

Application: Amani Public Charter School

Debra Stern - dstern@amanicharter.org
2022-2023 Annual Report

Summary

ID: 0000000116
Last submitted: Nov 1 2023 12:10 PM (EDT)
Labels: Board of Regents

Entry 1 School Info and Cover Page

Completed - Aug 1 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)

AMANI PUBLIC CHARTER SCHOOL 800000070172

a1. Popular School Name

Amani

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.

BOARD OF REGENTS

c. School Unionized

Is your charter school unionized?

No

d. DISTRICT / CSD OF LOCATION

MT VERNON SD

e. Date of Approved Initial Charter

Jan 14 2010

f. Date School First Opened for Instruction

Aug 23 2011

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

The mission of the Amani Public Charter School is to provide Mount Vernon, New York students in the 5th through 8th grades with the academic skills necessary to succeed in competitive high school programs, college, and the career of their choice.

Ridiculously Great Teaching:

Our faculty will be the champions and the backbone of the Amani community.

- 1) We will employ a highly qualified faculty that will be committed to the middle school model and to teaching in an urban environment.
- 2) Teachers will be passionate about their content area and reflective about their practice.
- 3) Support the growth of master teachers with a robust embedded professional development program driven by the data on student achievement.

Rigorous Academic Program:

A standards-based, rigorous academic program, with a strong focus on literacy and numeracy.

- 1) A data driven program where teachers and administrators work together to analyze student assessment data, identify student needs and create instructional strategies to address their needs.
- 2) An educational program influenced by the "No Excuses" model.
- 3) An educational experience where students with disabilities can truly thrive.
- 4) A dedicated English Language Learner ("ELL") teacher with a structured ELL program.
- 5) A learning community focused on the advancement of the student.

Strong School Culture:

In order for learning to take place, the school environment needs to be safe for both staff and students alike.

- 1) A structured environment with clear expectations for behavior and a consistent approach to school discipline.
- 2) A longer school day and year.
- 3) Strong parental involvement

h. School Website Address

www.amanicharter.org

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

355

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

329

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:

5

6

7

8

l. Charter Management Organization

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

No

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	60 S> 3rd. Ave, Mount Vernon, NY 10550	(914)668-2553	Mount Vernon	5-8	5-8	No

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Debra Stern	Executive Director	914-668-2553	██████████	dstern@amanicharter.org
Operational Leader	Bruce Tanner	Director of Operations	914-668-2553	██████████	btanner@amanicharter.org
Compliance Contact	Debra Stern	Executive Director	914-668-2553	██████████	dstern@amanicharter.org
Complaint Contact	Debra Stern	Executive Director	914-668-2553	██████████	dstern@amanicharter.org
DASA Coordinator	Kacie Anderson	Dignity Act Coordinator	914-668-2553		kanderson@amanicharter.org
Phone Contact for After Hours Emergencies	Bruce Tanner	Director of Operations	914-668-2553	██████████	btanner@amanicharter.org

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

Private Space

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

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

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

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

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

Separate by semi-colon (;)

None

CHARTER REVISIONS DURING THE 2022-2023 SCHOOL YEAR

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	Debra Stern
Position	Executive Director
Phone/Extension	914-668-2553-109
Email	dstern@amanicharter.org

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

(No response)



Thank you.

Entry 2 Links to Critical Documents on School Website

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: Amani Public Charter School

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

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

[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)	https://www.amanicharter.org/nysed-annual-report/
2. Board meeting notices, agendas and documents	https://app2.boardontrack.com/public/dA2SYd/home
3. New York State School Report Card	https://data.nysed.gov/essa.php?year=2021&instid=800000070172
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://www.amanicharter.org/dasa/ , http://www.amanicharter.org/wp-content/uploads/2020/07/Discipline-Policy-8.18.pdf
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo)	https://www.amanicharter.org/2023-2024-school-safety-plan-review/
6. Authorizer-approved FOIL Policy	http://www.amanicharter.org/wp-content/uploads/2020/05/FOIL-Policy.pdf
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	http://www.amanicharter.org/wp-content/uploads/2020/05/FOIL-Policy.pdf

Thank you.



Entry 3 Progress Toward Goals

Completed - Oct 30 2023

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.

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**.

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	75 % of scholars will achieve a level 3 or above on State ELA test	NYS Exams	Not Met	Amani continues to show improvement in approaching the goals stated in the currently approved charter. Particularly in 8th grade, 70% of scholars were proficient in ELA. This showed a +9 increase over the previous year. We also showed a increase in proficiency in the 7th grade. In the 5th and 6th grade we showed a decrease in achieving this goal. However these scholars were affected most severely by the pandemic and had in fact this was their first year taking the NYS exams.
Academic Goal 2	75 % of scholars will achieve a level 3 or above on State Math Tests.	NYS Exams	Not Met	Although we have not yet reached the benchmark set in the original charter, there has been a notable increase in NYS scores. We observed consistent growth in

				math proficiencies across grades 5, 6, and 7. Grade 8 was not included in our testing as the students took the Regents exam. In 5th grade, we witnessed a 16% improvement, in 6th grade a 20% increase, and in 7th grade a substantial 46% rise in math proficiency.
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

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”.

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	Each year the school will have a daily student attendance rate of at least 95%			
Org Goal 2	Each year the school will comply with all applicable laws, rules, regulations and contract terms and have in place and maintain effective systems, policies, procedures, and other controls for ensuring that legal charter requirements are met.	School Records	Met	
Org Goal 3	Each year student enrollment will be within 10% of full enrollment defined in the school's contract	School Records	Met	We continue to maintain a healthy enrollment. Even while experiencing a slight dip in our numbers in the 8th grade during the 2022/23 school year due to Pandemic related moves. We maintained an over all enrollment within 10% of full enrollment. We also begin the 23/24

				school year fully enrolled with a waitlist in each grade band.
Org Goal 4	Amani will maintain a strong teaching and leadership team that furthers the school's missions, programs and goals.	School Records	Met	We continue to strengthen our instructional leadership team with the appointment of individuals in these positions with the appropriate
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

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	Upon completion of the school's first year of operation and every year thereafter, the school will undergo an independent financial audit which will result in an unqualified opinion and no major findings.	Independent Audit due Nov. 1	Met	
Financial Goal 2	Each year the school will operate on a balanced budget and maintain a stable cash flow.	School records and audits.	Met	
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				

7. Do have more financial goals to add?

No

Thank you.

Entry 3 Accountability Plan Progress Reports

Incomplete - Hidden from applicant

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.

Entry 4 - Audited Financial Statements

Completed - Oct 26 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.

2070_001

Filename: 2070_001.pdf Size: 1.8 MB

Entry 4a – Audited Financial Report Template (SUNY)

Incomplete - Hidden from applicant

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.

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

Completed - Oct 30 2023

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.

[Amani FY23 Authorizer Audited Financial Report v2](#)

Filename: Amani_FY23_Authorizer_Audited_Fin_uAQGr7M.xlsx Size: 73.7 kB

Entry 4c – Additional Financial Documents

Completed - Oct 30 2023

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^[1]
5. Corrective Action Plan for Audit Findings and Management Letter Recommendations

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

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

[APCS Corrective Action](#)

Filename: APCS_Corrective_Action.docx.pdf Size: 102.4 kB

[AMANI PUBLIC CHARTER SCHOOL - 06](#)

Filename: AMANI_PUBLIC_CHARTER_SCHOOL_-_06.3_ZY2gUEs.pdf Size: 479.4 kB

[06 2023 APCS Bank Statement - Escrow](#)

Filename: 06_2023_APCS_Bank_Statement_-_Escrow.pdf Size: 158.9 kB

[AMANI PUBLIC CHARTER SCHOOL - 06](#)

Filename: AMANI_PUBLIC_CHARTER_SCHOOL_-_06.3_cDExSol.pdf Size: 276.3 kB

Entry 4d - Financial Contact Information

Completed - Oct 31 2023

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
	Niamh Thurman	nthurman@amanicharter.org	914-668-2553

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Jacqueline B. Lee	jlee@mmb-co.com	585-423-1860	12

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
	CSBM	Kim Johnson	425 East 79th Street, Suite 1F New York, NY 10075	KJohnson@csbm.com	888-710-2726	12

Entry 5 – Fiscal Year 2023-2024 Budget

Completed - Oct 31 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.

[Amani-2023-2024-ar-budget-template](#)

Filename: Amani-2023-2024-ar-budget-template.xlsx Size: 36.6 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Oct 26 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.

SE AC financial disclosure

Filename: SE_AC_financial_disclosure.pdf Size: 163.2 kB

Disclosure of Financial Interest by a Current

Filename: Disclosure_of_Financial_Interest_b_qGISUQy.pdf Size: 1.0 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.

Authorizer:

Who is the authorizer of your charter school?

Board of Regents

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	Gene Johnson	[REDACTED]	Secretary	Capital Planning Educational Accountability	Yes	2	06/30/2021	06/30/2024	7
2	Patrick SMith	[REDACTED]	Trustee/Member	Finance	Yes	2	06/30/2021	06/30/2024	9
3	Jim Killoran	[REDACTED]	Treasurer	Capital Planning , Finance, Fundraising	Yes	4	06/30/2021	06/30/2024	10
4	Stephanie Edwards	[REDACTED]	Trustee/Member	Capital Planning , Educational Accountability, Fundraising	Yes	2	06/30/2021	06/30/2024	11
5	Tamara Houston	[REDACTED]	Chair	CEO Evaluation , Educational Accountability,	Yes	2	06/20/2024	06/30/2024	11

				Fundraising					
6									
7									
8									
9									

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

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2023	12
b.Total Number of Members Added During 2022-2023	7
c. Total Number of Members who Departed during 2022-2023	0
d.Total Number of members, as set in Bylaws, Resolution or Minutes	(No response)

3. Number of Board meetings held during 2022-2023

12

4. Number of Board meetings scheduled for 2023-2024

12

Total number of Voting Members on June 30, 2023:

5

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

7

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

0

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

15

Total number of Non-Voting Members on June 30, 2023:

7

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

7

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

0

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

8

Board members attending 8 or fewer meetings during 2022-2023

2

Thank you.

Entry 8 Board Meeting Minutes

Completed - Aug 2 2023

[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**.

[2023 06 12 board meeting minutes](#)

Filename: 2023_06_12_board_meeting_minutes.pdf Size: 249.3 kB

[2023 05 08 board meeting minutes \(1\)](#)

Filename: 2023_05_08_board_meeting_minutes_1.pdf Size: 250.2 kB

[2023 04 10 board meeting minutes](#)

Filename: 2023_04_10_board_meeting_minutes.pdf Size: 261.8 kB

[2023 03 13 board meeting minutes](#)

Filename: 2023_03_13_board_meeting_minutes.pdf Size: 324.9 kB

[2022 12 05 board meeting minutes](#)

Filename: 2022_12_05_board_meeting_minutes.pdf Size: 249.4 kB

[2023 01 09 board meeting minutes \(1\)](#)

Filename: 2023_01_09_board_meeting_minutes_1.pdf Size: 313.4 kB

[2023 02 13 board meeting minutes \(1\)](#)

Filename: 2023_02_13_board_meeting_minutes_1.pdf Size: 332.9 kB

[2022 10 17 board meeting minutes](#)

Filename: 2022_10_17_board_meeting_minutes.pdf Size: 318.0 kB

[2022 11 14 board meeting minutes](#)

Filename: 2022_11_14_board_meeting_minutes.pdf Size: 244.5 kB

[2022 09 12 board meeting minutes](#)

Filename: 2022_09_12_board_meeting_minutes.pdf Size: 252.3 kB

[2022 08 29 board meeting minutes](#)

Filename: 2022_08_29_board_meeting_minutes_gxQglWK.pdf Size: 255.2 kB

[2022 07 25 board meeting minutes](#)

Filename: 2022_07_25_board_meeting_minutes.pdf Size: 260.5 kB

Entry 9 Enrollment & Retention

Completed - Aug 1 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>We returned to our pre-pandemic activities of in person community outreach. We continued our targeted approach with direct mailing and social media targeted ads. We continued to use billboard advertising within targeted neighborhoods and lawn signs. With the return to "normal" we increased our presence at Mount Vernon community events.</p>	<p>Grow the open house program at the school to include ongoing events beginning in the fall of 2023 and continuing through and past the lottery date of April 1.</p>
English Language Learners	<p>Our student enrollment plan incorporates target strategies to recruit students that are English language learners. In addition, a weighted lottery was applied to student applications that checked yes to the question "is your child eligible to take English as a Second Language/English as a New Language (ESL/ENL) or bilingual classes?"</p>	<p>We have increased participation in community activities focusing on the Spanish speaking population. We will continue to advertise on Spanish speaking radio stations and publications. We targeted areas near Mount Vernon, (north Bronx and New Rochelle).</p>
Students with Disabilities	<p>Information sessions provided detailed information of our SPED program by our SPED coordinator. A Facebook promotional video was created specifically to highlight "Services for Scholars with Special Education Needs are Available", The School website was updated to include a page for "Special Education Information". The term "Special Education" was used as an ad word for a Google ads campaign. Online students' application form clearly states that Amani offers</p>	<p>We will continue our targeted approach similar to 2021-2022. We will continue to coordinate early with the district on SWD services. With the return to "normal" after the pandemic, we will look to hold in-person recruiting meetings.</p>

Special education services. The SPED coordinator was made available at all information sessions and open houses to answer parents questions.

Good Faith Efforts To Meet Enrollment Retention Targets

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	<p>This is a particularly strong method for retaining ED students, as well as to the structures offered for students who may need additional academic support. Furthermore, many of our ED families are also exposed to higher rates of crime and violence. Therefore, it is paramount that Amani offer a safe school experience. We implement this through our high standards for behavior, and a dedicated Culture Team, which includes dean positions that support students facing trauma or challenging situations.</p>	<p>Amani is committed to developing partnerships with families; respecting all cultures; and employing culturally relevant pedagogical approaches. Programs such as Home Visits, Parent University and the Parent Teacher Association (“PTA”) connect parents with the school and each other in a way to support their children’s achievement of the mission of the school.</p>
English Language Learners	<p>We employ a certified English as a New Language (ENL) teacher to support push-in and pull-out support for ELLs. In addition, we offer a daily small-group session for ELLs to work with the ENL teacher. The Director of Pupil Personnel provides oversight of services for ELLs. Students who do not qualify as ELLs, but who may require additional ELA support are served through AIS or school based intervention.</p>	<p>The SWD Coordinator provides oversight of services for ELLs. Students who do not qualify as ELLs, but who may require additional ELA support are served through AIS or school based intervention.</p>
Students with Disabilities	<p>We continue to employ a Coordinator of SWD whose responsibility is to support the growth of our program for SWD and ELL students. We provide a full continuum of services for students with disabilities. We are committed to creating alignment for the CSE</p>	<p>The school is committed to creating alignment for the CSE recommendations and to offer comparable services for all students with disabilities. All SWD and ED scholars at Amani will receive their mandated services with the support of our social worker, speech and</p>

recommendations and to offer comparable services for all students with disabilities. We will continue to partner with the Mount Vernon CSE to ensure our students' needs are identified and met and to seek additional funding for services provided to SWD.

language pathologist, special education coordinator and licensed special education teacher.

Entry 10 – Teacher and Administrator Attrition

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

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

1. 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](#).

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

B. Emergency Conditional Clearances

Emergency Conditional Clearances

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

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

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

Attestation

Responses Selected:

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

Entry 11 Percent of Uncertified Teachers

Completed - Aug 1 2023

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)	5
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	5.0

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

	FTE Count
i. Mathematics	2
ii. Science	2
iii. Computer Science	
iv. Technology	
v. Career and Technical Education	0
Total Category B: not to exceed 5	4.0

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	5
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 C: not to exceed 5	5.0

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

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

	FTE Count
Total	14

CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS

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

	FTE Count
Total Category D	0

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	13

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	27

Thank you.



Entry 12 Organization Chart

Completed - Aug 1 2023

[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.

[Org Chart for NYSED 04](#)

Filename: Org_Chart_for_NYSED_04.01.21.pdf Size: 408.0 kB

Entry 13 School Calendar

Completed - Aug 1 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.

[Academic-Calendar-2023-2024-1-1-Public-](#)

Filename: Academic-Calendar-2023-2024-1-1-Pu_4DyD2Sc.pdf Size: 60.2 kB

Entry 14 Staff Roster

Completed - Aug 1 2023

[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 NOTE: MUST BE DONE FIRST	Select your school's authorizer from the drop-down list first , before completing the roster.
School Name and Institution ID	Select your school's name from the drop-down list .
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 7 digit TEACH ID for the Faculty/Staff person.
Role in School	Select the best choice of role of the Faculty/Staff person from the drop-down list .
CPR/AED Certification Status	Select the appropriate choice from the drop-down list .
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	Select the appropriate choice from the drop-down list .
Subject Taught	Select the appropriate choice from the drop-down list .
Notes	Optional

[faculty-staff-roster-template-2023 \(1\)](#)

Filename: faculty-staff-roster-template-202_5uVShRz.xlsx Size: 43.4 kB

Optional Additional Documents to Upload (BOR)

Incomplete

AMANI PUBLIC CHARTER SCHOOL

MOUNT VERNON, NEW YORK

AUDITED FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2023

(With Comparative Totals for 2022)



BUSINESS
ADVISORS
AND CPAS

CONTENTS

<u>AUDITED FINANCIAL STATEMENTS</u>	<u>PAGE</u>
Independent Auditor's Report	3
Statement of Financial Position	5
Statement of Activities and Changes in Net Assets	6
Statement of Functional Expenses	7
Statement of Cash Flows	8
Notes to Financial Statements	9



BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Amani Public Charter School

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Amani Public Charter School, 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 Amani Public Charter School 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 Amani Public Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As discussed in Note A to the financial statements, during the year ended June 30, 2023, the entity adopted new accounting guidance related to accounting for leases. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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 Amani Public Charter School's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Report on Summarized Comparative Information

We have previously audited Amani Public Charter School's June 30, 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 26, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Report Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2023 on our consideration of Amani Public Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Amani Public Charter School's internal control over financial reporting and compliance.

Rochester, New York
October 16, 2023

AMANI PUBLIC CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023
(With Comparative Totals for June 30, 2022)

<u>ASSETS</u>	June 30,	
	2023	2022
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 1,071,397	\$ 500,567
Certificate of deposit	-	792,050
Grants and other receivables	1,034,102	1,640,210
Prepaid expenses and other current assets	22,703	111,570
TOTAL CURRENT ASSETS	2,128,202	3,044,397
<u>OTHER ASSETS</u>		
Cash in escrow	100,000	100,000
Property and equipment, net	514,472	551,181
Right-of-use assets	5,963,928	-
	6,578,400	651,181
TOTAL ASSETS	\$ 8,706,602	\$ 3,695,578
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable	\$ 67,667	\$ 97,655
Accrued expenses	91,587	134,509
Accrued payroll and benefits	347,938	365,662
Current portion of lease liabilities	1,010,126	-
Deferred revenue	14,741	303,996
TOTAL CURRENT LIABILITIES	1,532,059	901,822
<u>LONG-TERM LIABILITIES</u>		
Deferred lease liability	-	944,183
Long-term lease liabilities	5,983,304	-
	5,983,304	944,183
TOTAL LIABILITIES	7,515,363	1,846,005
<u>NET ASSETS</u>		
Without donor restrictions	1,151,902	1,805,544
With donor restrictions	39,337	44,029
TOTAL NET ASSETS	1,191,239	1,849,573
TOTAL LIABILITIES AND NET ASSETS	\$ 8,706,602	\$ 3,695,578

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

AMANI PUBLIC CHARTER SCHOOL

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for June 30, 2022)

	Year Ended June 30,			
	2023			2022
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Operating revenue and support:				
State and local per pupil operating revenue	\$ 6,618,372	\$ -	\$ 6,618,372	\$ 6,392,206
Governmental grants	951,119	-	951,119	789,946
Contributions	39,746	12,187	51,933	10,917
Contributed educational services	59,093	-	59,093	54,114
Other income	13,447	-	13,447	10,082
Paycheck Protection Program loan forgiveness	-	-	-	872,199
Net assets released from restriction	<u>16,879</u>	<u>(16,879)</u>	<u>-</u>	<u>-</u>
TOTAL OPERATING REVENUE AND SUPPORT	7,698,656	(4,692)	7,693,964	8,129,464
Expenses:				
Program:				
Regular education	5,651,260	-	5,651,260	6,566,163
Special education	1,283,709	-	1,283,709	964,274
Management and general	1,364,907	-	1,364,907	705,074
Fundraising and special events	<u>52,422</u>	<u>-</u>	<u>52,422</u>	<u>31,370</u>
TOTAL EXPENSES	<u>8,352,298</u>	<u>-</u>	<u>8,352,298</u>	<u>8,266,881</u>
CHANGE IN NET ASSETS	(653,642)	(4,692)	(658,334)	(137,417)
Net assets at beginning of year	<u>1,805,544</u>	<u>44,029</u>	<u>1,849,573</u>	<u>1,986,990</u>
NET ASSETS AT END OF YEAR	<u>\$ 1,151,902</u>	<u>\$ 39,337</u>	<u>\$ 1,191,239</u>	<u>\$ 1,849,573</u>

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

AMANI PUBLIC CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for June 30, 2022)

	Year ended June 30, 2023				Year Ended June 30, 2022			
	Program Services		Supporting Services		Program Services		Supporting Services	
	No. of positions	Regular Education	Special Education	Sub-total	Management and general	Fundraising and special events	Sub-total	Total
Personnel Service Costs:								
Administrative Staff	18	\$ 732,184	\$ 53,529	\$ 785,713	\$ 612,513	\$ 31,915	\$ 644,428	\$ 1,430,141
Instructional Personnel	40	1,911,897	671,700	2,583,597	-	-	-	2,583,597
Non-instructional Personnel	6	257,856	18,851	276,707	39,328	-	39,328	316,035
	64	2,901,937	744,080	3,646,017	651,841	31,915	683,756	4,329,773
Total Salaries and Wages								
Fringe benefits & payroll taxes		768,358	190,160	958,518	164,192	8,039	172,231	1,130,749
Legal service		-	-	-	14,717	-	14,717	14,717
Accounting / Audit services		-	-	-	127,281	-	127,281	127,281
Other Purchased / Professional / Consulting services		229,757	33,138	262,895	138,945	980	139,925	402,820
Building and land rent / Lease		707,392	180,060	887,452	157,278	7,701	164,979	1,052,431
Repairs and maintenance		52,367	13,330	65,697	11,643	570	12,213	77,910
Insurance		32,461	8,262	40,723	16,065	353	16,418	57,141
Utilities		91,693	23,340	115,033	20,386	998	21,384	136,417
Supplies / Materials		84,041	6,144	90,185	-	-	-	90,185
Equipment / Furnishings		6,009	1,529	7,538	1,336	65	1,401	8,939
Staff development		65,595	6,630	72,225	3,896	110	4,006	76,231
Marketing / Recruitment		23,127	2,257	25,384	694	34	728	26,112
Technology		73,503	13,851	87,354	10,388	509	10,897	98,251
Food service		116,968	8,551	125,519	-	-	-	125,519
Student services		276,096	20,185	296,281	-	-	-	296,281
Office expense		88,833	22,612	111,445	19,751	967	20,718	132,163
Depreciation and amortization		122,924	6,984	129,908	9,708	70	9,778	139,686
Other		10,199	2,596	12,795	16,786	111	16,897	29,692
		\$ 5,651,260	\$ 1,283,709	\$ 6,934,969	\$ 1,364,907	\$ 52,422	\$ 1,417,329	\$ 8,352,298
								\$ 8,266,881

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

AMANI PUBLIC CHARTER SCHOOL

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2023
(With Comparative Totals for June 30, 2022)

	<u>Year Ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ (658,334)	\$ (137,417)
Adjustments to reconcile change in net assets to net cash used for operating activities:		
Depreciation and amortization	139,686	115,251
Loss on disposal of property and equipment	-	22,000
Paycheck Protection Program loan forgiveness	-	(862,300)
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	606,108	(1,256,961)
Prepaid expenses and other current assets	88,867	64,597
Accounts payable	(29,988)	33,635
Accrued expenses	(42,922)	58,116
Accrued payroll and benefits	(17,724)	(45,017)
Deferred revenue	(289,255)	(725)
Operating lease liabilities, net of right of use assets	1,029,502	-
Deferred lease liability	(944,183)	4,950
NET CASH USED FOR OPERATING ACTIVITIES	(118,243)	(2,003,871)
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchase of certificate of deposit	-	(1,562)
Redemption of certificate of deposit	792,050	-
Purchases of property and equipment	(102,977)	(132,822)
NET CASH PROVIDED FROM (USED FOR) INVESTING ACTIVITIES	689,073	(134,384)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS AND RESTRICTED CASH	570,830	(2,138,255)
Cash and cash equivalents and restricted cash at beginning of year	600,567	2,738,822
CASH AND CASH EQUIVALENTS AND RESTRICTED CASH AT END OF YEAR	\$ 1,171,397	\$ 600,567
<u>NON-CASH OPERATING ACTIVITIES</u>		
Contributions of educational services	\$ 59,093	\$ 54,114

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

AMANI PUBLIC CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

(With Comparative Totals for June 30, 2022)

NOTE A: THE SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Charter School

Amani Public Charter School (“the Charter School”) is an educational corporation that operates as a charter school in Mount Vernon, New York. On December 14, 2010, the Board of Regents of the University of the State of New York granted the Charter School a provisional charter valid for a term of five years and renewable upon expiration. The Charter was renewed for the second time in April 2019 for a term of three years through June 30, 2022. The Charter was renewed for the third time in April 2022 for a term of four years through June 30, 2026. The Charter School was established to provide its students in grades 5-8 with the academic skills necessary to succeed in competitive high school programs, college and career of their choice.

Basis of accounting

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Classification of net assets

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

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions

Net assets over which the Governing Board has discretionary control to use in carrying on the Charter School’s operations in accordance with the guidelines established by the Charter School.

Net Assets With Donor Restrictions

Net assets resulting from contributions and other inflows of assets whose use by the Charter School is limited by donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Revenue recognition

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

AMANI PUBLIC CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023
(With Comparative Totals for June 30, 2022)

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

The Charter School records revenues both over time and at a point in time as follows:

	June 30,	
	2023	2022
Revenues earned over time	\$ 6,382,968	\$ 6,426,271
Revenues earned at a point in time	12,779	1,431
	\$ 6,395,747	\$ 6,427,702

State and local per pupil revenue

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

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

	June 30,		
	2023	2022	2021
Receivables relating to Per Pupil funding	\$ 395,643	\$ 1,154,853	\$ 99,760
Deferred revenues	\$ -	\$ 303,996	\$ 304,721

Contributions

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

AMANI PUBLIC CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023
(With Comparative Totals for June 30, 2022)

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

Contributions, including unconditional promises to give, are recognized as revenues in the period received. A contribution that is received and expended in the same year for a specified purpose is classified as revenue without donor restrictions. Contributions are recorded as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Special events

The Charter School conducts special events in which a portion of the gross proceeds paid by the participant represents payment for the direct cost of the benefits received by the participant at the event - the exchange component, and a portion represents a contribution to the Charter School. Unless a verifiable objective means exists to demonstrate otherwise, the fair value of meals and entertainment provided at special events is measured at the actual cost to the Charter School. The contribution component is the excess of the gross proceeds over the fair value of the direct donor benefit. The direct costs of the special events, which ultimately benefit the donor rather than the Charter School, are recorded as fundraising expense in the statement of functional expenses. The performance obligation is delivery of the event. The event fee is set by the Charter School. Special event fees collected by the Charter School in advance of its delivery are initially recognized as liabilities (deferred revenue) and recognized as special event revenue after delivery of the event. For special event fees received before year-end for an event to occur after year-end, the Charter School follows AICPA guidance where the inherent contribution is conditioned on the event taking place and is therefore treated as a refundable advance along with the exchange component.

Grant revenue

Some of the Charter School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter School has incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants receivable in the accompanying statement of financial position. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the accompanying statement of financial position. There was \$14,741 of deferred revenues relating to cost-reimbursement grants at June 30, 2023. There was no deferred revenue relating to cost-reimbursement grants at June 30, 2022. The Charter School was awarded cost-reimbursement grants of approximately \$128,316 and \$507,875 that have not been recognized at June 30, 2023 and 2022, respectively, because qualifying expenditures have not yet been incurred.

Cash and cash equivalents

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

AMANI PUBLIC CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for June 30, 2022)

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

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

	<u>June 30,</u>	
	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 1,071,397	\$ 500,567
Cash in escrow	<u>100,000</u>	<u>100,000</u>
	<u>\$ 1,171,397</u>	<u>\$ 600,567</u>

Certificate of deposit

The Charter School maintained its certificate of deposit with a financial institution. The balance was insured at the financial institution up to \$250,000 by the FDIC. At times the Charter School's balance may exceed federally insured limits. The Charter School has not experienced any losses in such account and does not believe it is exposed to any significant risk. The CD matured in February 2022 and was renewed through August 2022. The Charter School did not renew the CD upon maturity.

Cash in escrow

The Charter School maintained cash in an escrow account in accordance with the terms of its Charter agreement.

Grants and other receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2023 and 2022.

Property and equipment

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

Leases

The Charter School leases its facility and certain office equipment and determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, other current liabilities, and operating lease liabilities on the accompanying statement of financial position. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities on the accompanying statement of financial position. There were no finance leases at June 30, 2023.

AMANI PUBLIC CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, Cont'd
JUNE 30, 2023
(With Comparative Totals for June 30, 2022)

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

ROU assets represent the Charter School's right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the leases do not provide an implicit rate, the Charter School uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Charter School will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term, and for finance leases, as amortization expense and interest expense.

The Charter School's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the Charter School considers factors such as if the Charter School has obtained substantially all of the rights to the underlying asset through exclusivity, if the Charter School can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

Deferred revenue

The Charter School records grant revenue as deferred revenue until it is expended for the purpose of the grant, at which time it is recognized as revenue.

Deferred lease liability

The Charter School leases its facility. The lease contains pre-determined fixed escalations of the base rent. In accordance with ASC 840, the Charter School recognizes the related rent expense on a straight-line basis and records the difference between the recognized rental expense and the amounts payable under the lease as a deferred lease liability. For the year ended June 30, 2022, the rent expense recognized in excess of amounts due under the lease was \$4,950. As further described below, effective July 1, 2022, the Charter School adopted ASC 842, *Leases*.

Tax exempt status

The Charter School is a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and applicable state regulations and, accordingly, is exempt from federal and state taxes on income. The Charter School has filed for and received income tax exemptions in the jurisdictions where it is required to do so.

The Charter School files Form 990 tax returns in the U.S. federal jurisdiction. The tax returns for the years ended June 30, 2020 through June 30, 2023 are still subject to potential audit by the IRS. Management of the Charter School believes it has no material uncertain tax positions and, accordingly it has not recognized any liability for unrecognized tax benefits.

Contributed services

The Charter School receives contributed services from volunteers to develop its academic program and to serve on the Board of Trustees. These services are not valued in the financial statements because they do not require "specialized skills" and would typically not be purchased if they were not contributed.

AMANI PUBLIC CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023
(With Comparative Totals for June 30, 2022)

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

Marketing and recruiting costs

The Charter School expenses marketing and recruiting costs as they are incurred. Total marketing and recruiting costs approximated \$26,000 and \$40,000 for the years ended June 30, 2023 and 2022, respectively.

Accounting/Audit services

Accounting/Audit services is made up of expenses for financial management services as well as professional service expenses related to the annual financial statement audit.

Other purchased/professional/consulting services

Other purchased/professional/consulting services primarily consists of professional service expenses related to technology, security, regular and special education consultants, and payroll services.

Use of estimates in the preparation of financial statements

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

Comparatives for year ended June 30, 2022

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

Adoption of new accounting standard - leases

In February 2016, the FASB issued a new standard related to leases to increase transparency and comparability among entities by requiring the recognition of ROU assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases under current U.S. GAAP. For nonpublic entities, the FASB voted on May 20, 2020, to extend the guidance in this new standard to be effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. The Charter School adopted ASC 842 with the date of initial application of July 1, 2022.

The Charter School recognized and measured leases existing at July 1, 2022 (the beginning of the period of adoption) through a cumulative effect adjustment, with certain practical expedients available. Lease disclosures for the year ended June 30, 2022 are made under prior lease guidance in FASB ASC 840.

As part of the adoption of ASC 842, the Charter School elected practical expedients to account for the existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard; (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance; or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

AMANI PUBLIC CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for June 30, 2022)

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

As a result of the adoption of the new lease accounting guidance, the Charter School recognized on July 1, 2022 a lease liability of \$7,539,191, which represents the present value of the remaining operating lease payments of \$8,504,402, discounted using the Charter School's risk free rate, and a right-of-use asset of \$6,684,248, which represents the operating lease liability of \$7,539,191 adjusted for deferred lease liability of \$944,183 and prepaid rent of \$89,240.

The standard had a material impact on the accompanying statement of financial position, but did not have an impact on the statement of activities, nor the statement of cash flows. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

New accounting pronouncements – credit losses

In June 2016 the FASB issued ASU 2016-13, "Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments" (ASU 2016-13), which requires entities to use a new impairment model referred to as the current expected credit losses (CECL) model rather than incurred losses. The new standard affects accounting for loans, accounts (trade) receivable, held-to-maturity debt securities, and other financial assets included in the scope. For non-public entities, the new standard is effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years. The Charter School is currently evaluating the provisions of this standard to determine the impact the new standard will have on the Charter School's financial position or results of operations.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 16, 2023, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

NOTE B: GIFTS-IN-KIND

The Charter School received contributed educational services of approximately \$59,000 and \$54,000 which are included in the accompanying statements of activities and changes in net assets for the years ended June 30, 2023 and 2022, respectively. These educational services are valued at the estimated fair value based on current rates for similar educational services. There were no associated donor restrictions with the contributed services. See the table below for program utilization:

<u>Program or Supporting Service</u>	<u>Year ended June 30,</u>	
	<u>2023</u>	<u>2022</u>
Regular education	\$ 39,720	\$ 48,703
Special education	10,110	3,761
Management and general	8,831	1,623
Fundraising	432	27
Total	<u>\$ 59,093</u>	<u>\$ 54,114</u>

AMANI PUBLIC CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023
(With Comparative Totals for June 30, 2022)

NOTE C: LIQUIDITY AND AVAILABILITY

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

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

In addition to financial assets available to meet general expenditures over the next 12 months, the Charter School has approved a surplus budget for 2024 and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at June 30, 2023 and 2022:

	June 30,	
	2023	2022
Cash and cash equivalents	\$ 1,071,397	\$ 500,567
Certificate of deposit	-	792,050
Grants and other receivables	1,034,102	1,640,210
Total financial assets available within one year	2,105,499	2,932,827
Less:		
Amounts unavailable for general expenditures within one year due to:		
Restricted by donors with purpose restrictions	(39,337)	(44,029)
Total financial assets available to management for general expenditures within one year	\$ 2,066,162	\$ 2,888,798

NOTE D: LEASES

Beginning September 1, 2014, the Charter School leases its facilities from T & Z Partners, Inc. through August 30, 2029 with the option to renew for an additional 15 years. Current monthly rental payments are \$91,917. Other expenses in excess of the first year's base costs will be paid for by the Charter School. Starting April 1, 2016, base rent will increase every year by the Per Pupil Funding rate increase up to 3%, as indicated by the New York State Education Department. In years where the Per Pupil Funding is below 3% the remaining amount will be deferred to a period where the rate is above 3% and be included in base rent for that lease year. Total rent expense for both of the years ended June 30, 2023 and 2022 was approximately \$1,052,000. Total approximate square footage usage for all facilities as of June 30, 2023 and 2022 was 45,000.

AMANI PUBLIC CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023
(With Comparative Totals for June 30, 2022)

NOTE D: LEASES, Cont'd

The Charter School also leases office equipment under lease agreements that expire at various dates through October 2027 with total current monthly payments of \$9,661. Total lease expense, included overage charges, for the years ended June 30, 2023 and 2022 was approximately \$111,500 and \$77,000, respectively.

A summary of lease right-of-use assets and liabilities are as follows:

	<u>Statement of Financial Position Classification</u>	
<u>Assets</u>		
Right-of-use assets - operating	Other assets	<u>\$ 5,963,928</u>
<u>Liabilities</u>		
Current portion of lease liabilities	Current liabilities	\$ 1,010,126
Long-term lease liabilities	Other liabilities	<u>5,983,304</u>
		<u>\$ 6,993,430</u>

The components of lease expense were as follows:

Operating lease cost	<u>\$ 1,129,642</u>
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As of June 30, 2023, minimum payments due for lease liabilities for each of the five succeeding fiscal years and thereafter are as follows:

		<u>Operating leases</u>
	2024	\$ 1,227,202
	2025	1,213,441
	2026	1,243,503
	2027	1,278,867
	2028	1,272,264
	Thereafter	<u>1,507,783</u>
	Total lease payments	7,743,060
Less: Interest		<u>(749,630)</u>
	Present value of lease liabilities	<u>\$ 6,993,430</u>

AMANI PUBLIC CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023
(With Comparative Totals for June 30, 2022)

NOTE D: LEASES, Cont'd

Supplemental information:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows paid for operating leases	\$ 1,078,703
Right-of-use assets obtained in exchange for new lease liabilities (non-cash):	
Operating leases	\$ 163,425
Weighted-average remaining lease term:	
Operating leases	6.06 years
Weighted-average discount rate:	
Operating leases	3.37%

NOTE E: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	June 30,	
	2023	2022
Furniture and fixtures	\$ 312,167	\$ 303,108
Office equipment	485,850	449,697
Leasehold improvements	<u>827,749</u>	<u>769,984</u>
	1,625,766	1,522,789
Less accumulated depreciation and amortization	<u>1,111,294</u>	<u>971,608</u>
	<u>\$ 514,472</u>	<u>\$ 551,181</u>

NOTE F: LINE OF CREDIT

The Charter School has a \$400,000 line of credit with a maturity date of February 5, 2024. The line of credit provides for interest at .5% over the Prime Rate (effective rate of 8.75% as of June 30, 2023). As of June 30, 2023 and 2022, there were no outstanding balances. The line is secured by all assets of the Charter School.

AMANI PUBLIC CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023

(With Comparative Totals for June 30, 2022)

NOTE G: COMMITMENTS

The Charter School's landlord is currently making leasehold improvements to the Charter School's facility. In accordance with the terms of the lease, once construction is complete, the School will be required to reimburse the landlord for the leasehold improvements. The lease agreement calls for reimbursement of up to \$3,000,000 plus any additional changes approved by the Charter School. The Charter School is unable to estimate the amount due. Upon completion, the School expects to repay the landlord in monthly payments over 15 years plus interest at 7%. The amount and terms of the note have not yet been finalized.

NOTE H: RETIREMENT PLAN

The Charter School sponsors a 401(k) retirement plan (the "Plan") for its employees. All employees of the Charter School are eligible to participate. The Plan allows for a discretionary employer match contribution. The Charter School made contributions of approximately \$54,000 and \$52,000 for the years ended June 30, 2023 and 2022, respectively.

NOTE I: CONTINGENCY

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

NOTE J: CONCENTRATIONS

At June 30, 2023 approximately 62% of grants and other receivables were due from the New York State Department of Education, relating to certain grants. At June 30, 2022 approximately 18% of grants and receivables were due from the New York State Department of Education.

During the years ended June 30, 2023 and 2022, 86% and 79% of total operating revenue and support came from per-pupil funding provided by New York State, respectively. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students reside.

NOTE K: FUNCTIONAL EXPENSES

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

AMANI PUBLIC CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2023
(With Comparative Totals for June 30, 2022)

NOTE L: NET ASSETS

Net assets without donor restrictions are as follows:

	June 30,	
	2023	2022
Undesignated	\$ 637,430	\$ 1,254,363
Invested in property and equipment	514,472	551,181
	\$ 1,151,902	\$ 1,805,544

Net assets with donor restrictions are as follows:

	June 30,	
	2023	2022
Subject to expenditure for specified purpose:		
Latin scholarship fund	\$ 4,800	\$ 4,800
21st Century library fund	22,350	22,350
Student travel fund	-	16,879
Student food grant	12,187	-
	\$ 39,337	\$ 44,029

NOTE M: FINANCIAL IMPACT OF COVID-19 OUTBREAK

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Charter School has recognized \$379,560 and \$258,813 of revenue relative to the ESSER grants during the years ended June 30, 2023 and 2022, respectively. As of June 30, 2023, the Charter School has \$128,316 of ESSER grants still available through September 30, 2024.

AMANI PUBLIC CHARTER SCHOOL

ADVISORY COMMENT LETTER

JUNE 30, 2023



BUSINESS
ADVISORS
AND CPAS



BUSINESS
ADVISORS
AND CPAS

October 16, 2023

To the Board of Trustees
Amani Public Charter School

In planning and performing our audit of the financial statements of Amani Public Charter School as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Amani Public Charter School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of Amani Public Charter School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

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

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

* * * * *

- 1 -

This communication is intended solely for the information and use of Management, Board Members, others within the organization, and governmental authorities and is not intended to be, and should not be, used by anyone other than these specified parties.

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

We appreciated the cooperation from your staff that our personnel received during the audit of Amani Public Charter School's financial statements. Should you have any question or comments, please contact Jackie Lee or Kurt Button.

Very truly yours,

A solid black rectangular box redacting the signature of the sender.

MENGEL, METZGER, BARR & CO. LLP

AMANI PUBLIC CHARTER SCHOOL

MOUNT VERNON, NEW YORK

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

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2023



BUSINESS
ADVISORS
AND CPAS

CONTENTS

<u>SCHEDULES REQUIRED BY GOVERNMENT AUDITING STANDARDS AND THE UNIFORM GUIDANCE</u>	<u>PAGE</u>
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 <i>Government Auditing Standards</i>	3
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards in Accordance with the Uniform Guidance	5
Schedule of Expenditures of Federal Awards	9
Schedule of Findings and Questioned Costs	11
Corrective Action Plan	14



BUSINESS
ADVISORS
AND CPAS

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

Board of Trustees
Amani Public Charter School

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Amani Public Charter School, 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 16, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



Rochester, New York
October 16, 2023



BUSINESS
ADVISORS
AND CPAS

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

Board of Trustees
Amani Public Charter School

Report on Compliance for Each Major Federal Program

Qualified Opinion

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

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion section of our report, Amani Public Charter School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Qualified Opinion on Each Major Federal Program

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

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

Matter Giving Rise to Qualified Opinion

As described in the accompanying schedule of findings and questioned costs, Amani Public Charter School did not comply with requirements regarding Assistance Listing No. 84.425 Elementary and Secondary School Emergency Relief Fund as described in finding number 2023-001 for Equipment and Real Property Management.

Compliance with such requirements is necessary, in our opinion, for Amani Public Charter School to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

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

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

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

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

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

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

We have audited the financial statements of Amani Public Charter School as of and for the year ended June 30, 2023, and have issued our report thereon dated October 16, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Rochester, New York
October 16, 2023

AMANI PUBLIC CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

	Federal AL Number	Pass-through Grantor's Number	Total Federal Expenditures
U.S. Department of Education:			
<u>Passed through New York State Education Department:</u>			
Title I - Grants to Local Educational Agencies	84.010	0021	\$ 70,746
Title IIA - Supporting Effective Instruction State Grant	84.367	0147	10,405
Title IV- Student Support and Academic Enrichment Program	84.424	0204	10,000
<u>Education Stabilization Funds -</u>			
ESSER II - Elementary and Secondary School Emergency Relief Fund	84.425D	5891	131,805
ARP ESSER - American Rescue Plan-Elementary and Secondary School Emergency Relief	84.425U	5880	247,755
<i>Total Education Stabilization Funds</i>			379,560
TOTAL U.S. DEPARTMENT OF EDUCATION			470,711
U.S. Department of Agriculture:			
<u>Passed through New York State Education Department:</u>			
<u>Child Nutrition Cluster</u>			
School Breakfast Program	10.553	660900861000	31,060
National School Lunch Program	10.555	660900861000	150,801
Supply Chain Assistance - COVID	10.555	660900861000	19,577
<i>Total Child Nutrition Cluster</i>			201,438
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Cost Grant	10.649	660900861000	628
TOTAL U.S. DEPARTMENT OF AGRICULTURE			202,066
U.S. Department of Health and Human Services:			
<u>Passed through NYS Office of Children and Family Services</u>			
Child Care and Development Block Grant	93.575	A-13571	166,900
Child Care and Development Block Grant	93.575	GF-48750	44,259
<i>Total 477 Cluster</i>			211,159
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			211,159
TOTAL ALL PROGRAMS			\$ 883,936

AMANI PUBLIC CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Cont'd
YEAR ENDED JUNE 30, 2023

NOTE A: BASIS OF PRESENTATION

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

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

AMANI PUBLIC CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

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

Identification of major program:

AL Number:

84.425D & 84.425U

Name of Federal Program or Cluster:

ESSER II & ARP ESSER

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

 \$750,000

Auditee qualified as low-risk auditee?	_____ yes <u> x </u> no
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AMANI PUBLIC CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd
YEAR ENDED JUNE 30, 2023

FINDINGS – FINANCIAL STATEMENT AUDIT

- NONE

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

Finding 2023-001:

Identification of the Federal Program

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

Criteria

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

Statement of condition

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

Cause

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

Effect or Potential Effect

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

Questioned Costs

N/A

Recommendation

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

AOct 13, 2023

Corrective Action Plan - Asset Management Property Inventory

Prepared by Bruce Tanner, Director of Operations

Amani Public Charter School will undertake the following procedure ensure fixed (capital) assets are properly received and inventoried.

- Upon delivery asset will be checked against packing slip
- Asset will be labeled with an asset tag logged into the inventory program
- In the inventory program, assets will be assigned to either an individual or specific location.
- As assets are transferred to another user or discarded the asset will be so noted.
- On an annual basis, during the summer the technology coordinator will inventory all current assets. The inventory will be complete before the beginning of the following school year
- The Director of Operations will oversee the inventory process

The process will be included in the Financial Policies and Procedures Manual.

AMANI PUBLIC CHARTER SCHOOL

MOUNT VERNON, NEW YORK

SCHEDULES REQUIRED BY
GOVERNMENT AUDITING STANDARDS
AND THE UNIFORM GUIDANCE

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2023



CONTENTS

<u>SCHEDULES REQUIRED BY GOVERNMENT AUDITING STANDARDS AND THE UNIFORM GUIDANCE</u>	<u>PAGE</u>
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 <i>Government Auditing Standards</i>	3
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards in Accordance with the Uniform Guidance	5
Schedule of Expenditures of Federal Awards	9
Schedule of Findings and Questioned Costs	11
Corrective Action Plan	14



BUSINESS
ADVISORS
AND CPAS

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

Board of Trustees
Amani Public Charter School

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Amani Public Charter School, 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 16, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



Rochester, New York
October 16, 2023



BUSINESS
ADVISORS
AND CPAS

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

Board of Trustees
Amani Public Charter School

Report on Compliance for Each Major Federal Program

Qualified Opinion

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

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion section of our report, Amani Public Charter School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Qualified Opinion on Each Major Federal Program

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

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

Matter Giving Rise to Qualified Opinion

As described in the accompanying schedule of findings and questioned costs, Amani Public Charter School did not comply with requirements regarding Assistance Listing No. 84.425 Elementary and Secondary School Emergency Relief Fund as described in finding number 2023-001 for Equipment and Real Property Management.

Compliance with such requirements is necessary, in our opinion, for Amani Public Charter School to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

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

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

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

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

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

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

We have audited the financial statements of Amani Public Charter School as of and for the year ended June 30, 2023, and have issued our report thereon dated October 16, 2023, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Rochester, New York
October 16, 2023

AMANI PUBLIC CHARTER SCHOOL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2023

	<u>Federal AL Number</u>	<u>Pass-through Grantor's Number</u>	<u>Total Federal Expenditures</u>
U.S. Department of Education:			
<u>Passed through New York State Education Department:</u>			
Title I - Grants to Local Educational Agencies	84.010	0021	\$ 70,746
Title IIA - Supporting Effective Instruction State Grant	84.367	0147	10,405
Title IV- Student Support and Academic Enrichment Program	84.424	0204	10,000
<u>Education Stabilization Funds -</u>			
ESSER II - Elementary and Secondary School Emergency Relief Fund	84.425D	5891	131,805
ARP ESSER - American Rescue Plan-Elementary and Secondary School Emergency Relief	84.425U	5880	<u>247,755</u>
<i>Total Education Stabilization Funds</i>			<u>379,560</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			470,711
U.S. Department of Agriculture:			
<u>Passed through New York State Education Department:</u>			
<u>Child Nutrition Cluster</u>			
School Breakfast Program	10.553	660900861000	31,060
National School Lunch Program	10.555	660900861000	150,801
Supply Chain Assistance - COVID	10.555	660900861000	<u>19,577</u>
<i>Total Child Nutrition Cluster</i>			<u>201,438</u>
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Cost Grant	10.649	660900861000	<u>628</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			202,066
U.S. Department of Health and Human Services:			
<u>Passed through NYS Office of Children and Family Services</u>			
Child Care and Development Block Grant	93.575	A-13571	166,900
Child Care and Development Block Grant	93.575	GF-48750	<u>44,259</u>
<i>Total 477 Cluster</i>			<u>211,159</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>211,159</u>
TOTAL ALL PROGRAMS			<u>\$ 883,936</u>

AMANI PUBLIC CHARTER SCHOOL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Cont'd

YEAR ENDED JUNE 30, 2023

NOTE A: BASIS OF PRESENTATION

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

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

AMANI PUBLIC CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

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

Identification of major program:

AL Number:

84.425D & 84.425U

Name of Federal Program or Cluster:

ESSER II & ARP ESSER

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

_____ \$750,000 _____

Auditee qualified as low-risk auditee?	_____	yes	_____ <u>x</u> _____	no
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AMANI PUBLIC CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2023

FINDINGS – FINANCIAL STATEMENT AUDIT

- NONE

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

Finding 2023-001:

Identification of the Federal Program

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

Criteria

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

Statement of condition

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

Cause

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

Effect or Potential Effect

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

Questioned Costs

N/A

Recommendation

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

AMANI PUBLIC CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2023

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT, Cont'd

Views of Responsible Officials

Management concurs with the finding and we will update our internal controls and perform a physical count of all capital assets to ensure assets purchased with Federal funds are properly inventoried.

Auditor's Evaluation of the Views of Responsible Officials

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

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

- NONE

Oct 13, 2023

Corrective Action Plan - Asset Management Property Inventory

Prepared by Bruce Tanner, Director of Operations

Amani Public Charter School will undertake the following procedure ensure fixed (capital) assets are properly received and inventoried.

- Upon delivery asset will be checked against packing slip.
- Asset will be labeled with an asset tag logged into the inventory program.
- In the inventory program, assets will be assigned to either an individual or specific location.
- As assets are transferred to another user or discarded the asset will be so noted.
- On an annual basis, during the summer the technology coordinator will inventory all current assets. The inventory will be complete before the beginning of the following school year.
- The Director of Operations will oversee the inventory process.

The process will be included in the Financial Policies and Procedures Manual, which will be updated no later than April 30, 2024.

Contact:




Bruce Tanner, Director of Operations

btanner@amanicharter.org

office: (914) 668-6450

AMANI PUBLIC CHARTER SCHOOL
 C/O DEBRA STERN
 60 S 3RD AVE
 MOUNT VERNON NY 10550-3313

Contact Us

	Client Services	855.762.7500
	Mailing Address	360 Hamilton Avenue, 7th Fl White Plains, NY 10601
	Online Access	https://www.snb.com

SUMMARY OF ACCOUNTS

ACCOUNT TYPE	ACCOUNT NUMBER	ENDING BALANCE
COMMERCIAL CHECKING WITH ANALYSIS	██████████	\$100,000.00

COMMERCIAL CHECKING WITH ANALYSIS - ██████████
Account Summary

Date	Description			
06/01/2023	Beginning Balance	\$100,000.00	Average Ledger Balance	\$100,000.00
	0 Debit(s) this period	\$0.00	Average Available Balance	\$100,000.00
	0 Credit(s) this period	\$0.00		
06/30/2023	Ending Balance	\$100,000.00		

Transaction Activity

Transaction Date	Description	Debits	Credits	Balance
06/01/2023	Beginning Balance			\$100,000.00
	No activity this statement period			
06/30/2023	Ending Balance			\$100,000.00

Daily Balances

Date	Amount
05/31/2023	\$100,000.00

Overdraft and Returned Item Fees

	Total for this period	Total year-to-date
Total Returned Item Fees	\$0.00	\$0.00
Total Overdraft Fees	\$0.00	\$0.00

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AMANI PUBLIC CHARTER SCHOOL

ADVISORY COMMENT LETTER

JUNE 30, 2023



BUSINESS
ADVISORS
AND CPAS



BUSINESS
ADVISORS
AND CPAS

October 16, 2023

To the Board of Trustees
Amani Public Charter School

In planning and performing our audit of the financial statements of Amani Public Charter School as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Amani Public Charter School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of Amani Public Charter School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

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

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

* * * * *

- 1 -

This communication is intended solely for the information and use of Management, Board Members, others within the organization, and governmental authorities and is not intended to be, and should not be, used by anyone other than these specified parties.

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

We appreciated the cooperation from your staff that our personnel received during the audit of Amani Public Charter School's financial statements. Should you have any question or comments, please contact Jackie Lee or Kurt Button.

Very truly yours,

A black rectangular redaction box covers the signature of the auditor. The signature is written in cursive and is mostly obscured by the redaction.

MENGEL, METZGER, BARR & CO. LLP

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

Trustee Name:

Stephanie Edwards

Name of Charter School Education Corporation:

Amani Charter

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

Secretary

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 Signature] 7/10/23

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:

Gene Johnson

Name of Charter School Education Corporation:

Amani Public Charter School

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

Member
Secretary
Vice chair

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.

Dean of Scholars

RTI / Title 1 coordinator

Parent Coordinator

July 2013 - Aug 2017

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:

E-mail Address:

[REDACTED]

Home Telephone:

Home Address:

[REDACTED]

[REDACTED]
Signature

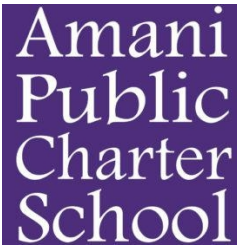
7/20/2023
Date

Acceptable signature formats include:

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

last revised 04/2022

DRAFT



Amani Public Charter School

Minutes

Board Meeting

Date and Time

Monday June 12, 2023 at 6:00 PM

Location

60 South Third Avenue
Mt. Vernon, NY 10550

Directors Present

G. Johnson (remote), J. Killoran (remote), J. Kuo (remote), M. Smith (remote), P. Morenberg (remote), P. Smith (remote), S. Edwards (remote), S. WuDunn (remote)

Directors Absent

A. SPencer, C. Nick, T. Houston

Guests Present

A. Davenport (remote), P. Salmon

I. Opening Items**A. Record Attendance****B. Call the Meeting to Order**

G. Johnson called a meeting of the board of directors of Amani Public Charter School to order on Monday Jun 12, 2023 at 6:15 PM.

C.

Approve Minutes

J. Killoran made a motion to approve the minutes from Board Meeting on 05-08-23.
The board **VOTED** to approve the motion.

II. Strategy Session w/ Darrell Butler

A. Strategy SOAR Document

Briefly discussed trying a new strategy for instructional teachers to excel.

Will discuss more at the next board meeting and throughout the summer.

III. Finance

A. Insurance- Review

B. Budget 2024 Review

Discussed responsibilities of non-instructional and instructional, see the areas we need to be tighten up or cut back.

More information will be discussed at the next meeting.

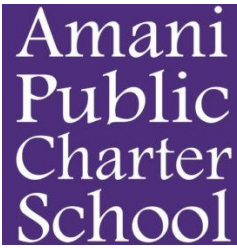
IV. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 8:15 PM.

Respectfully Submitted,
P. Salmon

APPROVED



Amani Public Charter School

Minutes

Board Meeting

Date and Time

Monday May 8, 2023 at 6:00 PM

Location

60 South Third Avenue
Mt. Vernon, NY 10550

Directors Present

G. Sardi, J. Killoran, M. Smith (remote), P. Morenberg (remote), P. Smith (remote), S. WuDunn (remote), T. Houston (remote)

Directors Absent

A. SPencer, C. Nick, G. Johnson, S. Edwards

Ex Officio Members Present

D. Stern

Non Voting Members Present

D. Stern

Guests Present

B. Tanner, Danielle Rembert, J. Scott, P. Salmon

I. Opening Items

A.

Record Attendance

B. Call the Meeting to Order

T. Houston called a meeting of the board of directors of Amani Public Charter School to order on Monday May 8, 2023 at 6:00 PM.

C. Approve Minutes

J. Killoran made a motion to approve the minutes from.
The board **VOTED** to approve the motion.

II. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:00 PM.

Respectfully Submitted,
T. Houston

APPROVED



Amani Public Charter School

Minutes

Board Meeting

Date and Time

Monday April 10, 2023 at 6:00 PM

Location

60 South Third Avenue
Mt. Vernon, NY 10550

Directors Present

A. Moore, C. Nick, J. Killoran, T. Houston (remote)

Directors Absent

A. SPencer, G. Johnson, G. Sardi, P. Smith, S. Edwards

Ex Officio Members Present

D. Stern

Non Voting Members Present

D. Stern

Guests Present

A. Davenport (remote), B. Tanner (remote), J. Scott (remote), P. Salmon (remote)

I. Opening Items

A.

Record Attendance

B. Call the Meeting to Order

J. Killoran called a meeting of the board of directors of Amani Public Charter School to order on Monday Apr 10, 2023 at 6:04 PM.

C. Approve Minutes

T. Houston made a motion to approve the minutes from Board Meeting on 03-13-23.

J. Killoran seconded the motion.

Nomination of New Board members

The board **VOTED** to approve the motion.

II. Governance

A. Introduction of new Board members

Debra Introduced 7 new board members.

B. Strategic Plan Update

Strategic Planning meeting

Monday, April 24

6pm-8pm

C. Approval of School Year 2023-2024 Calendar

III. Finance

A. Budget Calendar

Finance committee Reviewed the fiscal year 23' Projections and discussed the projected deficit

Undergoing a new budget due to current enrollment & Staff

Prepare two budgets (330 & 345)

Highlight the changes to the instruction program

Look for grants & Fundraising

B. Approval of the 2021 IRS Form 990 (7/1/21-6/30/22)

Requesting an approval of the 2021 IRS form 990

J. Killoran made a motion to Approve the IRS form 990.

T. Houston seconded the motion.

The board **VOTED** to approve the motion.

IV. Academic Monitoring

A. M.O.Y Diagnostic Report

Overall data for ELA & Math for 5th-8th is improving.

Preparing for the ELA & Math State exams.

V. Director of Operations Report

A. Updates

No updates

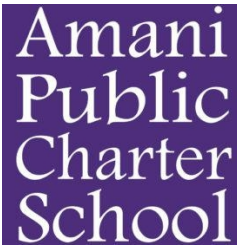
VI. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:00 PM.

Respectfully Submitted,
T. Houston

APPROVED



Amani Public Charter School

Minutes

Board Meeting

Date and Time

Monday March 13, 2023 at 6:00 PM

Location

60 South Third Avenue
Mt. Vernon, NY 10550

Directors Present

G. Johnson (remote), S. Edwards (remote), T. Houston (remote)

Directors Absent

A. Moore, A. SPencer, C. Nick, J. Killoran, P. Smith

Ex Officio Members Present

D. Stern

Non Voting Members Present

D. Stern

Guests Present

B. Tanner, Danielle Rembert, Lorice Townsend (remote), P. Salmon

I. Opening Items

A.

Record Attendance

B. Call the Meeting to Order

T. Houston called a meeting of the board of directors of Amani Public Charter School to order on Monday Mar 13, 2023 at 6:44 PM.

C. Approve Minutes

T. Houston made a motion to approve the minutes from Board Meeting on 02-13-23.

S. Edwards seconded the motion.

The board **VOTED** to approve the motion.

II. Governance

A. Presentation - Gina Fafard - Board on Track

- Reviewed responsibilities of a Charter Board member
- Discussed importance of Board ensuring adequate resource and the proper allocation of resources
- Reviewed Board policies
- Discussed Committee and committee structure
- Reviewed Board-on Track portal, both private and public
- Online resources available for Board members
- Most Board members have accepted the invitation to the portal
- Gina from Board-on Track encouraged Board members to contract her for additional training.
- Discussion concluded at 6:52pm

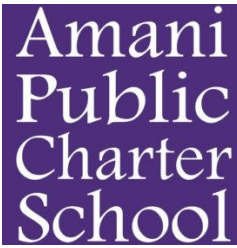
III. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:31 PM.

Respectfully Submitted,
G. Johnson

APPROVED



Amani Public Charter School

Minutes

Board Meeting

Date and Time

Monday December 5, 2022 at 6:00 PM

Location

60 South Third Avenue
Mt. Vernon, NY 10550

Directors Present

J. Killoran, P. Smith (remote), S. Edwards (remote), T. Houston (remote)

Directors Absent

G. Johnson

Ex Officio Members Present

D. Stern (remote)

Non Voting Members Present

D. Stern (remote)

Guests Present

A. Davenport (remote), B. Tanner (remote)

I. Opening Items

A.

Record Attendance

B. Call the Meeting to Order

T. Houston called a meeting of the board of directors of Amani Public Charter School to order on Monday Dec 5, 2022 at 6:07 PM.

C. Approve Minutes

T. Houston made a motion to approve the minutes from Board Meeting on 10-17-22.

J. Killoran seconded the motion.

The board **VOTED** to approve the motion.

II. Facility

A. CIPA Policy

T. Houston made a motion to Accept this CIPA policy.

S. Edwards seconded the motion.

The board **VOTED** to approve the motion.

III. Closing Items

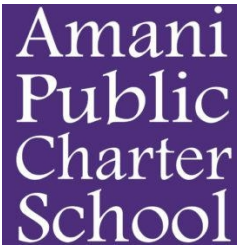
A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:30 PM.

Respectfully Submitted,

T. Houston

APPROVED



Amani Public Charter School

Minutes

Board Meeting

Date and Time

Monday January 9, 2023 at 6:00 PM

Location

60 South Third Avenue
Mt. Vernon, NY 10550

Directors Present

J. Killoran (remote), P. Smith (remote), S. Edwards (remote), T. Houston (remote)

Directors Absent

None

Guests Present

A. Davenport, B. Tanner (remote), Lauren Peart (remote), Ndase Beede (remote), P. Salmon, Sandra Stephenson (remote), Iorice Townsend (remote), Natalie Beckford (remote)

I. Opening Items**A. Record Attendance****B. Call the Meeting to Order**

T. Houston called a meeting of the board of directors of Amani Public Charter School to order on Monday Jan 9, 2023 at 6:10 PM.

C.

Approve Minutes

T. Houston made a motion to Pass Minutes from last Boarding meeting 12/12/22.

J. Killoran seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

G. Johnson Absent

P. Smith Absent

J. Killoran Aye

S. Edwards Aye

T. Houston Aye

T. Houston made a motion to approve the minutes from Board Meeting on 12-05-22.

J. Killoran seconded the motion.

The board **VOTED** to approve the motion.

II. Academic Monitoring

A. Internal Assessment # 2

6-8 weeks testing (assessment approaching), aug-dec what is being taught in the classroom.

Mini mock of State Trail

Data analysis

ELA & MATH

B. I-Ready Rubric

III. Facilities

A. General Update

New bell system works efficiently.

IV. Finance

A. Budget '23 to Projections '23

Overlooking budget for 2023"

Looking into relief programs.

American Rescue Fund & IRS relief program

B.

Budget Calendar

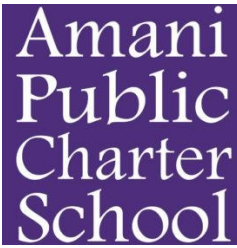
V. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:55 PM.

Respectfully Submitted,
T. Houston

APPROVED



Amani Public Charter School

Minutes

Board Meeting

Date and Time

Monday February 13, 2023 at 6:00 PM

Location

60 South Third Avenue
Mt. Vernon, NY 10550

Directors Present

G. Johnson (remote), J. Killoran (remote), P. Smith (remote), T. Houston (remote)

Directors Absent

S. Edwards

Ex Officio Members Present

D. Stern (remote)

Non Voting Members Present

D. Stern (remote)

Guests Present

A. Davenport (remote), B. Tanner (remote), J. Scott (remote), danielle Rembert (remote)

I. Opening Items

A.

Record Attendance

B. Call the Meeting to Order

T. Houston called a meeting of the board of directors of Amani Public Charter School to order on Monday Feb 13, 2023 at 6:05 PM.

C. Approve Minutes

T. Houston made a motion to approve the minutes from last Months meeting Board Meeting on 01-09-23.

J. Killoran seconded the motion.

The board **VOTED** to approve the motion.

II. Academic Monitoring

A. Data from recent Interim Assessments (IA#1 & IA#2)

- Moving Saturday School to afterschool W.I.N program to better assist scholars in improving in ELA & MATH.
- Pulling small groups during lunch as well

III. Facilities

A. General Update

New PA system up and running.

Can call into a homeroom from any landline.

Non functional windows were repaired over the winter break

Gymnasium will have repair work done over winter February break

Technology Services

Looking into a new student tracking software for next school year

Also to provide school and parents with a real time notifications

IV. Governance

A. Fundraising

Donations for Bruce's Hiking club "Trekking Pull"

Received donations from sing for hope

B. Strategic Planning

Mission : Engage in a process to define our vision for the future and identify our goals and objectives.

Boards on track Gina Fafard- Board Assessments

Darrell Buter * Auriel Watson- Strategic Planning (Doodle Poll)

Goal

- Vision
- Rigorous Academic Program
- Great Teaching
- Strong School Culture

C. New Board Members

Currently Recruiting New board members

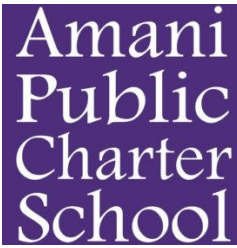
V. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:57 PM.

Respectfully Submitted,
T. Houston

APPROVED



Amani Public Charter School

Minutes

Board Meeting

Date and Time

Monday October 17, 2022 at 6:00 PM

Location

60 South Third Avenue
Mt. Vernon, NY 10550

Notice is hereby given that the Amani Public Charter School Board will Hold its next Board meeting on Monday, October 17, 2022 at 6pm at the Amani Public Charter School, located at 60 S 3rd. Ave, Mount Vernon, NY 10550.

Meeting can also be accessed via Google Meets:

Board Meeting

Monday, October 17 · 6:00 – 7:00pm

Google Meet joining info

Video call link: <https://meet.google.com/zwu-nuyr-aae>

Or dial: (US) +1 337-441-4239 PIN: 189 807 430#

More phone numbers: <https://tel.meet/zwu-nuyr-aae?pin=3140750221777>

Directors Present

J. Killoran (remote), P. Smith (remote), S. Edwards (remote), T. Houston (remote)

Directors Absent

None

Ex Officio Members Present

D. Stern (remote)

Non Voting Members Present

D. Stern (remote)

Guests Present

A. Davenport (remote), B. Tanner (remote), P. Salmon (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

T. Houston called a meeting of the board of directors of Amani Public Charter School to order on Monday Oct 17, 2022 at 6:06 PM.

C. Approve Minutes

T. Houston made a motion to approve the minutes from September 2022 Board Meeting on 09-12-22.

J. Killoran seconded the motion.

The board **VOTED** to approve the motion.

II. Facility

A. Security Guard Contract

J. Killoran made a motion to Security Contract.

T. Houston seconded the motion.

The board **VOTED** to approve the motion.

B. Food Service Permit

J. Killoran made a motion to Food Service Permit.

T. Houston seconded the motion.

The board **VOTED** to approve the motion.

III. Finance

A. Approval of FY 2022 Audit

J. Killoran made a motion to Audit.

T. Houston seconded the motion.

The board **VOTED** to approve the motion.

B.

Enrollment Update

C. Every Student Succeeds Act (ESSA) Title I Programs

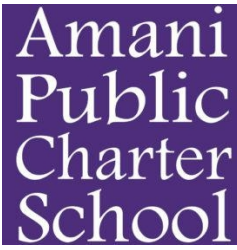
IV. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:17 PM.

Respectfully Submitted,
T. Houston

DRAFT



Amani Public Charter School

Minutes

Board Meeting

Date and Time

Monday November 14, 2022 at 6:00 PM

Location

60 South Third Avenue
Mt. Vernon, NY 10550

Directors Present

J. Killoran (remote), P. Smith (remote), S. Edwards (remote), T. Houston (remote)

Directors Absent

G. Johnson

Ex Officio Members Present

D. Stern (remote)

Non Voting Members Present

D. Stern (remote)

Guests Present

A. Davenport (remote), B. Tanner (remote), P. Salmon (remote)

I. Opening Items

A.

Record Attendance

B. Call the Meeting to Order

T. Houston called a meeting of the board of directors of Amani Public Charter School to order on Monday Nov 14, 2022 at 6:00 PM.

C. Approve Minutes

J. Killoran made a motion to approve the minutes from.
The board **VOTED** to approve the motion.

II. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:00 PM.

Respectfully Submitted,
J. Killoran

APPROVED



Amani Public Charter School

Minutes

Board Meeting

Date and Time

Monday September 12, 2022 at 6:00 PM

Location

remote

Google meets

meet.google.com/wbx-vzvm-ozq

Directors Present

J. Killoran (remote), P. Smith (remote), T. Houston (remote)

Directors Absent

G. Johnson, S. Edwards

Guests Present

A. Davenport (remote), J. Scott (remote), P. Salmon (remote)

I. Opening Items**A. Record Attendance****B. Call the Meeting to Order**

T. Houston called a meeting of the board of directors of Amani Public Charter School to order on Monday Sep 12, 2022 at 6:09 PM.

C. Approve Minutes

T. Houston made a motion to approve the minutes from Board Meeting on 08-29-22.
The board **VOTED** to approve the motion.

II. Educational Accountability

A. New Language Platform

Enrolled into a new language app called mango, with the mango app Upper School (7th & 8th) will learn Latin & Lower School (5th&6th) will learn Spanish.

B. i-Ready Diagnostic Status

III. Other Business

A. Charter School Revision

To create a proposal for a K-4.

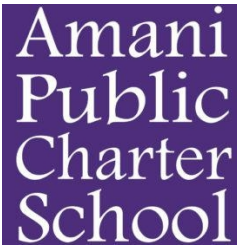
IV. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:49 PM.

Respectfully Submitted,
T. Houston

APPROVED



Amani Public Charter School

Minutes

Board Meeting

Date and Time

Monday August 29, 2022 at 6:00 PM

Location

60 South Third Avenue
Mt. Vernon, NY 10550

Directors Present

J. Killoran (remote), P. Smith (remote), S. Edwards (remote), T. Houston (remote)

Directors Absent

G. Johnson

Ex Officio Members Present

D. Stern (remote)

Non Voting Members Present

D. Stern (remote)

Guests Present

P. Salmon (remote)

I. Opening Items

A.

Record Attendance

B. Call the Meeting to Order

T. Houston called a meeting of the board of directors of Amani Public Charter School to order on Monday Aug 29, 2022 at 6:18 PM.

C. Approve Minutes

J. Killoran made a motion to approve the minutes from Board Meeting on 07-25-22. The board **VOTED** to approve the motion.

Roll Call

J. Killoran Aye

S. Edwards Aye

P. Smith Aye

G. Johnson Absent

T. Houston Aye

J. Killoran made a motion to approve the minutes from Board Meeting on 05-16-22.

The board **VOTED** to approve the motion.

Roll Call

S. Edwards Aye

T. Houston Aye

J. Killoran Aye

G. Johnson Absent

P. Smith Aye

II. Facility

A. District Wide Safety Plan

J. Killoran made a motion to Approve the District safety plan as presented by B. Tanner.

T. Houston seconded the motion.

The board **VOTED** unanimously to approve the motion.

B. HVAC Concerns - Cafeteria

III. Finance

A. Budget Discussion

Continued discussion of 2023 Budget

J. Killoran made a motion to Ratify the approval of the FY 2023 Budget presented at the 7.27.22 Board meeting.

T. Houston seconded the motion.

The board **VOTED** unanimously to approve the motion.

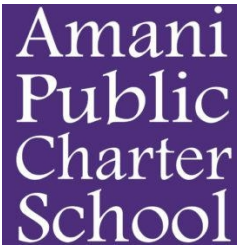
IV. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:48 PM.

Respectfully Submitted,
P. Salmon

APPROVED



Amani Public Charter School

Minutes

Board Meeting

Date and Time

Monday July 25, 2022 at 6:00 PM

Location

60 South Third Avenue
Mt. Vernon, NY 10550

Directors Present

G. Johnson (remote), J. Killoran (remote), P. Smith (remote), T. Houston (remote)

Directors Absent

S. Edwards

Ex Officio Members Present

D. Stern (remote)

Non Voting Members Present

D. Stern (remote)

Guests Present

B. Tanner (remote), J. Scott (remote), P. Salmon

I. Opening Items

A.

Record Attendance

B. Call the Meeting to Order

T. Houston called a meeting of the board of directors of Amani Public Charter School to order on Monday Jul 25, 2022 at 6:05 PM.

C. Approve Minutes

T. Houston made a motion to approve the minutes from.
The board **VOTED** to approve the motion.

II. Facility

A. Approval of New Food Service Contract

Discussed food services selection process and recommendation.

J. Killoran made a motion to Approve the selection of Regina Catering for the food service contract.

T. Houston seconded the motion.

Discussion.

The board **VOTED** unanimously to approve the motion.

B. Approval for new public address and bell system

Discussion of replacing antiquated internal intercom system.

New system is 100% digital. Includes "panic" button in classrooms.

Cables & Chips is the vendor. Wahseg is the equipment.

Discussed timing, B-Tanner said installation would be completed by students in arrive in the building.

Safety and enhancement of system. Essential.

J. Killoran made a motion to To approve the selection Cables & Chips as the installer of the Washseq intercom system with communication to vendor to complete by 9/1 if possible.

T. Houston seconded the motion.

The board **VOTED** unanimously to approve the motion.

C. Open up review of District Wide School Safety Plan

Discussion of District Wide Safety Plan.

B. Tanner gave overview of the Plan and the timing of review by board members and public comment period.

D. Security - inside and outside Amani

J. Killoran requested a report on external security options / alternative at the next board meeting.

P. Smith - inquired if local police are involved in lock downs.

III. Other Business

A. Board Retreat

Stony point. Thursday 8/18 6pm-8pm. Strategy and dinner

B. Housing for teachers?

P. Smith and K. Killoran to meet and discuss potential options. Would give us a competitive advantage to recruiting and retaining staff. (Teacher's village)

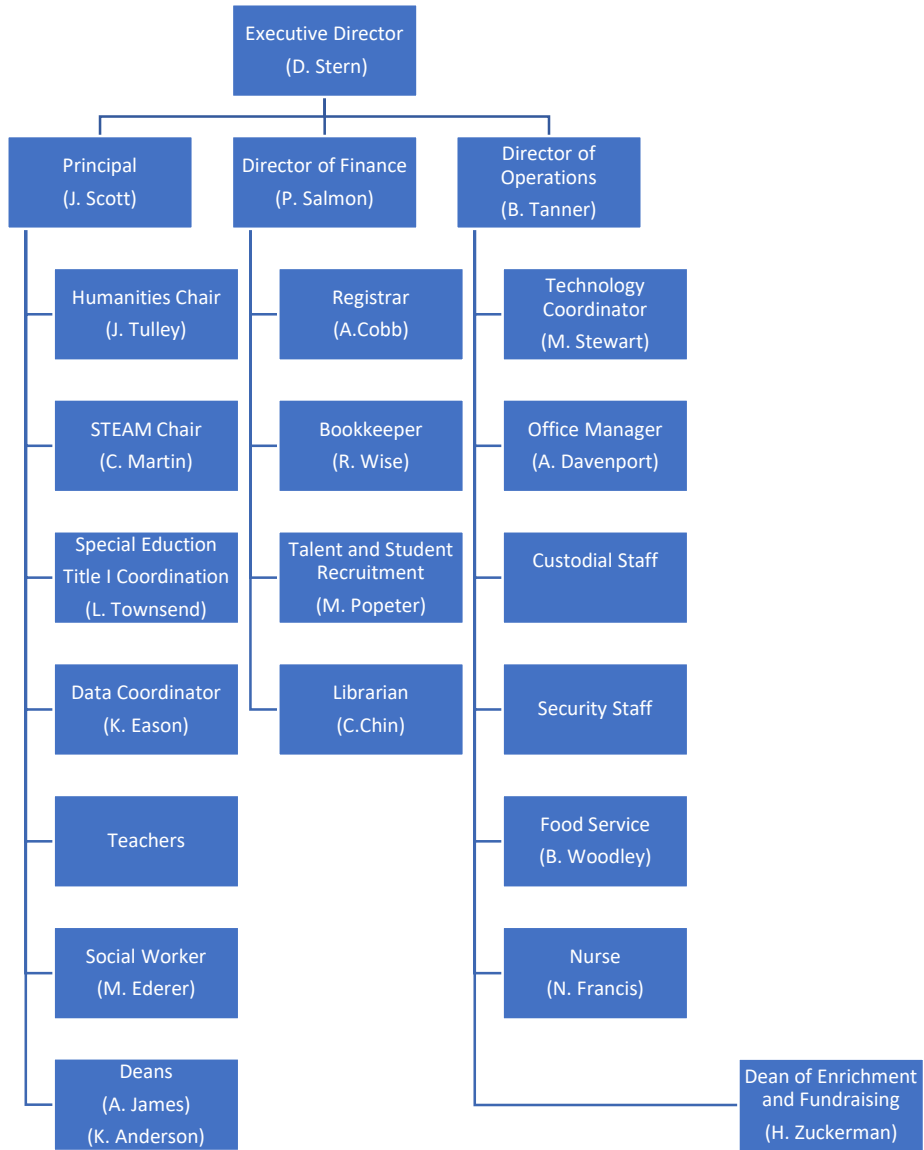
IV. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:56 PM.

Respectfully Submitted,
J. Killoran

**Amani Public Charter School
Organizational Chart**



04.01.21

AMANI PUBLIC CHARTER | 2023-2024 CALENDAR

<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="7">AUGUST '23</th> </tr> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th> </tr> </thead> <tbody> <tr><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> <tr><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr> <tr><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td></tr> <tr><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td></tr> <tr><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td></tr> </tbody> </table>	AUGUST '23							S	M	T	W	Th	F	S			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			21- Staff Return PD 28 - First Day of School	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="7">FEBRUARY '24</th> </tr> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>S</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td></tr> <tr><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr> <tr><td>18</td><td></td><td></td><td></td><td></td><td></td><td>24</td></tr> <tr><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td></td><td></td></tr> </tbody> </table>	FEBRUARY '24							S	M	T	W	Th	F	S					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18						24	25	26	27	28	29			19-23 Winter Break
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DECEMBER '23						
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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24						30
31						

22-27 Christmas Break

JUNE '24						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18		20	21	22
23	24	25	26	27	28	29
30						

19- Juneteenth
 27 Graduation Day
 24,25,26 Half Days

JANUARY '24						
S	M	T	W	Th	F	S
			3	4	5	6
7	8	9	10	11	12	13
14		16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

1 New Year's Day
 2 New Years Day observed
 15 M.L. King Day

JULY '24						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

4 Independence Day