

Application: Growing up Green Charter School II

Brian Martin - martin@gugcs.org
2022-2023 Annual Report

Summary

ID: 0000000049

Last submitted: Nov 1 2023 02:13 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)

GROWING UP GREEN CHARTER SCHOOL II 800000086908

a1. Popular School Name

Growing Up Green II

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

CSD #28 - QUEENS

e. Date of Approved Initial Charter

Dec 1 2015

f. Date School First Opened for Instruction

Sep 1 2016

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

The Growing Up Green Charter School (GUGCS) supports children to be conscious, contributing members of their community through a rigorous, anti-racist, anti-bias, curriculum and an engaging green culture. Graduates of GUGCS will be prepared to attend high-performing schools where their interdisciplinary academic foundation, knowledge of sustainability, and strong sense of self sets them apart as leaders and social justice advocates of the future.

Dedication to Academic Rigor:

Our curricular team works to ensure that teachers are delivering both the direct instruction and collaborative components of our academic program with specific intention and rigor based on both Common Core State Standards and student data stemming from internal and external assessments. Our mathematical model incorporates direct instruction supported by enVision Math and TERC, enhanced by the constructive problem-solving strategies developed through Math in the City's inquiry-based program. In Literacy, students are involved in a specific mini-lesson daily followed by individualized strategy groups, guided reading groups, as well as differentiated rotations composed of word study and independent practice. Intervention teachers, co-teachers, and associate teachers support classroom teachers in each core academic subject, providing rigorous differentiation for both students who are struggling with content as well as students in need of more challenging enrichment opportunities. Science instruction is provided twice weekly by both Science Lab teachers and classroom teachers, giving students the opportunity at least once per week for hands-on laboratory experiments. The Social Studies curriculum is guided by New York State Standards and incorporates elements from all other core academic areas to amplify the rigor level within each unit and lesson.

Expansive Support Services

At Growing Up Green, the Support Services Department works closely as a collaborative team to provide specialized support and instruction for at-risk students, English Language Learners, as well as students receiving special education services.

Integrated Co-Teaching (ICT) and Special Education Teacher Support Services (SETSS):

Growing Up Green provides at least one Integrated Co-Teaching (ICT) class per grade, in which the general education teacher and special education teacher use a variety of co-teaching models in order to best provide

instruction to a wide range of learners in a highly inclusive environment. Additionally, we have 4 learning specialists within the department who are able to support students within the ICT classrooms, as well as provide push-in and pull-out Special Education Teacher Support Services (SETSS) for students mandated for small group academic support. Regular opportunities are provided for learning specialists and classroom teachers to meet, observe one another, and discuss strategies for curriculum differentiation.

Intervention:

We have 3 intervention teachers at Growing Up Green who are able to provide support both in and out of the classroom for at-risk, struggling students who are identified by data or teacher referral. We implement the Response to Intervention (RtI) model through the use of our “Successful Students Committee” (SSC), a team comprised of Learning Specialists, Intervention Teachers, School Counselors, ELL Specialists, Directors of Instruction, and the Director of Support Services that meets on a weekly basis. Using a case-study approach, SSC serves as a forum for teachers and staff members to collaborate, share strategies for differentiation, and or design a targeted intervention plan. Intervention services run on 6-week cycles, ensuring that student progress is monitored regularly and that students who require more intensive support are quickly identified. This also allows for an intervention to be redesigned if necessary, to best support a student’s particular learning needs. The primary goal of SSC is to ensure that a variety of strategies and consistent supports have been set in place prior to a student referral for special education services.

ELL:

Growing Up Green employs the Sheltered Instruction Observation Protocol (SIOP) Model, in support of ELL students in the classroom or in small group instruction outside of the classroom. The SIOP Model is a research-based and validated instructional model for lesson design and delivery. We have an ELL coordinator and 2 ELL teachers who are experts in English as a Second Language and provide in and out of classroom support to ELL students at various levels of proficiency to develop their literacy skills.

Counseling:

At Growing Up Green we believe in addition to providing high-quality academic instruction we must also provide support for our students' social, emotional, and behavioral needs. One of the ways we support social and emotional growth in our students is by providing counseling services. We have several school counselors on staff who are available to provide individual and group counseling services. School

Counselors are also available to create and implement classroom workshops around relevant social and emotional topics. Additionally, students are encouraged to reach out to school counselors if they are experiencing challenges or stressors that are impacting them in a negative way. School counselors provide emotional guidance to our students, help students process emotions that may be inhibiting their academic focus, encourage our students to implement healthy coping strategies into their daily lives, and provide behavioral management strategies. We provide a nurturing and supportive environment for our students and we value the social and emotional growth of our students equally as much as we value their academic learning.

Hands-On Learning in the Local Environment:

Our model uses a multi-sensory approach that is enhanced by weekly visits to the school's Science Lab and regular field trips. These experiential activities engage students, promote retention of knowledge and develop critical thinking skills. Students gain first-hand understanding and appreciation of our community through neighborhood walks, community observations, resident interviews, guest speakers, and developmentally appropriate research.

Actionable Assessment System:

Growing Up Green uses internally developed "Looking Forward, Looking Back" assessments to guide curriculum development and instructional planning, evaluate programs, focus professional development, and hold teachers accountable. Aligned to Common Core State Standards and administered every six weeks, these assessments provide actionable data that teachers use to refine their lessons and identify student's needs as well as content areas needing support. These assessments have been effective predictors of student performance on state tests, allowing school leaders and faculty to identify areas for growth and make progress towards meeting our goals and achieving our mission.

Green Education:

Green principles inform the curriculum, instruction, and culture of our schools. Green principles are those guided by sustainably creating a lifestyle or community that does not exceed usage of anything for which we cannot be responsible. Green lessons infuse our meals, code of conduct, instructional materials, recycling practices, and facility design and choices. Green topics are integrated throughout the curriculum. Each grade level takes part in our "Green Ambassadors" program in which each grade level spearheads a particular aspect of sustainable practices, e.g., appreciation of nature, composting, energy reduction, and water conservation. This unit of study is enhanced by weekly Green Living classes co-led by general classroom teachers and the Science teaching team throughout the year. In addition, a segment of each day at GUGCS is known as Explore and Discover (ED) Time,

where many of our green themes emerge as students work on interdisciplinary social studies projects that incorporate skills from all other subjects. This thematic approach engages students and develops a more complex understanding of skills and concepts. In addition, our Science department designs projects that meet NYS and Common Core State Standards while still incorporating themes of sustainability both in the Science Lab and across classrooms.

Deliberate School Culture:

At Growing Up Green, sustainability refers not only to resources, but to relationships as well. We have built a collaborative school culture that sustains students, staff, and families alike. As a result, there has been limited faculty and staff turnover and virtually no leadership turnover. Since inception, we have used the Responsive Classroom approach school-wide to build social skills and foster a positive learning environment, which has resulted in a positive school culture with limited discipline issues and no expulsions ever.

Professional Environment:

Growing Up Green expects teachers to be active learners and models of lifelong learning for students. Formal training opportunities occur during the summer and regular half-day Professional Development (PD) sessions throughout the school year. Five PD opportunities during the school year are dedicated to the analysis of data from our Looking Forward, Looking Back interim assessments and action planning for standards that need to be readdressed in future units and lessons. Science and Social Studies leaders at GUGCS collaborate with classroom teachers to plan professional developments addressing the question “What does it mean to be green?” and “How can we as a staff implement principles of sustainability into our classrooms?” In addition to guiding curricular development, the ED Time coordinators push into classrooms during ED Time. Finally, Growing Up Green has a robust team of academic leaders, including a Director of Curriculum, Director of Instruction for Kindergarten-2nd Grade, Director of Instruction for 3rd-5th Grade, Lower and Upper School Math and Literacy Coordinators, Director of Special Education and Intervention, Director of Assessment, Director of Counseling, Dean of Students, and ED Time and Specials Coordinator, all of whom collectively provide teachers with support ranging from planning to classroom observations and feedback to formal evaluations.

h. School Website Address

www.gugcs.org

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

748

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

713

k. Grades Served

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

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

Responses Selected:

k

1

2

3

4

5

6

7

8

I. 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?

Yes, 2 sites

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	84-35 152 St. Jamaica, NY 11432	(347) 642-4306	NYC CSD 28	5-8	5-8	Yes

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Andrew Wintner	School Leader	347-642-4306		wintner@gugcs.org
Operational Leader	Steve Viola	Managing Director of Operations	347-642-4306		viola@gugcs.org
Compliance Contact	Steve Viola	Managing Director of Operations	347-642-4306		viola@gugcs.org
Complaint Contact	Matthew Greenberg	Founder & Director	347-642-4306	██████████	greenberg@gugcs.org
DASA Coordinator	Anastasia Khazanova	School Counselor	347-642-4306		khazanova@gugcs.org
Phone Contact for After Hours Emergencies	Matthew Greenberg	Founder & Director	347-642-4306	██████████	greenberg@gugcs.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)

[G2 MS Certificate of Occupancy.pdf](#)

Filename: G2 MS Certificate of Occupancy.pdf **Size:** 148.6 kB

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

[MS2 Fire Inspection \(10.28.22\).pdf](#)

Filename: MS2 Fire Inspection (10.28.22).pdf **Size:** 189.8 kB


School Site 2

m2. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for 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 2	89-25 161 Street, Jamaica, NY 11432	347-642-4306	NYC CSD 28	K-4	K-4	Yes

m2a. Please provide the contact information for Site 2.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Tomi Okuyemi	School Leader	347-642-4306		okuyemi@gugcs.org
Operational Leader	Steve Viola	Managing Director of Operations	347-642-4306		viola@gugcs.org
Compliance Contact	Steve Viola	Managing Director of Operations	347-642-4306		viola@gugcs.org
Complaint Contact	Matthew Greenberg	Founder & Director	347-642-4306		greenberg@gugcs.org
DASA Coordinator	Casey Smith	School Counselor	347-642-4306		csmith@gugcs.org
Phone Contact for After Hours Emergencies	Matthew Greenberg	Founder & Director	347-642-4306		greenberg@gugcs.org

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

Private Space

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

m1d. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 2 if located in private space in NYC or located outside of NYC .

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

[G2 ES Certificate of Occupancy.pdf](#)

Filename: G2 ES Certificate of Occupancy.pdf **Size:** 284.1 kB

Site 2 Fire Inspection Report

This is required, marked optional for administrative purposes.

[G2 ES Fire Inspection\(\(4.11.22\) \(1\).pdf](#)

Filename: G2 ES Fire Inspection((4.11.22) (1).pdf **Size:** 196.9 kB

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	Brian Martin
Position	Assessment Coordinator
Phone/Extension	347-642-4306
Email	martin@gugcs.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

Aug 1 2023



Thank you.

Entry 2 Links to Critical Documents on School Website

Completed - Aug 1 2023

Instructions

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

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

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

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

Form for Entry 2 Links to Critical Documents on School Website

School Name: Growing up Green Charter School II

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.gugcs.org/apps/pages/index.jsp?dir=NYSED%20Annual%20Reports/GUG%20II/2022-2023&uREC_ID=209356&type=d&pREC_ID=409549&pageldx=1
2. Board meeting notices, agendas and documents	https://www.gugcs.org/apps/pages/index.jsp?dir=Growing%20Up%20Green%20Charter%20Schools%20Board%20Minutes/GUGCS%20Minutes/SY%202022-2023&uREC_ID=209358&type=d&pageldx=1
3. New York State School Report Card	https://www.gugcs.org/apps/pages/index.jsp?uREC_ID=209356&type=d&termREC_ID=&pREC_ID=860859
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://www.gugcs.org/pdf/GUGCS%20All%20Schools%20Discipline%20Policies%20Law%20Violation%20DASA%20%20Formal%20Complaint%20Updated%209%2028%2022.pdf
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo)	https://www.gugcs.org/apps/pages/index.jsp?uREC_ID=209356&type=d&termREC_ID=&pREC_ID=860864
6. Authorizer-approved FOIL Policy	https://www.gugcs.org/apps/pages/index.jsp?uREC_ID=209356&type=d&termREC_ID=&pREC_ID=860895
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://www.gugcs.org/apps/pages/index.jsp?uREC_ID=209356&type=d&termREC_ID=&pREC_ID=860895

Thank you.



Entry 3 Progress Toward Goals

Completed - Nov 1 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	GUGCS will meet the indicators for Benchmark 1: Student Performance in the Board of Regents Charter School Performance Framework, including growth and attainment for all tested subjects.	Board of Regents Charter School Performance Framework	Unable to Assess	
Academic Goal 2	Each year, 75% of all students (Grades 1-5) who were enrolled at GUGCS for at least two consecutive BEDS dates, will perform at or above grade level on the NWEA MAP Reading test.	FastBridge Learning - aReading assessment 45.30% of all students enrolled for at least two consecutive BEDS dates (total of 287) took the FastBridge aReading assessment scored above the 50th percentile.	Not Met	<p>Elementary School:</p> <ul style="list-style-type: none"> -Shift instructional coaching to be more student-centered and data-driven -Increased the frequency of data reflections with teachers, coupled with response to data action plans -Small group instruction for all students 1-2 times a day -Re-organizing the schedule to increase instructional time for literacy

-Increased use of co-teaching models in ICT classrooms and classrooms with associate teachers.

Middle School:

-More protected time for Tiered intervention

-Tier II intervention occurs for 40 minutes a day, in groups of 12. This intervention is utilized to support students who are reading 1.5 years below grade level. Data to assess readiness level is triangulated across Fountas & Pinnell Running Records, previous year FastBridge Scores and IXL Diagnostic data

-Increased differentiation in Tier 1 unit planning. This year, we have revised our assessment system within all Tier 1 classes to ensure that more data is collected showing the readiness level of each student. Responses to readiness levels are differentiated by

				learning style and modality.
Academic Goal 3	Each year, 75% of all tested students (Grades K-5) who have been enrolled in GUGCS for at least two consecutive BEDS dates will perform at or above grade level on the Fountas and Pinnell Benchmark Assessment System.	<p>Fountas and Pinnell Benchmark Assessment System</p> <p>37.78% of 1st graders (total 45) 49.02% of 2nd graders (total 51) 30.30% of 3rd graders (total 66) 43.55% of 4th graders (total 62) 89.47% of 5th graders (total 57) performed on or above grade level.</p>	Not Met	<p>Elementary:</p> <ul style="list-style-type: none"> -Start guided reading instruction earlier in the year to provide more time for targeted intervention. -Introduce multiple choice questions into the 2nd grade curriculum to provide earlier exposure. -Provide tiered phonics instruction in groups based on assessment data -Use the DIBELS assessment to screen Kindergarten students for reading challenges. <p>Middle School: In order to support this goal, the following steps have been taken:</p> <ul style="list-style-type: none"> -Increased targeted support for Multilingual Learners by pushing into social studies classes across the grades. In addition, language acquisition skills are taught to students in small group settings for 40 minutes a day

				<p>-Increased targeted support for students with Individualized Education Plans. This looks like purposefully created groups in order to support mastery of the learning target for the day and the learning goal for the larger unit.</p>
Academic Goal 4	<p>Each grade level of students (K-5) who remained in the school for the entire year will show at least 3 levels of growth on the Fountas & Pinnell Benchmark Assessment System between September and June of each school year.</p>	<p>Fountas and Pinnell Benchmark Assessment System</p> <p>32.20% of Kindergarten students (59 total)</p> <p>88.06% of 1st-Grade students (67 total)</p> <p>82.26% of 2nd-Grade students (62 total)</p> <p>44.58% of 3rd-Grade students (73 total)</p> <p>50.00% of 4th-Grade students (68 total)</p> <p>33.33% of 5th-Grade students (63 total) showed three levels of growth from September to June.</p>	Not Met	<p>Elementary:</p> <p>-Implementation and strengthening of the Read 180 classroom</p> <p>-Increased staffing for intervention efforts</p> <p>-Increased progress monitoring in between assessment cycles</p> <p>Shorten the time between assessments and implementation of action plans</p> <p>-Increased use of adaptive technology platforms to extend student learning and increase effectiveness of independent work time.</p> <p>-Purchased texts that are culturally relevant and</p>

				<p>culturally sustaining to engage students in a love of reading</p> <p>-Re-organize core ELA curriculum so that all elementary students have the same core ELA curriculum.</p> <p>Middle School: In order to support this goal, the following steps have been taken:</p> <p>-Implementation and strengthening of the Read 180 classroom</p> <p>-Increased independent reading time (40 minutes per day) for students to read texts at their instructional level</p> <p>-Revamped reading conference structure to differentiate instruction for individual students</p> <p>-Purchased texts that are culturally relevant and culturally sustaining to engage students in a love of reading</p>
Academic Goal 5	Each year, the school will make Adequate Yearly Progress (AYP) in	New York State Testing program and NYSED Report Card	Unable to Assess	The NYSED Report Card no longer indicates whether or not a school has

	Math, ELA and Science and will be deemed in "Good Standing" on its NYSED Report Card.			made (AYP). Growing Up Green Charter School II has an accountability status of "Made Progress" according to the 2022-23 Accountability Status based in the 2021-22 New York State Report Card.
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 an average daily student attendance rate of at least 93%.	Growing Up Green uses PowerSchool, a Student Information System (SIS) to document daily attendance.	Unable to Assess	Average daily student attendance was 82.6% for GUG II (including both the elementary and the middle school), This data set, however, does not include the October 2022 attendance data for GUG II Middle School due to a missing data from our Student Information System (SIS).
Org Goal 2	Each year, 95% of all students enrolled on the last day of the school year will return the following September.	Enrollment Information	Not Met	GUG II will continue to work to increase student retention by heightening the quality of instruction and academic progress, improving school culture, and increasing engagement with the school's families and community.
Org Goal 3	Each year, the school will comply will all applicable laws, rules, regulations and contract terms including but not	Board Policies and Meetings	Met	

	<p>limited to, the New York Charter Schools Act, the New York Freedom of Information Law, the New York Open Meetings Law, the Individuals with Disabilities Education Act and the Family Educational Rights and Privacy Act.</p>			
Org Goal 4	<p>Per the 2010 amendment to the Charter Schools Act, the school shall demonstrate good faith efforts to attract, retain, and meet or exceeded enrollment and retention targets as prescribed by the Board of Regents through the State Education of students with disabilities, English language learners, and students who are eligible applicants for the free and reduced price lunch program.</p>	Enrollment and Retention Marketing	Met	
Org Goal 5	<p>Per the charter agreement, each year, student enrollment will be at or within 15% below full enrollment as delineated in the approved renewal application. This will</p>	Enrollment Information	Met	

	<p>be measured each year by an analysis of student enrollment figures in ATS.</p>			
Org Goal 6	<p>Each year, parents will express satisfaction with the school's program, based on the NYCDOE Learning Environment Survey in which the school will receive scores of 7.5 or higher in each of the four survey domains: Academic Expectations, Communication, Engagement, and Safety and Respect. The school will only have met this goal if 50% or more of the parents participate in the survey.</p>	NYC School Survey	Unable to Assess	<p>This is not applicable as this is no longer a measure used by the NY Department of Education.</p>
Org Goal 7	<p>Each year, teachers will express satisfaction with school leadership and professional development opportunities as determined by the teacher section of the NYCDOE Learning Environment Survey in which the school will receive scores of 7.5 or higher in each of the four survey domains: Academic Expectations,</p>	NYC School Survey	Unable to Assess	<p>This is not applicable as this is no longer a measure used by the NY Department of Education.</p>

	Communication, Engagement, and Safety and Respect. The school will only have met this goal if 50% or more of the teachers participate in the survey.			
Org Goal 8	Each year, 85% of teachers whose contract was renewed at the end of the previous school year will return to teach at GUGCS II.	GUGCS Human Resource data	Met	
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	Each year, the School will undergo an independent financial audit that will result in an unqualified opinion and no major findings. A finding is “major” if it indicates a deliberate act of wrongdoing, reckless conduct or causes a loss of confidence in the abilities or integrity of the school or seriously jeopardizes the continued operation of the school.	Independent Financial Audit Findings	Met	
Financial Goal 2	Each year, the School will operate on a balanced budget and maintain a stable cash flow. A budget will be considered “balanced” if revenues equal or exceed expenditures.	Monthly and weekly financial statements are prepared, analyzed by the Director of Finance & Personnel and then distributed to the school admin and board of directors	Partially 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 - Nov 1 2023

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements and related documents in PDF format into the [Annual Report Portal](#) and into the SUNY Epicenter document management system no later than **November 1, 2023**. **SUNY-authorized charter schools** are asked to ensure that security features such as password protection are turned off.

ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools must upload final, audited financial statements to the [Annual Report Portal](#) no later than **November 1, 2023**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

PLEASE NOTE: This task appears as visible and optional task in the online portal until August 1 2023 but will be identified as a required task thereafter and due on November 1, 2023. This is a required task, and it is marked optional for administrative purposes only.

[GUGCS Audited Financial Statement 2022-2023](#)

Filename: GUGCS_Audited_Financial_Statement__zAxu0Nj.pdf Size: 598.6kB

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 - Nov 1 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.

[Growing Up Green 2 FY23 Authorizer Audit Report v1](#)

Filename: Growing_Up_Green_2_FY23_Authorize_oirGXUb.xlsx Size: 74.5 kB

Entry 4c – Additional Financial Documents

Completed - Nov 1 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.

[Escrow GUG II](#)

Filename: Escrow_GUG_II.pdf Size: 74.0 kB

[GUGCS Audited Financial Statement 2022-2023](#)

Filename: GUGCS_Audited_Financial_Statement__dZIEA8B.pdf Size: 598.6kB

Entry 4d - Financial Contact Information

Completed - Nov 1 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
	Anita Amoh	amoh@gugcs.org	347-624-2329

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Gus Saliba	gsaliba@pkfod.com	212-286-2600	7

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
	Charter School Business Management (CSBM)	Karen Daniels	237 West 35th Street, Suite 301, New York, NY 10001	kdaniels@csbm.com	646-448-8723	7

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.

[GUG II FY24 SED Budget Template](#)

Filename: GUG_II_FY24_SED_Budget_Template.xlsx Size: 47.4 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Aug 1 2023

Required of ALL Charter Schools

Each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2022-2023 school year must complete and sign a Trustee [Disclosure of Financial Interest Form](#) is due on August 1, 2023. Acceptable signature formats include:

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

All completed forms must be collected and uploaded in .PDF format for each individual member. **The education corporation is responsible for ensuring that each member who served on the board during the 2022-2023 school year completes the form.**

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

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

[Davis - Annual Report Financial Disclosure Form - signed](#)

Filename: Davis_-_Annual_Report_Financial_Di_xbK6oay.pdf Size: 494.9 kB

[Freidberg - Annual Report Financial Disclosure Form - signed](#)

Filename: Freidberg_-_Annual_Report_Financia_Qk9rUqV.pdf Size: 495.1 kB

[Green - Annual Report Financial Disclosure Form - signed](#)

Filename: Green_-_Annual_Report_Financial_Di_09Aif0i.pdf Size: 493.4 kB

[Greenberg - Annual Report Financial Disclosure Form - signed](#)

Filename: Greenberg_-_Annual_Report_Financia_9POSKnC.pdf Size: 511.0 kB

[Hufane - Annual Report Financial Disclosure Form - signed](#)

Filename: Hufane_-_Annual_Report_Financial_6vVNAG5.pdf Size: 317.1 kB

[Levonen - Annual Report Financial Disclosure Form - signed](#)

Filename: Levonen_-_Annual_Report_Financial_MpR2bta.pdf Size: 491.3 kB

[Mason - Annual Report Financial Disclosure Form - signed](#)

Filename: Mason_-_Annual_Report_Financial_Di_1ZlvjS.pdf Size: 493.8 kB

[Russotti - Annual Report Financial Disclosure Form - signed](#)

Filename: Russotti_-_Annual_Report_Financial_n6dYh2W.pdf Size: 493.4 kB

[Williams - Annual Report Financial Disclosure Form - signed](#)

Filename: Williams_-_Annual_Report_Financial_8X57GAY.pdf Size: 498.7 kB

[Abecasis - Annual Report Financial Disclosure Form - signed](#)

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	Peter Davis	[REDACTED]	Trustee/Member	Finance	Yes	2	04/20/2021	06/30/2023	9
2	Mark Friedberg	[REDACTED]	Trustee/Member	Academic	Yes	1	06/20/2023	06/30/2023	5 or less
3	Linda Green	[REDACTED]	Secretary	Academic	Yes	1	10/18/2022	06/30/2023	9
4	Marc Greenberg	[REDACTED]	Chair	Governance	Yes	3	07/01/2021	06/30/2023	11
5	Kiah Hufane	[REDACTED]	Trustee/Member	Academic	Yes	2	02/16/2021	06/30/2023	9
6	Anne Levonen	[REDACTED]	Treasurer	Finance	Yes	2	04/20/2021	06/30/2023	10
7	Pastor Corwin Mason	[REDACTED]	Trustee/Member	Academic	Yes	3	07/01/2021	06/30/2023	7
8	Kelly Russotti	[REDACTED]	Secretary	Governance	Yes	2	07/01/2022	06/30/2023	6
9	Danielle Williams	[REDACTED]	Trustee/Member	Academic	Yes	1	09/20/2022	06/30/2023	9

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

Yes

1b. Board Member Information

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
10	Mayan Abecasis	[REDACTED]	Parent Rep	Academic	No	1	10/18/2022	06/30/2023	9
11									
12									
13									
14									
15									

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

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2023	10
b. Total Number of Members Added During 2022-2023	4
c. Total Number of Members who Departed during 2022-2023	0
d. Total Number of members, as set in Bylaws, Resolution or Minutes	10

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:

9

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

3

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:

9

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

1

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

1

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:

1

Board members attending 8 or fewer meetings during 2022-2023

3

Thank you.

Entry 8 Board Meeting Minutes

Completed - Aug 1 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**.

[GUGCS Board Minutes \(July 2022\)](#)

Filename: GUGCS_Board_Minutes_July_2022_LyzQBYb.pdf Size: 59.6 kB

[GUGCS Board Minutes \(August 2022\)](#)

Filename: GUGCS_Board_Minutes_August_2022_xrGwBid.pdf Size: 61.8 kB

[GUGCS Board Minutes \(September 2022\)](#)

Filename: GUGCS_Board_Minutes_September_2022_pQODX6S.pdf Size: 62.9 kB

[GUGCS Board Minutes \(October 2022\)](#)

Filename: GUGCS_Board_Minutes_October_2022_gkXcMii.pdf Size: 61.0 kB

[GUGCS Board Minutes \(November 2022\)](#)

Filename: GUGCS_Board_Minutes_November_2022_CfX2Puq.pdf Size: 62.1 kB

[GUGCS Board Minutes \(December 2022\)](#)

Filename: GUGCS_Board_Minutes_December_2022_1tPR5T0.pdf Size: 55.4 kB

[GUGCS Board Minutes \(January 2023\)](#)

Filename: GUGCS_Board_Minutes_January_2023_SJ4mcxa.pdf Size: 56.6 kB

[GUGCS Board Minutes \(February 2023\)](#)

Filename: GUGCS_Board_Minutes_February_2023_58BIVmb.pdf Size: 58.7 kB

[GUGCS Board Minutes \(March 2023\)](#)

Filename: GUGCS_Board_Minutes_March_2023_fRRt35p.pdf Size: 57.1 kB

[GUGCS Board Minutes \(April 2023\)](#)

Filename: GUGCS_Board_Minutes_April_2023_ILAe4NZ.pdf Size: 55.2 kB

[GUGCS Board Minutes \(May 2023\)](#)

Filename: GUGCS_Board_Minutes_May_2023_omBz0MJ.pdf Size: 71.5 kB

[GUGCS Board Minutes \(June 2023\)](#)

Filename: GUGCS_Board_Minutes_June_2023_wr0C3Re.pdf Size: 61.8 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>Our Director of Student Enrollment continued to manage and implement new practices around recruitment and retention efforts across all schools. In addition to hosting in-person/virtual open houses and tours throughout the school year, we hosted several outreach events at our school. Our teams also executed wide-ranging neighborhood outreach efforts to help spread the word about our schools to the community throughout District 28 and encourage families to apply.</p>	<p>The Director of Student Enrollment will continue to strategically manage our practices around recruitment and retention efforts across all schools. Because of the success of our in-person and virtual events (open houses, tours, outreach events, neighborhood visits, etc.), we will continue these practices, especially in areas of District 28 where we find communities that are at an economic disadvantage. Through these ongoing efforts and relationships, along with our existing partnerships with community-based organizations focusing on at-risk youth/families, we will be able to continue to spread the information about our schools more widely throughout District 28.</p>
English Language Learners	<p>In order to recruit English Language Learners, our materials were translated, our ELL program was described, and our ELL Coordinator and teachers assisted with recruitment. We also had bilingual staff to help families with the application process, and these staff members participated in the weekly school tours for potential/prospective families. We continued to work with Community Based Organizations to recruit and cultivate our MLL population, and continued to have remote and in-person events in where multiple languages are spoken.</p>	<p>We will continue to recruit English Language Learners with translated materials and our bilingual staff will continue to play a huge role in helping our families with their application and enrollment process. Bilingual staff members will continue to participate in the weekly school tours for potential/prospective families, and we will continue to work with Community Based Organizations to recruit in the MLL population, as well as continue to have remote and in-person events in where multiple languages are spoken.</p>
Students with Disabilities	<p>For students with special needs, the school website and recruitment</p>	<p>We will work with our community-based organizations serving</p>

materials clearly described the school's inclusion model, special education services and staffing as well as counseling supports. Furthermore, our Director of Special Education participated in recruitment activities for our future and our incoming families. We have also encouraged our community-based organizations serving students with disabilities to join our recruitment events in-person or online to further engage with this community.

students with disabilities, and encourage them to join our recruitment events in-person or online to further engage with this community.

Good Faith Efforts To Meet Enrollment Retention Targets

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	<p>Growing Up Green has a diverse background of students from many economic backgrounds. We provided extra support services through our Special Education department, small classroom sizes which provided extra attention to students in need, as well as workshops for families around math, literacy and behavioral models to help solidify learning taught at school at home. We also continued to provide our families an open space to address their concerns and to be involved in our community. These opportunities included monthly parent association meetings, presence at Parent Teacher Organization meeting, and other communication methods (email, phone, etc).</p>	<p>Growing Up Green will continue to provide our families an open space to address their concerns and be involved in our community. This will include monthly parent association meetings, a presence at Parent Teacher Organization meeting and all other communication methods (email, phone, etc).</p>
English Language Learners	<p>Our ELL Coordinator and ELL teachers supported our growing population of limited English proficient students through a variety of techniques. GUGCS is a school where students and their families are known well by the faculty and staff and students do not fall through the cracks. We worked closely with community organizations to ensure families have the supports they need, and so their children can succeed. We provided our families an open space to address concerns and be involved in our community, which included monthly parent association meetings, daily morning meetings, and other communication methods (email, phone, etc). In</p>	<p>Growing Up Green will continue to provide our families an open space to address their concerns and be involved in our community. This includes monthly parent association meetings, daily morning meetings and any other communication method (email, phone, etc). Also utilizing the translation service and bilingual staff to accomplish this goal.</p>

	<p>addition, we have continued to utilize the DOE translation service and our own bilingual staff.</p>	
<p>Students with Disabilities</p>	<p>Regarding retention, GUGCS has a track record of strong student retention. Any student leaving the school is primarily due to family relocation. We have achieved this success by developing a close, supportive community among students, staff and families through regular communication and events such as orientations, family workshops, conferences, celebrations and performances. Moreover, the school retains students classified with disabilities through the scope of services it offers to serve a variety of student needs. For example, GUGCS provides at least one ICT class per grade. In addition, the special education services can be found throughout the school and offer speech and language therapy, occupational therapy, hearing services, counseling, and physical therapy.</p>	<p>GUGCS will continue to provide all of our families with the services they need - especially with IEP meetings, speech/language therapy, occupational therapy, hearing services, counseling and physical therapy.</p>

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/employeeefingerprintoct19.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)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	0
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	0
ii. Science	0
iii. Computer Science	0
iv. Technology	0
v. Career and Technical Education	0
Total Category B: not to exceed 5	0.0

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	0
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	10

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	17

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	55

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	82

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.

[GUG II Org Chart \(7\)](#)

Filename: GUG_II_Org_Chart_7.30.23.pdf Size: 105.1 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.

[GUGCS School Calendar \(2023-24\)](#)

Filename: GUGCS_School_Calendar_2023-24.pdf Size: 72.2 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

[G2 Faculty & Staff Roster \(2022-23\)](#)

Filename: G2_Faculty_Staff_Roster_2022-23.xlsx Size: 55.7 kB

Optional Additional Documents to Upload (BOR)

Incomplete

Growing Up Green Charter Schools

Financial Statements and
Uniform Guidance Schedules
Together With Independent Auditors' Reports

June 30, 2023

Growing Up Green Charter Schools

Financial Statements and Uniform Guidance Schedules Together With Independent Auditors' Reports

June 30, 2023

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Independent Auditors' Report

Board of Trustees Growing Up Green Charter Schools

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Growing Up Green Charter Schools (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Growing Up Green Charter Schools as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Growing Up Green Charter Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Policy

As discussed in Note 2 to the financial statements, Growing Up Green Charter Schools adopted Financial Accounting Standards Board ("FASB") Topic 842, *Leases*, which resulted in the recognition of a right of use asset and related lease liability effective July 1, 2022. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of activities by school for the year ended June 30, 2023 on page 18 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards on page 19, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 20, 2023, on our consideration of Growing Up Green Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Growing Up Green Charter Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Growing Up Green Charter Schools' internal control over financial reporting and compliance.



Harrison, New York
October 20, 2023

Growing Up Green Charter Schools

Statement of Financial Position June 30, 2023

ASSETS

Current Assets

Cash	\$ 8,329,764
Grants and contracts receivable	1,135,824
Due from related party	1,067,190
Prepaid expenses and other current assets	<u>1,237,302</u>
Total Current Assets	11,770,080

Property and equipment, net	3,547,083
Security deposits	415,250
Restricted cash - escrow	148,226
Right of use asset, operating leases, net	<u>99,729,973</u>

\$ 115,610,612

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable and accrued expenses	\$ 541,429
Accrued payroll and payroll taxes	2,143,956
Operating lease liability	2,494,402
Refundable advances	<u>1,074,390</u>
Total Current Liabilities	6,254,177

Operating lease liability, less current portion	<u>101,270,172</u>
Total Liabilities	107,524,349

Net assets, without donor restrictions	<u>8,086,263</u>
--	------------------

\$ 115,610,612

See notes to financial statements

Growing Up Green Charter Schools

Statement of Activities
Year Ended June 30, 2023

OPERATING REVENUE

Public School District	
Regular student enrollment	\$ 25,827,519
Student with disabilities	3,982,537
Facilities funding	5,035,535
Grants and Contracts	
Federal grants	1,131,304
Federal E-Rate and IDEA	385,743
State and local	<u>101,187</u>
Total Operating Revenue	<u>36,463,825</u>

EXPENSES

Program Services	
Regular education	23,248,501
Special education	10,881,885
After school	<u>60,441</u>
Total Program Services	34,190,827
Supporting Services	
Management and general	4,237,719
Fundraising	<u>189,675</u>
Total Expenses	<u>38,618,221</u>
(Deficit) from Operations	<u>(2,154,396)</u>

SUPPORT, OTHER REVENUE, AND LOSSES

Contributions	158,717
Other income	159,805
Loss of disposal of property and equipment	<u>(313,060)</u>
Total Support, Other Revenue, and Losses	<u>5,462</u>

Change in Net Assets (2,148,934)

NET ASSETS, WITHOUT DONOR RESTRICTIONS

Beginning of year	3,472,362
Acquisition of net assets pursuant to merger of related charter school	<u>6,762,835</u>
End of year	<u>\$ 8,086,263</u>

See notes to financial statements

Growing Up Green Charter Schools

Statement of Functional Expenses
Year Ended June 30, 2023

	No. of Positions	Program Services			Management and General		Fundraising	Total
		Regular Education	Special Education	After School	Total			
Personnel Services Costs								
Administrative staff personnel	56	\$ 2,611,550	\$ 858,102	\$ -	\$ 3,469,652	\$ 1,641,567	\$ 142,657	\$ 5,253,876
Instructional personnel	185	9,899,898	5,187,002	11,241	15,098,141	4,587	-	15,102,728
Non instructional personnel	14	<u>98,449</u>	<u>53,328</u>	-	<u>151,777</u>	<u>344,985</u>	<u>168</u>	<u>496,930</u>
Total Personnel Services Costs	<u>255</u>	12,609,897	6,098,432	11,241	18,719,570	1,991,139	142,825	20,853,534
Fringe benefits and payroll taxes		2,764,758	1,368,334	2,736	4,135,828	429,759	32,706	4,598,293
Retirement		153,865	79,237	182	233,284	23,980	2,034	259,298
Legal fees		-	-	-	-	74,976	-	74,976
Accounting and audit services		-	-	-	-	128,115	-	128,115
Other professional and consulting services		146,981	50,711	-	197,692	375,416	12,110	585,218
Building and land rent		5,269,439	2,341,177	-	7,610,616	857,158	-	8,467,774
Repairs and maintenance		140,148	60,476	-	200,624	22,639	-	223,263
Insurance		156,719	75,101	-	231,820	25,977	-	257,797
Utilities		159,569	84,593	-	244,162	27,170	-	271,332
Supplies and materials		505,964	155,264	46,282	707,510	13,862	-	721,372
Equipment and furnishings		64,213	22,830	-	87,043	4,982	-	92,025
Staff development		145,014	45,783	-	190,797	101,190	-	291,987
Marketing and recruiting		83,479	35,742	-	119,221	7,005	-	126,226
Technology		205,449	102,455	-	307,904	34,409	-	342,313
Food services		27,919	7,749	-	35,668	-	-	35,668
Student services		232,553	62,839	-	295,392	-	-	295,392
Office expense		205,601	101,401	-	307,002	34,334	-	341,336
Depreciation and amortization		330,390	161,994	-	492,384	55,089	-	547,473
Other		<u>46,543</u>	<u>27,767</u>	-	<u>74,310</u>	<u>30,519</u>	-	<u>104,829</u>
 Total Expenses		<u>\$ 23,248,501</u>	<u>\$ 10,881,885</u>	<u>\$ 60,441</u>	<u>\$ 34,190,827</u>	<u>\$ 4,237,719</u>	<u>\$ 189,675</u>	<u>\$ 38,618,221</u>

See notes to financial statements

Growing Up Green Charter Schools

Statement of Cash Flows
Year Ended June 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (2,148,934)
Adjustments to reconcile change in net assets to net cash from operating activities	
Depreciation and amortization	547,473
Amortization of right of use asset - operating lease	5,319,141
Loss on disposal of property and equipment	313,060
Changes in operating assets and liabilities, net of acquisition	
Grants and contracts receivable	(69,994)
Due from related party	(582,913)
Prepaid expenses and other current assets	(251,552)
Security deposits	17,201
Accounts payable and accrued expenses	73,537
Accrued payroll and payroll taxes	246,601
Operating lease liability	(3,131,600)
Refundable advances	<u>947,535</u>
Net Cash from Operating Activities	<u>1,279,555</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of property and equipment	(1,271,237)
Cash acquired from merger of related charter school	<u>4,963,973</u>
Net Cash from Investing Activities	<u>3,692,736</u>

Net Change in Cash and Restricted Cash 4,972,291

CASH AND RESTRICTED CASH

Beginning of year	<u>3,505,699</u>
End of year	<u>\$ 8,477,990</u>

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash paid for amounts included in the measurement of lease liabilities	\$ 5,675,342
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See notes to financial statements

Growing Up Green Charter Schools

Notes to Financial Statements
June 30, 2023

1. Organization and Tax Status

Growing Up Green Charter Schools is a New York State, not-for-profit educational corporation operating in New York City pursuant to Article 56 of the Education Law of the State of New York. The accompanying financial statements include the following charter schools, collectively referred to as the "School":

Growing Up Green Charter School ("GUG") operates a charter school in the borough of Queens, New York City. GUG was granted a provisional charter on December 16, 2008 valid for a term of five years and renewable upon expiration by the Board of Regents of the University of the State of New York (the "Board of Regents"). The Board of Regents approved and issued several renewals to GUG charter, which now expires on June 30, 2027.

Growing Up Green Charter School II ("GUG II") operates a charter school in the borough of Queens, New York City. GUG II was granted a provisional charter on December 15, 2015 valid for a term of five years and renewable upon expiration by the Board of Regents. The Board of Regents approved and issued several renewals to GUG II charter, which now expires on June 30, 2025.

The School's mission is to empower children to be conscious, contributing members of their community through a rigorous curriculum and an engaging green culture. Graduates of the School will be prepared to attend high performing schools where their interdisciplinary academic foundations, knowledge of sustainability, and strong sense of self sets them apart as leaders of the future. The School provided education to approximately 1468 students in grades kindergarten through eight during the 2022-2023 academic year.

GUG and GUG II merged into a single not-for-profit legally entity under GUG II, which serves as the sole surviving educational corporation. The plan of the merger was approved by the New York State Board of Regents on June 2, 2022, and became effective for financial reporting purposes on July 1, 2022 and the surviving entity's name was changed to Growing Up Green Charter Schools.

The New York City Department of Education provides free lunches and transportation directly to some of the School's students. Such costs are not included in these financial statements. The School covers a portion of the cost of lunches for children not entitled to the free lunches.

Except for taxes that may be due for unrelated business income, the School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state and local income taxes under comparable laws.

Growing Up Green Charter Schools

Notes to Financial Statements
June 30, 2023

2. Summary of Significant Accounting Policies

Basis of Presentation and Use of Estimates

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”), which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Adoption of New Accounting Pronouncement

Leases (Topic 842)

The School adopted Financial Accounting Standards Board Topic 842, *Leases* (“Topic 842”), using the effective date method with July 1, 2022, as the date of initial adoption, with certain practical expedients available.

The School elected the available practical expedients to account for its existing operating leases as operating leases, under the new guidance, without reassessing whether the contracts contain leases under the new standard, whether classification of capital (now finance) leases or operating leases would be different in accordance with the new guidance, or 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.

As a result of the adoption of the new lease accounting guidance, on July 1, 2022, the School recognized a lease liability of \$106,253,121, that represents the present value of the remaining operating lease payments of \$161,781,849, discounted with risk free interest rates using the treasury bond rate ranging from 2.84% to 3.11% depending on the lease term, and a right of use (“ROU”) asset of \$105,049,114, that represents the operating lease liability of \$106,253,121, adjusted for accrued rent of \$1,204,007.

The adoption of Topic 842 had a material impact on the School’s statement of financial position but did not have a material impact on its statements of activities and cash flows. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

Net Asset Presentation

Resources for various purposes are classified for accounting and reporting purposes into net asset categories established according to nature and purpose as follows:

Net assets without donor restrictions - consist of resources available for the general support of the School’s operations. Net assets without donor restrictions may be used at the discretion of the School’s management and/or the Board of Trustees.

Growing Up Green Charter Schools

Notes to Financial Statements
June 30, 2023

2. Summary of Significant Accounting Policies *(continued)*

Net Asset Presentation (continued)

Net assets with donor restrictions – represents amounts restricted by donors for specific activities of the School or to be used at a future date. The School records contributions as net assets with donor restrictions if they are received with donor stipulations that limit their use either through purpose or time restrictions. When a donor restriction expires, that is, when a time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. The School had no net assets with donor restrictions at June 30, 2023.

Restricted Cash

Under the provisions of its charter, the School established an escrow account to pay for legal and audit expenses that would be associated with a dissolution, should it occur.

The following table provides a reconciliation of cash and restricted cash reported within the statement of financial position to the amounts presented in the statement of cash flows at June 30, 2023:

Cash	\$ 8,329,764
Restricted cash	<u>148,226</u>
	<u>\$ 8,477,990</u>

Property and Equipment

The School follows the practice of capitalizing all expenditures for property and equipment with costs in excess of \$1,000 and a useful life in excess of one year. Leasehold improvements are amortized over the shorter of the term of the lease, inclusive of all renewal periods, which are reasonably assured, or the estimated useful life of the asset. Purchased property and equipment are recorded at cost at the date of acquisition. Maintenance and repairs are expensed as incurred. All property and equipment purchased with government funding is capitalized, unless the government agency retains legal title to such assets, in which case it is expensed as incurred.

Growing Up Green Charter Schools

Notes to Financial Statements
June 30, 2023

2. Summary of Significant Accounting Policies *(continued)*

Property and Equipment (continued)

Depreciation and amortization is recognized on the straight-line method over the estimated useful lives of such assets as follows:

Computers and equipment	5 years
Furniture and fixtures	7 years

Property and equipment are reviewed for impairment if the use of the asset significantly changes or another indicator of possible impairment is identified. If the carrying amount for the asset is not recoverable, the asset is written down to its fair value. There was no asset impairments for the year ended June 30, 2023.

Leases

The School accounts for leases under Topic 842. The School determines if an arrangement is a lease at inception. Operating leases are included in operating lease ROU assets and operating lease liabilities on the accompanying statement of financial position. The School made the short-term lease election for leases with an initial term of less than 12 months. ROU assets represent the 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 the lease commencement date based on the present value of lease payments over the lease term. The leases do not provide an implicit borrowing rate. The School uses a risk-free rate based on the information available at the commencement date in determining the present value of lease payments. The operating lease ROU asset 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 School will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The School's lease agreements do not contain any material residual value guarantees or material restrictive covenants. The School has lease agreements with lease and non-lease components, which are generally accounted for separately. The School applies the short-term lease exemption to all of its classes of underlying assets.

Refundable Advances

The School records certain government operating revenue as refundable advances until related services are performed, at which time they are recognized as revenue.

Growing Up Green Charter Schools

Notes to Financial Statements
June 30, 2023

2. Summary of Significant Accounting Policies (continued)

Revenue and Support

Revenue from the state and local governments resulting from the School's charter status and based on the number of students enrolled is recorded when services are performed in accordance with the charter agreement. Federal and other state and local funds are recorded when expenditures are incurred and billable to the government agency.

Contributions are recognized when the donor makes a promise to give to the School that is, in substance, unconditional. Grants and other contributions of cash are reported as net assets with donor restrictions if they are received with donor stipulations. Restricted contributions and grants that are made to support the School's current year activities are recorded as net assets without donor restrictions. Contributions of assets other than cash are recorded at their estimated fair value at the date of donation.

Marketing and Recruiting

Marketing and recruiting costs are expensed as incurred for staff and student recruitment. Marketing and recruiting expense for the year ended June 30, 2023 was \$126,226.

Measure of Operations

The statement of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the School's ongoing services. Non-operating activities include loss on disposal of property and equipment, revenue and support from non-governmental and other sources that include contributions revenue and other activities considered to be of a more non-recurring nature.

Functional Expense Allocation

The majority of expenses can generally be directly identified with the program or supporting service to which they relate and are charged accordingly. Other expenses such as personnel services costs, fringe benefits and payroll taxes, other professional and consulting services, and building and land rent have been allocated among program and supporting services classifications on the basis of periodic time and expense studies and other basis as determined by management of the School to be appropriate.

Accounting for Uncertainty in Income Taxes

The School recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that the School had no uncertain tax positions that would require financial statement recognition or disclosure. The School is no longer subject to examinations by the applicable taxing jurisdictions for years prior to June 30, 2020.

Growing Up Green Charter Schools

Notes to Financial Statements
June 30, 2023

2. Summary of Significant Accounting Policies *(continued)*

Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issue, which date is October 20, 2023.

On September 28, 2023, the School entered into a \$2,000,000 revolving line of credit agreement with JP Morgan Chase to provide working capital. The line has an expiration date of March 22, 2025 and bears interest at the one-month Standard Only Financing Rate rate. The loan is interest only which is payable on a monthly basis.

3. Grants and Contracts Receivable

Grants and contracts receivable consist of federal, state, city entitlements and grants. The School expects to collect these receivables within one year. Management has assessed the need for an allowance and has determined that such an allowance is not necessary.

4. Property and Equipment

Property and equipment, net consists of the following at June 30, 2023:

Furniture and fixtures	\$ 613,079
Computers and equipment	1,810,932
Leasehold improvements	<u>3,078,399</u>
	5,502,410
Accumulated depreciation and amortization	<u>(1,955,327)</u>
	<u>\$ 3,547,083</u>

Assets with a cost basis of \$2,244,330 and accumulated depreciation of \$1,931,270 were disposed of during the year ended June 30, 2023. Loss on disposal of property and equipment was \$313,060 for the year ended June 30, 2023.

5. Liquidity and Availability of Financial Assets

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, are comprised of the following at June 30, 2023:

Cash	\$ 8,329,764
Grants and contracts receivable	1,135,824
Due from related party	<u>1,067,190</u>
	<u>\$ 10,532,778</u>

Growing Up Green Charter Schools

Notes to Financial Statements

June 30, 2023

5. **Liquidity and Availability of Financial Assets** *(continued)*

As part of the School's liquidity management plan, the status of grants and contracts receivable is monitored regularly and any excess cash is held in liquid instruments until it is required for operational use. The School will continue to rely on funding received from the New York City Department of Education to cover its future operating costs (see Note 8).

6. **Employee Benefit Plan**

The School maintains a pension plan qualified under Internal Revenue Code 401(k), for the benefit of its eligible employees. Under the plan, the School provided matching contributions up to 5% of the participant's annual compensation. Total employer match for the year ended June 30, 2023 amounted to \$259,298.

7. **Concentration of Credit Risk**

Financial instruments that potentially subject the School to concentrations of credit and market risk consist principally of cash and restricted cash on deposit with financial institutions, which from time to time may exceed the Federal Deposit Insurance Corporation ("FDIC") limit. The School does not believe that a significant risk of loss due to the failure of a financial institution presently exists. At June 30, 2023, approximately \$7,978,000 of cash was maintained with an institution in excess of FDIC limits.

8. **Concentration of Revenue and Support**

The School receives a substantial portion of its revenue and support from the New York City Department of Education. For the year ended June 30, 2023, the School received approximately 95% of its total revenue and support from the New York City Department of Education. If the charter school laws were modified, reducing or eliminating these revenues, the School's finances could be materially adversely affected.

9. **Related Party Transactions** *(not disclosed elsewhere)*

The School is an affiliate of Friends of Growing Up Green ("Friends of GUG"), a New York State not-for-profit corporation, through common management. Friends of GUG supports the School through technical and financial assistance and by managing the School's real estate and facilities-related needs. During the year ended June 30, 2023, the School charged \$1,076,271 of operating expenses to Friends of GUG. At June 30, 2023, the balance due from Friends of GUG was \$1,067,190.

Effective July 1, 2021, the lease agreements for three facilities used by the School were transferred to Friends of GUG (see Note 10) and new sublease agreements were entered into between Friends of GUG (sublandlord) and the School (subtenant).

Growing Up Green Charter Schools

Notes to Financial Statements

June 30, 2023

10. Commitments

The School is obligated under a non-cancelable operating lease for office and classroom space at 39-27 28th Street, Long Island City, New York, which expires on August 31, 2029. The lease provides for rent escalations and the School is responsible for utilities and other operating expenses.

On May 15, 2014, the School entered into an agreement to lease additional property at 36-49 11th Street, Long Island City, New York for a period of 10 years. The lease provides for rent escalations and the School is responsible for utilities and other operating expenses. This location became the home of Growing Up Green Middle School starting with the 2014-2015 academic year. In July 2021, the lease agreement was transferred to Friends of GUG (see Note 9) and a new sublease agreement between Friends of GUG (sublandlord) and the School (subtenant) was executed effective July 1, 2021 for a period of 3 years ending on June 30, 2024.

In July 2016, the School entered into a lease agreement for office and classroom space at 84-35 152nd Street, Jamaica, New York, expiring on June 30, 2036, with a renewal option for an additional ten years and subsequently a renewal option for an additional five years. The lease provides for rent escalations and the School is responsible for utilities and other operating expenses. In July 2021, the lease agreement was transferred to Friends of GUG (see Note 9) and a new sublease agreement between Friends of GUG (sublandlord) and the School (subtenant) was executed effective July 1, 2021 for a period concurrent to the lease term.

In September 2019, the School entered into a lease agreement for office and classroom space at 89-17 161st Street, Jamaica, New York, which commenced July 1, 2020 and expires July 31, 2053. The lease provides for rent escalations and the School is responsible for utilities and other operating expenses. Under the terms of the lease, the School paid a security deposit in the amount of \$130,000. In July 2021, the lease agreement was transferred to Friends of GUG (see Note 9) and a new sublease agreement between Friends of GUG (sublandlord) and the School (subtenant) was executed effective July 1, 2021 for a period concurrent to the lease term.

The School entered into five operating leases for copiers between 2020 and 2022, with payments due on a monthly basis with varying expiration dates through 2026.

ROU assets consist of the following at June 30, 2023:

ROU assets - operating lease	\$ 105,049,114
Less: accumulated amortization	<u>(5,319,141)</u>
	<u>\$ 99,729,973</u>
Weighted average remaining lease term	24.38 years
Weighted average discount rate	3.05%

Growing Up Green Charter Schools

Notes to Financial Statements
June 30, 2023

10. Commitments (continued)

The future minimum lease payments under the lease agreements are as follows for the years ending June 30:

2024	\$ 5,601,920
2025	5,753,352
2026	5,859,598
2027	5,993,358
2028	6,167,355
Thereafter	<u>126,730,923</u>
Total minimum lease payments	156,106,506
Present value discount	<u>(52,341,932)</u>
Present value of lease liabilities	103,764,574
Current portion	<u>(2,494,402)</u>
Lease liabilities, less current portion	<u>\$ 101,270,172</u>

Building and land rent/lease expense for the year ended June 30, 2023 was \$8,467,774.

Utilities expense for the year ended June 30, 2023 was \$271,232.

Copier lease expense for the year ended June 30, 2023 was \$150,514.

11. Contingency

Certain grants and contracts may be subject to audit by the funding sources. Such audits might result in disallowances of costs submitted for reimbursements. Management is of the opinion that such cost 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.

Growing Up Green Charter Schools

Notes to Financial Statements
June 30, 2023

12. Merger Information

As stated in Note 1, the Board of Regents approved the merger of GUG effective July 1, 2022 with GUG II. GUG ceased to exist as a separate legal entity in conjunction with the merger.

The plan of merger was approved by the Board of Regents. Below is a summary of opening balances at July 1, 2022 for GUG:

ASSETS

Cash	\$ 3,890,672
Grants and contracts receivable	611,723
Due from related party	1,547,986
Prepaid expenses and other current assets	272,996
Property and equipment, net	893,600
Restricted cash - line of credit	1,002,246
Restricted cash - escrow	71,055
Security deposits	<u>213,433</u>
	<u>\$ 8,503,711</u>

LIABILITIES AND NET ASSETS

Liabilities	
Accounts payable and accrued expenses	\$ 274,126
Accrued payroll and payroll taxes	1,060,890
Deferred rent, current portion	46,971
Refundable advances	125,487
Deferred rent	<u>233,402</u>
Total Liabilities	1,740,876
Net assets, without donor restrictions	<u>6,762,835</u>
	<u>\$ 8,503,711</u>

Growing Up Green Charter Schools

Supplementary Information

Year Ended June 30, 2023

Growing Up Green Charter Schools

Schedule of Activities by School Year Ended June 30, 2023

	GUG	GUG II	Total
OPERATING REVENUE			
Public School District			
Regular student enrollment	\$ 13,292,965	\$ 12,534,554	\$ 25,827,519
Student with disabilities	1,905,125	2,077,412	3,982,537
Facilities funding	1,269,072	3,766,463	5,035,535
Grants and Contracts			
Federal grants	650,287	481,017	1,131,304
Federal E-Rate and IDEA	202,206	183,537	385,743
State and local	55,797	45,390	101,187
Total Operating Revenue	17,375,452	19,088,373	36,463,825
EXPENSES			
Program Services			
Regular education	9,824,200	13,424,301	23,248,501
Special education	5,657,920	5,223,965	10,881,885
After school	14,159	46,282	60,441
Total Program Services	15,496,279	18,694,548	34,190,827
Supporting Services			
Management and general	1,998,491	2,239,228	4,237,719
Fundraising	139,869	49,806	189,675
Total Expenses	17,634,639	20,983,582	38,618,221
(Deficit) from Operations	(259,187)	(1,895,209)	(2,154,396)
SUPPORT, OTHER REVENUE, AND LOSSES			
Contributions	3,470	155,247	158,717
Other income	72,967	86,838	159,805
Loss of disposal of property and equipment	(244,194)	(68,866)	(313,060)
Support, Other Revenue, and Losses	(167,757)	173,219	5,462
Change in Net Assets	(426,944)	(1,721,990)	(2,148,934)
NET ASSETS, WITHOUT DONOR RESTRICTIONS			
Beginning of year	-	3,472,362	3,472,362
Acquisition of net assets pursuant to merger of related charter school	6,762,835	-	6,762,835
End of year	\$ 6,335,891	\$ 1,750,372	\$ 8,086,263

See independent auditors' report

Growing Up Green Charter Schools

Uniform Guidance
Schedules and Reports

June 30, 2023

Growing Up Green Charter Schools

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

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Education				
Pass-Through New York State Education Department:				
Title I Grants to Local Educational Agencies	84.010	0021234620	\$ -	\$ 108,147
Title I Grants to Local Educational Agencies	84.010	0021235230	-	111,557
			-	<u>219,704</u>
English Language Acquisition State Grants	84.365	0293224620	-	<u>24,428</u>
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	0147234620	-	18,000
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	0147235230	-	18,197
			-	<u>36,197</u>
Student Support and Academic Enrichment Program	84.424	0204234620	-	10,000
Student Support and Academic Enrichment Program	84.424	0204235230	-	10,000
			-	<u>20,000</u>
COVID -19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP HCY II	84.425W	5218214620	-	11,458
COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund II	84.425D	5891214620	-	165,186
COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund II	84.425D	5891215230	-	117,614
COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP	84.425U	5880214620	-	269,499
COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP	84.425U	5880215230	-	184,371
			-	<u>748,128</u>
Total U.S. Department of Education			-	1,048,457
<u>Federal Communications Commission</u>				
Pass-Through Universal Service Administrative Company:				
COVID-19 Emergency Connectivity Fund Program	32.009	not available	-	<u>84,847</u>
Total Expenditures of Federal Awards			<u>\$ -</u>	<u>\$ 1,133,304</u>

See independent auditors' report and notes to schedule of expenditures of federal awards

Growing Up Green Charter Schools

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

1. Basis of Presentation

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

2. Summary of Significant Accounting Policies

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

3. Indirect Cost Rate

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



Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Independent Auditors' Report

Board of Trustees Growing Up Green Charter Schools

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Growing Up Green Charter Schools (the "School") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 20, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Harrison, New York
October 20, 2023

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditors' Report

Board of Trustees
Growing Up Green Charter Schools

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Growing Up Green Charter Schools' (the "School") 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 the School's major federal programs for the year ended June 30, 2023. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the 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 the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

PKF O'CONNOR DAVIES, LLP
500 Mamaroneck Avenue, Harrison, NY 10528 | Tel: 914.381.8900 | Fax: 914.381.8910 | www.pkfod.com

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Auditors' 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 the 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 generally accepted auditing standards, *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 the School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 the 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 the 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 the School's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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



Harrison, New York
October 20, 2023

Growing Up Green Charter Schools

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

Section I - Summary of Auditors' Results

Financial Statements

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

Internal control over financial reporting:
Material weakness(es) identified? _____yes X no

Significant deficiency(ies) identified? _____yes X none reported

Noncompliance material to the financial statements noted? _____yes X no

Federal Awards

Internal control over major federal programs:
Material weakness(es) identified? _____yes X no

Significant deficiency(ies) identified? _____yes X none reported

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____yes X no

Identification of major federal programs:

<u>Federal Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425D	COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund II
84.425U	COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP
84.425W	COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP HCY II

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____yes X no

Section II – Financial Statement Findings

During our audit, we noted no material findings for the year ended June 30, 2023.

Section III – Federal Award Findings and Questioned Costs

During our audit, we noted no material instance of noncompliance and none of the costs tested which were reported in the federal financially assisted programs are questioned or recommended to be disallowed.

Section IV – Prior Year Findings

There were no findings in the prior year.

Independent Auditors' Communication on Internal Control Matters

The Board of Trustees Growing Up Green Charter Schools

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


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

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 deficiencies, significant deficiencies, or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified.

We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

This communication is intended solely for the information and use of management, audit committee, the Board of Trustees, The State Education Department of the State University of New York, and others within the School, and is not intended to be used by anyone other than these specified parties.

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us by School personnel during the course of our audit.



Harrison, New York
October 20, 2023



JPMorgan Chase Bank, N.A.
 P O Box 182051
 Columbus, OH 43218 - 2051

June 01, 2023 through June 30, 2023

Account Number: XXXXXXXXXXXXXXXXXXXX

CUSTOMER SERVICE INFORMATION

Web site: **www.Chase.com**
 Service Center: **1-877-425-8100**
 Para Espanol: **1-888-622-4273**
 International Calls: **1-713-262-1679**
 We accept operator relay calls

00685185 DRE 802 219 18223 NNNNNNNNNN 1 000000000 64 0000
 GROWING UP GREEN CHARTER SCHOOL II
 3927 28TH ST
 LONG ISLAND CITY NY 11101-3728



0685185010100000021

SAVINGS SUMMARY Chase Business Premier Savings

	INSTANCES	AMOUNT
Beginning Balance		\$0.00
Deposits and Additions	2	100,000.78
Ending Balance	2	\$100,000.78
Annual Percentage Yield Earned This Period		0.01%
Interest Paid This Period		\$0.78
Interest Paid Year-to-Date		\$0.78

Your monthly service fee was waived because you maintained an average savings balance of \$25,000 or more during the statement period.

TRANSACTION DETAIL

DATE	DESCRIPTION	AMOUNT	BALANCE
	Beginning Balance		\$0.00
06/02	Online Transfer From Chk ...2559 Transaction#: 17521165041	100,000.00	100,000.00
06/30	Interest Payment	0.78	100,000.78
	Ending Balance		\$100,000.78

30 deposited items are provided with your account each month. There is a \$0.40 fee for each additional deposited item.



June 01, 2023 through June 30, 2023

Account Number: [REDACTED]

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

Call us at 1-866-564-2262 or write us at the address on the front of this statement immediately if you think your statement or receipt is incorrect or if you need more information about a transfer listed on the statement or receipt.

For personal accounts only: We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared. Be prepared to give us the following information:

- Your name and account number;
- A description of the error or the transaction you are unsure about, and why you think it is an error or want more information; and
- The amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days (or 20 business days for new accounts) to do this, we will credit your account for the amount you think is in error so that you will have use of the money during the time it takes us to complete our investigation.

For business accounts, see your deposit account agreement or other applicable agreements that govern your account for details.

IN CASE OF ERRORS OR QUESTIONS ABOUT NON-ELECTRONIC FUNDS TRANSFERS: Contact us immediately if your statement is incorrect or if you need more information about any non-electronic funds transfers on this statement. For more details, see your deposit account agreement or other applicable agreements that govern your account.

JPMorgan Chase Bank, N.A. Member FDIC

Growing Up Green Charter Schools

Financial Statements and
Uniform Guidance Schedules
Together With Independent Auditors' Reports

June 30, 2023

Growing Up Green Charter Schools

Financial Statements and Uniform Guidance Schedules Together With Independent Auditors' Reports

June 30, 2023

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Independent Auditors' Report

Board of Trustees Growing Up Green Charter Schools

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Growing Up Green Charter Schools (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Growing Up Green Charter Schools as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Growing Up Green Charter Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Policy

As discussed in Note 2 to the financial statements, Growing Up Green Charter Schools adopted Financial Accounting Standards Board ("FASB") Topic 842, *Leases*, which resulted in the recognition of a right of use asset and related lease liability effective July 1, 2022. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of activities by school for the year ended June 30, 2023 on page 18 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards on page 19, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 20, 2023, on our consideration of Growing Up Green Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Growing Up Green Charter Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Growing Up Green Charter Schools' internal control over financial reporting and compliance.



Harrison, New York
October 20, 2023

Growing Up Green Charter Schools

Statement of Financial Position June 30, 2023

ASSETS

Current Assets

Cash	\$ 8,329,764
Grants and contracts receivable	1,135,824
Due from related party	1,067,190
Prepaid expenses and other current assets	<u>1,237,302</u>
Total Current Assets	11,770,080

Property and equipment, net	3,547,083
Security deposits	415,250
Restricted cash - escrow	148,226
Right of use asset, operating leases, net	<u>99,729,973</u>

\$ 115,610,612

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable and accrued expenses	\$ 541,429
Accrued payroll and payroll taxes	2,143,956
Operating lease liability	2,494,402
Refundable advances	<u>1,074,390</u>
Total Current Liabilities	6,254,177

Operating lease liability, less current portion	<u>101,270,172</u>
Total Liabilities	107,524,349

Net assets, without donor restrictions	<u>8,086,263</u>
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\$ 115,610,612

See notes to financial statements

Growing Up Green Charter Schools

Statement of Activities
Year Ended June 30, 2023

OPERATING REVENUE

Public School District	
Regular student enrollment	\$ 25,827,519
Student with disabilities	3,982,537
Facilities funding	5,035,535
Grants and Contracts	
Federal grants	1,131,304
Federal E-Rate and IDEA	385,743
State and local	<u>101,187</u>
Total Operating Revenue	<u>36,463,825</u>

EXPENSES

Program Services	
Regular education	23,248,501
Special education	10,881,885
After school	<u>60,441</u>
Total Program Services	34,190,827
Supporting Services	
Management and general	4,237,719
Fundraising	<u>189,675</u>
Total Expenses	<u>38,618,221</u>
(Deficit) from Operations	<u>(2,154,396)</u>

SUPPORT, OTHER REVENUE, AND LOSSES

Contributions	158,717
Other income	159,805
Loss of disposal of property and equipment	<u>(313,060)</u>
Total Support, Other Revenue, and Losses	<u>5,462</u>

Change in Net Assets (2,148,934)

NET ASSETS, WITHOUT DONOR RESTRICTIONS

Beginning of year	3,472,362
Acquisition of net assets pursuant to merger of related charter school	<u>6,762,835</u>
End of year	<u>\$ 8,086,263</u>

See notes to financial statements

Growing Up Green Charter Schools

Statement of Functional Expenses
Year Ended June 30, 2023

	No. of Positions	Program Services			Management and General		Fundraising	Total
		Regular Education	Special Education	After School	Total	General		
Personnel Services Costs								
Administrative staff personnel	56	\$ 2,611,550	\$ 858,102	\$ -	\$ 3,469,652	\$ 1,641,567	\$ 142,657	\$ 5,253,876
Instructional personnel	185	9,899,898	5,187,002	11,241	15,098,141	4,587	-	15,102,728
Non instructional personnel	14	<u>98,449</u>	<u>53,328</u>	-	<u>151,777</u>	<u>344,985</u>	<u>168</u>	<u>496,930</u>
Total Personnel Services Costs	<u>255</u>	12,609,897	6,098,432	11,241	18,719,570	1,991,139	142,825	20,853,534
Fringe benefits and payroll taxes		2,764,758	1,368,334	2,736	4,135,828	429,759	32,706	4,598,293
Retirement		153,865	79,237	182	233,284	23,980	2,034	259,298
Legal fees		-	-	-	-	74,976	-	74,976
Accounting and audit services		-	-	-	-	128,115	-	128,115
Other professional and consulting services		146,981	50,711	-	197,692	375,416	12,110	585,218
Building and land rent		5,269,439	2,341,177	-	7,610,616	857,158	-	8,467,774
Repairs and maintenance		140,148	60,476	-	200,624	22,639	-	223,263
Insurance		156,719	75,101	-	231,820	25,977	-	257,797
Utilities		159,569	84,593	-	244,162	27,170	-	271,332
Supplies and materials		505,964	155,264	46,282	707,510	13,862	-	721,372
Equipment and furnishings		64,213	22,830	-	87,043	4,982	-	92,025
Staff development		145,014	45,783	-	190,797	101,190	-	291,987
Marketing and recruiting		83,479	35,742	-	119,221	7,005	-	126,226
Technology		205,449	102,455	-	307,904	34,409	-	342,313
Food services		27,919	7,749	-	35,668	-	-	35,668
Student services		232,553	62,839	-	295,392	-	-	295,392
Office expense		205,601	101,401	-	307,002	34,334	-	341,336
Depreciation and amortization		330,390	161,994	-	492,384	55,089	-	547,473
Other		<u>46,543</u>	<u>27,767</u>	-	<u>74,310</u>	<u>30,519</u>	-	<u>104,829</u>
 Total Expenses		<u>\$ 23,248,501</u>	<u>\$ 10,881,885</u>	<u>\$ 60,441</u>	<u>\$ 34,190,827</u>	<u>\$ 4,237,719</u>	<u>\$ 189,675</u>	<u>\$ 38,618,221</u>

See notes to financial statements

Growing Up Green Charter Schools

Statement of Cash Flows
Year Ended June 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (2,148,934)
Adjustments to reconcile change in net assets to net cash from operating activities	
Depreciation and amortization	547,473
Amortization of right of use asset - operating lease	5,319,141
Loss on disposal of property and equipment	313,060
Changes in operating assets and liabilities, net of acquisition	
Grants and contracts receivable	(69,994)
Due from related party	(582,913)
Prepaid expenses and other current assets	(251,552)
Security deposits	17,201
Accounts payable and accrued expenses	73,537
Accrued payroll and payroll taxes	246,601
Operating lease liability	(3,131,600)
Refundable advances	<u>947,535</u>
Net Cash from Operating Activities	<u>1,279,555</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of property and equipment	(1,271,237)
Cash acquired from merger of related charter school	<u>4,963,973</u>
Net Cash from Investing Activities	<u>3,692,736</u>

Net Change in Cash and Restricted Cash 4,972,291

CASH AND RESTRICTED CASH

Beginning of year	<u>3,505,699</u>
End of year	<u>\$ 8,477,990</u>

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash paid for amounts included in the measurement of lease liabilities	\$ 5,675,342
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See notes to financial statements

Growing Up Green Charter Schools

Notes to Financial Statements
June 30, 2023

1. Organization and Tax Status

Growing Up Green Charter Schools is a New York State, not-for-profit educational corporation operating in New York City pursuant to Article 56 of the Education Law of the State of New York. The accompanying financial statements include the following charter schools, collectively referred to as the "School":

Growing Up Green Charter School ("GUG") operates a charter school in the borough of Queens, New York City. GUG was granted a provisional charter on December 16, 2008 valid for a term of five years and renewable upon expiration by the Board of Regents of the University of the State of New York (the "Board of Regents"). The Board of Regents approved and issued several renewals to GUG charter, which now expires on June 30, 2027.

Growing Up Green Charter School II ("GUG II") operates a charter school in the borough of Queens, New York City. GUG II was granted a provisional charter on December 15, 2015 valid for a term of five years and renewable upon expiration by the Board of Regents. The Board of Regents approved and issued several renewals to GUG II charter, which now expires on June 30, 2025.

The School's mission is to empower children to be conscious, contributing members of their community through a rigorous curriculum and an engaging green culture. Graduates of the School will be prepared to attend high performing schools where their interdisciplinary academic foundations, knowledge of sustainability, and strong sense of self sets them apart as leaders of the future. The School provided education to approximately 1468 students in grades kindergarten through eight during the 2022-2023 academic year.

GUG and GUG II merged into a single not-for-profit legally entity under GUG II, which serves as the sole surviving educational corporation. The plan of the merger was approved by the New York State Board of Regents on June 2, 2022, and became effective for financial reporting purposes on July 1, 2022 and the surviving entity's name was changed to Growing Up Green Charter Schools.

The New York City Department of Education provides free lunches and transportation directly to some of the School's students. Such costs are not included in these financial statements. The School covers a portion of the cost of lunches for children not entitled to the free lunches.

Except for taxes that may be due for unrelated business income, the School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state and local income taxes under comparable laws.

Growing Up Green Charter Schools

Notes to Financial Statements
June 30, 2023

2. Summary of Significant Accounting Policies

Basis of Presentation and Use of Estimates

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”), which requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Adoption of New Accounting Pronouncement

Leases (Topic 842)

The School adopted Financial Accounting Standards Board Topic 842, *Leases* (“Topic 842”), using the effective date method with July 1, 2022, as the date of initial adoption, with certain practical expedients available.

The School elected the available practical expedients to account for its existing operating leases as operating leases, under the new guidance, without reassessing whether the contracts contain leases under the new standard, whether classification of capital (now finance) leases or operating leases would be different in accordance with the new guidance, or 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.

As a result of the adoption of the new lease accounting guidance, on July 1, 2022, the School recognized a lease liability of \$106,253,121, that represents the present value of the remaining operating lease payments of \$161,781,849, discounted with risk free interest rates using the treasury bond rate ranging from 2.84% to 3.11% depending on the lease term, and a right of use (“ROU”) asset of \$105,049,114, that represents the operating lease liability of \$106,253,121, adjusted for accrued rent of \$1,204,007.

The adoption of Topic 842 had a material impact on the School’s statement of financial position but did not have a material impact on its statements of activities and cash flows. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

Net Asset Presentation

Resources for various purposes are classified for accounting and reporting purposes into net asset categories established according to nature and purpose as follows:

Net assets without donor restrictions - consist of resources available for the general support of the School’s operations. Net assets without donor restrictions may be used at the discretion of the School’s management and/or the Board of Trustees.

Growing Up Green Charter Schools

Notes to Financial Statements
June 30, 2023

2. Summary of Significant Accounting Policies *(continued)*

Net Asset Presentation (continued)

Net assets with donor restrictions – represents amounts restricted by donors for specific activities of the School or to be used at a future date. The School records contributions as net assets with donor restrictions if they are received with donor stipulations that limit their use either through purpose or time restrictions. When a donor restriction expires, that is, when a time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. The School had no net assets with donor restrictions at June 30, 2023.

Restricted Cash

Under the provisions of its charter, the School established an escrow account to pay for legal and audit expenses that would be associated with a dissolution, should it occur.

The following table provides a reconciliation of cash and restricted cash reported within the statement of financial position to the amounts presented in the statement of cash flows at June 30, 2023:

Cash	\$ 8,329,764
Restricted cash	<u>148,226</u>
	<u>\$ 8,477,990</u>

Property and Equipment

The School follows the practice of capitalizing all expenditures for property and equipment with costs in excess of \$1,000 and a useful life in excess of one year. Leasehold improvements are amortized over the shorter of the term of the lease, inclusive of all renewal periods, which are reasonably assured, or the estimated useful life of the asset. Purchased property and equipment are recorded at cost at the date of acquisition. Maintenance and repairs are expensed as incurred. All property and equipment purchased with government funding is capitalized, unless the government agency retains legal title to such assets, in which case it is expensed as incurred.

Growing Up Green Charter Schools

Notes to Financial Statements
June 30, 2023

2. Summary of Significant Accounting Policies *(continued)*

Property and Equipment (continued)

Depreciation and amortization is recognized on the straight-line method over the estimated useful lives of such assets as follows:

Computers and equipment	5 years
Furniture and fixtures	7 years

Property and equipment are reviewed for impairment if the use of the asset significantly changes or another indicator of possible impairment is identified. If the carrying amount for the asset is not recoverable, the asset is written down to its fair value. There was no asset impairments for the year ended June 30, 2023.

Leases

The School accounts for leases under Topic 842. The School determines if an arrangement is a lease at inception. Operating leases are included in operating lease ROU assets and operating lease liabilities on the accompanying statement of financial position. The School made the short-term lease election for leases with an initial term of less than 12 months. ROU assets represent the 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 the lease commencement date based on the present value of lease payments over the lease term. The leases do not provide an implicit borrowing rate. The School uses a risk-free rate based on the information available at the commencement date in determining the present value of lease payments. The operating lease ROU asset 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 School will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The School's lease agreements do not contain any material residual value guarantees or material restrictive covenants. The School has lease agreements with lease and non-lease components, which are generally accounted for separately. The School applies the short-term lease exemption to all of its classes of underlying assets.

Refundable Advances

The School records certain government operating revenue as refundable advances until related services are performed, at which time they are recognized as revenue.

Growing Up Green Charter Schools

Notes to Financial Statements
June 30, 2023

2. Summary of Significant Accounting Policies (continued)

Revenue and Support

Revenue from the state and local governments resulting from the School's charter status and based on the number of students enrolled is recorded when services are performed in accordance with the charter agreement. Federal and other state and local funds are recorded when expenditures are incurred and billable to the government agency.

Contributions are recognized when the donor makes a promise to give to the School that is, in substance, unconditional. Grants and other contributions of cash are reported as net assets with donor restrictions if they are received with donor stipulations. Restricted contributions and grants that are made to support the School's current year activities are recorded as net assets without donor restrictions. Contributions of assets other than cash are recorded at their estimated fair value at the date of donation.

Marketing and Recruiting

Marketing and recruiting costs are expensed as incurred for staff and student recruitment. Marketing and recruiting expense for the year ended June 30, 2023 was \$126,226.

Measure of Operations

The statement of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the School's ongoing services. Non-operating activities include loss on disposal of property and equipment, revenue and support from non-governmental and other sources that include contributions revenue and other activities considered to be of a more non-recurring nature.

Functional Expense Allocation

The majority of expenses can generally be directly identified with the program or supporting service to which they relate and are charged accordingly. Other expenses such as personnel services costs, fringe benefits and payroll taxes, other professional and consulting services, and building and land rent have been allocated among program and supporting services classifications on the basis of periodic time and expense studies and other basis as determined by management of the School to be appropriate.

Accounting for Uncertainty in Income Taxes

The School recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that the School had no uncertain tax positions that would require financial statement recognition or disclosure. The School is no longer subject to examinations by the applicable taxing jurisdictions for years prior to June 30, 2020.

Growing Up Green Charter Schools

Notes to Financial Statements
June 30, 2023

2. Summary of Significant Accounting Policies *(continued)*

Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issue, which date is October 20, 2023.

On September 28, 2023, the School entered into a \$2,000,000 revolving line of credit agreement with JP Morgan Chase to provide working capital. The line has an expiration date of March 22, 2025 and bears interest at the one-month Standard Only Financing Rate rate. The loan is interest only which is payable on a monthly basis.

3. Grants and Contracts Receivable

Grants and contracts receivable consist of federal, state, city entitlements and grants. The School expects to collect these receivables within one year. Management has assessed the need for an allowance and has determined that such an allowance is not necessary.

4. Property and Equipment

Property and equipment, net consists of the following at June 30, 2023:

Furniture and fixtures	\$ 613,079
Computers and equipment	1,810,932
Leasehold improvements	<u>3,078,399</u>
	5,502,410
Accumulated depreciation and amortization	<u>(1,955,327)</u>
	<u>\$ 3,547,083</u>

Assets with a cost basis of \$2,244,330 and accumulated depreciation of \$1,931,270 were disposed of during the year ended June 30, 2023. Loss on disposal of property and equipment was \$313,060 for the year ended June 30, 2023.

5. Liquidity and Availability of Financial Assets

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, are comprised of the following at June 30, 2023:

Cash	\$ 8,329,764
Grants and contracts receivable	1,135,824
Due from related party	<u>1,067,190</u>
	<u>\$ 10,532,778</u>

Growing Up Green Charter Schools

Notes to Financial Statements

June 30, 2023

5. **Liquidity and Availability of Financial Assets** *(continued)*

As part of the School's liquidity management plan, the status of grants and contracts receivable is monitored regularly and any excess cash is held in liquid instruments until it is required for operational use. The School will continue to rely on funding received from the New York City Department of Education to cover its future operating costs (see Note 8).

6. **Employee Benefit Plan**

The School maintains a pension plan qualified under Internal Revenue Code 401(k), for the benefit of its eligible employees. Under the plan, the School provided matching contributions up to 5% of the participant's annual compensation. Total employer match for the year ended June 30, 2023 amounted to \$259,298.

7. **Concentration of Credit Risk**

Financial instruments that potentially subject the School to concentrations of credit and market risk consist principally of cash and restricted cash on deposit with financial institutions, which from time to time may exceed the Federal Deposit Insurance Corporation ("FDIC") limit. The School does not believe that a significant risk of loss due to the failure of a financial institution presently exists. At June 30, 2023, approximately \$7,978,000 of cash was maintained with an institution in excess of FDIC limits.

8. **Concentration of Revenue and Support**

The School receives a substantial portion of its revenue and support from the New York City Department of Education. For the year ended June 30, 2023, the School received approximately 95% of its total revenue and support from the New York City Department of Education. If the charter school laws were modified, reducing or eliminating these revenues, the School's finances could be materially adversely affected.

9. **Related Party Transactions** *(not disclosed elsewhere)*

The School is an affiliate of Friends of Growing Up Green ("Friends of GUG"), a New York State not-for-profit corporation, through common management. Friends of GUG supports the School through technical and financial assistance and by managing the School's real estate and facilities-related needs. During the year ended June 30, 2023, the School charged \$1,076,271 of operating expenses to Friends of GUG. At June 30, 2023, the balance due from Friends of GUG was \$1,067,190.

Effective July 1, 2021, the lease agreements for three facilities used by the School were transferred to Friends of GUG (see Note 10) and new sublease agreements were entered into between Friends of GUG (sublandlord) and the School (subtenant).

Growing Up Green Charter Schools

Notes to Financial Statements

June 30, 2023

10. Commitments

The School is obligated under a non-cancelable operating lease for office and classroom space at 39-27 28th Street, Long Island City, New York, which expires on August 31, 2029. The lease provides for rent escalations and the School is responsible for utilities and other operating expenses.

On May 15, 2014, the School entered into an agreement to lease additional property at 36-49 11th Street, Long Island City, New York for a period of 10 years. The lease provides for rent escalations and the School is responsible for utilities and other operating expenses. This location became the home of Growing Up Green Middle School starting with the 2014-2015 academic year. In July 2021, the lease agreement was transferred to Friends of GUG (see Note 9) and a new sublease agreement between Friends of GUG (sublandlord) and the School (subtenant) was executed effective July 1, 2021 for a period of 3 years ending on June 30, 2024.

In July 2016, the School entered into a lease agreement for office and classroom space at 84-35 152nd Street, Jamaica, New York, expiring on June 30, 2036, with a renewal option for an additional ten years and subsequently a renewal option for an additional five years. The lease provides for rent escalations and the School is responsible for utilities and other operating expenses. In July 2021, the lease agreement was transferred to Friends of GUG (see Note 9) and a new sublease agreement between Friends of GUG (sublandlord) and the School (subtenant) was executed effective July 1, 2021 for a period concurrent to the lease term.

In September 2019, the School entered into a lease agreement for office and classroom space at 89-17 161st Street, Jamaica, New York, which commenced July 1, 2020 and expires July 31, 2053. The lease provides for rent escalations and the School is responsible for utilities and other operating expenses. Under the terms of the lease, the School paid a security deposit in the amount of \$130,000. In July 2021, the lease agreement was transferred to Friends of GUG (see Note 9) and a new sublease agreement between Friends of GUG (sublandlord) and the School (subtenant) was executed effective July 1, 2021 for a period concurrent to the lease term.

The School entered into five operating leases for copiers between 2020 and 2022, with payments due on a monthly basis with varying expiration dates through 2026.

ROU assets consist of the following at June 30, 2023:

ROU assets - operating lease	\$ 105,049,114
Less: accumulated amortization	<u>(5,319,141)</u>
	<u>\$ 99,729,973</u>
Weighted average remaining lease term	24.38 years
Weighted average discount rate	3.05%

Growing Up Green Charter Schools

Notes to Financial Statements
June 30, 2023

10. Commitments (continued)

The future minimum lease payments under the lease agreements are as follows for the years ending June 30:

2024	\$ 5,601,920
2025	5,753,352
2026	5,859,598
2027	5,993,358
2028	6,167,355
Thereafter	<u>126,730,923</u>
Total minimum lease payments	156,106,506
Present value discount	<u>(52,341,932)</u>
Present value of lease liabilities	103,764,574
Current portion	<u>(2,494,402)</u>
Lease liabilities, less current portion	<u>\$ 101,270,172</u>

Building and land rent/lease expense for the year ended June 30, 2023 was \$8,467,774.

Utilities expense for the year ended June 30, 2023 was \$271,232.

Copier lease expense for the year ended June 30, 2023 was \$150,514.

11. Contingency

Certain grants and contracts may be subject to audit by the funding sources. Such audits might result in disallowances of costs submitted for reimbursements. Management is of the opinion that such cost 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.

Growing Up Green Charter Schools

Notes to Financial Statements
June 30, 2023

12. Merger Information

As stated in Note 1, the Board of Regents approved the merger of GUG effective July 1, 2022 with GUG II. GUG ceased to exist as a separate legal entity in conjunction with the merger.

The plan of merger was approved by the Board of Regents. Below is a summary of opening balances at July 1, 2022 for GUG:

ASSETS

Cash	\$ 3,890,672
Grants and contracts receivable	611,723
Due from related party	1,547,986
Prepaid expenses and other current assets	272,996
Property and equipment, net	893,600
Restricted cash - line of credit	1,002,246
Restricted cash - escrow	71,055
Security deposits	<u>213,433</u>
	<u>\$ 8,503,711</u>

LIABILITIES AND NET ASSETS

Liabilities	
Accounts payable and accrued expenses	\$ 274,126
Accrued payroll and payroll taxes	1,060,890
Deferred rent, current portion	46,971
Refundable advances	125,487
Deferred rent	<u>233,402</u>
Total Liabilities	1,740,876
Net assets, without donor restrictions	<u>6,762,835</u>
	<u>\$ 8,503,711</u>

Growing Up Green Charter Schools

Supplementary Information

Year Ended June 30, 2023

Growing Up Green Charter Schools

Schedule of Activities by School Year Ended June 30, 2023

	GUG	GUG II	Total
OPERATING REVENUE			
Public School District			
Regular student enrollment	\$ 13,292,965	\$ 12,534,554	\$ 25,827,519
Student with disabilities	1,905,125	2,077,412	3,982,537
Facilities funding	1,269,072	3,766,463	5,035,535
Grants and Contracts			
Federal grants	650,287	481,017	1,131,304
Federal E-Rate and IDEA	202,206	183,537	385,743
State and local	55,797	45,390	101,187
Total Operating Revenue	17,375,452	19,088,373	36,463,825
EXPENSES			
Program Services			
Regular education	9,824,200	13,424,301	23,248,501
Special education	5,657,920	5,223,965	10,881,885
After school	14,159	46,282	60,441
Total Program Services	15,496,279	18,694,548	34,190,827
Supporting Services			
Management and general	1,998,491	2,239,228	4,237,719
Fundraising	139,869	49,806	189,675
Total Expenses	17,634,639	20,983,582	38,618,221
(Deficit) from Operations	(259,187)	(1,895,209)	(2,154,396)
SUPPORT, OTHER REVENUE, AND LOSSES			
Contributions	3,470	155,247	158,717
Other income	72,967	86,838	159,805
Loss of disposal of property and equipment	(244,194)	(68,866)	(313,060)
Support, Other Revenue, and Losses	(167,757)	173,219	5,462
Change in Net Assets	(426,944)	(1,721,990)	(2,148,934)
NET ASSETS, WITHOUT DONOR RESTRICTIONS			
Beginning of year	-	3,472,362	3,472,362
Acquisition of net assets pursuant to merger of related charter school	6,762,835	-	6,762,835
End of year	\$ 6,335,891	\$ 1,750,372	\$ 8,086,263

See independent auditors' report

Growing Up Green Charter Schools

Uniform Guidance
Schedules and Reports

June 30, 2023

Growing Up Green Charter Schools

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

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Education				
Pass-Through New York State Education Department:				
Title I Grants to Local Educational Agencies	84.010	0021234620	\$ -	\$ 108,147
Title I Grants to Local Educational Agencies	84.010	0021235230	-	111,557
			-	<u>219,704</u>
English Language Acquisition State Grants	84.365	0293224620	-	<u>24,428</u>
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	0147234620	-	18,000
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	0147235230	-	18,197
			-	<u>36,197</u>
Student Support and Academic Enrichment Program	84.424	0204234620	-	10,000
Student Support and Academic Enrichment Program	84.424	0204235230	-	10,000
			-	<u>20,000</u>
COVID -19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP HCY II	84.425W	5218214620	-	11,458
COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund II	84.425D	5891214620	-	165,186
COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund II	84.425D	5891215230	-	117,614
COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP	84.425U	5880214620	-	269,499
COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP	84.425U	5880215230	-	184,371
			-	<u>748,128</u>
Total U.S. Department of Education			-	1,048,457
<u>Federal Communications Commission</u>				
Pass-Through Universal Service Administrative Company:				
COVID-19 Emergency Connectivity Fund Program	32.009	not available	-	<u>84,847</u>
Total Expenditures of Federal Awards			<u>\$ -</u>	<u>\$ 1,133,304</u>

See independent auditors' report and notes to schedule of expenditures of federal awards

Growing Up Green Charter Schools

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

1. Basis of Presentation

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

2. Summary of Significant Accounting Policies

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

3. Indirect Cost Rate

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



Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Independent Auditors' Report

**Board of Trustees
Growing Up Green Charter Schools**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Growing Up Green Charter Schools (the "School") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 20, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Harrison, New York
October 20, 2023

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditors' Report

Board of Trustees
Growing Up Green Charter Schools

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Growing Up Green Charter Schools' (the "School") 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 the School's major federal programs for the year ended June 30, 2023. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the 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 the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

PKF O'CONNOR DAVIES, LLP
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Auditors' 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 the 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 generally accepted auditing standards, *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 the School's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 the 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 the 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 the School's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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



Harrison, New York
October 20, 2023

Growing Up Green Charter Schools

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

Section I - Summary of Auditors' Results

Financial Statements

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

Internal control over financial reporting:
Material weakness(es) identified? _____yes X no

Significant deficiency(ies) identified? _____yes X none reported

Noncompliance material to the financial statements noted? _____yes X no

Federal Awards

Internal control over major federal programs:
Material weakness(es) identified? _____yes X no

Significant deficiency(ies) identified? _____yes X none reported

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____yes X no

Identification of major federal programs:

<u>Federal Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425D	COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund II
84.425U	COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP
84.425W	COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP HCY II

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____yes X no

Section II – Financial Statement Findings

During our audit, we noted no material findings for the year ended June 30, 2023.

Section III – Federal Award Findings and Questioned Costs

During our audit, we noted no material instance of noncompliance and none of the costs tested which were reported in the federal financially assisted programs are questioned or recommended to be disallowed.

Section IV – Prior Year Findings

There were no findings in the prior year.

Independent Auditors' Communication on Internal Control Matters

The Board of Trustees Growing Up Green Charter Schools

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


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

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 deficiencies, significant deficiencies, or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified.

We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

This communication is intended solely for the information and use of management, audit committee, the Board of Trustees, The State Education Department of the State University of New York, and others within the School, and is not intended to be used by anyone other than these specified parties.

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us by School personnel during the course of our audit.



Harrison, New York
October 20, 2023

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

Trustee Name:

Peter Davis

Name of Charter School Education Corporation:

Peter Davis

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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

Business Telephone:

[Redacted]

Business Address:

[Redacted]

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

[Redacted]

7/13/23

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022







Due 7/21 - Davis - Annual Report Financial Disclosure Form

Final Audit Report

2023-07-13

Created:	2023-07-13
By:	Desmond Holliday (holliday@gugcs.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAETXBgBQ1M-IW2WyZUxprH7hrKQv1IQ0u

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-  Document created by Desmond Holliday (holliday@gugcs.org)
2023-07-13 - 4:06:09 PM GMT- IP address: 148.75.56.178
-  Document emailed to peter.davis@ey.com for signature
2023-07-13 - 4:07:33 PM GMT
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-  Signer peter.davis@ey.com entered name at signing as PEter O. Davis
2023-07-13 - 7:23:57 PM GMT- IP address: 136.226.80.123
-  Document e-signed by PEter O. Davis (peter.davis@ey.com)
Signature Date: 2023-07-13 - 7:23:59 PM GMT - Time Source: server- IP address: 136.226.80.123
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**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Mark Freidberg

Name of Charter School Education Corporation:

Mark Freidberg

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

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]

7/19/2023

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022







Due 7/21 - Freidberg - Annual Report Financial Disclosure Form

Final Audit Report

2023-07-19

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-  **Agreement completed.**
2023-07-19 - 3:14:13 PM GMT

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

Trustee Name:

Linda Green

Name of Charter School Education Corporation:

Growing Up Green Charter Schools

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

7/13/2023

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

Due 7/21 - Green - Annual Report Financial Disclosure Form

Final Audit Report

2023-07-13

Created:	2023-07-13
By:	Desmond Holliday (holliday@gugcs.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAhe03Ezh8ezFv7V3T88QAf01KxRFIM7it

"Due 7/21 - Green - Annual Report Financial Disclosure Form" History

-  Document created by Desmond Holliday (holliday@gugcs.org)
2023-07-13 - 4:11:34 PM GMT- IP address: 148.75.56.178
-  Document emailed to greenlinda66@yahoo.com for signature
2023-07-13 - 4:12:58 PM GMT
-  Email viewed by [REDACTED]
2023-07-13 - 5:29:42 PM GMT- IP address: 161.185.150.189
-  Signer [REDACTED] entered name at signing as Linda Green
2023-07-13 - 5:35:30 PM GMT- IP address: 161.185.150.189
-  Document e-signed by Linda Green (greenlinda66@yahoo.com)
Signature Date: 2023-07-13 - 5:35:32 PM GMT - Time Source: server- IP address: 161.185.150.189
-  Agreement completed.
2023-07-13 - 5:35:32 PM GMT

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

Trustee Name:

Marc Greenberg

Name of Charter School Education Corporation:

marc marc Greenberg

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

Matthew Greenberg is my cousin and is the founder and ED of Growing Up Green Charter Schools.

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.

As noted above, I am the cousin of Matthew Greenberg, Founder and ED of GUGS.

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]

July, 21, 2023

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022






Due 7/21 - Greenberg - Annual Report Financial Disclosure Form

Final Audit Report

2023-07-21

Created:	2023-07-13
By:	Desmond Holliday (holliday@gugcs.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAqLbjUrDOtfXBTCyGjNNXxFaZqS0EeXg7

"Due 7/21 - Greenberg - Annual Report Financial Disclosure Form" History

-  **Document created by Desmond Holliday (holliday@gugcs.org)**
2023-07-13 - 4:13:40 PM GMT- IP address: 148.75.56.178
-  **Document emailed to Marc Greenberg (marc@iahh.org) for signature**
2023-07-13 - 4:14:35 PM GMT
-  **Email viewed by Marc Greenberg (marc@iahh.org)**
2023-07-21 - 2:59:02 PM GMT- IP address: 70.107.179.117
-  **Document e-signed by Marc Greenberg (marc@iahh.org)**
Signature Date: 2023-07-21 - 3:04:56 PM GMT - Time Source: server- IP address: 70.107.179.117
-  **Agreement completed.**
2023-07-21 - 3:04:56 PM GMT

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

Trustee Name:

Kiah Hufane

Name of Charter School Education Corporation:

Growing Up Green

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

Trustee

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] Kiah Hufane
[REDACTED] :59:56

Signature **Date**

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Anne Levonen

Name of Charter School Education Corporation:

Growing Up Green Charter Schools

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

Treasurer

2.

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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Business Telephone:

[Redacted]

Business Address:

[Redacted]

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

Same as business address

[Redacted]

(DT)

7/20/2023

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

Due 7/21 - Levonen - Annual Report Financial Disclosure Form

Final Audit Report

2023-07-18

Created:	2023-07-13
By:	Desmond Holliday (holliday@gugcs.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAX721YEEIQhZp4qf_DPYE3ovWeGUp8n

"Due 7/21 - Levonen - Annual Report Financial Disclosure Form" History

-  Document created by Desmond Holliday (holliday@gugcs.org)
2023-07-13 - 4:18:05 PM GMT- IP address: 148.75.56.178
-  Document emailed to [REDACTED] for signature
2023-07-13 - 4:19:04 PM GMT
-  Email viewed by [REDACTED]
2023-07-18 - 11:41:29 AM GMT- IP address: 216.66.29.59
-  Signer alevonen@gmail.com entered name at signing as Anne Levonen
2023-07-18 - 11:45:04 AM GMT- IP address: 216.66.29.59
-  Document e-signed by Anne Levonen [REDACTED]
Signature Date: 2023-07-18 - 11:45:06 AM GMT - Time Source: server- IP address: 216.66.29.59
-  Agreement completed.
2023-07-18 - 11:45:06 AM GMT

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

Trustee Name:

Corwin Mason

Name of Charter School Education Corporation:

Growing Up Green Charter Schools

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

2.

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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

Business Telephone:

[Redacted]

Business Address:

[Redacted]

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

[Redacted]

7/19/2023

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022





Due 7/21 - Mason - Annual Report Financial Disclosure Form

Final Audit Report

2023-07-19

Created:	2023-07-13
By:	Desmond Holliday (holliday@gugcs.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAztWqP_psyMfpEqC0BioAshduz4f84orA

"Due 7/21 - Mason - Annual Report Financial Disclosure Form" History

-  **Document created by Desmond Holliday (holliday@gugcs.org)**
2023-07-13 - 4:20:51 PM GMT- IP address: 148.75.56.178
-  **Document emailed to mrmase77@yahoo.com for signature**
2023-07-13 - 4:21:51 PM GMT
-  **Email viewed by [REDACTED]**
2023-07-19 - 3:05:11 PM GMT- IP address: 50.75.230.34
-  **Signer [REDACTED] entered name at signing as Corwin S. mason**
2023-07-19 - 3:12:16 PM GMT- IP address: 50.75.230.34
-  **Document e-signed by Corwin S. mason [REDACTED]**
Signature Date: 2023-07-19 - 3:12:18 PM GMT - Time Source: server- IP address: 50.75.230.34
-  **Agreement completed.**
2023-07-19 - 3:12:18 PM GMT

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

Trustee Name:

Kelly Russotti

Name of Charter School Education Corporation:

Growing Up Green Charter Schools

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

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Business Telephone:

[REDACTED]

Business Address:

[REDACTED]

E-mail Address:

[REDACTED]

Home Telephone:

[REDACTED]

Home Address:

[REDACTED]

[REDACTED]

7/19/23

Signature

Date

Acceptable signature formats include:

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- Print form, manually sign, scan to PDF

last revised 04/2022






Due 7/21 - Russotti - Annual Report Financial Disclosure Form

Final Audit Report

2023-07-19

Created:	2023-07-13
By:	Desmond Holliday (holliday@gugcs.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAA13lltup19yGSV_11Uao1c9fRUwGeKTQA

"Due 7/21 - Russotti - Annual Report Financial Disclosure Form" History

-  Document created by Desmond Holliday (holliday@gugcs.org)
2023-07-13 - 4:23:03 PM GMT- IP address: 148.75.56.178
-  Document emailed to Kelly Russotti [REDACTED] for signature
2023-07-13 - 4:23:19 PM GMT
-  Email viewed by Kelly Russotti [REDACTED]
2023-07-19 - 3:42:59 PM GMT- IP address: 98.13.141.95
-  Document e-signed by Kelly Russotti [REDACTED]
Signature Date: 2023-07-19 - 3:45:18 PM GMT - Time Source: server- IP address: 98.13.141.95
-  Agreement completed.
2023-07-19 - 3:45:18 PM GMT

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

Trustee Name:

Danielle Williams

Name of Charter School Education Corporation:

Growing Up Green Charter Schools

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

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]

07/13/2023

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022


Due 7/21 - Williams - Annual Report Financial Disclosure Form

Final Audit Report

2023-07-13

Created:	2023-07-13
By:	Desmond Holliday (holliday@gugcs.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAASbFs3iMjb4mMuBXzoBXZ801j1cczqfVX

"Due 7/21 - Williams - Annual Report Financial Disclosure Form" History

-  **Document created by Desmond Holliday (holliday@gugcs.org)**
2023-07-13 - 4:24:41 PM GMT- IP address: 148.75.56.178
-  **Document emailed to Danielle Williams (williamd@vschsd.org) for signature**
2023-07-13 - 4:25:36 PM GMT
-  **Email viewed by Danielle Williams (williamd@vschsd.org)**
2023-07-13 - 5:58:50 PM GMT- IP address: 104.47.57.254
-  **Document e-signed by Danielle Williams (williamd@vschsd.org)**
Signature Date: 2023-07-13 - 6:00:57 PM GMT - Time Source: server- IP address: 170.24.138.26
-  **Agreement completed.**
2023-07-13 - 6:00:57 PM GMT

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

Trustee Name:

Mayan Abecasis

Name of Charter School Education Corporation:

Growing Up Green Charter Schools

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

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

Yes No

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

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

Yes No

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

Mother of Li-Ong Abecasis

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]
May GMT+2)

July 19 2023

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022







Due 7/21 - Abecasis - Annual Report Financial Disclosure Form

Final Audit Report

2023-07-19

Created:	2023-07-13
By:	Desmond Holliday (holliday@gugcs.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAASmcy5IdGMUAGrxYRHX9srNub9V9L6IdU

"Due 7/21 - Abecasis - Annual Report Financial Disclosure Form" History

-  **Document created by Desmond Holliday (holliday@gugcs.org)**
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-  **Document emailed to [REDACTED] for signature**
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2023-07-19 - 8:14:56 PM GMT- IP address: 104.28.97.41
-  **Signer mayan.abecasis@gmail.com entered name at signing as Mayan Abecasis**
2023-07-19 - 8:22:16 PM GMT- IP address: 104.28.76.156
-  **Document e-signed by Mayan Abecasis [REDACTED]**
Signature Date: 2023-07-19 - 8:22:18 PM GMT - Time Source: server- IP address: 104.28.76.156
-  **Agreement completed.**
2023-07-19 - 8:22:18 PM GMT

GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING

Board Meeting Date: Tuesday, July 26th, 2022, 7:00pm

Location:

<https://zoom.us/j/95454016164?pwd=NE5zU0NVWXloZGs2OXJBOHpqckh2QT09>

In attendance:

Matthew Greenberg (Founder and Executive Director for Growing Up Green Charter Schools), Desmond Holliday (Executive Assistant to Matthew Greenberg), Erin Acosta (Director of Development at Growing Up Green Charter Schools), Anita Amoh (Director of Finance at Growing Up Green Charter Schools), Anne Levonen (Board Treasurer), Kiah Hufane (Board Trustee), Peter Davis (Board Trustee), Kelly Russotti (Board Secretary), Pastor Corwin Mason (Board Trustee), Cliff Schneider (Legal Counsel)

Executive Session

The Board conducted an Executive Session to discuss a resolved legal settlement.

Commencement

Peter Davis opened the meeting for Growing Up Green Charter Schools.

Previous Month's Board Meeting Minutes

Peter Davis moved to approve the June minutes for the Growing Up Green Charter Schools. Anne Levonen seconded the motion, all were in favor.

Executive Director Report

Matthew Greenberg presented the executive director report for Growing Up Green Charter Schools.

Mortgage Resolution

Cliff Schneider presented a resolution to refinance a mortgage. Peter Davis moved to approve the resolution. Kelly Russotti seconded the motion, all were in favor.

Finance Update

Anita Amoh provided an update on Growing Up Green Charter Schools' financials.

GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING

Board Meeting Date: Tuesday, August 15th, 2022, 7:00pm

Location:

<https://zoom.us/j/95454016164?pwd=NE5zU0NVWXloZGs2OXJBOHpqckh2QT09>

In attendance:

Matthew Greenberg (Founder and Executive Director for Growing Up Green Charter Schools), Desmond Holliday (Executive Assistant to Matthew Greenberg), Erin Acosta (Director of Development at Growing Up Green Charter Schools), Marc Greenberg (Interim Board Chair), Anita Amoh (Growing Up Green Director of Finance), Anne Levonen (Board Treasurer), Kiah Hufane (Board Trustee), Peter Davis (Board Trustee), Kelly Russotti (Board Secretary), Danielle Williams, Mayan Abecasis (Growing Up Green parent), Jerina Dushku (Growing Up Green parent)

Commencement

Marc Greenberg opened the meeting for Growing Up Green Charter Schools.

Previous Month's Board Meeting Minutes

Peter Davis moved to approve the [previous month's] minutes for the Growing Up Green Charter Schools. Kiah Hufane seconded the motion, all were in favor.

Executive Director Report

Matthew Greenberg presented the executive report for Growing Up Green Charter Schools.

Vote to Approve New Board Member

Marc Greenberg moved to nominate Danielle Williams to a Board of Trustees position for a term of two years subject to SED's approval process. Kiah Hufane seconded the motion; all were in favor.

Vote to Approve Parent Representative

Marc Greenberg moved to nominate Mayan Abecasis as a parent representative, a non-voting member, of the Board of Trustees for a term of one year. Anne Levonen seconded the motion; all were in favor.

Fundraising Update

Erin Acosta gave a fundraising update

Financials

Anita Amoh went through the summary financial reports for Growing Up Green Charter Schools.

GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING

Board Meeting Date: Tuesday, September 20th, 2022, 7:00pm

Location:

Growing Up Green Elementary School I - 39-27 28th Street, Long Island City, NY 11101
<https://zoom.us/j/95454016164?pwd=NE5zU0NVWXloZGs2OXJBOHpqckh2QT09>

In attendance:

Matthew Greenberg (Founder and Executive Director for Growing Up Green Charter Schools), Desmond Holliday (Executive Assistant to Matthew Greenberg), Jameelah Surgeon (Managing Director of Human Resources at Growing Up Green Charter Schools), Erin Acosta (Director of Development at Growing Up Green Charter Schools), Anne Levonen (Board Treasurer), Kiah Hufane (Board Trustee), Marc Greenberg (Interim Board Chair), Danielle Williams (Board Trustee), Tomi Okuyemi (School Leader of Growing Up Green II Elementary School), Andrew Wintner (School Leader of Growing Up Green II Middle School), Anita Amoh (Growing Up Green Director of Finance), Christina Cotterell (Growing Up Green Finance Manager), Pastor Corwin Mason (Board Trustee), Linda Green (Potential New Board Member), Kelly Russotti (Board Secretary)

Commencement

Marc Greenberg opened the meeting for Growing Up Green I Charter School.

Previous Month's Board Meeting Minutes

Danielle Williams moved to approve the August minutes for the Growing Up Green I Charter School. Anne Levonen seconded the motion, all were in favor.

Executive Director Report

Matthew Greenberg presented the executive report for Growing Up Green Charter Schools.

Vote to Approve New Board Member

Marc Greenberg moved to nominate Linda Green to a Board of Trustees position for a term of two years subject to SED's approval process. Kiah Hufane seconded the motion; all were in favor.

Growing Up Green School Updates

Tomi Okuyemi and Andrew Wintner presented updates from Growing Up Green Elementary and Middle Schools, respectively.

Financials

Anita Amoh went through the summary financial reports for Growing Up Green Charter Schools.

GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING

Board Meeting Date: Tuesday, October 18th, 2022, 7:00pm

Location:

Growing Up Green Elementary School - 39-27 28th Street, Long Island City, NY 11101

In attendance:

Matthew Greenberg (Founder and Executive Director of Growing Up Green Charter Schools), Erin Acosta (Director of Development of Growing Up Green Charter Schools), Anita Amoh (Director of Finance of Growing Up Green Charter Schools), Marc Greenberg (Interim Board Chair), Anne Levonen (Board Treasurer), Danielle Williams (Board Trustee), Kiah Hufane (Board Trustee), Kelly Russotti (Board Secretary), Peter Davis (Board Trustee), Mayan Abecasis (Board Parent Representative), Linda Green (Board Trustee), Anabel Schmelz (School Leader of Growing Up Green I Elementary School), Jennifer Slutak (School Leader of Growing Up Green I Middle School), Tomi Okuyemi (School Leader of Growing Up Green II Elementary School), Andrew Wintner (School Leader of Growing Up Green II Middle School), Dr. Nancy Wong (Director of Assessment at Growing Up Green Charter Schools), Maya Dennis (Director of Curriculum & Instruction at Growing Up Green Charter Schools), Leticha Fraser (Assistant School Leader Growing Up Green II Middle School)

Executive Session

The Board held an Executive Session to discuss Matthew Greenberg's contract.

Commencement

Marc Greenberg opened the meeting for Growing Up Green Charter Schools. (7:05pm)

Previous Month's Board Meeting Minutes

Kelly Russotti moved to approve the September minutes for the Growing Up Green Charter Schools. Danielle seconded the motion, Linda Green abstained from voting, all others were in favor.

Financials

Anne Levonen made the motion to approve the audit, Kiah Hufane seconded the motion, Linda Green abstained from voting, all others were in favor.

Kiah Hufane made the motion to approve the sublease for Growing Up Green Middle School, Marc Greenberg seconded the motion, Linda Green abstained from voting, all others were in favor.

Kiah Hufane made the motion to approve the line of credit (LIC), Kelly Russotti seconded the motion, Linda Green abstained from voting, all others were in favor.

Executive Director Report

Matthew Greenberg presented the executive report for Growing Up Green Charter Schools.

Data Presentation

Nancy Wong and Maya Dennis presented some data for Growing Up Green Charter Schools.

Parent Rep Update

Mayan Abecasis gave an update on some happenings at Growing Up Green Charter Schools.

Meeting adjourned at 8:02pm.

GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING

Board Meeting Date: Tuesday, November 15th, 2022, 7:00pm

Location:

Zoom

In attendance:

Matthew Greenberg (Founder and Executive Director for Growing Up Green Charter Schools), Desmond Holliday (Executive Assistant to Matthew Greenberg), Erin Acosta (Director of Development at Growing Up Green Charter Schools), Anita Amoh (Growing Up Green Director of Finance), Marc Greenberg (Interim Board Chair), Anne Levonen (Board Treasurer), Kiah Hufane (Board Trustee), Linda Green (Board Trustee), Peter Davis (Board Trustee), Danielle Williams (Board Trustee), Mayan Abecasis (Board Parent Representative), Anabel Schmelz (School Leader of Growing Up Green I Elementary School), Jennifer Slutak (School Leader of Growing Up Green I Middle School), Steve Viola (Managing Director of Operations at Growing Up Green Charter Schools), Star Gem (GUGCS Parent), Marcelo Jain (GUGCS Parent), Martha Griffin Nelson (GUGCS Parent), Marcelo Jain (GUGCS Parent), Rachael Walton (GUGCS Parent)

6:45pm Executive Session

Board Members held an Executive Session from 6:45pm to 7:00pm.

Commencement

Marc Greenberg opened the meeting for Growing Up Green Charter Schools.

Previous Month's Board Meeting Minutes

Anne moved to approve the October minutes for the Growing Up Green Charter Schools. Kiah Hufane seconded the motion, all were in favor.

Approval of Executive Director's Renewal Contract

Kiah Hufane made a motion to approve the Executive Director's contract renewal on the basis of the items discussed during the Executive Session. Linda Green seconded the motion, all were in favor.

Executive Director Report

Matthew Greenberg presented the executive report for Growing Up Green Charter Schools.

Growing Up Green School Updates

Anabel Schmelz and Jennifer Slutak presented updates from Growing Up Green Elementary and Middle Schools, respectively.

State Reporting - District Safety Plan

Steve Viola took questions regarding the District Safety Plan. Anne Levonen moved to approve the plan, Linda Green seconded the motion, all were in favor.

Financials

Anita Amoh went through the summary financial reports for Growing Up Green Charter Schools.

Parent Rep Update

Mayan Abecasis gave an update on some happenings at Growing Up Green Charter Schools.

Fundraising Update

Erin Acosta presented updates regarding fundraising and events at Growing Up Green Charter Schools.

GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING

Board Meeting Date: Tuesday, December 20th, 2022, 7:00pm

Location:

Zoom

In attendance:

Matthew Greenberg (Founder and Executive Director for Growing Up Green Charter Schools), Desmond Holliday (Executive Assistant to Matthew Greenberg), Erin Acosta (Director of Development at Growing Up Green Charter Schools), Anita Amoh (Growing Up Green Director of Finance), Cliff Schneider (Legal Counsel to GUGCS), Marc Greenberg (Interim Board Chair), Anne Levonen (Board Treasurer), Danielle Williams (Board Trustee), Kiah Hufane (Board Trustee), Kelly Russotti (Board Secretary), Pastor Corwin Mason (Board Trustee),

Commencement

Marc Greenberg opened the meeting for Growing Up Green Charter Schools.

Appoint Linda Green as Assistant Secretary

Marc Greenberg moved to appoint Linda Green as the Assistant Secretary for the Board of Trustees of Growing Up Green Charter Schools. Kiah seconded the motion, all were in favor.

Previous Month's Board Meeting Minutes

Linda Green moved to approve the November minutes for the Growing Up Green Charter Schools. Anne Levonen seconded the motion, all were in favor.

MS1 Lease Amendment

Kiah Hufane made the motion to approve Resolution for the Amendment to Sublease for Growing Up Green I Middle School, Marc Greenberg seconded the motion, all were in favor.

Executive Director Report

Matthew Greenberg presented the executive report for Growing Up Green Charter Schools.

Financials

Anita Amoh went through the summary financial reports for Growing Up Green Charter Schools.

Fundraising Report

Erin Acosta gave updates regarding fundraising at Growing Up Green Charter Schools.

Parent Rep Update

Erin Acosta gave an update on some happenings at Growing Up Green Charter Schools on behalf of Mayan Abecasis.

GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING

Board Meeting Date: Tuesday, January 17th, 2023, 7:00pm

Location:

Zoom

In attendance:

Matthew Greenberg (Founder and Executive Director at GUGCS), Desmond Holliday (Executive Assistant to Matthew Greenberg), Erin Acosta (Director of Development at GUGCS), Anita Amoh (Director of Finance at GUGCS), Tomi Okuyemi (School Leader of GUG II Elementary School), Andrew Wintner (School Leader of GUG II Middle School), Janna Lunetta (Director of Enrollment at GUGCS), Steve Viola (Managing Director of Operations at GUGCS), Linda Green (Assistant Board Secretary), Mayan Abecasis (Board Parent Representative), Marc Greenberg (Interim Board Chair), Danielle Williams (Board Trustee), Rachael Walton (President of GUG 2 PTO), Gabrielle Whitley Harrison (G2 PTO), Peter Davis (Board Trustee), Melonie Mayzoub (GUG 2 PTO)

Commencement

Marc Greenberg opened the meeting for Growing Up Green Charter Schools.

Executive Director Report

Matthew Greenberg presented the executive report for Growing Up Green Charter Schools.

Enrollment Presentation

Janna Lunetta and Steve Viola made a presentation regarding the enrollment plan at Growing Up Green Charter Schools.

Growing Up Green School Updates

Tomi Okuyemi and Andrew Wintner presented updates from Growing Up Green II Elementary and Middle Schools, respectively.

Financials

Anita Amoh went through the summary financial reports for Growing Up Green Charter Schools.

Fundraising Update

Erin Acosta provided an update on fundraising efforts and upcoming events at Growing Up Green Charter Schools.

Parent Rep Update

Mayan Abecasis gave an update on some happenings at Growing Up Green Charter Schools.

GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING

Board Meeting Date: Tuesday, February 21st, 2023, 7:00pm

Location: Zoom

In attendance:

Matthew Greenberg (GUGCS Founder and Executive Director), Desmond Holliday (Executive Assistant to Matthew Greenberg), Erin Acosta (GUGCS Director of Development), Anita Amoh (GUGCS Director of Finance), Marc Greenberg (Interim Board Chair), Anne Levonen (Board Treasurer), Linda Green (Assistant Board Secretary), Ken Cerini (from Cerini & Associates), Maya Dennis (GUGCS Managing Director of Curriculum & Instruction), Nancy Wong (GUGCS Director of Assessment), Alissa Vera (GUG I Elementary School K-2 Literacy Coach), Mahnaz Cavalluzzi (from Cerini & Associates), Lisa Marooney (Sustainability Coordinator at Growing Up Green Charter Schools), Mayan Abecasis (Board Parent Representative), Peter Davis (Board Trustee), Danielle Williams (Board Trustee), Pastor Corwin Mason (Board Trustee), Medgina Etienne (GUG II Elementary School ED Time Curriculum Coach)

Commencement

Marc Greenberg opened the meeting for Growing Up Green Charter Schools.

Executive Director Report

Matthew Greenberg presented the executive report for Growing Up Green Charter Schools.

Previous Month's Board Meeting Minutes

Marc Greenberg moved to approve the December and January minutes for the Growing Up Green Charter Schools. Peter Davis seconded the motion, all were in favor.

CPA Presentation

Ken Cerini and Mahnaz Cavalluzzi, from Cerini & Associates, presented information regarding the 401k audit of Growing Up Green Charter Schools.

Growing Up Green School Updates

Maya Dennis presented updates regarding curriculum, instruction, and data from Growing Up Green Charter Schools.

Financials

Anita Amoh went through the summary financial reports for Growing Up Green Charter Schools.

Fundraising Update

Erina Acosta gave some updates regarding fundraising at Growing Up Green Charter Schools.

Parent Rep Update

Mayan Abecasis gave an update on some happenings at Growing Up Green Charter Schools.

GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING

Board Meeting Date: Tuesday, March 21st, 2023, 7:00pm

Location: Zoom

In attendance:

Matthew Greenberg (GUGCS Founder and Executive Director), Desmond Holliday (Executive Assistant to Matthew Greenberg), Erin Acosta (GUGCS Director of Development), Anita Amoh (GUGCS Director of Finance), Anabel Schmelz (School Leader of GUG I Elementary School), Marc Greenberg (Interim Board Chair), Anne Levonen (Board Treasurer), Linda Green (Assistant Board Secretary), Jennifer Slutak (School Leader of GUG I Middle School), Pastor Corwin Mason (Board Trustee), Peter Davis (Board Trustee), Mayan Abecasis (Board Parent Representative), Kelly Russotti (Board Secretary), Danielle Williams (Board Trustee),

Commencement

Marc Greenberg opened the meeting for Growing Up Green Charter Schools.

Previous Month's Board Meeting Minutes

Marc Greenberg moved to approve the February minutes for the Growing Up Green Charter Schools. Pastor Corwin Mason seconded the motion, all were in favor.

Financials

Anita Amoh went through the summary financial reports for Growing Up Green Charter Schools.

Marc Greenberg made a motion to approve a board resolution to ratify new bank accounts, Anne Levonen seconded the motion, all were in favor.

Executive Director Report

Matthew Greenberg presented the executive report for Growing Up Green Charter Schools.

Growing Up Green School Updates

Anabel Schmelz and Jennifer Slutak presented updates from Growing Up Green Elementary and Middle Schools, respectively.

Parent Rep Update

Mayan Abecasis gave an update on some happenings at Growing Up Green Charter Schools.

GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING

Board Meeting Date: Tuesday, April 18th, 2023, 7:00pm

Location: Zoom

In attendance:

Matthew Greenberg (GUGCS Founder and Executive Director), Desmond Holliday (Executive Assistant to Matthew Greenberg), Erin Acosta (GUGCS Director of Development), Anita Amoh (GUGCS Director of Finance), Marc Greenberg (Interim Board Chair), Linda Green (Assistant Board Secretary), Kiah Hufane (Board Trustee), Anne Levonen (Board Treasurer), Mayan Abecasis (Board Parent Representative), Danielle Williams (Board Trustee), Pastor Corwin Mason (Board Trustee), Peter Davis (Board Trustee),

Commencement

Marc Greenberg opened the meeting for Growing Up Green Charter Schools.

Executive Director Report

Matthew Greenberg presented the executive report for Growing Up Green Charter Schools.

Financials

Anita Amoh went through the summary financial reports for Growing Up Green Charter Schools.

Previous Month's Board Meeting Minutes

Marc Greenberg moved to approve the March minutes for the Growing Up Green Charter Schools. Linda Green seconded the motion, all were in favor.

Parent Rep Update

Mayan Abecasis gave an update on some happenings at Growing Up Green Charter Schools.

Fundraising Update

Erin Acosta gave an update regarding fundraising at Growing Up Green Charter Schools

GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING

Board Meeting Date: Tuesday, May 23rd, 2023, 7:00pm

Location: Zoom

In attendance:

Matthew Greenberg (GUGCS Founder and Executive Director), Desmond Holliday (Executive Assistant to Matthew Greenberg), Erin Acosta (GUGCS Director of Development), Anita Amoh (GUGCS Director of Finance), Getina Coleman (Director of Support Services at GUG I Elementary School), Danielle Nicosia (Director of Support Services at GUG I Middle School), Nora Patterson (Director of Support Services at GUG II Elementary School), Tameka Jenkins (Director of Support Services at GUG II Middle School), Marc Greenberg (Interim Board Chair), Linda Green (Assistant Board Secretary), Kiah Hufane (Board Trustee), Pastor Corwin Mason, (Board Trustee), Mayan Abecasis (Board Parent Representative), Danielle Williams (Board Trustee), Peter Davis (Board Trustee), Jennifer Slutak (MS1 School Leader), Mark Freidberg, Kim Calichio (GUG I parent), Elena Cruz (GUG I parent & PTO co-president), Ana Soares (GUG I parent), Laura Strache (GUG I parent), Bicia Trivigno (GUG I parent), Cynthia Jimenez (GUG I parent), Mary Crowder (ES1 Teacher), Doug Crowder (ES1 Teacher), Lysie Slachetka (GUG I parent), Joe Kennedy (Special Educator & GUG I parent), Aleise Barnett (GUG I parent), Carmen El Allali (ES1 Teacher), Cody Rae Knue (ES1 Teacher), Daria Malakhova (GUG I parent), Ned Milligan (GUG I parent), Jamie Auriemma (GUG I parent), Barbara Pilotto (GUG I parent), Carmen Andino (GUG I parent), Vicky (GUG I parent), Lizmarly Tapia (GUG I parent), Rachel Legrand (ES1 Teacher), Abigail Lank (GUG I parent), Ms. Ward (ES1 Teacher), Samantha (did not sign in), Lauren Vreeland (GUG I parent), Sarah Ittner (GUG I parent), Omar Bravo (GUG I parent), Monica (did not sign in), Olga Tzunun (GUG II family member), Kersten Russell (did not sign in), Mimi Triguero (GUG I parent), Andrew (did not sign in), Lauren Moskowitz (GUG I parent & PTO Volunteer Coordinator), RJ (did not sign in)

Commencement

Marc Greenberg opened the meeting for Growing Up Green Charter Schools.

Previous Month's Board Meeting Minutes

Marc Greenberg moved to approve the April minutes for the Growing Up Green Charter Schools. Linda Green seconded the motion, all were in favor.

Executive Director Report

Matthew Greenberg presented the executive report for Growing Up Green Charter Schools.

Vote to Approve New Board Member

Marc Greenberg moved to nominate Mark Friedberg to a Board of Trustees position for a term of two years subject to SED's approval process. Pastor Mason seconded the motion; all were in favor. Resolution is included below:

WHEREAS the Board of Growing Up Green Charter Schools has duly held a board meeting on May 23rd, 2023 consistent with its bylaws, and
WHEREAS a quorum of Growing Up Green Charter Schools trustees had, and
WHEREAS discussions concerning an addition of additional board members to the Board of Trustees of Growing Up Green Charter Schools.
WHEREAS a motion to add Growing Up Green Charter Schools as a member(s) to the Board of Trustees was made, and
WHEREAS the above referenced motion was seconded, and thereafter a vote to accept or reject said motion was taken by the Board of Growing Up Green Charter Schools, and
WHEREAS the above referenced motion was duly accepted and passed by Growing Up Green Charter Schools board,
NOW, therefore, the Growing Up Green Charter Schools Board of Trustees, having conducted a thorough criminal history record check via fingerprinting which is deemed acceptable by NYSED, and having discovered no State or federal criminal history, or having provided information regarding such history to NYSED, if found, and having verified that any academic and/or professional credential or qualification presented by the proposed member is genuine, has voted to select Mark Freidberg as a member to its Board of Trustees, with a term expiring on 2 years from the date of NYSED approval, pending approval by NYSED. The resolution approving the proposed candidate(s) is adopted upon NYSED's approval
I, Linda Green, as Assistant Secretary of the Board of Trustees of Growing Up Green Charter Schools, organized and existing under the laws of New York, hereby certify that the above is a true copy of a resolution adopted by the Board of Trustees of Growing Up Green Charter Schools at a meeting convened and held May 23rd, 2023 at which a quorum was present and voting throughout and that such resolution is adopted upon NYSED's approval and is in accordance with the provisions of the charter and by-laws of Growing Up Green Charter Schools.

Growing Up Green School Updates

The Directors of Support Services and Enrollment Team presented updates from their respective departments.

Financials

Anita Amoh went through the summary financial reports for Growing Up Green Charter Schools.

Marc Greenberg made a motion to approve the amended subleases for three GUGCS locations. Peter Davis seconded the motion, all were in favor.

Parent Rep Update

Mayan Abecasis gave an update on some happenings at Growing Up Green Charter Schools.

After the meeting was adjourned, public comments were made by Kim Calichio (GUG 1 parent), Elena Cruz (GUG 1 parent & PTO co-president), and Cynthia Jimenez (GUG 1 parent)

GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING

Board Meeting Date: Tuesday, July 20th, 2023, 7:00pm

Location: Zoom

In attendance:

Matthew Greenberg (GUGCS Founder and Executive Director), Desmond Holliday (Executive Assistant to Matthew Greenberg), Erin Acosta (GUGCS Director of Development), Anita Amoh (GUGCS Director of Finance), Marc Greenberg (Interim Board Chair), Anne Levonen (Board Treasurer), Linda Green (Assistant Board Secretary), Mark Friedberg (Board Trustee), Maya Dennis, Lina Halasz, Mayan Abecasis (Board Parent Representative), Kiah Hufane (Board Trustee), Kelly Russotti (Board Secretary), Pastor Corwin Mason (Board Trustee), Anabel Schmelz (School Leader of GUG I Elementary School), Alan Wong (GUGCS parent), Lizmarly Tapia (GUGCS parent), Oswaldo Tumax (GUGCS parent), Mike G (GUGCS parent), Kim Calichio, Tania Perdomo (GUGCS parent), Bicia Trivigno, "Zoom User", Milva's iPhone, Yan, Daria Malakhova, Morgan Brown, Jerina Dushku (GUGCS parent), Cynthia Jimenez (GUGCS parent), Kirsten Wheaton Black (GUGCS parent), Morgan Brown (GUG ES 1 teacher), Mary Crowder (GUG ES 1 teacher), Rachael Walton, Martha Griffin Nelson

Commencement

Marc Greenberg opened the meeting for Growing Up Green Charter Schools.

Previous Month's Board Meeting Minutes

Linda Green moved to approve the May minutes for the Growing Up Green Charter Schools. Kiah Hufane seconded the motion, all were in favor.

Financials

Anita Amoh went through the summary financial reports for Growing Up Green Charter Schools.

Anne Levonen made a motion to approve the budget for School Year 2023-2024. Mark Freidberg seconded the motion, all were in favor.

Executive Director Report

Matthew Greenberg presented the executive report for Growing Up Green Charter Schools.

Fundraising Wrapup

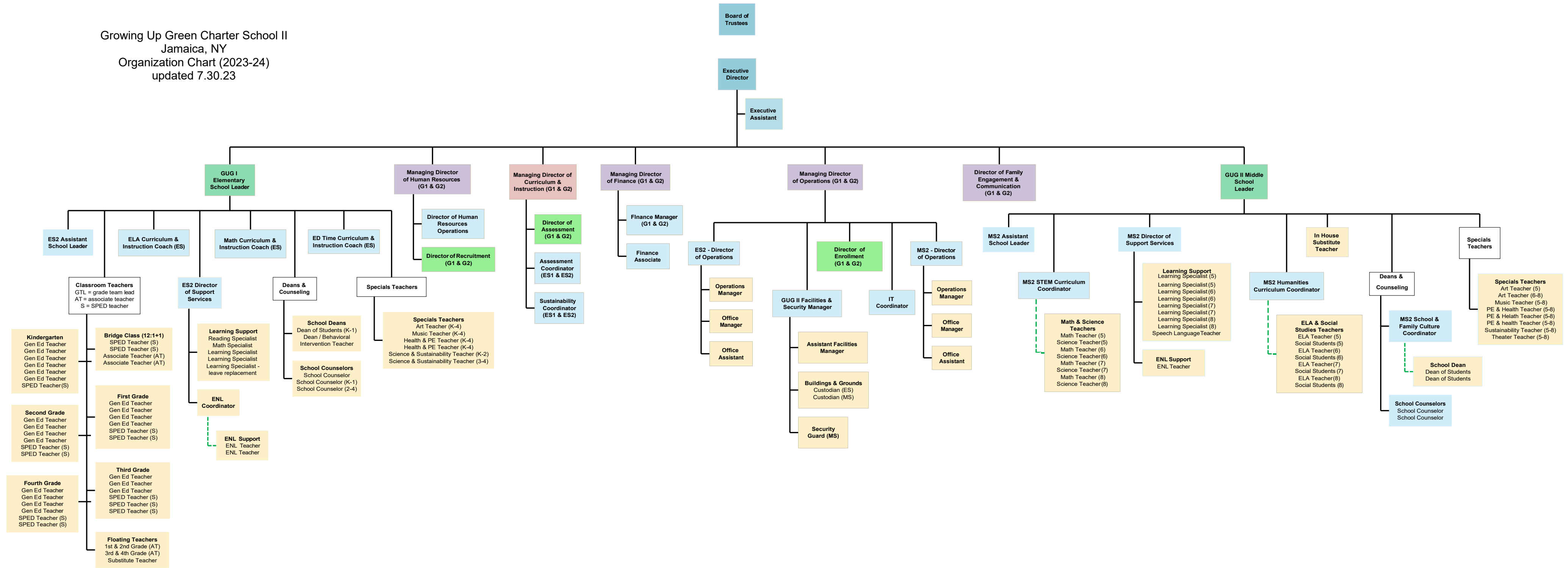
Erin Acosta presented a fundraising wrapup for the 2022-2023 school year.

Parent Rep Update

Mayan Abecasis gave an update on some happenings at Growing Up Green Charter Schools.

After the Board Meeting commenced, there were public comments made by Kim Calichio and Jerina Dushku.

Growing Up Green Charter School II
 Jamaica, NY
 Organization Chart (2023-24)
 updated 7.30.23



Growing Up Green Charter Schools Calendar 2023-2024 (w/ days)

School Hours: 7:55am-3:15pm (440 minutes per day) for total of 180 days

August 2023 - 0							September 2023 - 18							October 2023 - 21						
S	M	T	W	Th	F	Sa	S	M	T	W	Th	F	Sa	S	M	T	W	Th	F	Sa
		1	2	3	4	5						1	2	1	2	3	4	5	6	7
6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14
13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21
20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28
27	28	29	30	31			24	25	26	27	28	29	30	29	30	31				
16 th -18 th - Opening Meetings (new staff only) 21 st -30 th - Opening Meetings (all staff) 31 st - No Opening Meetings							1 st - No Opening Meetings 4 th - Labor Day 5 th - First Day of School (1pm dismissal) 6 th - 1pm dismissal 25 th - Yom Kippur							9 th - Indigenous Peoples' Day 25 th - MS Family Conferences						
November 2023 - 19							December 2023 - 16							January 2024 - 21						
S	M	T	W	Th	F	Sa	S	M	T	W	Th	F	Sa	S	M	T	W	Th	F	Sa
			1	2	3	4						1	2	31	1	2	3	4	5	6
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13
12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27
26	27	28	29	30			24	25	26	27	28	29	30	28	29	30	31			
7 th - Election Day (staff PD & Asynch for kids) 11 th - Veterans Day 20 th -21 st - ES Family Conferences 22 nd -24 th - Thanksgiving Break							22 nd - Winter Carnival (1pm dismissal) 25 th -29 th - Winter Recess							1 st - Winter Recess 2 nd - Staff PD and Asynch for kids 15 th - Martin Luther King Jr Day 31 st - MS Family Conferences						
February 2023 - 16							March 2023 - 20							April 2023 - 13						
S	M	T	W	Th	F	Sa	S	M	T	W	Th	F	Sa	S	M	T	W	Th	F	Sa
				1	2	3						1	2	31	1	2	3	4	5	6
4	5	6	7	8	9	10	3	4	5	6	7	8	9	7	8	9	10	11	12	13
11	12	13	14	15	16	17	10	11	12	13	14	15	16	14	15	16	17	18	19	20
18	19	20	21	22	23	24	17	18	19	20	21	22	23	21	22	23	24	25	26	27
25	26	27	28	29			24	25	26	27	28	29	30	28	29	30				
19 th -23 rd - Mid Winter Recess							7 th -8 th - ES Family Conferences 18 th - Staff PD and Asynch for kids 29 th - Good Friday							1 st - Spring Recess 10 th - Eid al-Fitr 11 th -12 th - ELA State Exams 22 nd -30 th - Spring Recess						
May 2023 - 22							June 2023 - 14							Key						
S	M	T	W	Th	F	Sa	S	M	T	W	Th	F	Sa							
			1	2	3	4							1	No School for Students 1pm Dismissal Asynchronous for Students PBT State Tests (3rd-4th grades) CBT State Tests (5th-8th): 4/8 thru 5/17 CBT Science Tests (5th): 4/8 thru 5/17 ES Family Conferences - 1pm Dismissal MS Family Conferences - 1pm Dismissal						
5	6	7	8	9	10	11	2	3	4	5	6	7	8							
12	13	14	15	16	17	18	9	10	11	12	13	14	15							
19	20	21	22	23	24	25	16	17	18	19	20	21	22							
26	27	28	29	30	31		23	24	25	26	27	28	29							
							30													
7 th -9 th - Math State Exams 22 nd - MS Family Conferences 24 th - 1pm dismissal 27 th - Memorial Day							4 th - Algebra 1 Regents 6 th - Staff PD and Asynch for kids 14 th - Living Environment Regents 19 th - Juneteenth 20 th - 8th Grade Graduation (1pm dismissal) 21 st - 1pm dismissal 24 th - Last Day of School (1pm dismissal)							Main Office: 347.642.4306						



FIRE DEPARTMENT

9 METROTECH CENTER BROOKLYN, N.Y. 11201-3857

BUREAU OF FIRE PREVENTION

Public Buildings Unit

DATE: 07.25.2022.

PREMISES

Growing Up Green Charter School 2
89-17 161st Street
Queens NY 11432

Growing Up Green Charter School 2
89-17 161st Street
Queens NY 11432

To Whom It May Concern:

The New York City Fire Department ("FDNY"), Bureau of Fire Prevention, Public Buildings Unit conducted an inspection of the above-referenced premises on **04.11.2022**.

XXX The inspection did not reveal any violations that FDNY's Public Buildings Unit is authorized to inspect and enforce.

Note: Violation order 010535- VIOR dismissed.

_____ The inspection resulted in issuance of violations of the Fire Code or other laws, rules or regulations that FDNY's Public Buildings Unit is authorized to inspect and enforce.

_____ As of XXXXXX documents were submitted to FDNY as proof of correction, and such correction was deemed acceptable to FDNY

_____ The inspection, and a review of premises records, has disclosed that the premises may not be in compliance with the lawful occupancy established by the New York City Department of Buildings.

This letter shall not be construed to be a permit for, or an approval of the premises. FDNY does not certify that the premises is free from any violation for which it has not inspected, in accordance with its standard inspection protocols. This letter shall not prevent FDNY from inspecting the premises at a later date, requiring the correction of any deficiencies its finds at the premises, and/or issuing violations against the premises for conditions that do not comply with the Fire Code or other laws, rules or regulations.

Examined by: _____
Tomasz Korbas, Supervising Inspector, PBU



FIRE DEPARTMENT

9 METROTECH CENTER BROOKLYN, N.Y. 11201-3857

BUREAU OF FIRE PREVENTION

Public Buildings Unit

DATE: 11.10.2022.

PREMISES

Growing Up Green Charter School
84-35 152nd Street
Queens NY 11432

Growing Up Green Charter School
84-35 152nd Street
Queens NY 11432

To Whom It May Concern:

The New York City Fire Department ("FDNY"), Bureau of Fire Prevention, Public Buildings Unit conducted an inspection of the above-referenced premises on **10.28.2022**

XXX The inspection did not reveal any violations that FDNY's Public Buildings Unit is authorized to inspect and enforce.

_____ The inspection resulted in issuance of violations of the Fire Code or other laws, rules or regulations that FDNY's Public Buildings Unit is authorized to inspect and enforce.

_____ As of XXXXXX documents were submitted to FDNY as proof of correction, and such correction was deemed acceptable to FDNY

_____ The inspection, and a review of premises records, has disclosed that the premises may not be in compliance with the lawful occupancy established by the New York City Department of Buildings.

This letter shall not be construed to be a permit for, or an approval of the premises. FDNY does not certify that the premises is free from any violation for which it has not inspected, in accordance with its standard inspection protocols. This letter shall not prevent FDNY from inspecting the premises at a later date, requiring the correction of any deficiencies its finds at the premises, and/or issuing violations against the premises for conditions that do not comply with the Fire Code or other laws, rules or regulations.

Examined by: _____
Tomasz Korbas, Supervising Inspector, PBU

DEPARTMENT OF HOUSING AND BUILDINGS

BOROUGH OF _____, CITY OF NEW YORK

No.

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Date **it/14/47**

551 000

CERTIFICATE OF OCCUPANCY

(Standard form adopted by the Board of Standards and Appeals and issued pursuant to Section 646 of the New York Charter, and Sections C26-181.0 to C26-187.0 inclusive Administrative Code 21.3.1. to 21.3.7. Building Code.)

This certificate supersedes C. O. No.

To the owners of the building:

THIS CERTIFIES that **J. R. Uikling, Precinct**, 199...17 J.61 8\$, IS., 152-**S., a9.. Aft.,** B. lo., 76J., 1.9, t., :)4,

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

Classification: **Blq**, Height: **h_a'**, Date of completion: **6/2/46**, Area: **0**, Height Zone: **it:-**

This certificate is issued subject to the limitations hereinafter stated: **;d:t:et':u.:fu,.-**

Resolution of the Board of Standards and Appeals: **PEJMISSIBLE USE AND OCCUPANCY**

STAIRS	LIVR LOAJ.S	PERSONS COM	OD Atri: 9
	L' L' f' t' Sq. Ft.	T. LB. L' L' L' MAT. JT.	TOTAL

1	Qn gr.	1	1	1	hiller rora A atorap
2	Oli P	1	1	1	1,41 • \$' !!!

1					School
2	d.o.	1	s,s.,	7!:-	aa001
3	ao.	1	560	560	School



Borough Superintendent

UNIVERSITY OF THE STATE OF NEW YORK
DEPARTMENT OF CONSTRUCTION
OFFICE OF THE SUPERINTENDENT OF BUILDINGS
100 NASSAU ST. NEW YORK 10038

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

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

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

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

This certificate does not in any way relieve the owner or any other person or persons in possession of the building, or any part thereof from obtaining such other permits, licenses or approvals as may be prescribed by law for the use or purpose for which the building is designed or intended; nor from obtaining the special certificates required by law; nor from complying with any laws, rules or regulations for fire alarm systems, fire extinguishers, fire escapes, fire doors, fire ladders, fire hose, fire buckets, fire extinguishers, fire alarm appliances under the directorial powers of the fire commissioner; nor from complying with any order issued with the object of maintaining the building in a safe and sound condition; nor from complying with any order issued in any direction to remove encroachment into a public highway or other public place, whether attached to or part of the building or not.

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

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

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

Additional copies of this certificate may be furnished to persons having an interest in the building or premises, upon payment of a fee of \$17.00 per copy.

