022-June 2023), which should match the number of meetings held during the 2022-2023 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, 2023**.

## Entry 9 Enrollment & Retention

**Completed** - Jul 24 2023

### **Instructions for submitting Enrollment and Retention Efforts**

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

Describe the good faith efforts the charter school has made in 2022-2023 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 2023-2024.

#### **\*SUNY-authorized charter schools**

The education corporation must include a plan for the charter to meet or exceed enrollment and retention targets established by the SUNY Trustees for students with disabilities, ELLs, and students who are eligible to participate in the FRPL program. See the [enrollment and retention target calculator](#) to find specific targets.

## Entry 9 Enrollment and Retention of Special Populations

**Good Faith Efforts to Meet Recruitment Targets (Attract)**

	Describe Recruitment Efforts in 2022-2023	Describe Recruitment Plans in 2023-2024
Economically Disadvantaged	<p>The schools partner with the Achievement First (AF) recruitment team to carry out a comprehensive recruitment strategy consisting of direct outreach, Refer A Friend campaigns, information sessions, school-based open houses, presentations at local education agencies and community based organizations, neighborhood canvassing at nearby high density housing and building locations, participating in the NYC Charter Center application, geo targeted mailings, and both online and outdoor advertising. These techniques have been successful in generating applications and in sharing the opportunity to apply with low-income families. AF implements an at-risk preference for low-income families, and as a result the vast majority of all entering families have qualified for free or reduced price lunch. As a result of extensive presentations to community organizations that serve low-income families, including Head Start and NYCHA daycare centers, the applicant pool of families that qualify for free and reduced price lunch has been large, and the preference has been effective at substantially matching the district percentages of low-income students for the incoming classes.</p>	<p>We plan to use the the same 2022-2023 plans in the 2023-2024 school year.</p>
English Language Learners	<p>The AF student recruitment team is bilingual and has made extensive efforts to reach out to families who speak languages other than</p>	<p>The AF student recruitment team is multi- lingual and has made extensive efforts to reach out to families who speak languages other</p>

English. All outdoor signs are in both English and Spanish, as are all brochures and other marketing materials, including the AF website page for student enrollment. In 2021-22, for instance, direct, bilingual recruiting materials reached more than 30,000 families throughout Brooklyn. Additionally, Spanish speaking members of the recruitment team have presented in Spanish at Head Start daycares and community organizations (e.g., The Coalition for Hispanic Family Services and Bushwick United), and multiple members of the “street teams” that recruited directly in the community were Spanish speakers. While these techniques may change year to year, these are representative of recent recruitment methods. The lottery also uses a weighted preference for Multilingual Learners (MLLs), which the schools doubled for the 2016-17 school year in an effort to both admit and enroll more MLLs.

The last two recruitment seasons included community outreach, canvassing, and event tabling to engage with potential families as well as a wide variety of tactics including, but not limited to:

- Distributed thousands of brochures and other materials in bilingual format (English/Spanish).
- Attended the Include NYC fair on February 11, 2023 which had hundreds of families, including families of MLLs and other at-risk students, in attendance. As with other events, a bilingual community outreach associate was present.
- Over the course of a given lottery cycle, AF drops off and mails

than English. All outdoor signs are in both English and Spanish, as are all brochures and other marketing materials, including the AF website page for student enrollment. In 2022-23, for instance, direct, bilingual recruiting materials reached more than 30,000 families throughout Brooklyn. Additionally, Spanish speaking members of the recruitment team have presented in Spanish at Head Start programs and community organizations (e.g., The Coalition for Hispanic Family Services and New Life Child Development Center), and multiple members of the “street teams” that recruited directly in the community were Spanish speakers. While these techniques may change year to year, these are representative of recent recruitment methods. The lottery also uses a weighted preference for Multilingual Learners (MLLs).

The last two recruitment seasons included community outreach, canvassing, and event tabling to engage with potential families as well as a wide variety of tactics including, but not limited to:

- Distributed thousands of brochures and other materials in bilingual format (English/Spanish).
- Attended the Include NYC fair on February 11, 2023 which had hundreds of families, including families of MLLs and other at-risk students, in attendance. As with other events, a bilingual community outreach associate was present.
- Over the course of a given lottery cycle, AF drops off and mails Spanish applications to numerous local daycare centers (e.g.,

Spanish applications to numerous local daycare centers (e.g., approximately 400 community organizations/daycare centers across many sections of Brooklyn). In December 2022 and February 2023, AF hosted several Spanish-language information sessions where the majority of families in attendance primarily spoke languages other than English.

- AF provides translators at orientation and community engagement events at AF schools.
- For our non-fluent Spanish speaking recruitment team members, we also utilized google-translate when we encountered Spanish-only speaking families. Non-Spanish speaking staff members are also paired with a colleague fluent in Spanish that they can call on to support communication with prospective families.
- The refer-a-friend program is shared with families in English and Spanish in the hope of generating word of mouth interest.
- Schools hang recruitment banners outside their facilities in English and Spanish.
- For families that were never selected off of waitlists in previous years and had indicated they were not English-speaking families, AF reaches out in subsequent years with native language speakers (i.e., Spanish-speaking) in order to inform the families about the ability to re-apply to AF schools.

approximately 400 community organizations/daycare centers across many sections of Brooklyn). In December 2022 and February 2023, AF hosted several Spanish-language information sessions where the majority of families in attendance primarily spoke languages other than English.

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- Schools hang recruitment banners outside their facilities in English and Spanish.
- For families that were never selected off of waitlists in previous years and had indicated they were not English-speaking families, AF reaches out in subsequent years with native language speakers (i.e., Spanish-speaking) in order to inform the families about the ability to re-apply to AF schools.



Students with Disabilities

Efforts to recruit students with disabilities have focused primarily on making clear in promotional materials and presentations that AF is highly effective for students with disabilities, and that we offer services in accordance with Individualized Education Programs (IEPs). In addition, the recruitment team reaches out annually to day care centers that are identified by the NYC Department of Education as serving students with disabilities and participates in an Include NYC fair that focuses on providing resources to families with students with disabilities. The AF student recruitment team has partnered with the network special services team to ensure that marketing materials capture the range of services available. AF has reached out specifically to community members who previously agreed to partner with the community outreach team to conduct a family focus group on how AF schools could best meet their needs. During this focus group, the mother of a student with a disability said that her greatest struggle was finding a public school option that held the highest academic standards for her child despite his disability. The school strives to be this option, committed to getting every scholar who walks through our doors to and through college. We believe that sending this message to families with students who have special needs will be a powerful recruiting technique and will help us meet the enrollment target for this population. The lottery also uses a weighted

We plan to use the the same 2022-2023 plans in the 2023-2024 school year.

preference for students with disabilities.

**Good Faith Efforts To Meet Enrollment Retention Targets**

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	<p>Retention of students at AF schools is a network-wide priority and one of the key performance indicators identified for schools as part of the network's strategic imperatives. As a network, AF has set an accountability measure of 5%. In addition, each individual school has set an improvement goal for attrition set at no less than 0.5% improvement year over year. While reliable mobility statistics for New York City are difficult to ascertain, we believe that a mobility rate of 5% is significantly below the average annual turnover of urban students. We believe that retention of students within at-risk populations depends primarily on the academic progress these students are making. As such, the most important retention efforts for at-risk populations will be great instruction and regular review of data that ensures that students in these populations are receiving the support and services they need in order to be successful. Data—including academic performance, attendance, and behavior data—are disaggregated and shared with the school leadership team, so that early warning signs can be identified, and appropriate interventions identified.</p> <p>Our systems and data team conducted an analysis to identify which data is the best predictor of a family exiting. We learned that</p>	<p>Retention of students at AF schools is a network-wide priority and one of the key performance indicators identified for schools as part of the network's strategic imperatives. As a network, AF has set a base accountability measure of 5%. Additionally, we have set the following goals: a school is considered proficient with 2%; is exemplary with &lt;2% attrition; and strong growth means -1% attrition, year-over-year, or greater. While reliable mobility statistics for New York City are difficult to ascertain, we believe that a mobility rate of 5% is significantly below the average annual turnover of urban students. We believe that retention of students within at-risk populations depends primarily on the academic progress these students are making. As such, the most important retention efforts for at-risk populations will be great instruction and regular review of data that ensures that students in these populations are receiving the support and services they need in order to be successful. Data—including academic performance, attendance, and behavior data—are disaggregated and shared with the school leadership team, so that early warning signs can be identified, and appropriate interventions identified.</p> <p>Our systems and data team conducted an analysis to identify</p>

	<p>attending to family satisfaction, as indicated on our family engagement survey, is the most important data point to inform intervention. AF schools analyze their family engagement data and create a plan to respond to family feedback. Additionally, the network Director of Family Engagement analyzes all of the data and synthesizes the biggest themes heard from families to prioritize and improve network practices.</p>	<p>which data is the best predictor of a family exiting. We learned that attending to family satisfaction, as indicated on our family engagement survey, is the most important data point to inform intervention. AF schools analyze their family engagement data and create a plan to respond to family feedback. Additionally, the network Director of Family Engagement analyzes all of the data and synthesizes the biggest themes heard from families to prioritize and improve network practices.</p>
<p>English Language Learners</p>	<p>Retention of students at AF schools is a network-wide priority and one of the key performance indicators identified for schools as part of the network's strategic imperatives. As a network, AF has set an accountability measure of 5%. In addition, each individual school has set an improvement goal for attrition set at no less than 0.5% improvement year over year. While reliable mobility statistics for New York City are difficult to ascertain, we believe that a mobility rate of 5% is significantly below the average annual turnover of urban students. We believe that retention of students within at-risk populations depends primarily on the academic progress these students are making. As such, the most important retention efforts for at-risk populations will be great instruction, and regular review of data that ensures that students in these populations are receiving the support and services they need in order to be successful. Data—including academic performance, attendance, and behavior data—are</p>	<p>Retention of students at AF schools is a network-wide priority and one of the key performance indicators identified for schools as part of the network's strategic imperatives. As a network, AF has set a base accountability measure of 5%. Additionally, we have set the following goals: a school is considered proficient with 2%; is exemplary with &lt;2% attrition; and strong growth means -1% attrition, year-over-year, or greater. While reliable mobility statistics for New York City are difficult to ascertain, we believe that a mobility rate of 5% is significantly below the average annual turnover of urban students. We believe that retention of students within at-risk populations depends primarily on the academic progress these students are making. As such, the most important retention efforts for at-risk populations will be great instruction, and regular review of data that ensures that students in these populations are receiving the support and services they need in order to be successful. Data—</p>

disaggregated and shared with the school leadership team, so that early warning signs can be identified, and appropriate interventions identified.

In an effort to reinforce the bilingual recruitment strategies of students who are identified as English learners, AF Team Special Services is focusing on accurate identification and assessment procedures that comply with federal and state guidelines. The classification of English learners and subsequent data on language proficiency is an important first step toward effective programming and qualified staffing for appropriate language services. Serving as a three-pronged retention measure, accurate identification, effective programming, and qualified staffing, provide students and families with evidence of prioritizing our understanding of and services for multilingual students and families. In addition, families of students identified as English learners are invited to family meetings twice a year with the Director of Multilingual Learner Education and the Director of Family Engagement. During these meetings, families are made aware of the programming available at AF and of their rights, which include students' access to meaningful participation in all content classrooms and extracurriculars regardless of language proficiency levels, families' access to translators and translated materials, and data results on their children's language proficiency progress. Finally, the AF network is moving toward a more inclusive, assets-based mindset that

including academic performance, attendance, and behavior data—are disaggregated and shared with the school leadership team, so that early warning signs can be identified, and appropriate interventions identified.

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	<p>embraces multilingualism and multiculturalism as the goal rather than focus on academic identity as English-only. This vision is being carried out in professional development for all AF teachers and serves to support not only retention of students at AF, but also students' and families' retention of their own languages and cultures.</p>	<p>moving toward a more inclusive, assets-based mindset that embraces multilingualism and multiculturalism as the goal rather than focus on academic identity as English-only. This vision is being carried out in professional development for all AF teachers and serves to support not only retention of students at AF, but also students' and families' retention of their own languages and cultures.</p>
<p>Students with Disabilities</p>	<p>Retention of students at AF schools is a network-wide priority and one of the key performance indicators identified for schools as part of the network's strategic imperatives. As a network, AF has set an accountability measure of 5%. In addition, each individual school has set an improvement goal for attrition set at no less than 0.5% improvement year over year. While reliable mobility statistics for New York City are difficult to ascertain, we believe that a mobility rate of 5% is significantly below the average annual turnover of urban students. We believe that retention of students within at-risk populations depends primarily on the academic progress these students are making. As such, the most important retention efforts for at-risk populations will be great instruction, and regular review of data that ensures that students in these populations are receiving the support and services they need in order to be successful. Data—including academic performance, attendance, and behavior data—are disaggregated and shared with the school leadership team, so that early warning signs can be</p>	<p>Retention of students at AF schools is a network-wide priority and one of the key performance indicators identified for schools as part of the network's strategic imperatives. As a network, AF has set a base accountability measure of 5%. Additionally, we have set the following goals: a school is considered proficient with 2%; is exemplary with &lt;2% attrition; and strong growth means -1% attrition, year-over-year, or greater. While reliable mobility statistics for New York City are difficult to ascertain, we believe that a mobility rate of 5% is significantly below the average annual turnover of urban students. We believe that retention of students within at-risk populations depends primarily on the academic progress these students are making. As such, the most important retention efforts for at-risk populations will be great instruction, and regular review of data that ensures that students in these populations are receiving the support and services they need in order to be successful. Data—including academic performance, attendance, and behavior data—are disaggregated and shared with the</p>

identified, and appropriate interventions identified.

We believe that strong Tier 2 and Tier 3 interventions, complemented by strong family relationships, are the most effective approaches to prevent the attrition of students with disabilities. In addition to the attrition risk factors described above, we believe there are at least two additional factors for families of students with disabilities. First, families of students with disabilities are more likely to leave if they believe that we hold lower expectations for their children than for their regular education peers. Second, these families are at risk for leaving if they do not understand the services being provided for their children, or if they perceive that more extensive services might be available at another school. As described above, our communication with families about the high expectations we hold for every child, and the differentiated supports and services we provide to make sure each child meets these expectations, will begin with our student recruitment process. These messages will be reinforced in family chats (which are requested of all incoming families), family conferences, and all other communication with families of students with disabilities. Additionally, the network support data team and the managing director of special services will provide disaggregated academic and behavioral data for students with disabilities directly to the principals on a monthly basis, to flag any student for whom additional

school leadership team, so that early warning signs can be identified, and appropriate interventions identified.

We believe that strong Tier 2 and Tier 3 interventions, complemented by strong family relationships, are the most effective approaches to prevent the attrition of students with disabilities. In addition to the attrition risk factors described above, we believe there are at least two additional factors for families of students with disabilities. First, families of students with disabilities are more likely to leave if they believe that we hold lower expectations for their children than for their regular education peers. Second, these families are at risk for leaving if they do not understand the services being provided for their children, or if they perceive that more extensive services might be available at another school. As described above, our communication with families about the high expectations we hold for every child, and the differentiated supports and services we provide to make sure each child meets these expectations, will begin with our student recruitment process. These messages will be reinforced in family chats (which are requested of all incoming families), family conferences, and all other communication with families of students with disabilities. Our experience has been that when students with disabilities make strong academic progress, their families' bond with the school strengthens and they are more likely to stay with us.

support is needed. Our experience has been that when students with disabilities make strong academic progress, their families' bond with the school strengthens and they are more likely to stay with us.

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

Completed - Jul 24 2023

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



## A. TEACH System – Employee Clearance

### Required of ALL Charter Schools

Charter schools must ensure that all prospective employees<sup>[1]</sup> 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. 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](#).

<sup>[1]</sup> Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.nysed.gov/common/nysed/files/programs/charter-schools/employee-fingerprint-oct19.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](#).

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### Attestation

#### Responses Selected:

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

## Entry 11 Percent of Uncertified Teachers

**Incomplete** - Hidden from applicant

### Instructions

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

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

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

## Entry 11 Uncertified Teachers

School Name:

---

# Instructions for Reporting Percent of Uncertified Teachers

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

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, 2023)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	
Total Category A: 5 or 30% whichever is less	0

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

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

**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, 2023)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	
<b>Total Category C: not to exceed 5</b>	<b>0</b>

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

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

	FTE Count
Total	

**CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS**

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

	FTE Count
Total Category D	

**CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS**

	FTE Count
Total Category E	

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

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	

Thank you.



**Entry 12 Organization Chart**

Incomplete - Hidden from applicant

[Instructions](#)

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

Upload the 2022-2023 **Organization Chart**. The organization chart should be a graphic representation (A list will not be accepted.) and should include position titles and reporting (hierarchical) relationships. Employee names should **not** appear on the chart.

## Entry 13 School Calendar

Completed - Jul 24 2023

[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, 2023 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, 2023**.

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 (also used to align to schools with extended days/years referenced in their mission statements/key design elements). See an example of a calendar showing the requested information. Schools **must** use a calendar format 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.**

### [23-24 Calendar Draft - NY ES MS 2023-2024](#)

Filename: 23-24\_Calendar\_Draft\_-\_NY\_ES\_MS\_20\_oqQwW8p.pdf Size: 920.7 kB

## Entry 14 Staff Roster

Incomplete - Hidden from applicant

### [INSTRUCTIONS](#)

#### Required of Regents and NYCDOE-authorized Charter Schools ONLY

Please click on the MS Excel [Faculty/Staff Roster Template](#) and provide the following information for **ANY and ALL** instructional and non-instructional employees (all faculty and staff employed by the school during the 2022-2023 school year).

**Use of the 2022-2023 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 Faculty/Staff Roster Template will result in a resubmission of a fully corrected roster.

Here is the complete list of data elements in the roster template and an explanation of what information is required to correctly complete this task.

Roster Data Elements	Explanations
Authorizer <b>NOTE: MUST BE DONE FIRST</b>	<b>Select</b> your school's authorizer from the <b>drop-down list first</b> , before completing the roster.
School Name and Institution ID	<b>Select</b> your school's name from the <b>drop-down list</b> .
Faculty/Staff First Name	Enter the first name of the Faculty/Staff person.
Faculty/Staff Last Name	Enter the last name of the Faculty/Staff person.
TEACH ID	Enter the <b>7 digit TEACH ID</b> for the Faculty/Staff person.
Role in School	<b>Select</b> the best choice of role of the Faculty/Staff person from the <b>drop-down list</b> .

CPR/AED Certification Status	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Hire Date	Enter the date that the Faculty/Staff person was hired.
Start Date	Enter the date that the Faculty/Staff person actually began employment in this school.
Total Years' Experience in this Role	Enter Total Years of Experience that the Faculty/Staff person has in their current role.
Total Years at this School	Enter the Total Years that the Faculty/Staff person has been employed in this school.
Out-of-Certification Justification	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Subject Taught	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Notes	Optional

## Optional Additional Documents to Upload (BOR)

Incomplete

**Achievement First Brooklyn  
Legacy Charter School**

**2022-23 ACCOUNTABILITY PLAN  
PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

November 15, 2023

By Meaghan Ross, Mary Elise Nolan, John Sharkey, Alicia Lynch, and  
Arliea Cloer

118-49 Montauk Street  
Queens, NY 11412

347-471-2646





## 2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

Meaghan Ross, Mary Elise Nolan, John Sharkey, Alicia Lynch, and Arliea Cloer prepared this 2022-23 Accountability Progress Report on behalf of the charter school’s board of trustees:

Trustee’s Name	Board Position	
	Office (e.g., chair, treasurer, secretary)	Committees (e.g., finance, executive)
Romy Coquillet	Chair	Executive, Academic, Facilities
Desiree Dalton	Parent Representative	Academic
Tamika Bradley	Parent Representative	Academic
Jonathan Atkeson	Trustee/Member	Facilities
Warren Young	Treasurer	Executive, Finance
Amy Arthur Samuels	Trustee/Member	Academic
Kevin Miquelon	Trustee/Member	Facilities
Paul Cabana	Trustee/Member	N/A
Josh Vidro	Trustee/Member	Facilities
William Robalino	Trustee/Member	Finance
Akeem Frett	Trustee/Member	Finance
Christopher J. Lynch	Vice Chair	Executive, Finance, Facilities
Anup Menon	Trustee/Member	Executive
Shawn Warren Crowley	Trustee/Member	N/A
Alison Richardson	Vice Chair	Executive, Academic

### School Leaders

Charter	Principal
Legacy	Jessica Eddy has served as the elementary school principal since 2021.

## SCHOOL OVERVIEW

The mission of Achievement First schools is to deliver on the promise of equal educational opportunity for all of America’s children. We know that every child—regardless of race, zip code or economic status—deserves access to great schools. We prepare our students to deepen their knowledge of self and community, to excel at college, career and life, and to lead lives of purpose and leadership.

AF Legacy Elementary opened in Fall 2021 and serves K-2 students.

Core elements of the Achievement First model that support our ambitious goal of closing the achievement gap by preparing our students for success include:

- Unwavering focus on breakthrough student achievement and student experience – Great Teaching Fueling an Exceptional Student Experience
- Aggressive recruitment and retention of talent and diversity
- Consistent, proven, standards-based curriculum and strong intellectual preparation for lesson delivery
- Disciplined, high-expectations achievement-oriented school culture
- Interim assessments and strategic use of data to drive instruction
- Principals with the power to lead as well as high-quality, focused training for leaders
- Parents as partners

Historically, AF Brooklyn Charter Schools implemented a strong curriculum developed by AF’s Teaching and Learning Team. The data you see in this report is still based on implementation of that internal curriculum.

Starting in 23-24, AF Brooklyn Charter Schools transitioned to implementing a mix of external and internal curriculum to ensure that we continued to provide our children with the best possible curriculum available. In 23-24, we are implementing Wit & Wisdom in K-4 ELA and Achievement First Math in K-4 Math, both of which have been greenlit by EdReports after a rigorous review.

## ENROLLMENT SUMMARY

School Enrollment by Grade Level and School Year														
School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2020-21														
2021-22	88													88
2022-23	62	91												153

## GOAL 1: ENGLISH LANGUAGE ARTS

### Goal 1: English Language Arts

All students at Achievement First Charter Schools will be proficient readers and writers of the English language.

#### BACKGROUND

The K-4 literacy program at Achievement First must prepare students to be proficient and passionate life-long readers, writers, and thinkers who see themselves as powerful change makers. Reading and writing, unlike speech, are not natural processes. Our program must align with cognitive science (as represented by the Simple View of Reading and Scarborough's Reading Rope) and affirm our students' identities and brilliance in both what we teach and how we teach it.

Our program must support strong word recognition. We must:

- Include explicit and systematic phonics, phonemic awareness, and high frequency word instruction. Most people do not naturally crack the code of English without direct instruction.
- Provide extensive opportunities for students to practice both decoding and encoding using their word recognition knowledge and receive targeted feedback
- Include opportunities for teachers to gather and respond to data on students' word recognition knowledge

Our program must support strong oral language and reading comprehension. We must:

- Support students' development of strong language comprehension through read aloud of complex texts and sentence level syntax analysis in both reading and writing
- Support students' expressive language development and promote student voice through frequent opportunities to engage in meaningful discussion
- Support students' development of strong background knowledge by teaching content-driven units where students are learning about the world as they read and write. Research shows that background knowledge greatly improves a student's ability to read and understand complex texts.
- Support students knowledge of text structure by reading across a wide variety of genres and teaching what we expect to find in each genre and how authors organize different genres
- Support students knowledge of vocabulary through instruction in word structure, repeated exposure, discussion, and use of a set of content-aligned vocabulary words in each unit
- Put content and text understanding in the foreground, with skills and strategy instruction used as a means to build or access strong understanding. This means we do not teach reading skills in isolation. For example, we don't read a nonfiction passage about Reconstruction to practice identifying the main idea. Instead, we read a nonfiction passage about Reconstruction to learn more about the historical context that led to The Great

Migration. In order to learn that content, we will need to understand the main idea of the passage.

Our program must affirm our students’ identities, brilliance, and power. We must:

- Include engaging texts that provide students opportunities to see mirrors of their own experiences, windows into different experiences, and learn more about themselves and their identities
- Teach history and world knowledge that is relevant and engaging to our students. Our program embeds social studies and history instruction into literacy instruction so that students are learning about social justice, activism, and the true history of our country during their literacy block. Learning science content is critical to students’ having strong world knowledge, but given the focus of our humanities program on social justice, it remains a separate block in our program. You can learn more about the specific social studies content embedded in the humanities program and the pedagogy of strong social studies instruction [here](#).
- Teach students about different ways to advocate and create change
- Provide opportunities to share their ideas through discussion, writing, and creative projects

Our program must help students powerfully and clearly share their ideas in writing. We must:

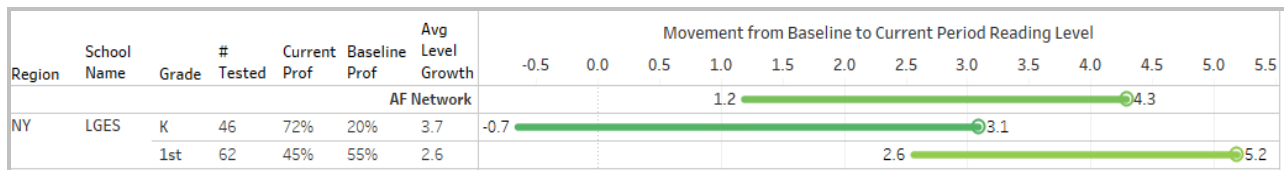
- See reading and writing as reciprocal and intertwined processes.
- Include instruction in sentence level syntax, grammar, and conventions to understand complex sentences in reading and share complex ideas through writing. This content increases in complexity as students progress from K-4.
- Include instruction in paragraph, essay, and story planning, writing, revision, and editing
- Provide students with ample opportunities to write about what they are learning, both during formal writing instruction and as a way to process and express ideas across blocks

## METHOD

At Legacy Elementary School, STEP and F&P were used to evaluate progress in ELA and reading from the beginning of year to the end of the year. Most students in Kindergarten are assessed using STEP.

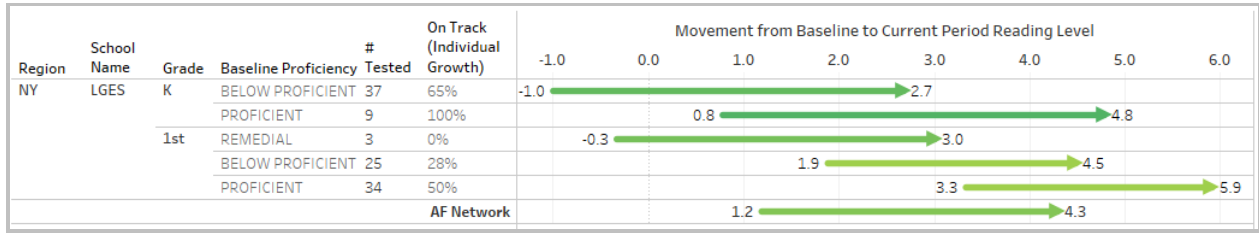
## RESULTS AND EVALUATION

The chart below illustrates the average grade level reading growth and proficiency from BOY to EOY of scholars tested in Kindergarten and 1st Grade at Legacy Charter.

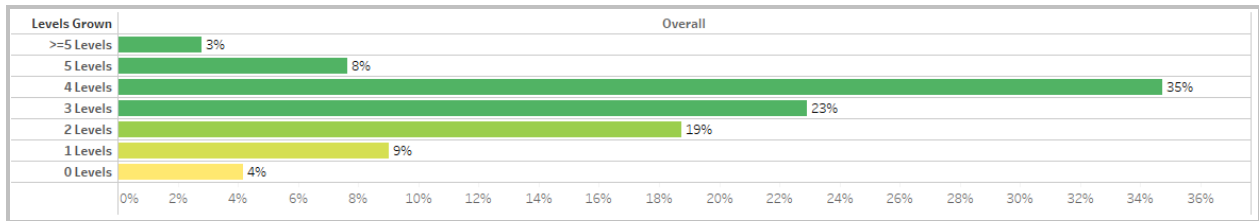


## 2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

Scholars grew 3.7 reading levels on average in Kindergarten and 2.6 reading levels on average in 1st grade. For all students at Legacy Elementary, reading proficiency increased from 38% baseline proficiency to 56% proficiency at the end of the 22-23 school year.



Scholars who were proficient grew 2.9 reading levels on average while those scholars who began the year below proficient grew 3.1 average reading levels from BOY to EOY.



96% of scholars grew at least one level in reading, while 68% of the scholars tested for STEP/ F&P grew 3 or more reading levels from the beginning of the year to the end of the year.

### ADDITIONAL CONTEXT AND EVIDENCE

N/A

### ACTION PLAN

While we are glad to see strong growth for students during the year, our ELA program is still not yet ensuring students get where they need to be from an absolute perspective. Reading is again a network focus area for the 23-24 school year and next several years. On TTL, managing directors, senior directors, and directors, as well as the Sr. Director of Reading, Leslie Michelle, and a host of other teammates across network teams (S&D, TSS, CAO, Chiefs of Schools, Regional Superintendents, etc.) continue to analyze our reading and ELA programs in partnership with our school teammates to determine where we need to make adjustments.

This year in Elementary we have made several changes in service of advancing scholars' literacy and ELA academic success:

- We have adopted the Wit & Wisdom program and curriculum across all of our schools, K-8.
- Along with Wit and Wisdom, we are teaching FUNdations (w/ Heggerty) across K-3 and Geodes (a decodable books reading program that aligns with Wit & Wisdom and FUNdations) in all K-2 classrooms.

- We have adopted mClass & DIBELS, along with the CUBED assessment as an external assessment, administered 3x a year (BOY, MOY, and EOY), to provide data on reading proficiency and oral language development
- We are supporting our schools through a strong, aligned summer professional development calendar, ongoing professional development throughout the year, and shared improvement cycles that include school visits, interim assessments, and other important data (e.g., culture data, scholar and family feedback, etc.)

## GOAL 2: MATHEMATICS

### Goal 2: Mathematics

Students will demonstrate competency in the understanding and application of mathematical computation and problem solving.

#### BACKGROUND

In the K-4 mathematics program at Achievement First, we believe that mathematics instruction not only involves developing and mastering the skills and conceptual understanding outlined by the Common Core but it does so in a way that fosters student's mathematical identities such that they see themselves as powerful mathematicians. We seek to prepare all of our students to engage in mathematics at a high level throughout their school experience and to disrupt the underrepresentation of BIPOC and women in the STEM workforce.

To do so, we must embrace the fact that learning mathematics requires more than memorizing facts and procedures for solving certain types of problems. We must actively work to implement research based equitable practices and work against white supremacy based practices that perpetuate educational harm on Black, Latinx, and multilingual students, denying them full access to the world of mathematics (Cintron et al, 2021). Therefore, we reject the I-We-You approach and instead are committed to a program that approaches teaching from an asset based perspective, understanding and acknowledging that all of our students bring knowledge and unique ways of thinking and problem solving to the classroom. Additionally, we are committed to a program that fosters authentic joy and curiosity about mathematical discovery and problem solving and, at the same time, proficiency in mathematical practices, all while keeping teaching for understanding as the centered norm.

In the 22-23 school year we continued to invest in strengthening our Cognitively Guided Instruction (CGI), with monthly leader support, aligned to our vision. CGI is a framework that helps teachers to understand how children's mathematical ideas develop, and provides an opportunity to build on the child's own thinking and understanding. This past year, we continued Professional Development on CGI for our School Leaders to support teachers to make the sustained and generative changes in their practice that have been shown to have a positive effect on student outcomes.

METHOD

The NWEA 2020 MAP Growth Norms Study provides achievement status and growth norms for individual students and grade levels within schools in each of the four subject areas: reading, language usage, mathematics, and general science.

The (first table with RIT) first table on student achievement scores for AF Legacy Charter shows that our 1st grade Average RIT of 177 at the EOY 2023 is above the NWEA norms for 1st grade at 176.40. And in K, our Average RIT of 154, is below the NWEA norm of 157.11.

RESULTS AND EVALUATION

Region	School Name	Grade	# Tested	Avg RIT Current	Avg RIT Baseline	School End Year	SGP
NY	AF Legacy ES	1st	88	177	162	2023	44
NY	AF Legacy ES	K	56	154	138	2023	46
Grand Total							44

The student growth percentile (SGP) describes a student's growth compared to other students with similar prior test scores (their academic peers). Our students averaged in the 44th percentile score, indicating growth in Math at Legacy was greater than 44 percent of similar students taking MAP Math on average.

Region	School Name	# Tested	% Prof Current	% Prof Baseline	% Prof Growth
NY	AF Legacy ES	144	13%	1%	+12%
Grand Total			13%	1%	+12%

Overall, at Legacy, performance on the MAP Math increased in students testing proficient from 1% in the fall to 13% in the spring. This shows an increase from fall-to-spring of 12% of students tested in the proficient range.

Grade Level	Total # of Students	# in Group	% of Total Population	Avg. RIT Score: IEP Enrolled / All Other Scholars	
				Group (Avg. RIT)	Avg. RIT Gap
K	57	7	12%	148	-6.8
1st	89	6	7%	167	-10.1
AF Network				157	-12.0

By the end of the year, students with disabilities at Legacy elementary had an average RIT score 12 points below their general education peers on average for MAP Math.

ADDITIONAL CONTEXT AND EVIDENCE

As noted above, students saw an increase in 12% in proficiency from fall to spring. While the growth demonstrates an average range of growth when considering MAP normative data, the equity data reveals necessary attention needed for students within these subgroups. A continued investment in strengthening tier one instruction is needed, while increased focus on equity subgroups throughout the school year is necessary to eliminate these discrepancies.

ACTION PLAN

In Elementary Math we are focused on expanding our Cognitively Guided Instruction based on positive feedback and data from schools as well as our adding a Context for Learning Mathematics (CFLM) pilot in K-4 that is grounded in a constructivist approach to determine our long term plan for our math program. We have partnered with external experts to engage in collective site visits to continue to monitor the quality of our execution and to provide ongoing feedback to schools.

We also have improved our assessment strategy to better monitor student skill acquisition and growth throughout the year- we are most focused on our CGI test data and Counting Proficiency Assessment data. We have formalized windows, improved data entry systems and added completion monitoring for the Counting Proficiency Assessment which is one of the most important assessments for K-1 students in Math and should drive continued improved MAP Math scores.

### GOAL 3: SCIENCE

#### Goal 3: Science

Students will demonstrate proficiency in the understanding and application of scientific principles.

BACKGROUND

N/A

METHOD

N/A

RESULTS AND EVALUATION

N/A

ADDITIONAL CONTEXT AND EVIDENCE

N/A

ACTION PLAN

N/A



## GOAL 4: ESSA

### Goal 4: Absolute Measure

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

### METHOD

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

### RESULTS AND EVALUATION

Achievement First Legacy Elementary school received a Comprehensive Support and Improvement Status for 22-23 based on results from 21-22. According to NYSED, Legacy made progress toward improvement based on self-assessment results.

Accountability Status by Year

Year	Status
2020-21	N/A
2021-22	N/A
2022-23	Comprehensive Support and Improvement

**Achievement First Brooklyn Charter Schools**

**Financial Statements  
(With Supplementary Information)  
and Independent Auditor's Reports**

**June 30, 2023**

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# Achievement First Brooklyn Charter Schools

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## Independent Auditor's Report

To the Board of Trustees  
Achievement First Brooklyn Charter Schools

Report on the Audit of the Financial Statements

### *Opinion*

We have audited the financial statements of Achievement First Brooklyn Charter Schools, which comprise the statement of financial position as of June 30, 2023, 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 Achievement First Brooklyn Charter Schools as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinion*

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

### *Responsibilities of Management for the Financial Statements*

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

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

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

#### *Reported on Summarized Comparative Information*

We have previously audited Achievement First Brooklyn Charter Schools' 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 31, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the combining schedule of activities by charter and schedules of functional expenses are presented for purposes of additional analysis and are 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, combining schedule of activities by charter and schedules of functional expenses are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2023, on our consideration of Achievement First Brooklyn Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Achievement First Brooklyn Charter Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Achievement First Brooklyn Charter Schools' internal control over financial reporting and compliance.

[REDACTED]

Hartford, Connecticut  
October 31, 2023

**Achievement First Brooklyn Charter Schools**

**Statement of Financial Position  
June 30, 2023  
(With Comparative Totals for 2022)**

	<u>Assets</u>	
	<u>2023</u>	<u>2022</u>
Current assets		
Cash	\$ 46,790,717	\$ 38,856,358
Restricted cash	350,000	350,000
Grants and other receivables	10,443,859	8,876,577
Receivable from related party - revolving lines of credit	7,142,270	6,642,270
Prepaid expenses and other assets	186,356	193,019
Due from related party	-	79,680
Due from other school	6,039	2,247
	<u>64,919,241</u>	<u>55,000,151</u>
Total current assets		
Non-current assets		
Construction in process	1,425,984	1,123,367
Property and equipment, net	6,136,877	7,232,818
Lease acquisition costs, net	3,865,687	4,092,099
Operating lease right-of-use assets	5,955,315	-
	<u>17,383,863</u>	<u>12,448,284</u>
Total noncurrent assets		
Total assets	<u>\$ 82,303,104</u>	<u>\$ 67,448,435</u>

**Achievement First Brooklyn Charter Schools**

**Statement of Financial Position  
June 30, 2023  
(With Comparative Totals for 2022)**

Liabilities and Net Assets

	2023	2022
Current liabilities		
Accounts payable and accrued expenses	\$ 2,543,646	\$ 3,312,324
Accrued salaries and other payroll related expenses	1,207,043	1,340,925
Due to related party	931,604	-
Due to other schools	560	24,407
Due to NYC Department of Education	83,560	339,109
Due to NYS Education Department - current portion	464,034	157,768
Deferred rent	-	724,034
Refundable advance	87,253	2,661,755
Loans payable - current portion	-	426,000
Current maturities of operating lease liabilities	4,466,041	-
Total current liabilities	9,783,741	8,986,322
Long-term liabilities		
Loans payable - net of current portion	-	33,118
Operating lease liabilities - net of current portion	2,304,911	-
Total long-term liabilities	2,304,911	33,118
Total liabilities	12,088,652	9,019,440
Net assets		
Without donor restrictions		
Undesignated	63,214,452	51,418,495
Board-designated reserve	7,000,000	7,000,000
With donor restrictions	-	10,500
Total net assets	70,214,452	58,428,995
Total liabilities and net assets	\$ 82,303,104	\$ 67,448,435

See Notes to Financial Statements.



## Achievement First Brooklyn Charter Schools

### Statement of Activities and Changes in Net Assets Year Ended June 30, 2023 (With Comparative Totals for 2022)

	Without donor restrictions	With donor restrictions	2023	2022
Change in unrestricted net assets				
Operating revenue				
State and local per pupil operating revenue	\$ 146,761,477	\$ -	\$ 146,761,477	\$ 145,549,004
Federal, state and local grants	14,828,382	-	14,828,382	16,712,846
Special education revenue	16,015,798	-	16,015,798	16,796,617
Net assets released from restrictions	10,500	(10,500)	-	-
Total operating revenue	<u>177,616,157</u>	<u>(10,500)</u>	<u>177,605,657</u>	<u>179,058,467</u>
Expenses				
Program services	149,450,073	-	149,450,073	152,205,423
General and administrative	20,559,854	-	20,559,854	20,428,725
Fundraising	19,000	-	19,000	15,000
Total expenses	<u>170,028,927</u>	<u>-</u>	<u>170,028,927</u>	<u>172,649,148</u>
Surplus (deficit) on school operations from government funding	<u>7,587,230</u>	<u>(10,500)</u>	<u>7,576,730</u>	<u>6,409,319</u>
Support and other revenue				
Contributions	348,372	-	348,372	330,855
In-kind contributions	497,630	-	497,630	524,680
Interest income	860,090	-	860,090	86,077
Realized and unrealized gains on investments	295,983	-	295,983	-
Other revenue	2,254,706	-	2,254,706	1,276,809
Loss on disposal of assets	(48,054)	-	(48,054)	-
Total support and other revenue	<u>4,208,727</u>	<u>-</u>	<u>4,208,727</u>	<u>2,218,421</u>
Change in net assets	11,795,957	(10,500)	11,785,457	8,627,740
Net assets, beginning	<u>58,418,495</u>	<u>10,500</u>	<u>58,428,995</u>	<u>49,801,255</u>
Net assets, end	<u>\$ 70,214,452</u>	<u>\$ -</u>	<u>\$ 70,214,452</u>	<u>\$ 58,428,995</u>

See Notes to Financial Statements.

**Achievement First Brooklyn Charter Schools**

**Statement of Functional Expenses  
Year Ended June 30, 2023  
(With Comparative Totals for 2022)**

	Program services			General and administrative	Fundraising	2023 Total	2022 Total
	Regular education	Special education	Total program services				
Personnel services costs							
Administrative staff personnel	\$ -	\$ -	\$ -	\$ 13,984,689	\$ -	\$ 13,984,689	\$ 13,591,466
Instructional personnel	77,873,929	10,439,340	88,313,269	-	-	88,313,269	88,610,787
Total personnel services costs	77,873,929	10,439,340	88,313,269	13,984,689	-	102,297,958	102,202,253
Fringe benefits and payroll taxes	12,241,728	1,622,138	13,863,866	2,192,740	-	16,056,606	16,296,193
Retirement	915,827	120,163	1,035,990	162,143	-	1,198,133	1,341,881
Management company fees	16,491,875	1,805,916	18,297,791	964,041	19,000	19,280,832	19,224,575
Accounting/audit services	-	-	-	163,654	-	163,654	171,168
Other purchased/professional/consulting services	134,117	385,773	519,890	160,786	-	680,676	619,778
Repairs and maintenance	3,306,088	462,067	3,768,155	737,397	-	4,505,552	3,708,901
Insurance	581,426	77,524	658,950	104,829	-	763,779	651,183
Utilities	1,258,697	172,486	1,431,183	220,536	-	1,651,719	1,614,864
Supplies/materials	2,928,035	387,389	3,315,424	-	-	3,315,424	3,515,674
Equipment/furnishings	768,604	102,417	871,021	140,119	-	1,011,140	1,669,125
Staff development	1,094,011	144,447	1,238,458	114,309	-	1,352,767	1,028,692
Marketing/recruitment	175,386	23,615	199,001	-	-	199,001	453,097
Technology	4,666,809	620,643	5,287,452	140,838	-	5,428,290	6,188,915
Food service	2,143,006	290,617	2,433,623	-	-	2,433,623	2,829,611
Student services	2,324,382	309,393	2,633,775	-	-	2,633,775	2,438,546
Office expense	2,784,202	370,150	3,154,352	922,027	-	4,076,379	5,628,730
Depreciation and amortization	1,487,833	201,686	1,689,519	422,378	-	2,111,897	2,309,126
Other	504,128	66,980	571,108	124,696	-	695,804	648,361
Parental activities	147,420	19,826	167,246	-	-	167,246	103,944
Interest expense	-	-	-	4,672	-	4,672	4,531
Total expenses	<u>\$ 131,827,503</u>	<u>\$ 17,622,570</u>	<u>\$ 149,450,073</u>	<u>\$ 20,559,854</u>	<u>\$ 19,000</u>	<u>\$ 170,028,927</u>	<u>\$ 172,649,148</u>

See Notes to Financial Statements.

## Achievement First Brooklyn Charter Schools

### Statement of Cash Flows Year Ended June 30, 2023 (With Comparative Totals for 2022)

	2023	2022
Cash flows from operating activities		
Change in net assets	\$ 11,785,457	\$ 8,627,740
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation and amortization	2,111,897	2,309,126
Net changes in operating lease right-of-use assets and liabilities	815,637	-
Loss on disposal of assets	7,354	-
Write-off of construction in process	40,700	52,549
Accrued interest	(16,878)	(2,254)
Changes in operating assets and liabilities		
Grants and other receivables	(1,567,282)	(4,911,083)
Prepaid expenses and other assets	6,663	392,113
Due from related party	79,680	1,521,694
Due from other school	(3,792)	16,360
Accounts payable and accrued expenses	(821,595)	1,301,137
Accrued salaries and other payroll related expenses	(133,882)	(52,800)
Due to related party	931,604	-
Due to other schools	(23,847)	19,522
Due to NYC Department of Education	(255,549)	296,837
Due to NYS Education Department	306,266	(157,768)
Deferred rent	(724,034)	724,034
Refundable advance	(2,574,502)	2,661,755
Deferred revenue	-	(500)
	9,963,897	12,798,462
Net cash provided by operating activities		
Cash flows from investing activities		
Purchase of property and equipment	(1,087,298)	(1,116,516)
Cash paid out on revolving lines of credit	(500,000)	(3,622,250)
	(1,587,298)	(4,738,766)
Net cash used in investing activities		
Cash flows from financing activities		
Payments of long-term debt	(442,240)	(250,957)
	(442,240)	(250,957)
Net increase in cash and restricted cash	7,934,359	7,808,739
Cash and restricted cash, beginning	39,206,358	31,397,619
Cash and restricted cash, end	\$ 47,140,717	\$ 39,206,358
Cash paid during the year for interest	\$ 6,783	\$ 38,111
Supplemental disclosure of noncash investing and financing transactions		
Transfer of construction in process to fixed assets	\$ 43,850	\$ 1,219,430
Purchase of fixed assets with accounts payable	\$ 6,022	\$ -
Purchase of construction in process with accounts payable	\$ 184,295	\$ 137,400

See Notes to Financial Statements.

## Achievement First Brooklyn Charter Schools

### Notes to Financial Statements June 30, 2023

#### Note 1 - Nature of operations

Achievement First Brooklyn Charter Schools (the "School") focus on strengthening the academic and character skills needed for all students to excel in top-tier colleges, to achieve success in a competitive world, and to serve as the next generation of leaders in their communities. The Board of Regents of the State University of New York ("SUNY") originally granted individual charters to the schools (Achievement First Apollo Charter School, Achievement First Aspire Charter School, Achievement First Brownsville Charter School, Achievement First Bushwick Charter School, Achievement First Crown Heights Charter School, Achievement First East New York Charter School and Achievement First Endeavor Charter School). These charters were valid for a term of five years and renewable upon expiration. Additional charters were subsequently granted to Achievement First Linden Charter School, Achievement First North Brooklyn Charter School, Achievement First Voyager Charter School and Achievement First Legacy Charter School. The supplemental schedules to the financial statements provide additional operating activity by charter. The schools operate under one legal entity. The financial statements reflect the activities of the eleven charter schools for the fiscal year ended June 30, 2023.

The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code ("IRC") and under the corresponding provisions of the New York State tax laws. The School's primary source of income is government funding. The School has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) of the IRC and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(ii). Today, the School serves students primarily from low-income households in Brooklyn and Queens, New York.

During the year ended June 30, 2023, the School operated classes for students in K-12. Charters that share space with New York City Department of Education ("NYCDOE") schools are not responsible for rent, utilities, custodial services, or maintenance. Charters that share space with other charter schools or do not share space are responsible for operating occupancy costs.

#### Note 2 - Summary of significant accounting policies

##### Basis of presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the School and changes therein are classified and reported as follows:

*Net assets without donor restrictions* represent available resources other than donor-restricted contributions. Included in net assets without donor restrictions are funds that may be earmarked for specific purposes.

*Board-designated net assets* represent net assets established by the Board of Trustees, which represents funds without donor restrictions set aside for future needs of the School. Cash basis operating surpluses, if they exist at year-end, may be used to accumulate the board-designated reserve. Utilization of the reserve may be approved by the Board of Trustees and used for emergency funds in case of an unexpected financial crises, start-up costs for growth needs, facility capital requirements, principal-in-residence salaries and one-time projects which have significant future potential. The reserve balance will be generated from the schools' budgeted per-pupil operating revenue, excluding state and federal nonoperating grants.

## Achievement First Brooklyn Charter Schools

### Notes to Financial Statements June 30, 2023

*Net assets with donor* restrictions are subject to donor- (or certain grantor-) imposed restrictions which 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.

#### Statement of cash flows

For purposes of reporting cash flows, the School considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2023.

#### Cash and cash equivalents

The following table provides a reconciliation of cash and restricted cash reported within the statement of financial position that sum to the total of the same such amount shown in the statement of cash flows:

	2023	2022
Cash	\$ 46,790,717	\$ 38,856,358
Restricted cash	350,000	350,000
Total	<u>\$ 47,140,717</u>	<u>\$ 39,206,358</u>

#### Restricted cash

The School has designated \$350,000 to be set aside for contingency purposes as required by the Board of Trustees of the State University of New York.

#### Grants and other receivables

Grants receivable represent amounts owed to the School for federal or state funding. Grants receivable that are expected to be collected within one year, and recorded at net realizable value, are \$10,443,859 at June 30, 2023. The School has determined that no allowance for uncollectible accounts for receivables is necessary as of June 30, 2023. Such estimate is based on management's assessments of the creditworthiness of its donors, the aging of its receivables as well as current economic conditions and historical information.

#### Revenue recognition

The School reports unconditional promises to give as revenue when the promise is received. Conditional promises to give are recognized as revenue when the condition is met. Grants and contributions received are recorded as with or without donor restrictions depending on the existence and/or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose conditions and restrictions are met in the same reporting period have been reported as support increasing net assets without donor restrictions in the statement of activities.

Revenue from state and local governments resulting from the School's charter status is based on the number of students enrolled and is recorded when services are performed in accordance with the charter agreement. The School receives a substantial portion of its support and revenue from the NYCDOE. If the charter school laws were modified, reducing or eliminating these revenues, the School's finances could be materially adversely affected.

## Achievement First Brooklyn Charter Schools

### Notes to Financial Statements

June 30, 2023

#### Donated goods and services

The School occasionally receives contributed goods and services. Such goods and services are only recorded as in-kind contributions at their fair value, provided they meet the criteria for recognition. Such criteria includes contributions of services that (i) create or enhance nonfinancial assets or those that require specialized skills, (ii) are provided by individuals possessing those skills, and (iii) would typically need to be purchased, if not provided by donation, and are recorded at their fair value in the period received.

Contributed services received from Board Members and volunteers are not recorded in the financial statements since these services do not meet the criteria for recognition as contributed services.

The School does not record any in-kind contributions and related costs with respect to dedicated and shared space provided to it by the NYCDOE as the premises are temporary in nature, is excess shared space whereby a fair value cannot be determined and is industry practice.

#### Property and equipment

Property and equipment are stated at cost. The School has established a threshold for review of expenditures equal to or greater than \$3,000 for potential capitalization as a fixed asset. Property and equipment acquired with certain government contract funds is recorded as an expense pursuant to the terms of the contract in which the government funding source retains ownership of the property. Maintenance and repairs are charged to expense as incurred; major renewals and betterments are capitalized.

Depreciation and amortization are provided on a straight-line basis over the estimated useful lives or lease terms as follows:

<u>Asset</u>	<u>Estimated lives</u>
Leasehold improvements	5 - 20 years
Furniture and fixtures	5 - 8 years
Computers and hardware	3 - 7 years
Equipment	3 - 7 years

#### Long-lived assets

The School recognizes an impairment loss when the carrying amount of a long-lived asset exceeds its fair value. In the event that facts and circumstance indicate that the carrying amounts of long-lived assets may be impaired, an evaluation of recoverability would be performed. The evaluation process consists of comparing the estimated future undiscounted cash flows associated with the asset to the asset's carrying amount to determine if a write down is required. If the review indicates that the asset will not be recoverable, the carrying value of the asset would be reduced to its estimated realizable value. There was no impairment loss recognized for the year ended June 30, 2023.

#### Functional allocation of expenses

The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management's assessment. Health and retirement benefits and payroll taxes are allocated to programs and supporting services based on the percentage of salary expense of the program to total salary expense.

## Achievement First Brooklyn Charter Schools

### Notes to Financial Statements June 30, 2023

#### **Tax-exempt status**

The School is exempt under Section 501(c)(3) of the Internal Revenue Code ("IRC") and is exempt from private foundation status under IRC Section 509(a)(3) and as such is not subject to federal or state income taxes.

Management has analyzed the tax positions taken by the School and has concluded that, as of June 30, 2023, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The School's federal information returns prior to fiscal year 2020 are closed and management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

If the School has unrelated business income taxes, it will recognize interest and penalties associated with any tax matters as part of the income tax provision and include accrued interest and penalties with the related tax liability in the statements of financial position.

#### **Prior year summarized information**

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the financial statements of Achievement First Brooklyn Charter Schools for the year ended June 30, 2022, from which the summarized information was derived.

#### **Use of estimates**

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

#### **Concentrations of credit risk**

The School maintains cash and cash equivalent balances in various financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation. From time to time, the School's balances may exceed these limits. As of June 30, 2023, the School had uninsured bank balances of \$45,359,125. The School limits its credit risk by selecting financial institutions considered to be highly creditworthy.

#### **Subsequent events**

Management has reviewed subsequent events through October 31, 2023, which is the date the financial statements were approved and available for issuance.

### **Note 3 - New accounting pronouncement**

The School adopted Accounting Standards Update 2016-02 (as amended), *Leases* ("Topic 842") on July 1, 2022 ("Adoption Date"). Topic 842 requires lessees to recognize a right-of-use asset and a corresponding lease liability for most leases. The School elected and applied the following practical expedients on the Adoption Date:

- The package of practical expedients permitting the School to not reassess (i) the lease classification of existing leases; (ii) whether existing and expired contracts are or contain leases; and (iii) initial direct costs for existing leases.

## Achievement First Brooklyn Charter Schools

### Notes to Financial Statements June 30, 2023

The School recognized the following as of the Adoption Date in connection with transitioning to Topic 842:

	<u>As of July 1, 2022</u>
Operating lease right-of-use assets	\$ 8,001,712
Operating lease liabilities	8,725,746

The adoption of Topic 842 did not have a material impact on the School's change in net assets for the year ended June 30, 2023.

The School presents its right-of-use assets and lease liabilities for operating leases separately on its statement of financial position. See Note 14 regarding the School's right-of-use assets for operating leases and lease liabilities.

#### Note 4 - Liquidity

The School regularly monitors liquidity required to meet its annual operating needs and other contractual commitments. As of June 30, 2023, the School has financial assets available to meet annual operating needs for the 2024 fiscal year as follows:

Cash	\$ 46,790,717
Grants and other receivables	10,443,859
Receivable from related party - revolving lines of credit	7,142,270
Due from other school	<u>6,039</u>
Total financial assets	64,382,885
Less	
Receivable from related party - revolving lines of credit	(7,142,270)
Board-designated reserve	<u>(7,000,000)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 50,240,615</u>

These financial assets are not subject to any grantor or contractual restrictions. The School supports its general operations primarily with Federal and State grants, which are recognized as purpose restrictions are met. The balances due to the NYC Department of Education and NYS Education Department represent advances received that are due back to the State based on the fiscal year reconciliation and do not represent operating expenses.

#### Note 5 - Receivable from related party - unsecured revolving line of credit

The School has entered into unsecured revolving lines of credit established with entities that are wholly owned by Achievement First, Inc. ("AF"). See Note 9 for the relationship between the School and AF. AF lines bear interest at a fixed rate of 2.6%. Funds are available upon written request. The School may demand repayment of principal and/or accrued interest in part or in full at any time and



**Achievement First Brooklyn Charter Schools**

**Notes to Financial Statements  
June 30, 2023**

such repayments shall be due 45 business days thereafter. Balances on the lines are as follows as of June 30, 2023:

	Credit limit	Amount drawn
AF Brooklyn HS4, LLC	\$ 5,000,000	\$ 3,549,327
AF Queens ES1, LLC	4,000,000	1,605,693
AF Glenmore Avenue, LLC	4,000,000	1,987,250
	\$ 13,000,000	\$ 7,142,270

**Note 6 - Concentrations**

The School received approximately 83% of its operating revenue, which is subject to specific requirements, from per pupil funding from the NYCDOE during the year ended June 30, 2023.

The School's grants and other receivables consist of 97% from the State of New York as of June 30, 2023.

**Note 7 - Property and equipment**

The following is a summary of property and equipment at June 30, 2023:

Leasehold improvements	\$ 16,195,658
Furniture and fixtures	313,475
Computers and other hardware	48,554
Equipment	1,556,755
	18,114,442
Less accumulated depreciation	(11,977,565)
	\$ 6,136,877

Depreciation expense was \$1,885,485 for the year ended June 30, 2023.

**Note 8 - Lease acquisition costs**

The NYCDOE, through the New York State Construction Authority ("NYSCA"), agreed to help finance the development and construction of 510 Waverly Avenue, Brooklyn, New York provided that Civic Builders (the "construction manager") and Achievement First Endeavor Charter School collectively contributed 20% of the costs of the construction.

In December 2012, NYSCA, the landlord, entered into an agreement to lease the building to Civic Builders for a 30-year term. Civic Builders entered into an agreement to sublease the building to AF Waverly LLC. AF is the sole member, which in turn leases the building to the School under the same terms at an annual lease of \$1 plus operating costs. The lease acquisition costs of \$6,792,379 include the costs incurred by Achievement First Endeavor Charter School in meeting their obligation to NYCDOE to fund 20% of the costs of construction; these costs are amortized over the 30-year lease term. Amortization expense for the year ended June 30, 2023 was \$226,412 and accumulated amortization at June 30, 2023 was \$2,926,692. Amortization expense for each of the next five years is \$226,412.

## Achievement First Brooklyn Charter Schools

### Notes to Financial Statements June 30, 2023

#### Note 9 - Related party transactions

The School entered into an Academic and Business Services Agreement (the "Agreement") with AF, a not-for-profit organization dedicated to helping start and run charter schools. This Agreement provides management and other administrative support services to the School.

Pursuant to the terms of the Agreement, the School pays a service fee equivalent to 10% of public revenues received by the School during or for that school year. Public revenues include all sources of revenue from a public source, but specifically exclude in-kind contributions such as student transportation, start-up funding, funding for student meals, and funding from competitive public grants. The Agreement automatically renews to coincide with the charter renewals for each school. The Agreement covers services including bookkeeping, facilities acquisition and management, special education delivery support, data analysis management support, and tutoring program support. The School is to pay AF an ancillary services fee that is mutually negotiated by the School and AF. For the year ended June 30, 2023, the School incurred management and ancillary services fees of \$19,289,138, which are included in the accompanying statement of functional expenses. AF is also the recipient of grant funds that are passed through AF to the School. The amount due to AF at June 30, 2023 was \$931,604.

The School received \$348,221 of contributions from AF for the year ended June 30, 2023. See Note 14 for related party leases.

#### Note 10 - Due from/to other schools

The following amounts were due from/to related schools and consist of the following at June 30, 2023:

Achievement First Providence Charter School	\$	5,159
Achievement First Bridgeport Academy		(560)
Achievement First Elm City Charter School		880
		<hr/>
	\$	<u>5,479</u>

#### Note 11 - Loans payable

Loans payable to Charter School Growth Fund bear interest at 1% and 3%. The 1% loans are start-up loans and no payments of principal or interest are required until maturity. The 3% loans are improvement loans and require annual payments of principal and interest. Loans mature through June 30, 2023. This loan balance was repaid in full as of June 30, 2023. Interest expense of \$4,672 is included in interest expense on the statement of functional expenses.

The loan payable to Peak Demand Energy is a noninterest-bearing loan. The loan was established to pay for lighting costs related to school renovations. The loan is paid through monthly payments equal to the cost savings, quantified by the reduction in energy usage each month, which is approximately \$2,000 per month. The loan was paid off during fiscal year 2023.

#### Note 12 - Due to NYC Department of Education and the New York State Education Department

The NYCDOE paid the School per pupil grant funds in six installments, based on estimates from the School. At the end of each year, the NYCDOE reconciles the total amount paid against the full-time-equivalent enrollment for the year and determines if an overpayment or underpayment has been made. As of June 30, 2023, an overpayment totaling \$83,561 had been made; an adjustment for

## Achievement First Brooklyn Charter Schools

### Notes to Financial Statements June 30, 2023

this amount will be reflected in the third payment from NYCDOE in FY 2024. Additionally, the New York State Education Department informed the School during the year ended June 30, 2018, that an error had been made in the allocation of Title II funds available to districts throughout the State. As a result, \$788,840 was received by the School in excess of the State's recalculated grant allocation. During the year ended June 30, 2023, the final installment of \$157,768 was repaid.

The School discontinued their involvement in the National School Lunch Program as of June 30, 2023. As a result, the School owes the New York State Education Department \$457,456 for unexpended funds. As of June 30, 2023, the School also owes the New York State Education Department \$6,577 for an overpayment of Title I funding.

#### Note 13 - Contributed nonfinancial assets

For the year ended June 30, 2023, contributed nonfinancial assets recognized within the statement of activities included:

		2023			
		Revenue recognized	Utilization in programs/activities	Donor restrictions	Valuation techniques and inputs
Digital learning	\$	268,144	Regular education	None	Donor's purchase cost
Textbooks		173,894	Regular education	None	Donor's purchase cost
Library books		55,592	Regular education	None	Donor's purchase cost

#### Note 14 - Leases

The School leases buildings and office equipment. All contracts that implicitly or explicitly involve property, plant and equipment are evaluated to determine whether they are or contain a lease.

At lease commencement, the School recognizes a lease liability, which is measured at the present value of future lease payments, and a corresponding right-of-use asset equal to the lease liability, adjusted for prepaid lease costs, initial direct costs and lease incentives. The School has elected and applies the practical expedient available to lessees to combine non-lease components with their related lease components and account for them as a single combined lease component for all its leases. The School remeasures lease liabilities and related right-of-use assets whenever there is a change to the lease term and/or there is a change in the amount of future lease payments, but only when such modification does not qualify to be accounted for as a separate contract.

The School determines an appropriate discount rate to apply when determining the present value of the remaining lease payments for purposes of measuring or remeasuring lease liabilities. As the rate implicit in the lease is generally not readily determinable, the School estimates the risk-free rate as the discount rate. The School's risk-free rate, which is determined at either lease commencement or when a lease liability is remeasured, is the rate on the U.S. government securities over a period commensurate with the lease term.

For accounting purposes, the School's leases commence on the earlier of (i) the date upon which the School obtains control of the underlying asset and (ii) the contractual effective date of a lease. Lease commencement for most of the School's building leases coincides with the contractual effective date. The commencement date for most of the school's office equipment leases coincides with when the School obtains control of the underlying assets. The School's leases generally have minimum base terms with renewal options or fixed terms with early termination options. Such

## Achievement First Brooklyn Charter Schools

### Notes to Financial Statements

June 30, 2023

renewal and early termination options are exercisable at the option of the School and, when exercised, usually provide for rental payments during the extension period at then current market rates or at pre-determined rental amounts. Unless the School determines that it is reasonably certain that the term of a lease will be extended, such as through the exercise of a renewal option or non-exercise of an early termination option, the term of a lease begins at lease commencement and spans for the duration of the minimum non-cancellable contractual term. When the exercise of a renewal option or non-exercise of an early termination option is reasonably certain, the lease term is measured as ending at the end of the renewal period or on the date an early termination may be exercised.

The School includes variable rental payments based on a rate or an index such as the Consumer Price index (CPI) in its measurement of lease payments based on the rate or index in effect at lease commencement. Other types of variable lease payments are expensed as incurred.

#### **Leases involving real estate**

Leases of facilities have three-year terms, which terms have been incorporated into our measurement of the related right-of-use assets and lease liabilities. Although most of the real estate leases include one or more options to renew that can extend the contractual terms from one to three years, those renewal options are exercisable solely at the School's discretion and have been excluded from lease term measurements. The real estate leases generally require reimbursement of real estate taxes, common area maintenance, and insurance. The School leases these facilities from two limited liability companies wholly owned by AF. Such leases provide for below market rentals, are cancellable at any time, and do not provide purchase options.

Rental payments on these leases typically provide for fixed minimum payments that increase over the lease term at predetermined amounts.

The School entered into a facility lease with Glenmore Avenue, LLC, a limited liability company wholly owned by AF, which will commence upon substantial completion of the school. Upon commencement, monthly rent payments are \$214,208 and are subject to a 2.6% increase each year. The agreement with Glenmore Avenue, LLC has a term of 30 years and allows the lease to be extended for an additional 19 years if the overlease is extended and requires the School to achieve certain financial covenants upon occupancy of the premises.

#### **Leases involving equipment**

Office equipment leases have lease terms that generally range from less than one year to five years and generally do not have renewal options. Rental payments on these leases have fixed payments.

**Achievement First Brooklyn Charter Schools**

**Notes to Financial Statements  
June 30, 2023**

**Financial information**

The following contains information about the School's right-of-use assets and lease liabilities for its operating leases as of June 30, 2023:

	Statement of Financial Position Classification	June 30, 2023
Right-of-use assets		
Operating leases	Noncurrent assets	\$ 5,955,315
Lease liabilities		
Current		
Operating leases	Current liabilities	\$ 4,466,041
Noncurrent		
Operating leases	Noncurrent liabilities	2,304,911
Total lease liabilities		\$ 6,770,952

The components of the School's lease cost for the year ended June 30, 2023 are as follows:

	Statement of Functional Expense Classification	June 30, 2023
Operating lease cost, net		
Rent expense	Repairs and maintenance, Office expense	\$ 3,803,525
Short-term lease expense	Office expense	\$ 141,822

The School had elected to apply the short-term practical expedient to its leases. The rental costs of short-term leases are included in office expenses in the statement of activities.

Supplemental cash flow information related to the School's leases for the year ended June 30, 2023 is as follows:

Year ended June 30, 2023	Operating leases
Cash paid for amounts included in the measurement of lease liabilities	
Operating	\$ 3,711,926
Right-of-use assets obtained in exchange for lease liabilities	
Operating	\$ 9,527,943

## Achievement First Brooklyn Charter Schools

### Notes to Financial Statements June 30, 2023

The weighted average remaining term and weighted average discount rate for the School's leases are as follows as of June 30, 2023:

Weighted average remaining term (in years)	2.21
Weighted average discount rate	3.01%

(1) The Organization has elected to use a risk-free rate as the discount rate for its leases. The Organization uses rates on U.S. government securities for periods comparable with lease terms as risk-free rates.

The annual maturity analysis of the School's lease liabilities as of June 30, 2023 is as follows:

Calendar year	Operating leases
2024	\$ 4,599,601
2025	1,032,315
2026	718,093
2027	544,270
2028	110,026
Total lease payments	7,004,305
Less: Interest	233,353
Present value of lease liability	6,770,952
Less: current portion of lease liabilities	4,466,041
Noncurrent portion of lease liabilities	\$ 2,304,911

#### **Note 15 - Agreement for School facilities**

The School has entered into verbal agreements with the NYCDOE for dedicated and shared space at a cost of \$1 per year or less. In accordance with industry standards, the fair value of the rent has not been recorded. The School will be responsible for any overtime-related cost for services provided beyond the regular opening hours. For the year ended June 30, 2023, the School incurred no overtime and incurred no permit fees. The School also entered into an Administrative Cost Management Agreement that requires the School to pay Uncommon Crown Heights, LLC for its share of the building costs for the facilities located at 1485 Pacific Street, Brooklyn, New York. The fair value of the rent has not been included in the accompanying financial statements as the agreement is nonbinding, the premises are temporary in nature, is excess shared space whereby a fair value cannot be determined and is industry practice.

#### **Note 16 - Pension plan**

Effective September 1, 2006, the School adopted a 403(b) profit sharing plan (the "Plan") which covers most of the employees. The Plan is a defined contribution plan. Employees are eligible to enroll in the Plan upon employment. Those employees who have completed at least one full year of service are also eligible for employer contributions. The Plan provides for the School to contribute up to 4% of an employee's salary, up to a maximum match of \$2,500 per year, per employee. The School contribution is not vested until the employee's third year, when he or she becomes fully

## Achievement First Brooklyn Charter Schools

### Notes to Financial Statements June 30, 2023

vested. For the year ended June 30, 2023, pension expense for the School was approximately \$1,200,000, which is included in retirement in the accompanying statement of functional expenses.

#### **Note 17 - Risk management**

The School is exposed to various risks of loss related to torts; thefts of, damage to and destruction of assets; actions by employees and parents; and natural disasters. The School maintains commercial insurance to protect itself from these risks.

The School entered into contractual relationships with certain governmental funding sources. The governmental agencies may request return of funds as a result of noncompliance by the School, as well as additional funds for the use of facilities. The accompanying financial statements make no provision for the possible disallowance or refund because management does not believe that there are any liabilities to be recorded.

#### **Note 18 - Conditional contribution**

AF received a conditional grant commencing April 2020 for expansion and minor repairs, of which they have allocated \$4,629,142 to the School. This grant is expected to cover periods through March 2025. Donor conditions specify that amounts must be spent on expenditures relevant to approved grant purpose. Since this grant represents a conditional promise to give, amounts will not be recognized as contribution revenue until donor conditions are met. For the year ended June 30, 2023, \$109,826 was recorded as revenue related to this grant. The remaining conditional promise to give at June 30, 2023 was \$3,500,607.

During the year ended June 30, 2021, the School received conditional ESSER grants of \$46,311,444. These grants are expected to cover periods through September 2023. Donor conditions specify that amounts must be spent on expenditures relevant to the approved grant purpose. Since these grants represent a conditional promise to give, amounts will not be recognized as contribution revenue until donor conditions are met. Prior to 2023, \$10,093,571 of the conditions were met. During 2023, contribution revenue of \$8,702,195 and \$43 of contributions expired were recorded related to this grant. The remaining conditional promise to give at June 30, 2023 was approximately \$27,500,000.

## **Supplementary Information**



## Achievement First Brooklyn Charter Schools

### Supplemental Combining Schedule of Activities by Charter Year Ended June 30, 2023

	Achievement First Apollo	Achievement First Aspire	Achievement First Brownsville	Achievement First Bushwick	Achievement First Crown Heights	Achievement First East New York	Achievement First Endeavor	Achievement First Linden	Achievement First North Brooklyn	Achievement First Voyager	Achievement First Legacy	Total
Operating revenue												
State and local per pupil operating revenue	\$ 13,656,624	\$ 13,338,916	\$ 17,217,429	\$ 15,620,161	\$ 22,576,262	\$ 19,439,274	\$ 12,737,429	\$ 12,180,448	\$ 14,653,375	\$ 2,787,552	\$ 2,554,007	\$ 146,761,477
Federal, state and local grants	1,390,215	1,500,839	1,737,939	1,804,104	1,761,408	1,482,206	1,736,345	1,085,994	1,401,902	448,524	478,906	14,828,382
Special education revenue	1,247,847	1,134,000	1,813,105	3,156,637	2,321,370	1,566,526	1,441,043	1,283,991	1,501,679	387,462	162,138	16,015,798
<b>Total operating revenue</b>	<b>16,294,686</b>	<b>15,973,755</b>	<b>20,768,473</b>	<b>20,580,902</b>	<b>26,659,040</b>	<b>22,488,006</b>	<b>15,914,817</b>	<b>14,550,433</b>	<b>17,556,956</b>	<b>3,623,538</b>	<b>3,195,051</b>	<b>177,605,657</b>
Expenses												
Program services	12,731,470	15,174,551	17,658,845	17,326,965	22,096,855	18,860,552	13,788,510	11,476,671	12,896,722	3,637,385	3,801,547	149,450,073
General and administrative	1,635,489	2,665,297	2,623,393	1,871,801	2,954,838	2,296,168	1,815,198	1,691,003	1,606,199	647,061	753,407	20,559,854
Fundraising	-	-	6,334	-	6,333	6,333	-	-	-	-	-	19,000
<b>Total expenses</b>	<b>14,366,959</b>	<b>17,839,848</b>	<b>20,288,572</b>	<b>19,198,766</b>	<b>25,058,026</b>	<b>21,163,053</b>	<b>15,603,708</b>	<b>13,167,674</b>	<b>14,502,921</b>	<b>4,284,446</b>	<b>4,554,954</b>	<b>170,028,927</b>
Surplus (deficit) on school operations from government funding	1,927,727	(1,866,093)	479,901	1,382,136	1,601,014	1,324,953	311,109	1,382,759	3,054,035	(660,908)	(1,359,903)	7,576,730
Support and other revenue												
Contributions	-	-	65,193	77	98,516	184,511	-	50	-	25	-	348,372
In-kind contributions	29,776	60,230	71,105	63,351	68,826	71,919	32,503	23,433	58,540	13,007	4,940	497,630
Interest income	56,559	176,938	84,838	56,741	84,838	84,838	56,559	108,227	56,559	28,279	65,714	860,090
Realized and unrealized gains on investments	24,665	36,998	36,998	24,665	36,998	36,998	24,665	24,665	24,665	12,333	12,333	295,983
Other revenue	33,340	568,935	92,577	72,554	339,779	113,627	119,691	44,934	61,188	37,529	770,552	2,254,706
Loss on sale of assets	-	(41,593)	-	(923)	-	-	-	(1,967)	(3,571)	-	-	(48054)
<b>Total support and other revenue</b>	<b>144,340</b>	<b>801,508</b>	<b>350,711</b>	<b>216,465</b>	<b>628,957</b>	<b>491,893</b>	<b>233,418</b>	<b>199,342</b>	<b>197,381</b>	<b>91,173</b>	<b>853,539</b>	<b>4,208,727</b>
Change in net assets	2,072,067	(1,064,585)	830,612	1,598,601	2,229,971	1,816,846	544,527	1,582,101	3,251,416	(569,735)	(506,364)	11,785,457
Net assets, beginning	12,559,375	6,903,973	6,174,873	6,405,441	5,508,134	4,393,918	6,247,893	6,891,542	8,946,303	(4,188,800)	(1,413,657)	58,428,995
<b>Net assets, end</b>	<b>\$ 14,631,442</b>	<b>\$ 5,839,388</b>	<b>\$ 7,005,485</b>	<b>\$ 8,004,042</b>	<b>\$ 7,738,105</b>	<b>\$ 6,210,764</b>	<b>\$ 6,792,420</b>	<b>\$ 8,473,643</b>	<b>\$ 12,197,719</b>	<b>\$ (4,758,535)</b>	<b>\$ (1,920,021)</b>	<b>\$ 70,214,452</b>

See Independent Auditor's Report.

**Achievement First Brooklyn Charter Schools**

**Supplemental Schedule of Functional Expenses - Apollo  
Year Ended June 30, 2023 (With Comparative Totals for 2022)**

	Program services			General and administrative	Fundraising	2023 Total	2022 Total
	Regular education	Special education	Total program services				
Personnel services costs							
Administrative staff personnel	\$ -	\$ -	\$ -	\$ 1,159,099	\$ -	\$ 1,159,099	\$ 1,159,530
Instructional personnel	7,277,260	599,417	7,876,677	-	-	7,876,677	7,635,985
Total personnel services costs	7,277,260	599,417	7,876,677	1,159,099	-	9,035,776	8,795,515
Fringe benefits and payroll taxes	1,181,233	97,296	1,278,529	188,143	-	1,466,672	1,390,513
Retirement	109,131	8,989	118,120	17,382	-	135,502	133,441
Management company fees	1,555,865	106,534	1,662,399	87,495	-	1,749,894	1,742,849
Accounting/audit services	-	-	-	13,638	-	13,638	14,264
Other purchased/professional/ consulting services	-	2,642	2,642	9,575	-	12,217	16,637
Repairs and maintenance	38,516	3,172	41,688	6,135	-	47,823	73,999
Insurance	46,701	3,847	50,548	7,438	-	57,986	46,167
Utilities	1,616	133	1,749	257	-	2,006	2,783
Supplies/materials	309,757	25,514	335,271	-	-	335,271	321,487
Equipment/furnishings	68,064	5,606	73,670	10,841	-	84,511	75,324
Staff development	124,258	10,235	134,493	9,680	-	144,173	85,262
Marketing/recruitment	11,276	929	12,205	-	-	12,205	38,954
Technology	430,682	35,475	466,157	11,685	-	477,842	536,544
Food service	60,553	4,988	65,541	-	-	65,541	49,539
Student services	189,046	15,571	204,617	-	-	204,617	218,450
Office expense	252,935	20,834	273,769	84,645	-	358,414	453,778
Depreciation and amortization	69,498	5,724	75,222	18,805	-	94,027	91,129
Other	46,050	3,793	49,843	10,671	-	60,514	66,167
Parental activities	7,696	634	8,330	-	-	8,330	3,930
	<u>\$ 11,780,137</u>	<u>\$ 951,333</u>	<u>\$ 12,731,470</u>	<u>\$ 1,635,489</u>	<u>\$ -</u>	<u>\$ 14,366,959</u>	<u>\$ 14,156,732</u>

See Independent Auditor's Report.

**Achievement First Brooklyn Charter Schools**

**Supplemental Schedule of Functional Expenses - Aspire  
Year Ended June 30, 2023 (With Comparative Totals for 2022)**

	Program services			General and administrative	Fundraising	2023 Total	2022 Total
	Regular education	Special education	Total program services				
Personnel services costs							
Administrative staff personnel	\$ -	\$ -	\$ -	\$ 1,707,944	\$ -	\$ 1,707,944	\$ 1,604,303
Instructional personnel	7,202,837	1,047,835	8,250,672	-	-	8,250,672	8,357,115
Total personnel services costs	7,202,837	1,047,835	8,250,672	1,707,944	-	9,958,616	9,961,418
Fringe benefits and payroll taxes	1,116,128	162,369	1,278,497	264,657	-	1,543,154	1,524,882
Retirement	76,725	11,162	87,887	18,193	-	106,080	125,693
Management company fees	1,533,551	183,650	1,717,201	90,379	-	1,807,580	1,884,975
Accounting/audit services	-	-	-	20,457	-	20,457	21,396
Other purchased/professional/consulting services	-	19,767	19,767	15,150	-	34,917	33,173
Repairs and maintenance	1,323,651	192,559	1,516,210	313,866	-	1,830,076	1,500,149
Insurance	49,002	7,128	56,130	11,619	-	67,749	57,331
Utilities	14,417	2,097	16,514	3,419	-	19,933	15,108
Supplies/materials	371,454	54,037	425,491	-	-	425,491	422,935
Equipment/furnishings	97,970	14,252	112,222	23,231	-	135,453	406,873
Staff development	158,882	23,114	181,996	14,436	-	196,432	144,336
Marketing/recruitment	23,459	3,413	26,872	-	-	26,872	45,173
Technology	564,294	82,092	646,386	20,530	-	666,916	721,156
Food service	37,078	5,394	42,472	-	-	42,472	37,544
Student services	148,802	21,647	170,449	-	-	170,449	124,474
Office expense	296,313	43,106	339,419	91,136	-	430,555	573,099
Depreciation and amortization	193,446	28,142	221,588	55,397	-	276,985	305,954
Other	50,762	7,385	58,147	13,883	-	72,030	66,140
Parental activities	5,789	842	6,631	-	-	6,631	2,468
Interest expense	-	-	-	1,000	-	1,000	1,345
Total expenses	<u>\$ 13,264,560</u>	<u>\$ 1,909,991</u>	<u>\$ 15,174,551</u>	<u>\$ 2,665,297</u>	<u>\$ -</u>	<u>\$ 17,839,848</u>	<u>\$ 17,975,622</u>

See Independent Auditor's Report.

**Achievement First Brooklyn Charter Schools**

**Supplemental Schedule of Functional Expenses - Brownsville  
Year Ended June 30, 2023 (With Comparative Totals for 2022)**

	Program services			General and administrative	Fundraising	2023 Total	2022 Total
	Regular education	Special education	Total program services				
Personnel services costs							
Administrative staff personnel	\$ -	\$ -	\$ -	\$ 1,870,644	\$ -	\$ 1,870,644	\$ 1,596,699
Instructional personnel	9,793,811	1,346,549	11,140,360	-	-	11,140,360	11,376,379
Total personnel services costs	9,793,811	1,346,549	11,140,360	1,870,644	-	13,011,004	12,973,078
Fringe benefits and payroll taxes	1,490,333	204,190	1,694,523	285,020	-	1,979,543	2,054,722
Retirement	102,184	14,000	116,184	19,425	-	135,609	150,754
Management company fees	1,934,870	219,227	2,154,097	113,707	6,334	2,274,138	2,373,377
Accounting/audit services	-	-	-	20,457	-	20,457	21,396
Other purchased/professional/consulting services	-	64,486	64,486	16,343	-	80,829	52,156
Repairs and maintenance	27,566	3,777	31,343	6,989	-	38,332	37,219
Insurance	59,332	8,129	67,461	11,359	-	78,820	62,343
Utilities	20,250	2,774	23,024	3,785	-	26,809	22,313
Supplies/materials	332,167	45,510	377,677	-	-	377,677	334,440
Equipment/furnishings	97,789	13,399	111,188	18,754	-	129,942	174,436
Staff development	105,968	14,518	120,486	12,412	-	132,898	104,079
Marketing/recruitment	16,614	2,277	18,891	-	-	18,891	38,673
Technology	532,241	72,921	605,162	14,461	-	619,623	755,757
Food service	21,322	2,921	24,243	-	-	24,243	653,236
Student services	216,600	29,677	246,277	-	-	246,277	313,550
Office expense	385,057	52,757	437,814	125,761	-	563,575	707,645
Depreciation and amortization	314,327	43,066	357,393	89,348	-	446,741	512,387
Other	59,625	8,167	67,792	14,928	-	82,720	85,061
Parental activities	390	54	444	-	-	444	2,919
Total expenses	<u>\$ 15,510,446</u>	<u>\$ 2,148,399</u>	<u>\$ 17,658,845</u>	<u>\$ 2,623,393</u>	<u>\$ 6,334</u>	<u>\$ 20,288,572</u>	<u>\$ 21,429,541</u>

See Independent Auditor's Report.

**Achievement First Brooklyn Charter Schools**

**Supplemental Schedule of Functional Expenses - Bushwick  
Year Ended June 30, 2023 (With Comparative Totals for 2022)**

	Program services			General and administrative	Fundraising	2023 Total	2022 Total
	Regular education	Special education	Total program services				
Personnel services costs							
Administrative staff personnel	\$ -	\$ -	\$ -	\$ 1,324,375	\$ -	\$ 1,324,375	\$ 1,427,745
Instructional personnel	9,535,971	1,306,520	10,842,491	-	-	10,842,491	10,971,196
Total personnel services costs	9,535,971	1,306,520	10,842,491	1,324,375	-	12,166,866	12,398,941
Fringe benefits and payroll taxes	1,496,686	205,060	1,701,746	208,163	-	1,909,909	1,978,179
Retirement	124,397	17,043	141,440	18,018	-	159,458	179,865
Management company fees	1,836,045	207,351	2,043,396	107,547	-	2,150,943	2,080,846
Accounting/audit services	-	-	-	13,638	-	13,638	14,264
Other purchased/professional/consulting services	54	19,878	19,932	21,178	-	41,110	32,903
Repairs and maintenance	38,074	5,217	43,291	3,341	-	46,632	37,375
Insurance	45,380	6,217	51,597	6,072	-	57,669	49,027
Utilities	5,258	721	5,979	610	-	6,589	12,107
Supplies/materials	270,819	37,105	307,924	-	-	307,924	509,106
Equipment/furnishings	68,958	9,448	78,406	5,865	-	84,271	151,815
Staff development	139,651	19,132	158,783	14,719	-	173,502	90,178
Marketing/recruitment	14,862	2,037	16,899	-	-	16,899	38,673
Technology	513,271	70,321	583,592	10,363	-	593,955	651,800
Food service	449,039	61,522	510,561	-	-	510,561	360,613
Student services	211,778	29,016	240,794	-	-	240,794	221,441
Office expense	325,241	44,561	369,802	104,685	-	474,487	772,502
Depreciation and amortization	81,426	11,156	92,582	23,145	-	115,727	80,156
Other	46,286	6,341	52,627	10,082	-	62,709	68,717
Parental activities	57,276	7,847	65,123	-	-	65,123	47,175
Total expenses	<u>\$ 15,260,472</u>	<u>\$ 2,066,493</u>	<u>\$ 17,326,965</u>	<u>\$ 1,871,801</u>	<u>\$ -</u>	<u>\$ 19,198,766</u>	<u>\$ 19,775,683</u>

See Independent Auditor's Report.

**Achievement First Brooklyn Charter Schools**

**Supplemental Schedule of Functional Expenses - Crown Heights  
Year Ended June 30, 2023 (With Comparative Totals for 2022)**

	Program services			General and administrative	Fundraising	2023 Total	2022 Total
	Regular education	Special education	Total program services				
Personnel services costs							
Administrative staff personnel	\$ -	\$ -	\$ -	\$ 2,036,375	\$ -	\$ 2,036,375	\$ 2,040,848
Instructional personnel	11,729,999	1,607,123	13,337,122	-	-	13,337,122	12,909,817
Total personnel services costs	11,729,999	1,607,123	13,337,122	2,036,375	-	15,373,497	14,950,665
Fringe benefits and payroll taxes	1,795,751	246,035	2,041,786	311,750	-	2,353,536	2,417,156
Retirement	142,669	19,547	162,216	24,768	-	186,984	185,331
Management company fees	2,442,168	276,518	2,718,686	143,422	6,333	2,868,441	2,764,122
Accounting/audit services	-	-	-	20,457	-	20,457	21,396
Other purchased/professional/consulting services	-	6,269	6,269	15,150	-	21,419	36,768
Repairs and maintenance	67,108	9,194	76,302	11,650	-	87,952	65,052
Insurance	113,266	15,519	128,785	19,664	-	148,449	126,144
Utilities	1,028,729	140,946	1,169,675	178,591	-	1,348,266	1,196,839
Supplies/materials	361,037	49,466	410,503	-	-	410,503	349,917
Equipment/furnishings	65,694	9,001	74,695	11,405	-	86,100	176,880
Staff development	145,436	19,926	165,362	14,570	-	179,932	154,490
Marketing/recruitment	16,619	2,277	18,896	-	-	18,896	38,673
Technology	648,648	88,872	737,520	16,396	-	753,916	809,031
Food service	52,438	7,184	59,622	-	-	59,622	29,226
Student services	408,773	56,006	464,779	-	-	464,779	356,107
Office expense	363,226	49,765	412,991	127,905	-	540,896	727,144
Depreciation and amortization	24,825	3,401	28,226	7,056	-	35,282	31,208
Other	66,662	9,133	75,795	15,679	-	91,474	99,761
Parental activities	6,706	919	7,625	-	-	7,625	5,943
Total expenses	<u>\$ 19,479,754</u>	<u>\$ 2,617,101</u>	<u>\$ 22,096,855</u>	<u>\$ 2,954,838</u>	<u>\$ 6,333</u>	<u>\$ 25,058,026</u>	<u>\$ 24,541,853</u>

See Independent Auditor's Report.

**Achievement First Brooklyn Charter Schools**

**Supplemental Schedule of Functional Expenses - East New York  
Year Ended June 30, 2023 (With Comparative Totals for 2022)**

	Program services			General and administrative	Fundraising	2023 Total	2022 Total
	Regular education	Special education	Total program services				
Personnel services costs							
Administrative staff personnel	\$ -	\$ -	\$ -	\$ 1,653,063	\$ -	\$ 1,653,063	\$ 1,760,370
Instructional personnel	10,351,836	1,423,857	11,775,693	-	-	11,775,693	11,860,594
Total personnel services costs	10,351,836	1,423,857	11,775,693	1,653,063	-	13,428,756	13,620,964
Fringe benefits and payroll taxes	1,670,323	228,850	1,899,173	266,604	-	2,165,777	2,188,938
Retirement	147,059	20,148	167,207	23,472	-	190,679	196,509
Management company fees	2,105,886	238,540	2,344,426	123,724	6,333	2,474,483	2,445,994
Accounting/audit services	-	-	-	20,457	-	20,457	21,396
Other purchased/professional/consulting services	-	222,117	222,117	15,150	-	237,267	160,606
Repairs and maintenance	71,862	9,846	81,708	11,470	-	93,178	62,409
Insurance	58,131	7,964	66,095	9,278	-	75,373	63,443
Utilities	10,272	1,407	11,679	1,639	-	13,318	19,877
Supplies/materials	357,090	48,925	406,015	-	-	406,015	414,288
Equipment/furnishings	67,798	9,289	77,087	10,821	-	87,908	115,205
Staff development	85,521	11,717	97,238	9,700	-	106,938	91,427
Marketing/recruitment	16,652	2,282	18,934	-	-	18,934	39,673
Technology	573,235	78,539	651,774	21,081	-	672,855	801,674
Food service	20,125	2,757	22,882	-	-	22,882	251,697
Student services	451,225	61,822	513,047	-	-	513,047	449,458
Office expense	294,578	40,360	334,938	90,048	-	424,986	632,463
Depreciation and amortization	92,820	12,717	105,537	26,384	-	131,921	142,250
Other	54,488	7,465	61,953	13,277	-	75,230	77,945
Parental activities	2,682	367	3,049	-	-	3,049	-
Total expenses	<u>\$ 16,431,583</u>	<u>\$ 2,428,969</u>	<u>\$ 18,860,552</u>	<u>\$ 2,296,168</u>	<u>\$ 6,333</u>	<u>\$ 21,163,053</u>	<u>\$ 21,796,216</u>

See Independent Auditor's Report.

**Achievement First Brooklyn Charter Schools**

**Supplemental Schedule of Functional Expenses - Endeavor  
Year Ended June 30, 2023 (With Comparative Totals for 2022)**

	Program services			General and administrative	Fundraising	2023 Total	2022 Total
	Regular education	Special education	Total program services				
Personnel services costs							
Administrative staff personnel	\$ -	\$ -	\$ -	\$ 1,113,547	\$ -	\$ 1,113,547	\$ 1,094,124
Instructional personnel	6,173,708	845,858	7,019,566	-	-	7,019,566	7,740,650
Total personnel services costs	6,173,708	845,858	7,019,566	1,113,547	-	8,133,113	8,834,774
Fringe benefits and payroll taxes	1,004,048	137,564	1,141,612	181,099	-	1,322,711	1,407,955
Retirement	68,953	9,447	78,400	12,437	-	90,837	127,503
Management company fees	1,426,436	161,092	1,587,528	83,554	-	1,671,082	1,720,134
Accounting/audit services	-	-	-	13,638	-	13,638	14,264
Other purchased/professional/consulting services	133,163	27,750	160,913	35,358	-	196,271	223,072
Repairs and maintenance	608,274	83,339	691,613	109,714	-	801,327	592,013
Insurance	110,572	15,150	125,722	19,944	-	145,666	135,048
Utilities	160,211	21,950	182,161	28,897	-	211,058	321,391
Supplies/materials	203,970	27,946	231,916	-	-	231,916	209,052
Equipment/furnishings	37,860	5,187	43,047	6,829	-	49,876	46,100
Staff development	94,761	12,984	107,745	10,282	-	118,027	91,359
Marketing/recruitment	11,977	1,642	13,619	-	-	13,619	38,673
Technology	367,891	50,404	418,295	9,399	-	427,694	463,045
Food service	851,667	116,687	968,354	-	-	968,354	622,452
Student services	283,810	38,885	322,695	-	-	322,695	200,530
Office expense	236,010	32,336	268,346	86,047	-	354,393	559,382
Depreciation and amortization	308,814	42,310	351,124	87,781	-	438,905	434,127
Other	64,781	8,875	73,656	16,672	-	90,328	53,911
Parental activities	1,933	265	2,198	-	-	2,198	-
Total expenses	<u>\$ 12,148,839</u>	<u>\$ 1,639,671</u>	<u>\$ 13,788,510</u>	<u>\$ 1,815,198</u>	<u>\$ -</u>	<u>\$ 15,603,708</u>	<u>\$ 16,094,785</u>

See Independent Auditor's Report.



**Achievement First Brooklyn Charter Schools**

**Supplemental Schedule of Functional Expenses - Linden  
Year Ended June 30, 2023 (With Comparative Totals for 2022)**

	Program services			General and administrative	Fundraising	2023 Total	2022 Total
	Regular education	Special education	Total program services				
Personnel services costs							
Administrative staff personnel	\$ -	\$ -	\$ -	\$ 1,182,943	\$ -	\$ 1,182,943	\$ 1,152,761
Instructional personnel	5,980,872	900,247	6,881,119	-	-	6,881,119	6,784,729
Total personnel services costs	5,980,872	900,247	6,881,119	1,182,943	-	8,064,062	7,937,490
Fringe benefits and payroll taxes	951,007	130,297	1,081,304	185,889	-	1,267,193	1,285,454
Retirement	49,901	6,837	56,738	9,754	-	66,492	83,611
Management company fees	1,364,281	154,073	1,518,354	79,913	-	1,598,267	1,661,788
Accounting/audit services	-	-	-	13,638	-	13,638	14,264
Other purchased/professional/ consulting services	-	11,904	11,904	11,201	-	23,105	22,344
Repairs and maintenance	84,667	11,600	96,267	16,549	-	112,816	72,850
Insurance	36,088	4,944	41,032	7,054	-	48,086	44,951
Utilities	10,040	1,375	11,415	1,962	-	13,377	7,948
Supplies/materials	259,297	35,526	294,823	-	-	294,823	311,470
Equipment/furnishings	147,257	20,176	167,433	28,784	-	196,217	201,881
Staff development	96,433	13,213	109,646	9,646	-	119,292	68,792
Marketing/recruitment	38,255	5,241	43,496	-	-	43,496	50,859
Technology	388,203	53,188	441,391	16,727	-	458,118	559,525
Food service	12,309	1,687	13,996	-	-	13,996	15,137
Student services	207,128	28,379	235,507	-	-	235,507	140,786
Office expense	256,109	35,089	291,198	85,293	-	376,491	425,006
Depreciation and amortization	103,414	14,169	117,583	29,396	-	146,979	240,248
Other	43,848	6,007	49,855	11,254	-	61,109	54,837
Parental activities	11,970	1,640	13,610	-	-	13,610	392
Interest expense	-	-	-	1,000	-	1,000	1,186
Total expenses	<u>\$ 10,041,079</u>	<u>\$ 1,435,592</u>	<u>\$ 11,476,671</u>	<u>\$ 1,691,003</u>	<u>\$ -</u>	<u>\$ 13,167,674</u>	<u>\$ 13,200,819</u>

See Independent Auditor's Report.

**Achievement First Brooklyn Charter Schools**

**Supplemental Schedule of Functional Expenses - North Brooklyn  
Year Ended June 30, 2023 (With Comparative Totals for 2022)**

	Program services			General and administrative	Fundraising	2023 Total	2022 Total
	Regular education	Special education	Total program services				
Personnel services costs							
Administrative staff personnel	\$ -	\$ -	\$ -	\$ 1,111,427	\$ -	\$ 1,111,427	\$ 1,130,648
Instructional personnel	6,581,541	901,734	7,483,275	-	-	7,483,275	7,737,802
Total personnel services costs	6,581,541	901,734	7,483,275	1,111,427	-	8,594,702	8,868,450
Fringe benefits and payroll taxes	1,037,697	142,174	1,179,871	175,236	-	1,355,107	1,427,529
Retirement	62,264	8,531	70,795	10,515	-	81,310	109,332
Management company fees	1,598,134	180,483	1,778,617	93,611	-	1,872,228	1,826,159
Accounting/audit services	-	-	-	13,638	-	13,638	14,264
Other purchased/professional/ consulting services	-	6,271	6,271	10,607	-	16,878	17,016
Repairs and maintenance	149,339	20,461	169,800	25,219	-	195,019	30,182
Insurance	42,267	5,791	48,058	7,138	-	55,196	44,927
Utilities	7,398	1,014	8,412	1,249	-	9,661	11,520
Supplies/materials	282,465	38,701	321,166	-	-	321,166	391,507
Equipment/furnishings	71,991	9,863	81,854	12,157	-	94,011	161,683
Staff development	108,383	14,850	123,233	11,917	-	135,150	127,327
Marketing/recruitment	11,943	1,636	13,579	-	-	13,579	38,811
Technology	411,427	56,371	467,798	9,074	-	476,872	527,234
Food service	448,199	61,408	509,607	-	-	509,607	660,465
Student services	118,651	16,256	134,907	-	-	134,907	104,470
Office expense	224,278	30,728	255,006	75,636	-	330,642	444,009
Depreciation and amortization	139,802	19,154	158,956	39,739	-	198,695	190,410
Other	34,555	4,735	39,290	8,036	-	47,326	49,709
Parental activities	40,657	5,570	46,227	-	-	46,227	35,141
Interest expense	-	-	-	1,000	-	1,000	1,000
Total expenses	<u>\$ 11,370,991</u>	<u>\$ 1,525,731</u>	<u>\$ 12,896,722</u>	<u>\$ 1,606,199</u>	<u>\$ -</u>	<u>\$ 14,502,921</u>	<u>\$ 15,081,145</u>

See Independent Auditor's Report.

**Achievement First Brooklyn Charter Schools**

**Supplemental Schedule of Functional Expenses - Voyager  
Year Ended June 30, 2023 (With Comparative Totals for 2022)**

	Program services			General and administrative	Fundraising	2023 Total	2022 Total
	Regular education	Special education	Total program services				
Personnel services costs							
Administrative staff personnel	\$ -	\$ -	\$ -	\$ 458,337	\$ -	\$ 458,337	\$ 351,911
Instructional personnel	1,844,382	252,939	2,097,321	-	-	2,097,321	2,342,145
Total personnel services costs	1,844,382	252,939	2,097,321	458,337	-	2,555,658	2,694,056
Fringe benefits and payroll taxes	285,300	39,089	324,389	70,890	-	395,279	434,362
Retirement	23,989	3,287	27,276	5,961	-	33,237	43,146
Management company fees	369,874	41,771	411,645	21,666	-	433,311	457,115
Accounting/audit services	-	-	-	6,819	-	6,819	7,132
Other purchased/professional/ consulting services	900	4,094	4,994	5,649	-	10,643	11,776
Repairs and maintenance	12,655	1,734	14,389	3,144	-	17,533	5,539
Insurance	9,361	1,283	10,644	2,326	-	12,970	11,703
Utilities	380	52	432	95	-	527	4,357
Supplies/materials	69,399	9,508	78,907	-	-	78,907	84,983
Equipment/furnishings	27,242	3,732	30,974	6,769	-	37,743	13,824
Staff development	9,792	1,342	11,134	1,895	-	13,029	41,271
Marketing/recruitment	8,652	1,185	9,837	-	-	9,837	45,450
Technology	130,601	17,894	148,495	10,238	-	158,733	169,267
Food service	181,501	24,867	206,368	-	-	206,368	136,533
Student services	62,356	8,543	70,899	-	-	70,899	39,340
Office expense	75,115	10,292	85,407	27,394	-	112,801	171,180
Depreciation and amortization	66,675	9,135	75,810	18,953	-	94,763	171,363
Other	19,201	2,631	21,832	5,253	-	27,085	16,059
Parental activities	5,833	799	6,632	-	-	6,632	-
Interest expense	-	-	-	1,672	-	1,672	1,000
Total expenses	<u>\$ 3,203,208</u>	<u>\$ 434,177</u>	<u>\$ 3,637,385</u>	<u>\$ 647,061</u>	<u>\$ -</u>	<u>\$ 4,284,446</u>	<u>\$ 4,559,456</u>

See Independent Auditor's Report.

**Achievement First Brooklyn Charter Schools**

**Supplemental Schedule of Functional Expenses - Legacy  
Year Ended June 30, 2023 (With Comparative Totals for 2022)**

	Program services			General and administrative	Fundraising	2023 Total	2022 Total
	Regular education	Special education	Total program services				
Personnel services costs							
Administrative staff personnel	\$ -	\$ -	\$ -	\$ 366,935	\$ -	\$ 366,935	\$ 272,527
Instructional personnel	1,401,712	207,261	1,608,973	-	-	1,608,973	894,375
Total personnel services costs	1,401,712	207,261	1,608,973	366,935	-	1,975,908	1,166,902
Fringe benefits and payroll taxes	213,222	29,214	242,436	55,289	-	297,725	186,503
Retirement	8,555	1,172	9,727	2,218	-	11,945	6,696
Management company fees	324,765	36,677	361,442	19,023	-	380,465	267,216
Accounting/audit services	-	-	-	6,817	-	6,817	7,132
Other purchased/professional/ consulting services	-	595	595	5,425	-	6,020	13,327
Repairs and maintenance	884,376	121,168	1,005,544	229,320	-	1,234,864	1,232,114
Insurance	11,326	1,552	12,878	2,937	-	15,815	10,099
Utilities	126	17	143	32	-	175	621
Supplies/materials	110,580	15,151	125,731	-	-	125,731	166,489
Equipment/furnishings	17,981	2,464	20,445	4,663	-	25,108	145,104
Staff development	24,926	3,416	28,342	5,052	-	33,394	30,171
Marketing/recruitment	5,077	696	5,773	-	-	5,773	39,485
Technology	106,316	14,566	120,882	884	-	121,766	193,882
Food service	8,775	1,202	9,977	-	-	9,977	13,169
Student services	26,213	3,591	29,804	-	-	29,804	269,940
Office expense	75,340	10,322	85,662	23,477	-	109,139	162,522
Depreciation and amortization	92,786	12,712	105,498	26,374	-	131,872	109,894
Other	17,870	2,448	20,318	4,961	-	25,279	10,054
Parental activities	6,488	889	7,377	-	-	7,377	5,976
Total expenses	<u>\$ 3,336,434</u>	<u>\$ 465,113</u>	<u>\$ 3,801,547</u>	<u>\$ 753,407</u>	<u>\$ -</u>	<u>\$ 4,554,954</u>	<u>\$ 4,037,296</u>

See Independent Auditor's Report.

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*

To the Board of Trustees  
Achievement First Brooklyn Charter Schools

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Achievement First Brooklyn Charter Schools, which comprise the statement of financial position as of June 30, 2023, 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, 2023.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Achievement First Brooklyn Charter Schools' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2023-001.

Achievement First Brooklyn Charter Schools' Response to Findings

Achievement First Brooklyn Charter Schools' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Achievement First Brooklyn Charter Schools' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.



Hartford, Connecticut  
October 31, 2023

Independent Auditor's Report on Compliance for Each Major Federal Program  
and Report on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Trustees  
Achievement First Brooklyn Charter Schools

Report on Compliance for Each Major Federal Program

*Opinion on Each Major Federal Program*

We have audited Achievement First Brooklyn Charter Schools' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Achievement First Brooklyn Charter Schools' major federal programs for the year ended June 30, 2023. Achievement First Brooklyn Charter Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Achievement First Brooklyn Charter Schools complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

*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 Achievement First Brooklyn Charter Schools and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Achievement First Brooklyn Charter Schools' 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 Achievement First Brooklyn Charter Schools' federal programs.

### *Auditor's Responsibilities for the Audit of Compliance*

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

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

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

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

### *Other Matters*

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2023-002. Our opinion on each major federal program is not modified with respect to this matter. *Government Auditing Standards* requires the auditor to perform limited procedures on Achievement First Brooklyn Charter Schools' response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Achievement First Brooklyn Charter Schools' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### *Report on Internal Control over Compliance*

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant



deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a significant deficiency.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. *Government Auditing Standards* requires the auditor to perform limited procedures on Achievement First Brooklyn Charter Schools' response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Achievement First Brooklyn Charter Schools' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



Hartford, Connecticut  
October 31, 2023

**Achievement First Brooklyn Charter Schools**

**Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023**

Federal grantor/pass-through grantor/program or cluster title	Federal Assistance Listing	Pass-through entity identifying number	Passed through to subrecipients	Total federal expenditures
U.S. Department of Education Passed through New York State Education Department		0021-23-4304 0021-23-4308 0021-23-4324 0021-23-4326 0021-23-4375 0021-23-4555 0021-23-4940 0021-23-5000 0021-23-5085 0021-23-5265		
Title I Grants to Local Educational Agencies (LEAs)	84.010	0021-23-5690	\$ -	\$ 3,490,869
		0147-23-4304 0147-23-4308 0147-23-4324 0147-23-4326 0147-23-4375 0147-23-4555 0147-23-4940 0147-23-5000 0147-23-5085 0147-23-5265		
Supporting Effective Instruction State Grants	84.367	0147-23-5690	-	587,364
English Language Acquisition State Grants	84.365	0293-23-4324	-	80,282
		0204-23-4555 0204-23-4940 0204-23-4375 0204-23-4325 0204-23-4304 0204-23-4308 0204-23-4326 0204-23-5000 0204-23-5085 0204-23-5265		
Student Support and Academic Enrichment Program	84.424	0204-23-5265	-	265,121
Special Education Cluster (IDEA) Special Education Grants to States (IDEA, Part B) - Total Special Education Cluster (IDEA)	84.027	Not applicable	-	1,408,656

**Achievement First Brooklyn Charter Schools**

**Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2023**

<u>Federal grantor/pass-through grantor/program or cluster title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-through entity identifying number</u>	<u>Passed through to subrecipients</u>	<u>Total federal expenditures</u>
		5890-23-4555		
		5890-23-4940		
		5890-23-4375		
		5890-23-4325		
		5890-23-4304		
		5890-23-4308		
		5890-23-4326		
		5890-23-5000		
COVID-19 Education Stabilization Fund		5890-23-5085		
Elementary and Secondary School		5890-23-5265		
Emergency Relief Fund	84.425D	5890-23-5690	-	8,702,195
Passed through Achievement First, Inc. Charter Schools	84.282	Not applicable	-	109,826
Total U.S. Department of Education			-	14,644,313
U.S. Department of Agriculture Passed through New York State Education Department Child Nutrition Cluster				
School Breakfast Program (SBP)	10.553	Not applicable	-	358,620
National School Lunch Program (NSLP)	10.555	Not applicable	-	1,034,769
COVID-19 - National School Lunch Program (NSLP)	10.555	Not applicable	-	81,046
Total Child Nutrition Cluster			-	1,474,435
Total Expenditures of Federal Awards			\$ -	\$ 16,118,748

See Notes to Schedule of Expenditures of Federal Awards.

## Achievement First Brooklyn Charter Schools

### Notes to Schedule of Expenditures of Federal Awards June 30, 2023

#### **Note 1 - Basis of presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Achievement First Brooklyn Charter Schools (the "School") under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the School.

#### **Note 2 - Summary of significant accounting policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass through identifying numbers are provided when available.

#### **Note 3 - Indirect cost rate**

The School has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**Achievement First Brooklyn Charter Schools**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023**

**I. Summary of Auditor's Results**

Financial Statements:

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified opinion

Internal control over financial reporting:

Material weakness(es) identified?

       yes   X   no

Significant deficiency(ies) identified?

  X   yes        none reported

Noncompliance material to financial statements noted?

  X   yes        no

Federal Awards:

Internal control over major federal programs:

Material weakness(es) identified?

       yes   X   no

Significant deficiency(ies) identified?

  X   yes        none reported

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

Unmodified opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?

  X   yes        no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425D	COVID-19 Education Stabilization Fund Elementary and Secondary School Emergency Relief Fund
10.555	Child Nutrition Cluster

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

\$750,000

Auditee qualified as low-risk auditee?

       yes   X   no

## **Achievement First Brooklyn Charter Schools**

### **Schedule of Findings and Questioned Costs Year Ended June 30, 2023**

#### **II. Findings - Financial Statement Audit**

Finding No. 2023-001

##### **Criteria**

According to the Audit Guide for State University of New York ("SUNY") Authorized Charter Schools, the School is required to perform a criminal history records search which includes the fingerprinting and background checking of all prospective employees. Test results must be obtained to ensure clearance for employment.

##### **Condition**

The School did not have records of performing fingerprint and criminal history record checks for all employees hired during the year ended June 30, 2023.

##### **Context**

A sample of 40 new hires was selected from a population of 304. We identified exceptions in 5 out of the 40 new hires tested. The sample was not statistically valid.

##### **Cause**

The School did not have a clear process for following up on new hire background check clearances.

##### **Effect**

The School is not in compliance with the hiring procedures required under the laws, regulations, contracts and grant agreements requirements of the Audit Guide for SUNY Authorized Charter Schools.

##### **Identification as a Repeat Finding**

This is not a repeat finding.

##### **Recommendation**

The School should review its procedures and internal controls over its performance of fingerprint and criminal history record checks for new hires to ensure compliance with SUNY Charter School requirements. The internal controls should include assuring 100% testing and retaining documentation to support the performance of these checks.

##### **Reporting Views of Responsible Officials**

The School will review the procedures and internal controls to SUNY Charter School Requirements to ensure 100% compliance.

## **Achievement First Brooklyn Charter Schools**

### **Schedule of Findings and Questioned Costs Year Ended June 30, 2023**

#### **III. Findings and Questioned Costs - Major Federal Award Programs Audit**

Finding No. 2023-002 - COVID-19 Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund - Assistance Listing Number #84.425D

##### **Criteria**

According to 2CFR Part 200.405 of the Office of Management and Budget's Uniform Guidance, a cost is allowable to a particular Federal award or to the cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with the relative benefits received.

##### **Condition**

The School provided a completed claim report for reimbursement of expenses that was finalized internally but not yet submitted to the grantor. The report was not properly reviewed resulting in an overstatement of expenses incurred in the report.

##### **Questioned Costs**

The claim report was modified prior to submission to the grantor, therefore there were no questioned costs.

##### **Context**

The School submits quarterly claim reports. The final report was not properly reviewed nor prepared.

##### **Cause**

Certain costs were double counted within the claims report due to the report not being properly reviewed.

##### **Effect**

Lack of a proper review may result in an incorrect claim filing and receipt of funds in excess of allowable costs incurred.

##### **Identification as a Repeat Finding**

This is not a repeat finding.

**Achievement First Brooklyn Charter Schools**

**Schedule of Findings and Questioned Costs  
Year Ended June 30, 2023**

**Recommendation**

Claim reports and supporting schedules should be reviewed prior to finalization by the supervisor of the preparer of the report.

**Reporting Views of Responsible Officials**

We agree with the finding and will develop procedures to address the finding.





**Independent Member of Nexia International**

**[cohnreznick.com](http://cohnreznick.com)**

SUNY Charter Schools Institute  
Budget Narrative

Education Corporation Name:

Fiscal Contact:

Date:

Name:

Email:

1. What steps has the education corporation taken to ensure it has enacted a conservative budget?

2. How much of the education corporation's tier two of the ESSER funds would be spent by September 30, 2023? How much of the tier three ESSER funds does the education corporation plan to spend by September 30, 2024?

3. How does the education corporation ensure the sustainability of programs enacted through the use of ESSER funding once ESSER funding period ends?

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:** Akeem Frett

**Name of Charter School Education Corporation:** Achievement First Brooklyn

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

No special designations

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

**No**

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

**No**

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

**No**

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

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

**No**

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

<b>Date(s)</b>	<b>Nature of financial interest / transaction</b>	<b>Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)</b>	<b>Name of person holding interest or engaging in transaction and relationship to you</b>
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7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

**None**



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

*This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.*

**Business Telephone:** 347-536-4651

**Business Address:** Deloitte, 30 Rockefeller Plaza, New York, NY

10112

**E-mail Address:** adfrett@gmail.com

**Home Telephone:** 203-415-5125

**Home Address:** 807C St. Ann's Ave, Bronx, NY 10451



**Signature Date** 07/14/2023

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

*last revised 04/2022*

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

Desiree Dalton

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**Name of Charter School Education Corporation:**

Achievement First

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1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Parent Representative

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes  No

If Yes, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes  No

If Yes, please describe the nature of your relationship and if the student could benefit from your participation.

I am the mother of two student enrolled for the 2022-2023 school year  
No they do not receive any benefits from my participation on the board.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes  No

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

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

Yes  No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

**None**

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

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**Business Telephone:**

\_\_\_\_\_

**Business Address:**

\_\_\_\_\_

**E-mail Address:**

\_\_\_\_\_

**Home Telephone:**

\_\_\_\_\_

**Home Address:**

\_\_\_\_\_

*Desiree Dalton*  
\_\_\_\_\_  
\_\_\_\_\_

7/13/2023

**Signature**

**Date**

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

Joshua Vidro

---

**Name of Charter School Education Corporation:**

Achievement First

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1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).  
Board Member

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

**Yes**  **No**

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

**Yes**  **No**

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.



4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes  No

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

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

Yes  No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

<b>Date(s)</b>	<b>Nature of financial interest / transaction</b>	<b>Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)</b>	<b>Name of person holding interest or engaging in transaction and relationship to you</b>

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

**None**

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

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**Business Telephone:**

[Redacted] \_\_\_\_\_

**Business Address:**

[Redacted] \_\_\_\_\_

**E-mail Address:**

[Redacted] \_\_\_\_\_

**Home Telephone:**

[Redacted] \_\_\_\_\_

**Home Address:**

[Redacted] \_\_\_\_\_

[Redacted] \_\_\_\_\_ 07/14/23  
**Signature** **Date**

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

Jonathan Atkeson

---

**Name of Charter School Education Corporation:**

Achievement First

---

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

None other than board member.

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes  No

If Yes, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes  No

If Yes, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes  No

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

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

Yes  No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

<b>Date(s)</b>	<b>Nature of financial interest / transaction</b>	<b>Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)</b>	<b>Name of person holding interest or engaging in transaction and relationship to you</b>

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

**None**

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



*This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.*

**Business Telephone:**

[Redacted]

**Business Address:**

[Redacted]

**E-mail Address:**


[Redacted]

**Home Telephone:**

[Redacted]

**Home Address:**

[Redacted]

[Redacted Signature] 

7/13/2023

Signature

Date

Acceptable signature formats include:

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*last revised 04/2022*

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

---

**Name of Charter School Education Corporation:**

---

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

**Yes      No**

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

**Yes      No**

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

**Yes**      **No**

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

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

**Yes**      **No**

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

<b>Date(s)</b>	<b>Nature of financial interest / transaction</b>	<b>Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)</b>	<b>Name of person holding interest or engaging in transaction and relationship to you</b>

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

**None**

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

-

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**Business Telephone:**

\_\_\_\_\_

**Business Address:**

\_\_\_\_\_

**E-mail Address:**

\_\_\_\_\_

**Home Telephone:**

\_\_\_\_\_

**Home Address:**

\_\_\_\_\_

\_\_\_\_\_

**Signature**

**Date**

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

*last revised 04/2022*

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

---

**Name of Charter School Education Corporation:**

---

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

**Yes      No**

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

**Yes      No**

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

**Yes**      **No**

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

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

**Yes**      **No**

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



6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

<b>Date(s)</b>	<b>Nature of financial interest / transaction</b>	<b>Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)</b>	<b>Name of person holding interest or engaging in transaction and relationship to you</b>

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

**None**

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

-

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**Business Telephone:**

\_\_\_\_\_

**Business Address:**

\_\_\_\_\_

**E-mail Address:**

\_\_\_\_\_

**Home Telephone:**

\_\_\_\_\_

**Home Address:**

\_\_\_\_\_

\_\_\_\_\_

**Signature** **Date**

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

*last revised 04/2022*

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

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**Name of Charter School Education Corporation:**

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1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

**Yes      No**

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

**Yes      No**

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

**Yes**      **No**

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

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

**Yes**      **No**

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

<b>Date(s)</b>	<b>Nature of financial interest / transaction</b>	<b>Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)</b>	<b>Name of person holding interest or engaging in transaction and relationship to you</b>

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

**None**

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

-

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**Business Telephone:**

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**Business Address:**

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**E-mail Address:**

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**Home Telephone:**

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**Home Address:**

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**Signature**

**Date**

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

*last revised 04/2022*



**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

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**Name of Charter School Education Corporation:**

---

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

**Yes      No**

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

**Yes      No**

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

**Yes**      **No**

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

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

**Yes**      **No**

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

<b>Date(s)</b>	<b>Nature of financial interest / transaction</b>	<b>Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)</b>	<b>Name of person holding interest or engaging in transaction and relationship to you</b>

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

**None**

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

-

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**Business Telephone:**

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**Business Address:**

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**E-mail Address:**

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**Home Telephone:**

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**Home Address:**

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**Signature**

**Date**

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

*last revised 04/2022*

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

---

**Name of Charter School Education Corporation:**

---

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

**Yes      No**

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

**Yes      No**

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

**Yes**      **No**

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

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

**Yes**      **No**

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

<b>Date(s)</b>	<b>Nature of financial interest / transaction</b>	<b>Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)</b>	<b>Name of person holding interest or engaging in transaction and relationship to you</b>



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

**None**

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

-

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**Business Telephone:**

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**Business Address:**

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**E-mail Address:**

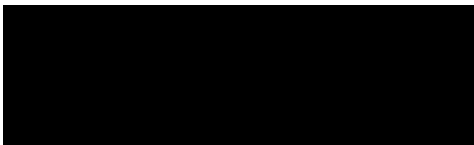
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**Home Telephone:**

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**Home Address:**

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7/18/23

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**Signature**

**Date**

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

*last revised 04/2022*

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

WARREN STUART ST CLAIR YOUNG

**Name of Charter School Education Corporation:**

ACHIEVEMENT FIRST BROOKLYN

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

- Treasurer
- Chair of the finance committee

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes  No

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

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

Yes  No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

**None**

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

*This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.*

**Business Telephone:**

[Redacted]

**Business Address:**

[Redacted]

**E-mail Address:**

[Redacted]

**Home Telephone:**

[Redacted]

**Home Address:**

[Redacted]

[Redacted]

7/25/2023

**Signature**

**Date**

Acceptable signature formats include:

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- Print form, manually sign, scan to PDF

*last revised 04/2022*

Disclosure of Financial Interest by a Current  
or Former Trustee

Trustee Name:

TAMIKA BRADLEY

Name of Charter School Education Corporation:

Achievement First Brooklyn

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

PARENT representative

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

I'M AM blood realtive Aunt  
GUARDIAN OF my Nephew  
RAYNAL Carveth



4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes  No

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

My nephew Raynal Caruth is a scholar at Achievement First since kindergarten. Now he is going to the 11th at Achievement First Brooklyn High School for this upcoming year.

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

Yes  No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

None

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

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.

**Business Telephone:**

N/A

**Business Address:**

N/A

**E-mail Address:**

[Redacted]

**Home Telephone:**

[Redacted]

**Home Address:**

[Redacted]

*Handwritten signature*

7/27/2023

**Signature**

**Date**

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- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

Alison Richardson

**Name of Charter School Education Corporation:**

Achievement First

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Vice-chair  
chair of Academic Committee

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes  No

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

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

Yes  No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

**None**

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



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**Business Telephone:**

[Redacted]

**Business Address:**

[Redacted]

**E-mail Address:**

[Redacted]

**Home Telephone:**

above

**Home Address:**

above

**Signature**

[Redacted Signature]

**Date**

7/31/23

Acceptable signature formats include:

- Digitally certified PDF signature
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last revised 04/2022

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

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**Name of Charter School Education Corporation:**

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1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

**Yes      No**

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

**Yes      No**

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

**Yes**      **No**

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

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

**Yes**      **No**

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

<b>Date(s)</b>	<b>Nature of financial interest / transaction</b>	<b>Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)</b>	<b>Name of person holding interest or engaging in transaction and relationship to you</b>

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

**None**

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

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**Business Telephone:**

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**Business Address:**

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**E-mail Address:**

[Redacted]

**Home Telephone:**

[Redacted]

**Home Address:**

[Redacted]

[Handwritten Signature] [Redacted]

7/17/23

**Signature**

**Date**

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

*last revised 04/2022*

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

---

**Name of Charter School Education Corporation:**

---

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Board, Executive Committee

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

**Yes      No**

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

**Yes      No**

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

**Yes**      **No**

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

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

**Yes**      **No**

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



6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

<b>Date(s)</b>	<b>Nature of financial interest / transaction</b>	<b>Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)</b>	<b>Name of person holding interest or engaging in transaction and relationship to you</b>

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

**None**

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

-

*This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.*

**Business Telephone:**

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**Business Address:**

---

**E-mail Address:**

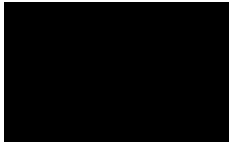
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**Home Telephone:**

---

**Home Address:**

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07/24/2023

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**Signature**

**Date**

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

*last revised 04/2022*

**Disclosure of Financial Interest by a Current  
or Former Trustee**

**Trustee Name:**

Amy Arthur Samuels

---

**Name of Charter School Education Corporation:**

Achievement First

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1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

*Board member*

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes  No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes  No

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

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

Yes  No

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

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

**None**

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

**None**

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

*This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.*

**Business Telephone:**

[Redacted]

**Business Address:**

[Redacted]

**E-mail Address:**

[Redacted]

**Home Telephone:**

[Redacted]

**Home Address:**

[Redacted]

[Redacted Signature]

07/27/2023

**Signature**

**Date**

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

*last revised 04/2022*



**183 Scholar Days**

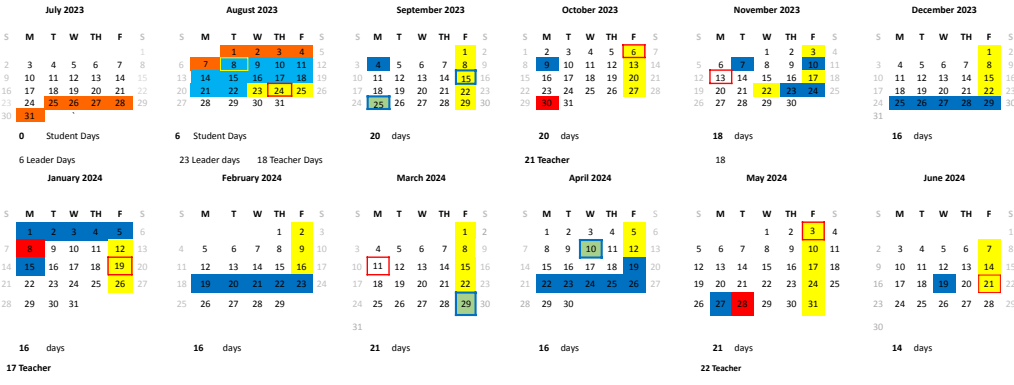
**2023-24 School Year Calendar**

- JULY**  
 17-21 New Leader Training  
 25-31 New Team Training  
 24 First Day for Returning Leaders  
 26-28 All Leader Training
- AUGUST**  
 1-7 New Team Training  
 8 Teachers Return Date  
 9-11 All Team Training (9-14-ES)  
 23 First day of school for Grades K,5,9 (early dismissal)  
 24 First day of school for all scholars (early dismissal)
- SEPTEMBER**  
 4 Labor Day (AF closed)  
 15 Rosh Hashanah ( District Open / AF schools open)  
 25 Yom Kippur (AF schools open)
- OCTOBER**  
 9 Indigenous Peoples' Day (District PD Day / AF closed)  
 30-ES/MS Reflection Day 1
- NOVEMBER**  
 7 Election Day (AF closed)  
 10 Veterans Day Observed (AF closed)  
 23-24 Thanksgiving Break (AF closed)
- DECEMBER**  
 25-29 Winter Break (AF closed)

**Legend:**

- New Team Training
- BOY Training (ATT & School Site)
- Holidays (No school for scholars)
- District Holidays (AF Open)
- Returning Teacher Start Date
- State Testing Date
- Trimester/Quarter Dates
- School Based PD/ Data Days
- Early Dismissal

**2023-2024 New York ES/MS School Calendar**



- JANUARY**  
 1-5 Winter Break (includes Three Kings' Day Observed) (AF closed)  
 8-ES/MS Reflection Day 2  
 15 Martin Luther King Jr. Day (AF closed)  
 29 District PD Day (No school for 6-12 schools) / AF Open
- FEBRUARY**  
 19-23 February Break (AF closed)
- MARCH**  
 29 Good Friday (District closed / AF open)
- APRIL**  
 10 Eid al-Fitr Observed (AF open)  
 19-25 Spring Break (AF Closed)
- MAY**  
 27 Memorial Day (AF closed)  
 28 Network Support PD Day (No school for scholars)
- JUNE**  
 6 Anniversary Day (District PD Day) / AF open  
 7 Clerical Day (No school for ES/MS schools) / AF open  
 19 Juneteenth (AF closed)  
 21 Last Day of School for scholars (early dismissal)

**Days-of-School Counts**

Month	Student	Teacher
August	6	18
September	20	20
October	20	21
November	18	18
December	16	16
January	16	17
February	16	16
March	21	20
April	16	17
May	21	22
June	14	14
School Based PD Days	-1	1
<b>TOTAL</b>	<b>183</b>	<b>200</b>

**District vs. AF Comparison**

District	First Day	Last Day
District	Sept 7	June 26
AF	August 24	June 21

District Days Off	Dates	AF OFF?
Labor Day	9/4/2023	Yes
Yom Kippur	9/25/2023	No
Columbus Day/Indigenous People's Day	10/9/2023	Yes
Veterans Day Observed	10/11/2023	Yes
Thanksgiving	11/23/2023 - 11/24/2023	Yes
Winter Holiday	12/25/2023 - 1/5/2024	Yes
MLK Day	1/15/2024	Yes
Midwinter Recess	2/19/2024-2/23/2024	Yes
Spring Break	4/19/2024-4/26/2024	Yes
Memorial Day	5/27/2024	Yes
Juneteenth	6/19/2024	Yes

**Report Card Cycles For HS Quarter Dates, see NY HS Tab**

Report Card Cycles	Report Card Nights
Trimester 1 Begins	8/24
Trimester 1 Midpoint	10/7
Trimester 2 Begins	11/13
Trimester 2 Midpoint	1/19
Trimester 3 Begins	3/11
Trimester 3 Midpoint	5/3



## FIRE & LIFE SAFETY SPECIALISTS

**From** | **Total Fire Protection**  
111 Crossways Park Drive  
West  
Woodbury NY 11797  
7189517200  
www.TFP1.com

**Quote No.** | **0019326**  
Type | Inspection  
Prepared By | Joseph Waldner  
Created On | 07/20/2023

**Quote For** | **Queens ES1 LLC.**  
AKAM Associates - Queens  
ES1 LLC.  
118-49 Montauk Street  
St. Albans NY 11412  
(212)986-0001

### Description of Work

## Fire Alarm Test and Inspection Services as per NFPA72 Requirements

**Frequency: Semi-Annual**

**Terms: 2-Years**

The cost of this service will be billed on an annual basis, every year hereafter, unless otherwise agreed to by both parties.

The term of this agreement will be for a minimum of two (2) years from the acceptance and/or execution of this proposal, and will automatically renew for the same term at a 4% increase for each year, unless either party provides a written termination notice 60-days from the expiration date of the said agreement.

### Services to be completed

**Fire Alarm** **ANNUALLY**

Fire Alarm Annual Full Inspection Service as per NFPA 72

TFP to perform the following required inspection services:

- \* Provide an itemized Report of all testing performed.
- \* Operational testing and cleaning of all smoke detectors.
- \* Operational testing of all pull stations.
- \* Operational testing of all heat detectors(addressable only).
- \* Operational testing and cleaning of all duct detectors.
- \* Operational testing of all carbon monoxide detectors.
- \* Operational testing of all audio and visual notification devices.
- \* Operational elevator integration (to be performed with elevator company).
- \* Operational testing of releasing devices: Door holders, access door release.
- \* Operational testing of HVAC shutdown integration (to be performed with HVAC company).
- \* Operational test of control panel communicator, and verify receipt of central station signals.
- \* Electronically test all Waterflow and Tamper Switches connected to fire alarm system.
- \* Perform a load test of all standby batteries for each panel and visually check for corrosion or leakage.
- \* Test outputs of all internal and external power supplies.
- \* Blow out and clean all panels and all control components thoroughly cleaned
- \* Check integrity of panel component outputs and wiring and verify that all LED's function properly for each panel
- \* Provide a Certificate of Fitness based on the status of system operations upon successful completion of each inspection

*Estimated Completion: 08/01/2023 to 08/31/2023*

**Fire Alarm** **ANNUALLY**

Fire Alarm Semi-Annual Visual Inspection Service as per NFPA 72

TFP to perform the following required inspection services:

- \* Provide an itemized Report of all testing performed
- \* Electronically test all Waterflow and Tamper Switches connected to fire alarm system.
- \* Perform a load test of all standby batteries for each panel and visually check for corrosion or leakage.
- \* Visual inspection of all system components to ensure there are no changes that affect equipment performance. Inspect for building modifications, occupancy changes, changes in environmental conditions, device location, physical obstructions, device orientation, physical damage, and degree of cleanliness.
- \* Visual inspection of all manual pull stations to verify proper location and condition.
- \* Visual inspection of the smoke, heat, and duct detectors to confirm proper location and condition.
- \* Visual inspection of all audio and visual notification devices to verify proper location and condition.
- \* Visual inspection of Remote Annunciators to verify proper location and condition.
- \* Visual inspection of the emergency voice/communications equipment to verify proper location and condition.
- \* Blow out and clean all control panel equipment and components thoroughly.

*Estimated Completion: 02/01/2024 to 02/29/2024*

<b>Parts, labor, and fees</b>	<b>Quantity</b>	<b>Unit Price</b>	<b>Total</b>
Year 1 Cost	1	\$4,900.00	\$4,900.00
Year 2 Cost	1	\$5,071.50	\$5,071.50
		<b>GRAND TOTAL</b>	<b>\$9,971.50</b>

## Terms and Conditions

### Total Fire Protection - Fire Alarm and Integrated Solutions

#### Fire Alarm Inspection Test and Maintenance Terms & Conditions

1. Inspection Services are contingent upon customer's ability to provide full access to the rooms throughout the building during time of inspection. Any extensive slowdowns of accessibility are subject to additional fees of lost time and services provided at the discretion of TFP, and will be billed on T&M basis in accordance with TFP's standard service labor charges.
2. Unless stated elsewhere in this quote estimate, this price is based on regular time work between Monday - Friday, 8:00AM to 4:30PM, excluding Holidays.
3. Ladders and lifts shall be provided by TFP. If required; specialty lifts, scaffolding, or any special access requirements will be separately quoted.
4. System is assumed to be operational and free of any defects and violations at time of agreement.
5. Unless we are providing Central Station Monitoring Service, placing the system on line and off line shall be the responsibility of facility related personnel.
6. Supervised devices and equipment related to Wet & Dry Sprinkler System, Dry-Pipe System, Pre-Action System

Deluge System or any other System monitored by the Fire Alarm System shall be manually tested at the fire alarm system monitor module unless authorized facility personnel or sprinkler contractor is present to perform a functional test of the system in conjunction with our testing service. The additional time required for functional testing of the referenced systems is not included in this quote and shall be quoted separately.

#### Fire Alarm Services Terms & Conditions

1. **Code Compliance Requirements** services detailed in this Proposal must be performed as mandated by the relevant code, and as required to ensure conformity with such code or regulatory agency. Failure to perform these services may result in the corresponding Service Location receiving a violation and/or summons for non-compliance.
2. **Please make sure our personnel have access to all your system components** - if any unit/service is claimed as not being performed once we have completed our services and have left your premises, we will verify our records to assure this service was part of the contract. If not, we will provide the service and the minimum service fee pertaining to your area will be assessed, in addition to the actual services.
3. **All visits will be coordinated and confirmed with your assigned Company representative** - please be informed that any coordinated visit that is canceled by the Customer or if no escort is available with less than 24-hours notification given to TFP1, Inc D/B/A Total Fire Protection (hereunder TFP or Total Fire Protection), due to situations not caused by Total Fire Protection, will be billed separately as a service call fee and a new date will be scheduled for the inspection/service.
4. **Fire Detection Equipment Inspection** - If Fire Alarm Inspection is specified under the Schedule of Inspections as a service to be provided, an operational, visual or electronic test of all Fire Alarm Devices will be performed at the frequency indicated. An itemized report will be provided listing the status of each device together with a Certificate of Systems Fitness or Deficiency. A "Blow Out" cleaning, with compressed air, will be performed on all Smoke Detectors at least annually.
5. **Comprehensive Service Reports** - will be created at the time of inspection. The report will reveal all information relating to the operation and status of your Fire Alarm system. The Comprehensive Service Report will represent if any additional service(s) or maintenance is required on the existing Fire Alarm system to bring up to local code requirement. Should additional services be required, a deficiency proposal will be sent for your approval.
6. **Service Call Labor Rates** Customer agrees to pay TFP for repair service on a per call basis for service for all parts and labor at time of service. Service will be billed at our standard rate in effect at the time service is performed. The below rates will be applied if Total Fire Protection is asked to

provide a service call beyond the scope of work detailed in this proposal.

## Service Call Labor Rates

### Cost (plus applicable sales tax)

Service Call Premise Charge \$125

Straight-time (Monday Friday, 8AM 4PM) (4-hour minimum) \$183.75

Overtime (4-hour minimum) \$275.63

Holiday and Emergency After-hours (6-hour minimum) \$367.50

1. **Service Call Labor Rates and Charges** - Total Fire Protection, at its sole discretion, reserves the right to change applicable service rates and charges for services provided including, but not limited to the rates reflected on this form of proposal, without prior notice. After the expiration of one year from the date hereof TFP shall be permitted from time to time to increase the servicing charge by an amount not to exceed seven percent each year and Customer agrees to pay such increase.

After the expiration of one year from the date hereof TFP shall be permitted from time to time to increase the servicing charge by an amount not to exceed seven percent each year and Customer agrees to pay such increase.

1. **Terms** This agreement constitutes the full understanding of the parties and may not be amended or modified or canceled except in writing signed by both parties, except that in the event TFP issues a UL certificate to Customer, TFP will comply with Underwriters Laboratory Inc. or any local law requirements regarding items of protection provided for in this agreement. This contract shall be governed by the laws of the State of New York. Should any provision of this agreement be deemed void, all other provisions will remain in effect by TFP and TFP is authorized to file a financing statement.

This agreement constitutes the full understanding of the parties and may not be amended or modified or canceled except in writing signed by both parties, except that in the event TFP issues a UL certificate to Customer, TFP will comply with Underwriters Laboratory Inc. or any local law requirements regarding items of protection provided for in this agreement. This contract shall be governed by the laws of the State of New York. Should any provision of this agreement be deemed void, all other provisions will remain in effect by TFP and TFP is authorized to file a financing statement.

1. **Testing of Fire Detection System** - The parties hereto agree that the fire detection equipment, once installed, is in the exclusive possession and control of the Customer, and except for TFP's scheduled Inspections, it is Customer's sole responsibility to test the operation of the fire detection equipment and to notify TFP if any equipment is in need of repair. TFP shall not be required to service the fire detection equipment unless it has received notice from Customer, and upon such notice, TFP may service the fire detection equipment to the best of its ability within 36 hours, exclusive of Saturday, Sunday and legal holidays, during the business hours of 9 a.m. and 5 p.m. provided Customer agrees to pay for the labor and material charge for such service. Nothing contained herein shall be construed to require Customer to request service from TFP or require TFP to provide per call Repair Service. Customer may request Repair Service from third parties and TFP shall have no responsibility for the performance of third parties engaged by Customer. Customer agrees to test and inspect the fire detection equipment and to advise TFP of any defect, error or omission in the fire detection equipment. The Customer must supply TFP with any ladders, hi-lows or scaffolding to test any device over 10 feet above the finished floor. TFP is not responsible for sealing of any and all wall penetration or restoration of walls, floors, and or ceilings to original condition.
2. **Customers Duty to Supply Electric and Telephone Service**-Customer agrees to furnish, at Customer's expense, all 110 Volt AC power, electrical outlet, ARC Type circuit breaker and dedicated receptacle, internet connection, high speed broadband cable or DSL and IP Address, telephone hook-ups, RJ31x Block or equivalent, as deemed necessary by TFP.
3. **Customer Responsible for False Alarms/Permit Fees** -Customer is responsible for all alarm permits and permit fees, agrees to file for and maintain any permits required by applicable law and indemnify or reimburse TFP for any fines relating to permits or false alarms. TFP shall have no liability for permit fees, false alarms, false alarm fines, fire response, any damage to personal or real property or personal injury caused by fire department response to alarm, whether false alarm or otherwise, or the refusal of the fire department to respond. In the event of termination of fire response by the fire department this contract shall nevertheless remain in full force and Customer shall remain liable for all payments provided for herein. Should TFP be required by existing or hereinafter enacted law to perform any service or furnish any material not specifically covered by the terms of this agreement Customer agrees to pay TFP for such service or material.
4. **Warranty** No warranty or guarantee is made as to the condition or operation of any existing apparatus or system. Customer further understands and agrees that failure to comply with all code requirements may result in a failure of your fire suppression equipment to properly function and perform in the event of a fire emergency. We strongly recommend you agree with the said services in this contract and if you decline any of the service items as detailed in this contract you waive all rights, actions, liabilities or claims against TFP1, Inc D/B/A Total Fire Protection. We do not guarantee the condition, performance, or operability of any portion of the before or after an inspection/test is performed by our organization.

TFP does not represent nor warrant that the fire detection equipment will prevent any loss, damage or injury to person or property, by reason of burglary, theft, hold-up, fire, smoke, equipment failure or otherwise, or that the fire detection equipment will in all cases provide the protection for which it is installed or intended. Customer acknowledges that TFP is not an insurer, and that Customer assumes all risk for loss or damage to Customer's premises or its contents. TFP has made no representations or warranties, and hereby disclaims any warranty of merchantability or fitness for any particular use.

Customer's exclusive remedy for TFP default hereunder is to require TFP to repair or replace, at TFP's option, any equipment covered by this contract which is non-operational. Customer is responsible to obtain any software programs, passwords and printouts required to make program changes to the control panel and give EFS the authority to make such software changes as necessary. Customer acknowledges software changes are not included in this agreement and when performed will incur an addition charge. Customer authorizes Software programmed by TFP is the intellectual property of TFP and any unauthorized use of same, including derivative works, is strictly prohibited and may violate Federal Copyright laws, Title 17 of the United States Code, and may subject violator to civil and criminal penalties.

1. **Payment terms** Customer agrees to pay TFP for this service, the sum of the proposal amount, payable annually in advance for the term of this agreement,

commencing the first day of the month next succeeding the date hereof, all payments being due on the first of the month. Customer shall sign an Addendum changing the effective date of this agreement to the system completion date, if applicable. Any additional equipment: not listed in "Equipment covered by this inspection" or added to the system, will incur an additional charge based on our standard rates in effect at that time. Systems not provided by TFP, will incur an additional charge of N/A on the initial inspection when a more detailed Full System Inspection is required. Payment is due to Total Fire Protection, consistent with the following:

- a. Due upon receipt, unless otherwise agreed upon in writing by both parties. If Customer disputes any part of an invoice, a written notification must be sent to TFP within 7-days of receipt of the invoice, specifying the dispute. Failure to send such written notification shall be deemed a waiver of any dispute of such invoice, and TFP shall be entitled to rely upon the fact that (Company) has accepted the obligation to pay the invoice in its entirety.
- b. All prices are already discounted 4% for payment made by cash, check, or wire transfer. Please add 4% to the total for payment made via credit card.
- c. If a credit term has been issued to your organization, then please make sure payments are received within your terms to avoid any late fees.
- d. If payments are received late, then Customer will be subject to a late fee of 2% of the total invoice.
- e. Total Fire Protection, at its sole discretion, may require cash-on-delivery (COD), prior to the above services be rendered.
- f. Deposit 50% deposit will be required for all accounts that do not have a credit line established with Total Fire Protection.
  1. **Cancellation of Services** TFP, at its discretion, reserves the right to assess a cancellation fee if the approved services in this proposal are cancelled less than 24-hours from the scheduled service date.

Within 48 hours of any service performed by TFP, a written notification must be sent to TFP specifying any dispute or objection to such service. Failure to send such written notification shall be deemed a waiver of any dispute of such service, and TFP shall be entitled to rely upon the fact that Customer is satisfied with the service rendered.

1. **Sales Tax** All applicable sales tax will apply to these services, unless a properly authorized Sales Tax-Exempt certification is provided to Total Fire Protection, prior to approval of above work.
2. **Third Party Services** - Customer agrees that TFP is authorized and permitted to subcontract any services to be provided by TFP to third parties who may be independent of TFP, and that TFP shall not be liable for any loss or damage sustained by Customer by reason of fire, theft, burglary or any other cause whatsoever caused by the negligence of third parties. Customer acknowledges that this agreement, and particularly those paragraphs relating to TFP 's disclaimer of warranties, exemption from liability, even for its negligence, limitation of liability and third-party indemnification, inure to the benefit of and are applicable to any assignee, subcontractors and communication centers of TFP.
3. **Insurance** - Customer agrees that TFP is not an insurer, and no insurance coverage is offered herein. The fire detection equipment is designed to reduce certain risks of loss, though TFP does not guarantee that no loss will occur. TFP is not assuming liability, and, therefore shall not be liable to Customer for any loss, personal injury or property damage sustained by Customer as a result of burglary, theft, hold-up, fire, equipment failure, smoke, or any other cause, whatsoever, regardless of whether or not such loss or damage was caused by or contributed to by TFP negligent performance, failure to perform any obligation or strict products liability. Customer releases TFP from any claims for contribution, indemnity or subrogation.

Customer shall maintain a policy of public liability, property damage, burglary and theft insurance under which Customer and TFP are named as insured and under which the insurer agrees to indemnify and hold TFP harmless from and against all costs, expenses including attorneys fees and liability arising out of or based upon any and all claims, injuries and damages arising under this agreement, including, but not limited to, those claims, injuries and damages contributed to by TFP 's negligent performance to any degree or its failure to perform any obligation. The minimum limits of liability of such insurance shall be one million dollars for any injury or death, and property damage, burglary and theft coverage in an amount necessary to indemnify Customer for property on its premises. TFP shall not be responsible for any portion of any loss or damage which is recovered or recoverable by the Customer from insurance covering such loss or damage or for such loss or damage against which the Customer is indemnified or insured.

Customer on its behalf and any insurance carrier waives any right of subrogation Customer's insurance carrier may otherwise have against TFP or its subcontractors arising out of this agreement or the relation of the parties hereto. Customer shall not be permitted to assign this contract without TFP's consent. TFP shall be permitted to assign this contract and upon such assignment shall be relieved of further obligation hereunder.

1. **Indemnification** Total Fire Protection will not be liable for any claims by Customer for lost profits and/or other consequential damages arising from and/or related to this proposal and/or any actions or inactions of Total Fire Protection. Customer further agrees to defend, indemnify, and hold harmless Total Fire Protection against all claims of injury or damage to person or property arising in whole or part from a failure of Customers fire protection system.

Customer agrees that should there arise any liability on the part of TFP as a result of TFP's negligent performance to any degree, failure to perform any of TFP's obligations, equipment failure or strict products liability, that TFP's liability shall be limited to the sum of six times the monthly payment at time liability is fixed or the sum of \$500.00, whichever is greater. If Customer wishes to increase TFP's maximum amount of TFP 's limitation of liability, Customer may, as a matter of right, at any time, by entering into a supplemental contract, obtain a higher limit by paying an annual payment consonant with TFP's increased liability. This shall not be construed as insurance coverage. Customer agrees to and shall indemnify and hold harmless TFP, its employees, agents and subcontractors, from and against all claims, lawsuits, including those brought by third parties or Customer, including reasonable attorney's fees, and losses asserted against and alleged to be caused by TFP's performance, negligent performance or failure to perform its obligations. Parties agree that there are no third-party beneficiaries of this contract.

TFP shall have no liability for false alarms, false alarm fines, police response, or the refusal of the police to respond. In the event of termination of police response by the municipal police this contract shall nevertheless remain in full force and Customer shall remain liable for all payments provided for herein. Customer shall indemnify and hold TFP harmless for all false alarm fines, alarm permit fees or other charges imposed by any municipality, including TFP's attorney's fees, arising out of the fire detection equipment or TFP's services related thereto, excluding sales or income tax, if any. Should TFP be required by existing or hereinafter enacted law to perform any service or furnish any material not specifically covered by the terms of this agreement Customer

agrees to pay TFP for such service or material.

TFP shall not be liable for any damage or loss sustained by Customer as a result of delay in installation of equipment, equipment failure, or for interruption of service due to electric failure, strikes, walk-outs, war, acts of God, or other causes, including TFP 's negligence or failure to perform any obligation. The estimated date work is to be substantially completed is not a definite completion date and time is not of the essence. The Customer shall allow TFP free access to all areas that require inspection and shall pay a re-inspection fee for return visits to inspect areas not previously accessible.

1. **Legal Action** - Upon commencement of legal proceedings by TFP for Customers failure to make payments as required hereunder, an additional 33% of the sum owed shall be due and payable as and for legal fees. The parties waive trial by jury in any action between them unless prohibited by law. In any action commenced by TFP against Customer, Customer shall not be permitted to interpose any counterclaim. Any action by Customer against TFP must be commenced within one year of the accrual of the cause of action or shall be barred. All actions or proceedings against TFP must be based on the provisions of this agreement. Any other action that Customer may have or bring against TFP in respect to services rendered in connection with this agreement shall be deemed to have merged in and be restricted to the terms and conditions of this agreement. Any litigation between the parties or arising out of this contract, shall be brought in the county where TFPs principal place of business is located. Service of process or papers in any legal proceeding between the parties may be made by Registered Mail, Return Receipt Requested, delivered by the U.S. Postal Service addressed to the party's address in this agreement or another address provided by the party in writing to the party making service. Customer submits to the jurisdiction and laws of New York. In addition to the balance due for the purchase and installation of the equipment and any extras, the parties agree that due to the nature of the services to be provided by TFP, the payments to be made by Customer for the term of this agreement are an integral part of TFPs anticipated profits and in the event of Customers breach of this agreement it would be difficult if not impossible to reasonably estimate TFPs actual damages. Therefore, in the event of Customers default of this agreement Customer shall pay to TFP 80% of the balance due for the term of this agreement as liquidated damages.

If TFP commences legal proceedings against Customer for Customers failure to pay TFPs invoices, Customer waives its right to interpose any counterclaim, and waives its right to a jury trial.

If any provision or part of this agreement is determined by a court to be invalid, illegal, or unenforceable, the remaining provisions and terms shall not be affected and shall be binding and enforceable.

1. **\*\*TFPS Right to Subcontract Special Services** -\*\*Customer agrees that TFP is authorized and permitted to subcontract any services to be provided by TFP to third parties who may be independent of TFP, and that TFP shall not be liable for any loss or damage sustained by Customer by reason of fire, theft, burglary or any other cause whatsoever caused by the negligence of third parties and that Customer appoints TFP to act as Customers agent with respect to such third parties, except that TFP shall not obligate Customer to make any payments to such third parties. TFP shall be permitted to assign this contract and upon such assignment shall have no further obligation hereunder. Customer acknowledges that this agreement, and particularly those paragraphs relating to TFP's disclaimer of warranties, exemption from liability, even for its negligence, limitation of liability and indemnification, inure to the benefit of and are applicable to any assignee, subcontractors and communication centers of TFP.

2. **Non-Solicitation** - Customer acknowledges that it has been advised that TFP has non-solicitation and non-compete contracts with its employees and, therefore, Customer agrees that it will not solicit for employment for itself, or any other entity, or employ, in any capacity, any employee of TFP assigned by TFP to perform any service for or on behalf of Customer for a period of 18 months after TFP has completed providing service to Customer. In the event of Customers violation of this provision, Customer shall be deemed to have tortuously interfered with TFPs contract with its employee and, in addition to injunctive relief, TFP shall recover from Customer an amount equal to an annualized loss of business from the Customer, based upon the last gross amount billed to such Customers.

3. **Security Interest / Collateral** - In order to secure all indebtedness or liability of Customer to TFP, Customer hereby grants and conveys to TFP a security interest in, and mortgages to TFP all of Customer's equipment, inventory and proceeds thereof, accounts receivables and cash on hand. Customer agrees to allow TFP to execute in Customer's name a UCC-1 statement.

**Full Agreement/Severability/Conflicting Documents** - This agreement along with the Schedule of Equipment constitutes the full understanding of the parties and may not be amended, modified or canceled, except in writing signed by both parties, except TFPs requirements regarding items of protection provided for in this agreement imposed by Authority Having Jurisdiction. Customer acknowledges and represents that Customer has not relied on any representation, assertion, guarantee, warranty, collateral contract or other assurance, except those set forth in this agreement and waives any claims in connection with same. Should any provision of this agreement be deemed void, all other provisions will remain in effect.

By my signature below, I authorize work to begin and agree to pay the Grand Total according to the terms and conditions of this agreement.

Name: Ashley Wilson Date: 7/21/2023

Signature:  \_\_\_\_\_

# DEPARTMENT OF BUILDINGS

**BOROUGH OF QUEENS, THE CITY OF NEW YORK**

Date 2/28/73 No. Q 184698

## CERTIFICATE OF OCCUPANCY

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

This certificate supersedes C. O. No.

THIS CERTIFIES that the new ~~sketch~~ building-premises located at  
**118-49 Montauk Street** Block **12451** Lot **14**

That the zoning lot and premises above referred to are situated, bounded and described as follows:

BEGINNING at a point on the **East** side of **Montauk Street**  
distant **124.53** feet **South** from the corner formed by the intersection of  
**Montauk Street** and **118th Road**  
running thence **E. 104.46; S. 80** feet; thence **E. 10; S. 40** feet;  
thence **E. 10; S. 20** feet; thence **W. 85.52; N. 145.29** feet;  
running thence \_\_\_\_\_ feet; thence \_\_\_\_\_ feet;

to the point or place of beginning, conforms substantially to the approved plans and specifications, and to the requirements of the Building Code, the Zoning Resolution and all other laws and ordinances, and of the rules 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. ~~Code~~ No.— **NB 469/71** Construction classification— **1D (new code)**  
Occupancy classification— **G (new code)** . Height **2** stories, **29** feet.  
Date of completion— **1/24/73** . Located in **R3-2** Zoning District.  
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:  
and The City Planning Commission: (Calendar numbers to be inserted here)

### PERMISSIBLE USE AND OCCUPANCY

Off-Street Parking Spaces \_\_\_\_\_  
Off-Street Loading Berths \_\_\_\_\_

STORY	LIVE LOADS Lbs. per Sq. Ft.	PERSONS ACCOMMODATED	USE
Cellar	On Ground	210	Lobby, Meeting Rooms & Offices, Reception Room, Club Rooms, Director's Room, Toilet, Meter Rooms & Storage.
1st	40	150	Play Rooms, Kitchen, Toilets, Teachers Room, Offices, Lobby, Conference & Mechanical Room & Storage.
2nd	40	90	Playroom, Conference Room, Office, Custodian's Room, Toilets and Office. Playroof.
Roof			Playroof

