

# Application: KIPP Academy Charter School

Brian Choi - bchoi@kippnyc.org  
2022-2023 Annual Report

## 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)

KIPP ACADEMY CHARTER SCHOOL 800000034168

### a1. Popular School Name

KIPP Academy School

**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.

NEW YORK CITY CHANCELLOR OF EDUCATION

**c. School Unionized**

Is your charter school unionized?

Yes

**c1. Name of Union**

Select the name of the Union representing your school?

United Federation of Teachers

**c2. Date Unionized**

Aug 1 2000

**d. DISTRICT / CSD OF LOCATION**

CSD # 7 - BRONX

**e. Date of Approved Initial Charter**

Mar 1 2000

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

Aug 1 1995

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

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

As part of the national KIPP network of schools, our mission has always been to graduate students with the strength of character and academic abilities needed to succeed in life- and in so doing, to prove that urban schools can deliver an excellent educational experience. KIPP NYC schools follow the KIPP approach to school design, which focuses (i) high expectations, (ii) character development, (iii) teacher and school leader development and (iv) supporting students on the journey to and through college.

**h. School Website Address**

<https://www.kippnyc.org/schools/kipp-academy-middle-school/>

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

1220

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

1077

**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
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12

**I. Charter Management Organization**

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

Yes

**I1. Charter Management Organization Name**

KIPP NYC, LLC

**I2. Charter Management Organization Email Address**

[aljohnson@kippnyc.org](mailto:aljohnson@kippnyc.org)

**I3. Charter Management Organization Email Phone Number**

212-991-2610

**FACILITIES INFORMATION**

**m. FACILITIES**

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

Yes, 3 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	250 E. 156th Street Bronx, NY 10451	718-665-3555	NYC CSD 7		5-8	

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

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Tristan Fields	Principal	718-665-3555		<a href="mailto:tfields@kippnyc.org">tfields@kippnyc.org</a>
Operational Leader	Yasmin Castro	Director of Operations	718-665-3555		<a href="mailto:ycaastro@kippnyc.org">ycaastro@kippnyc.org</a>
Compliance Contact	Alicia Johnson	Chief Executive Officer	212-991-2610		<a href="mailto:aljohnson@kippnyc.org">aljohnson@kippnyc.org</a>
Complaint Contact	Alicia Johnson	Chief Executive Officer	212-991-2610		<a href="mailto:aljohnson@kippnyc.org">aljohnson@kippnyc.org</a>
DASA Coordinator					
Phone Contact for After Hours Emergencies					

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

Co-located Space

**m1c. Please list the terms of your current co-location.**

	Date school will leave current co-location	Is school working with NYCDOE to expand into current space?	If so, list year expansion will occur.	Is school working with NYCDOE to move to separate space?	If so, list the proposed space and year planned for move	School at Full Capacity at Site
Site 1	No plan to leave	No		No		Yes

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

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

**Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2023.**

- Fire inspection certificates must be updated annually. For the upcoming school year 2023-2024, submit a current fire inspection certificate.
- If the fire inspection certificate is dated after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2023.

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

**Site 1 Fire Inspection Report**

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

**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	730 Concourse Village West Bronx, NY 10451	718-943-3737	NYC CSD 7		K-4	



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

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Anissa Jones	Principal	718-943-3737		<a href="mailto:anjones@kippony.c.org">anjones@kippony.c.org</a>
Operational Leader	Ilka Brito Santana	Director of Operations	718-943-3737		<a href="mailto:ibritosantana@kipponyc.org">ibritosantana@kipponyc.org</a>
Compliance Contact	Alicia Johnson	Chief Executive Officer	212-991-2610		<a href="mailto:aljohnson@kipponyc.org">aljohnson@kipponyc.org</a>
Complaint Contact	Alicia Johnson	Chief Executive Officer	212-991-2610		<a href="mailto:aljohnson@kipponyc.org">aljohnson@kipponyc.org</a>
DASA Coordinator					
Phone Contact for After Hours Emergencies					

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

Co-located Space

**m2c. Please list the terms of your current co-location.**

	Date school will leave current co-location	Is school working with NYCDOE to expand into current space?	If so, list year expansion will occur.	Is school working with NYCDOE to move to separate space?	If so, list the proposed space and year planned for move	School at Full Capacity at Site
Site 2	No plan to leave	No		No		Yes

School Site 3

m3. SCHOOL SITES

Please provide information on site 3 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 3	201 E. 144th St., Bronx, NY 10451	212-991-2626	NYC CSD 7		9-12	

**m3a. Please provide the contact information for Site 3.**

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Monica Samuels	Principal	212-991-2626		<a href="mailto:msamuels@kipponyc.org">msamuels@kipponyc.org</a>
Operational Leader	Hugh Chen	Director of Operations	212-991-2626		<a href="mailto:hchen@kipponyc.org">hchen@kipponyc.org</a>
Compliance Contact	Alicia Johnson	Chief Executive Officer	212-991-2610		<a href="mailto:aljohnson@kipponyc.org">aljohnson@kipponyc.org</a>
Complaint Contact	Alicia Johnson	Chief Executive Officer	212-991-2610		<a href="mailto:aljohnson@kipponyc.org">aljohnson@kipponyc.org</a>
DASA Coordinator					
Phone Contact for After Hours Emergencies					

**m3b. Is site 3 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 3 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)**

[COO.pdf](#)

**Filename:** COO.pdf **Size:** 1.6 MB

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**Site 3 Fire Inspection Report**

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

[Fire Inspection Report.pdf](#)

**Filename:** Fire Inspection Report.pdf **Size:** 241.6 kB

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

Separate by semi-colon (;)

N/A

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

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

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

No

## ATTESTATIONS

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

Name	Brian Choi
Position	Associate Director of Compliance
Phone/Extension	212-991-2610
Email	<a href="mailto:bchoi@kippnyc.org">bchoi@kippnyc.org</a>

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

## Responses Selected:

Yes

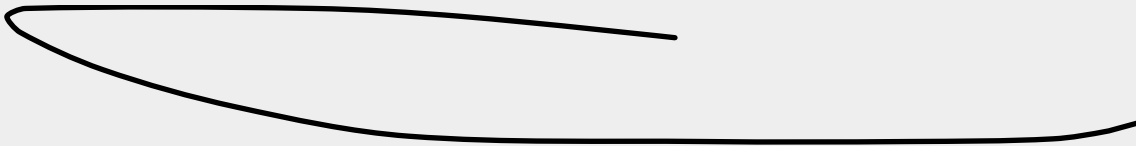
As outlined in ENTRY 10:

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

**Responses Selected:**

Yes

**Signature, Head of Charter School**



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



**Date**

Jul 26 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: KIPP Academy Charter School

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

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

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2022-2023 Annual Report)	<a href="https://www.kippnyc.org/charter-documentation">https://www.kippnyc.org/charter-documentation</a>
2. Board meeting notices, agendas and documents	<a href="https://www.kippnyc.org/charter-documentation">https://www.kippnyc.org/charter-documentation</a>
3. New York State School Report Card	<a href="https://data.nysed.gov/essa.php?year=2022&amp;instid=800000034168">https://data.nysed.gov/essa.php?year=2022&amp;instid=800000034168</a>
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	<a href="https://www.kippnyc.org/charter-documentation">https://www.kippnyc.org/charter-documentation</a>
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo)	<a href="https://www.kippnyc.org/charter-documentation">https://www.kippnyc.org/charter-documentation</a>
6. Authorizer-approved FOIL Policy	<a href="https://www.kippnyc.org/charter-documentation">https://www.kippnyc.org/charter-documentation</a>
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	<a href="https://www.kippnyc.org/charter-documentation">https://www.kippnyc.org/charter-documentation</a>

Thank you.



## Entry 3 Progress Toward Goals

Completed - Nov 3 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.

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#### **1. ACADEMIC STUDENT PERFORMANCE GOALS**

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

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

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2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1	<p>Each year, 75 percent of K-2nd graders who have been enrolled at the school on BEDS day for at least two consecutive years will perform at or above grade level in English Language Arts as measured by STEP.</p> <p>For Kindergarteners this equates in a level 2 by the end of the year, a level 5 for 1st grade students and level 8 for 2nd graders.</p> <p>STEP will assess students' vocabulary, comprehension and phonics skills in order to appropriately determine a reading level.</p>	<p>STEP</p> <p>65% of students in grades K-2 met their STEP goals. Performance was highest in Kindergarten, where 86% of students achieved a STEP 2 or higher.</p>	Not Met	<p>To ensure students are able to meet our academic goals, our approach will be to provide more opportunities for teacher development and to consistently use student data to diagnose and address lagging skills. We will address these areas by ensuring:</p> <ul style="list-style-type: none"> <li>• All teachers complete three units of the LETERS program to improve their understanding of how students learn to read.</li> <li>• All teachers participate in guided reading professional developments that address, o text selection: teacher have the skill set to select appropriate text to that allow them to tend to the demands of the level</li> </ul>

and the needs of students

- o data analysis: sessions will support teachers with unpacking the data and developing smart goals for students
- o Conferring: plan and practice for data driven conferences based on lagging skills/gap.
- All teachers have trackers that track students' strengths and areas of growth. These trackers are utilized during guided reading, SFA, threshold, and other core content blocks allow teachers to provide additional at bats and track student progress.
- At risk teachers, or teachers that were unable to move more than 50% of their students this past STEP round, will engage in practice clinics based on the gap in their internalization and facilitation. The goal is to provide teachers with a differentiated approach to support them in their development and in turn improve student

achievement.

- We have improved our observation feedback cycle.

Teachers will be observed biweekly with a focus on their specific goal.

Allowing us to hone in on that area, allowing for mastery prior to moving on.

With consistent observations, we will be able to see evidence of the areas being targeted in

practice clinics and O3s

- Students in third and fourth grade that are four or more levels below grade level

benchmark and those that present challenges with reading accuracy, spelling or word solving will have SFA instruction twice a week for 25-30 minutes. They will also use Lexia as a digital component.

Every 6-8 weeks, progress checks are used to assess the effectiveness of GR and SFA determine if students are making adequate progress or if there is

				a need to course correct.
Academic Goal 2	Each year, at least 75 percent of students in the high school accountability cohort passing a math Regents exam will have a score of 70 or above by the end of their fourth year.(Relevant to school serving grades 9-12.)	NYS Regents Math Exam  98% of Students met goal	Met	
Academic Goal 3	Each year, 80% of the graduating cohort will have scored at least 75 on a New York State Regents examination in Science (Living Environment, Chemistry, or other).	100% of the 2019 Cohort scored at least 75 or higher on at least 1 NY State Regents exam in Science. Note: Due to the pandemic many students were exempted from taking Science regents	Met	
Academic Goal 4	Each year, 80% of the graduating cohort will have scored at least 75 on the New York State Regents examinations in History (Global Studies and U.S. History)	100% of the 2019 Cohort scored at least 75 or higher on at least 1 NY State Regents exam in History. Note: Due to the pandemic many students were exempted from taking History regents	Met	
Academic Goal 5	Each year, 80% of the graduating cohort will have scored at least 75 on the New York	NYS Regents Spanish Exams  46% of students were either	Not Met	The pandemic had a major negative impact on our students' acquisition of a new language.

	State Regents examinations in Spanish	exempted or scored at least 75 on the NYS Spanish Regents		For world language classes in particular, it was very difficult to adjust essential speaking practice to a remote setting. This graduating class was remote for 1.5 years of their Spanish studies and for non-heritage speakers, did not reach the level our students normally reach on this exam. We anticipate this number to rebound to previous levels over the next couple years.
Academic Goal 6	Each year, 50 percent of students in the Graduation Cohort will successfully pass a high school AP exam.	AP exams  34% of the 2019 cohort (class of 2023) passed at least 1 AP exam.	Not Met	At CPHS, we have always had an open enrollment policy into our AP Classes. Since returning from the pandemic we have still experienced learning gaps. And while we have allowed open enrollment into our AP Classes, pass rates have not rebounded to pre-pandemic numbers. We were able to increase our enrollment since returning from the pandemic, but the learning gaps showed up throughout the year on on assessments. This cohort was

				remote for 1.5 years and filling the gaps was challenging after returning from remote learning.
Academic Goal 7	Each year, 95 percent of all students enrolled on the last day of the school year will return the following September.	<p>Re-Enrollment</p> <p>89% of students enrolled on the last day of school returned in September of 2023 (students graduating from 12th grade are not included).</p>	Not Met	<p>We did not hit our goal of 95% student reenrollment by September despite several efforts to track attrition and backfill students in the spring. This was mainly due students in our rising 5th grade coming from the elementary either moving in the summer, or not communicating with us and our feeding school that they were planning to enroll in other schools. Though we attempt to determine our backfill needs during lottery season based on “intent to return” information sent to families, holding open houses for rising classes and offering school tours, we did not capture the full scope of our attrition. Despite this we were able to offer several spots to students in our community, and enrollment is currently at 97%.</p>

Academic Goal 8	<p>For each year of the school's next charter term, each grade-level cohort will demonstrate growth with a reduction by a half the gap between the percent at or above Level 3 on the previous year's NYS math exam (baseline) and the CSD or citywide percent (whichever is higher) of students proficient at or above Level 3 on the current year's State math exam.</p> <p>For schools in which the number of students scoring above proficiency in a grade-level cohort exceeded the CSD or citywide percent proficient (whichever is higher) on the previous year's math exam, the school is expected to demonstrate growth comparable to the CSD in the current year(relevant for schools serving grades 3-8).</p>	<p>NYS Mathematics Exam</p> <p>74% of students at Academy scored at or above proficiency (including 8th grade regents takers). This was higher than both the CSD (31%) and the city (50%).</p>	Met	
Academic Goal 9	<p>Each year of the school's next charter term, the school will show academic performance with a percent of students</p>	<p>NYS ELA exam</p> <p>57% of students at Academy scored at or above proficiency on the ELA exam.</p>	Met	



	<p>proficient at or above Level 3 that meets or exceeds the percent proficient of the Community School District (CSD) of location and also meets or exceeds the citywide percent proficient on the New York State ELA examination(Relevant to schools serving grades 3-8.)</p>	<p>This was higher than both the CSD (32%) and the city (52%)</p>		
<p>Academic Goal 10</p>	<p>Each year, the percent of students performing at or above Level 3 on the State Science exam in 4th and 8th grade will exceed the average performance of students tested in the same grades of the Community School District in which the school is located and the statewide proficiency average</p>	<p>NYS Science Exam</p> <p>KIPP Academy Results were not published in the 2023 Report Card Database</p>	<p>Unable to Assess</p>	

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

Yes

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	2019-2020 progress toward attainment of goal Met/Not Met/Unable to Assess During Due to Closure
Academic Goal 11	Each year, at least 75 percent of students in the high school accountability cohort passing an English Regents exam will have a score of 75 or above by the end of their fourth year.(Relevant to school serving grades 9-12.)	NYS Regents ELA Exam  5% of students scored either a 75 (75%) or were exempted from the exam (92%)	Met	
Academic Goal 12	Each year, 75% of students enrolled in grades 9-11 will accumulate 10 or more credits towards graduation. The school will be accountable for all credits accumulated by students who were continuously enrolled in the school including students who have dropped out or enrolled in an accredited GED program, however, excluding the credits accumulated by students who have transferred from or to another	HS Credit Accumulation  86% of students in grades 9-11 earned at least 10 DOE credits during the 22-23 school year.	Met	

	<p>school, were incarcerated, left the country, or died during the school year. The school will report this each September by submitting a report of student credit accumulation from the previous school year for purposes of the NYC DOE School Quality Reports.</p>			
Academic Goal 13	<p>Each year, the percent of students in the high school accountability cohort scoring at or above the college ready benchmark on the Algebra Regents exam will meet or exceed that of the students in the same cohort across New York City.</p>	<p>NYS Regents Algebra Exam</p> <p>100% of Students in the accountability cohort scored at or above the Math benchmark, exceeding the same cohort across NYC (most students got waiver for exam during COVID)</p>	Met	
Academic Goal 14	<p>Each year, the percent of students in the high school accountability cohort scoring at or above the college ready benchmark on the relevant ELA Regents exam will meet or exceed that of students in the same cohort across New York</p>	<p>NYS Regents ELA Exam</p> <p>100% of Students in the accountability cohort scored at or above the ELA benchmark exceeding the same cohort across NYC (most students got waiver on exam during COVID)</p>	Met	
Academic Goal 15	<p>Each year, the average</p>	SAT	Not Met	All our juniors are in a College and

	<p>performance of students will exceed the citywide average on the SAT tests in Critical Reading and Mathematics. It is expected that the participation rate for this test will be 75% or greater.</p>	<p>100% of the 2019 Cohort took the SAT with an average Math score of 499 and critical reading score of 477. These results are higher than the citywide average of 490 for Math, but lower than the average of 483 for ELA. Need citywide averages</p>		<p>Career Readiness Course. Part of this course preps our students to take the SAT. Students will come in on Saturdays to take mock SATs. Additionally, Apple Routh is partnering with us in the Spring, afterschool and on Saturdays to offer SAT prep to our students. We expect results to improve this year.</p>
Academic Goal 16	<p>Each year, 85 percent of students in the Graduation Cohort will gain admission into a two and/or four year college.</p>	<p>College Admission  93% of the graduation cohort were accepted to either a 2 or 4 year college</p>	Met	
Academic Goal 17	<p>Each year, 70 percent of students in the Graduation Cohort will enroll in a two and/or four year college.</p>	<p>College Enrollment  90% of the graduation cohort enrolled in a two or four year college.</p>	Met	
Academic Goal 18	<p>Each year, 85 percent of students in the high school Graduation Cohort will graduate after the completion of their fourth year in the cohort.</p>	<p>High School Graduation  97% of the 2019 graduation cohort graduated high school in 2023 (their 4th year in the cohort).</p>	Met	
Academic Goal 19	<p>95% of alumni will earn a high school diploma within 5</p>	<p>High School Graduation</p>	Met	

	years of finishing 8th grade.	100% of the 2018 graduation cohort graduated high school in 2023 (their 5th year in the cohort).		
Academic Goal 20	For each year of the next charter term, the school will perform at the 60th percentile or above compared with citywide averages for its 4year graduation rate and in the 60th percentile or above compared with citywide averages for its 6year graduation rate.	High School Graduation  97% of the 2019 graduation cohort graduated high school in 2023. 98% of the 2017 graduation cohort graduated high school in 2023. Both rates exceed the 60thpercentile across the city.	Met	

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

Yes

2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Meet	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 21	50% of alumni will earn a bachelor's degree within 6 years of matriculation.	College Graduation  52% of alumni have earned a bachelor's degree within 6 years of matriculation.	Met	
Academic Goal 22	A staff member has been assigned to attendance issues. The parent of every student who is absent or late receives a phone call, and the principal sets up meetings with parents of students with excessive absences or tardies.	Daily Attendance  In 2022-23, the average regular school year daily attendance rate was 92%.	Met	
Academic Goal 23	Each year, 90 percent of all instructional staff employed during the prior school year will return and/or be asked to return the following school year.	Teacher Retention  In 2022-23, 90% of teachers returned or were asked to return for the following school year	Met	
Academic Goal 24				
Academic Goal 25				
Academic Goal 26				

Academic Goal 27				
Academic Goal 28				
Academic Goal 29				
Academic Goal 30				
Academic Goal 31				
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Academic Goal 65				
Academic Goal 66				
Academic Goal 67				
Academic Goal 59				
Academic Goal 60				
Academic Goal 61				
Academic Goal 62				

**4. ORGANIZATION GOALS**

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



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	At least 80% of students will qualify for Free or Reduced Price Lunch	Free or Reduced Price Lunch  90% of students qualified for Free or Reduced priced lunch in 2022-23	Met	
Org Goal 2	The percent of students in the 2022-23 SY classified as English Language Learners will be equivalent to or exceed that of the local CSD	English Language Learners  10% of students were classified as ELL in 2022-2023 as compared to 15% of the local CSD	Not Met	KIPP NYC is committed to enrolling and retaining English Language Learners. Please see the Enrollment & Retention entry for details about our activities to enroll and retain this population of students.
Org Goal 3	The percent of students in the 2022-23 SY who will receive Special Education Services will be equivalent to or exceed that of the local CSD	Special Education Services  18% of students had IEPs in 2022-23 as compared with 25% of the CSD	Not Met	KIPP NYC is committed to enrolling and retaining students who receive special education services. Please see the Enrollment & Retention entry for details about our activities to enroll and retain this population of students.

Org Goal 4	Each year, the school will comply with all applicable laws, rules, regulations and contract terms including, but not limited to, the New York Charter Schools Act, the New York Freedom of Information Law, the New York Open Meetings Law, the federal Individuals with Disabilities Education Act, and federal Family Educational Rights and Privacy Act.	<p>Compliance</p> <p>The school complied with all relevant rules, regulations and contract terms.</p>	Met	
Org Goal 5	Each year, leadership will engage in strategic goal setting aligned to the organization's mission, beliefs, and long-term priorities.	<p>Strategic Goal Setting</p> <p>Each of the schools engaged in academic goal setting this year</p>	Met	
Org Goal 6	In each year of the charter term, parents will express satisfaction with the school's program, based on the NYC DOE School Survey. On key questions as identified in the NYC DOE Charter Schools Accountability Handbook, the	<p>NYC DOE Survey</p> <p>While only 12% of parents responded, KIPP Academy Charter School outperformed the city on 80% of the frameworks measured.</p>	Not Met	While all parents who responded to the survey responded positively, we are working to find ways to increase parent participation on the DOE survey.

	<p>school will have a percentage of parents that agree or strongly agree that meets or exceeds citywide averages. The school will only have met this goal if 50% or more parents participate in the survey.</p>			
Org Goal 7	<p>The average percentage of parents responding agree or strongly agree to statements on the HSR survey will exceed 75% in the majority of survey categories. Categories include attainment, culture and climate, school leadership and organizational systems, school talent, and teaching and learning. Only relevant for ES and MS.</p>	<p>Internal KIPP NYC Survey</p> <p>We do not have specific results that address this goal</p>	Unable to Assess	N/A
Org Goal 8	<p>The average percentage of students responding agree or strongly agree to statements on the HSR survey will exceed 60% in the majority of survey categories. Categories include</p>	<p>Internal KIPP NYC Survey</p> <p>We do not have specific results that address this goal</p>	Unable to Assess	N/A

	attainment, character, culture and climate, and teaching and learning. Only relevant for grades 3-8.			
Org Goal 9	75% of parents will agree or strongly agree with the statement: "I would recommend KIPP to other families"	We do not have specific results that address this goal.	Unable to Assess	N/A
Org Goal 10	In each year of the charter term, staff will express satisfaction with the school's program, based on the NYC DOE School Survey. On key questions as identified in the NYC DOE Charter Schools Accountability Handbook, the school will have a percentage of staff that agree or strongly agree that meets or exceeds citywide averages. The school will only have met this goal if 50% or more staff participate in the survey	NYC DOE Survey  While only 25% of teachers responded, KIPP Academy Charter School outperformed the city on 42% of the frameworks measured.	Not Met	While all teachers who responded to the survey responded positively, we are working to find ways to increase teacher participation on the DOE survey.
Org Goal 11	75% of staff will agree or strongly agree with the statement "I would	65% of staff agreed or strongly agreed	Not Met	We have begun to hold staff circles to discuss school-wide concerns. All

	recommend KIPP to a friend as a place of employment”			teachers have check-ins with the principal and we are working on implementing and improving in the future.
Org Goal 12	The average percentage of teachers responding agree or strongly agree to statements on the TNTP survey will exceed 60% in the majority of survey categories. Categories include culture and climate, school leadership and organizational systems, school talent, and teaching and learning. Only relevant for ES and MS.	TNTP  The average percentage of teachers responding agree or strongly agree exceeded 60% majority of survey categories	Met	
Org Goal 13	75% of students in grades 3 and above will agree or strongly agree with the statement “I would recommend KIPP to my family/friends”	We do not have specific results that address this goal.	Unable to Assess	N/A
Org Goal 14	In each year of the charter term, students will express satisfaction with the school's program, based on the NYC DOE	NYC DOE Survey  While only 31% of students responded, KIPP Academy Charter School outperformed the city on 50% of the	Not Met	While all students who responded to the survey responded positively, we are working to find ways to increase student participation on the DOE survey.

	<p>School Survey. On key questions as identified in the NYC DOE Charter Schools Accountability Handbook, the school will have a percentage of students that agree or strongly agree that meets or exceeds citywide averages. The school will only have met this goal if 50% or more students participate in the survey. (For grades 6-12 only.)</p>	frameworks measured.		
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

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

No

**6. FINANCIAL GOALS**

## 2022-2023 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1	Upon completion of the school's first year of operation and every year thereafter, the school will undergo an independent financial audit that will result in an unqualified opinion and no major findings.	Financial Audit The annual audit resulted in an unmodified opinion with no major findings.	Met	
Financial Goal 2	Each year, the school will operate on a balanced budget and maintain a stable cash flow.	Budget The school has maintained a budget consistent with its financial goals	Met	
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				

7. Do have more financial goals to add?

No

Thank you.

## Entry 4 - Audited Financial Statements

Completed - Dec 8 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.**

### [KIPP Academy Charter School FY2023 Uniform Guidance Financial Statements](#)

Filename: KIPP\_Academy\_Charter\_School\_FY2023\_hTYbMO4.pdf Size: 1.6 MB

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

Completed - Dec 8 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.**

### [Audited Annual Financial Report Template - ACA Final 103123](#)

Filename: Audited\_Annual\_Financial\_Report\_T\_dkaszaR.XLSX Size: 66.4 kB

## Entry 4c – Additional Financial Documents

Completed - Dec 8 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<sup>[1]</sup>
5. Corrective Action Plan for Audit Findings and Management Letter Recommendations

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

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

### [KIPP Academy Charter School FY2023 Management Letter](#)

Filename: KIPP\_Academy\_Charter\_School\_FY2023\_oW8Kv3B.pdf Size: 202.1 kB

### [July 2023 x1733 Escrow Academy](#)



## Entry 4d - Financial Contact Information

Completed - Dec 8 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
	Suzanne DeYoung	<a href="mailto:SDeYoung@kippnyc.org">SDeYoung@kippnyc.org</a>	212-991-2610

#### 2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	John Buckley, Partner	<a href="mailto:jbuckley@aafcpa.com">jbuckley@aafcpa.com</a>	774-512-4039	1

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

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm

## Entry 5 – Fiscal Year 2023-2024 Budget

Completed - Dec 8 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.**

### [final-2023-2024-ar-budget-template ACA 092923](#)

Filename: final-2023-2024-ar-budget-templat\_wyoL9XN.xlsx Size: 232.1 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.

### [Brunson KIPP NYC Disclosure June 2023](#)

Filename: Brunson\_KIPP\_NYC\_Disclosure\_June\_2023.pdf Size: 977.4 kB

### [Fogg KIPP NYC Disclosure Jun 2023](#)

Filename: Fogg\_KIPP\_NYC\_Disclosure\_Jun\_2023.pdf Size: 701.4 kB

### [Mayer KIPP NYC Disclosure June 2023](#)

Filename: Mayer\_KIPP\_NYC\_Disclosure\_June\_2023.pdf Size: 931.6 kB

### [Taft KIPP NYC Disclosure June 2023](#)

Filename: Taft\_KIPP\_NYC\_Disclosure\_June\_2023.pdf Size: 931.5 kB

### [Tilson KIPP NYC Disclosure Jun 2023](#)

Filename: Tilson\_KIPP\_NYC\_Disclosure\_Jun\_2023.pdf Size: 705.5 kB

## Entry 7 BOT Membership Table

Completed - Aug 1 2023

## Instructions

### Required of ALL charter schools

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

## Entry 7 BOT Table

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

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### Authorizer:

Who is the authorizer of your charter school?

NYCDOE

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**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	Rafael Mayer	<a href="mailto:rafael.mayer@gmail.com">rafael.mayer@gmail.com</a>	Chair	Audit; Finance	Yes	10	7/1/2022	6/30/2023	10
2	Richard Taft	<a href="mailto:rmtaft1@gmail.com">rmtaft1@gmail.com</a>	Treasurer	Audit; Finance	Yes	7	7/1/2022	6/30/2023	10
3	Gwendolyn Brunson	<a href="mailto:gbrunson@probation.nyc.gov">gbrunson@probation.nyc.gov</a>	Trustee/Member	None	Yes	10	7/1/2022	6/30/2023	9
4	Whitney Tilson	<a href="mailto:wtilson@kaselearning.com">wtilson@kaselearning.com</a>	Trustee/Member	Audit; Finance	Yes	19	7/1/2022	6/30/2023	7
5	William Fogg	<a href="mailto:williamfogg@mac.com">williamfogg@mac.com</a>	Trustee/Member	None	Yes	2	7/1/2022	6/30/2023	7
6									
7									
8									
9									

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

No

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

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

a. Total Number of BOT Members on June 30, 2023	5
b. Total Number of Members Added During 2022-2023	0
c. Total Number of Members who Departed during 2022-2023	0
d. Total Number of members, as set in Bylaws, Resolution or Minutes	5

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

12

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

12

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

5

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

0

**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:**

5

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

0

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

0

**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:**

0

**Board members attending 8 or fewer meetings during 2022-2023**

0

**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**.

### **KIPP ACA Board Minutes (2022-23)**

Filename: KIPP\_ACA\_Board\_Minutes\_2022-23.pdf Size: 3.5 MB

## 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

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

	Describe Recruitment Efforts in 2022-2023	Describe Recruitment Plans in 2023-2024
Economically Disadvantaged	Our recruiting efforts specifically target students in high need communities in New York City, and employ efforts that we have found to be effective in enrolling students in these populations. Moreover, our lottery process gives a preference to students eligible for the free and reduced price lunch program.	Our recruiting efforts specifically target students in high need communities in New York City, and employ efforts that we have found to be effective in enrolling students in these populations. Moreover, our lottery process gives a preference to students eligible for the free and reduced price lunch program.
English Language Learners	To specifically target families with limited English proficiency we recruit using bilingual materials and bilingual staff members.	To specifically target families with limited English proficiency we recruit using bilingual materials and bilingual staff members.
Students with Disabilities	KIPP NYC actively wants to serve all students. Our schools are not designed to supports students in 12:1:1 settings, but we details the services we can provide to families. Specifically, we have ICT and SETSS programs, certified Special Education teachers, KIPP NYC speech and language therapists providing response to intervention services, and contract with the DOE/CSE for additional mandated services.	KIPP NYC actively wants to serve all students. Our schools are not designed to supports students in 12:1:1 settings, but we details the services we can provide to families. Specifically, we have ICT and SETSS programs, certified Special Education teachers, KIPP NYC speech and language therapists providing response to intervention services, and contract with the DOE/CSE for additional mandated services.



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

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	<p>KIPP is focused on retaining all students. We provide high quality and highly structured educational programming tailored to the needs of students. In addition we survey students, families, and teachers to gauge the health of our schools and to ensure that our educational programming is meeting and exceeding the needs of our students.</p> <p>Furthermore we leverage best practices from KIPP schools across the country to increase student retention.</p>	<p>KIPP is focused on retaining all students. We provide high quality and highly structured educational programming tailored to the needs of students. In addition we survey students, families, and teachers to gauge the health of our schools and to ensure that our educational programming is meeting and exceeding the needs of our students.</p> <p>Furthermore we leverage best practices from KIPP schools across the country to increase student retention.</p>
English Language Learners	<p>Our efforts to retain ELL students are in line with our efforts to retain all students. In addition, parents and families are kept informed of their child's performance and progress through periodic, bilingual communications. Our ELLs are placed in specialized, evidence based reading programs to ensure they make progress in literacy. ELL students work with trained speech and language therapists.</p>	<p>Our efforts to retain ELL students are in line with our efforts to retain all students. In addition, parents and families are kept informed of their child's performance and progress through periodic, bilingual communications. Our ELLs are placed in specialized, evidence based reading programs to ensure they make progress in literacy. ELL students work with trained speech and language therapists.</p>
Students with Disabilities	<p>Our efforts to retain students with disabilities are in line with our efforts to retain all students. As a results of our retention rates for students with disabilities is generally in line with students who have not been classified as having a disability.</p>	<p>Our efforts to retain students with disabilities are in line with our efforts to retain all students. As a results of our retention rates for students with disabilities is generally in line with students who have not been classified as having a disability.</p>

**Entry 10 – Teacher and Administrator Attrition**

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

## A. TEACH System – Employee Clearance

### Required of ALL Charter Schools

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

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

#### 1. Emergency Conditional Clearances

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

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

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

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

## B. Emergency Conditional Clearances

### Emergency Conditional Clearances

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

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

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

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### Attestation

#### Responses Selected:

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

## Entry 11 Percent of Uncertified Teachers

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)	4
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)	1
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	3
ii. Science	2
iii. Computer Science	0
iv. Technology	0
v. Career and Technical Education	0
<b>Total Category B: not to exceed 5</b>	<b>5.0</b>

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

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

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

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

	FTE Count
Total	15

## 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	12

## CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	51

## CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	78

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.

### [KIPP NYC K-12 Organization Chart](#)

Filename: KIPP\_NYC\_K-12\_Organization\_Chart.pdf Size: 1.0 MB

## 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.**

### [2023-2024 K-8 School Calendar](#)

Filename: 2023-2024\_K-8\_School\_Calendar.pdf Size: 768.3 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 <b>NOTE: MUST BE DONE FIRST</b>	<b>Select</b> your school's authorizer from the <b>drop-down list first</b> , before completing the roster.
School Name and Institution ID	<b>Select</b> your school's name from the <b>drop-down list</b> .
Faculty/Staff First Name	Enter the first name of the Faculty/Staff person.
Faculty/Staff Last Name	Enter the last name of the Faculty/Staff person.



TEACH ID	Enter the <b>7 digit TEACH ID</b> for the Faculty/Staff person.
Role in School	<b>Select</b> the best choice of role of the Faculty/Staff person from the <b>drop-down list</b> .
CPR/AED Certification Status	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Hire Date	Enter the date that the Faculty/Staff person was hired.
Start Date	Enter the date that the Faculty/Staff person actually began employment in this school.
Total Years' Experience in this Role	Enter Total Years of Experience that the Faculty/Staff person has in their current role.
Total Years at this School	Enter the Total Years that the Faculty/Staff person has been employed in this school.
Out-of-Certification Justification	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Subject Taught	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Notes	Optional

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

Filename: faculty-staff-roster-template-202\_RK2MJ8Y.xlsx Size: 26.9 kB

## Optional Additional Documents to Upload (BOR)

Incomplete



**KIPP ACADEMY CHARTER SCHOOL**

**FINANCIAL STATEMENTS IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS AND  
UNIFORM GUIDANCE  
JUNE 30, 2023 AND 2022**

**KIPP ACADEMY CHARTER SCHOOL**

Contents  
June 30, 2023 and 2022

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**Unmodified Opinion on Financial Statements Accompanied by Supplementary  
Information – Not-For-Profit Entity**

Independent Auditor's Report

To the Board of Directors of  
KIPP Academy Charter School:

**Report on the Audit of the Financial Statements**

***Opinion***

We have audited the financial statements of KIPP Academy Charter School (a New York nonprofit corporation) (the School), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of KIPP Academy Charter School as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

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

***Adjustment to Prior Period Financial Statements***

The financial statements of the School as of and for the year ended June 30, 2022, were audited by other auditors whose report dated October 28, 2022, expressed an unmodified opinion on those financial statements. As more fully described in Note 14 to the financial statements, the School has restated its fiscal year 2022 financial statements during the current year to properly state certain account balances, in accordance with accounting principles generally accepted in the United States of America. The other auditors reported on the fiscal year 2022 financial statements before the restatement.

As part of our audit of the fiscal year 2023 financial statements, we also audited the adjustments described in Note 14 that were applied to restate the fiscal year 2022 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the fiscal year 2022 financial statements of the School other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the fiscal year 2022 financial statements as a whole.

### ***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 the School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

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

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

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

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards for the year ended June 30, 2023, 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 Schedule of Expenditures of Federal Awards 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 31, 2023, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

*AAFCPA, Inc.*

Westborough, Massachusetts  
October 31, 2023

**KIPP ACADEMY CHARTER SCHOOL**Statements of Financial Position  
June 30, 2023 and 2022

<b>Assets</b>	<b>2023</b>	<b>2022</b> <b>(As Restated)</b>
Current Assets:		
Cash and cash equivalents	\$ 847,911	\$ 1,616,075
Grants and contracts receivable	1,542,648	762,244
Prepaid expenses and other assets	<u>77,589</u>	<u>395,353</u>
Total current assets	2,468,148	2,773,672
Property and Equipment, net	<u>411,174</u>	<u>392,754</u>
Total assets	<u><u>\$ 2,879,322</u></u>	<u><u>\$ 3,166,426</u></u>
<b>Liabilities and Net Assets</b>		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 981,982	\$ 1,136,026
Deferred revenue	41,368	247,682
Capital lease obligation	-	53,602
Due to KIPP NYC Enterprise	<u>679,921</u>	<u>1,114,347</u>
Total current liabilities	1,703,271	2,551,657
Loan Payable	<u>4,000,000</u>	<u>4,000,000</u>
Total liabilities	<u>5,703,271</u>	<u>6,551,657</u>
Net Assets:		
Without donor restrictions	(2,870,329)	(3,468,512)
With donor restrictions	<u>46,380</u>	<u>83,281</u>
Total net assets	<u>(2,823,949)</u>	<u>(3,385,231)</u>
Total liabilities and net assets	<u><u>\$ 2,879,322</u></u>	<u><u>\$ 3,166,426</u></u>

**KIPP ACADEMY CHARTER SCHOOL**

Statements of Activities and Changes in Net Assets  
For the Years Ended June 30, 2023 and 2022

	2023			2022 (As Restated)		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>Operating Revenue:</b>						
Per-pupil tuition	\$ 20,503,810	\$ -	\$ 20,503,810	\$ 19,755,812	\$ -	\$ 19,755,812
Government grants and contracts	4,307,285	-	4,307,285	3,548,713	-	3,548,713
Other	120,693	-	120,693	58,403	-	58,403
Grants and contributions	24,583	31,785	56,368	5,901	36,901	42,802
Net assets released from purpose restrictions	68,686	(68,686)	-	229	(229)	-
Total operating revenue	25,025,057	(36,901)	24,988,156	23,369,058	36,672	23,405,730
<b>Operating Expenses:</b>						
Program services	21,101,136	-	21,101,136	21,923,680	-	21,923,680
Supporting services	3,325,738	-	3,325,738	2,963,721	-	2,963,721
Total operating expenses	24,426,874	-	24,426,874	24,887,401	-	24,887,401
Changes in net assets	598,183	(36,901)	561,282	(1,518,343)	36,672	(1,481,671)
<b>Net Assets:</b>						
Beginning of year	(3,468,512)	83,281	(3,385,231)	(1,950,169)	46,609	(1,903,560)
End of year	\$ (2,870,329)	\$ 46,380	\$ (2,823,949)	\$ (3,468,512)	\$ 83,281	\$ (3,385,231)

The accompanying notes are an integral part of these statements.



**KIPP ACADEMY CHARTER SCHOOL**

## Statements of Cash Flows

For the Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u> (As Restated)
<b>Cash Flows from Operating Activities:</b>		
Receipts from per-pupil tuition and government grants and contracts	\$ 23,776,615	\$ 23,433,515
Receipts from other sources	224,823	101,205
Payments for personnel and related	(16,525,350)	(16,288,596)
Payments for supplies and services	(7,973,956)	(8,114,252)
Payments for interest	(45,000)	(27,415)
	<u>(542,868)</u>	<u>(895,543)</u>
Net cash used in operating activities	(542,868)	(895,543)
<b>Cash Flows from Investing Activities:</b>		
Acquisition of property and equipment	(171,694)	(287,181)
<b>Cash Flows from Financing Activities:</b>		
Repayments of capital lease obligation	(53,602)	(53,601)
	<u>(53,602)</u>	<u>(53,601)</u>
<b>Net Change in Cash and Cash Equivalents</b>	(768,164)	(1,236,325)
<b>Cash and Cash Equivalents:</b>		
Beginning of year	1,616,075	2,852,400
End of year	<u>\$ 847,911</u>	<u>\$ 1,616,075</u>
<b>Reconciliation of Changes in Net Assets to Net Cash Used in Operating Activities:</b>		
Changes in net assets	\$ 561,282	\$ (1,481,671)
Adjustments to reconcile changes in net assets to net cash used in operating activities:		
Depreciation	153,274	117,718
Changes in operating assets and liabilities:		
Grants and contracts receivable	(780,404)	(371,576)
Prepaid expenses and other assets	317,764	1,085,204
Accounts payable and accrued expenses	(154,044)	455,332
Deferred revenue	(206,314)	247,682
Due to KIPP NYC Enterprise	(434,426)	(948,232)
	<u>(542,868)</u>	<u>(895,543)</u>
Net cash used in operating activities	<u>\$ (542,868)</u>	<u>\$ (895,543)</u>

**KIPP ACADEMY CHARTER SCHOOL**

Statement of Functional Expenses

For the Year Ended June 30, 2023

(With Summarized Comparative Totals for the Year Ended June 30, 2022)

	2023			2022		
	Program Services		Total	Supporting Services	Total Expenses	
	Regular Education	Special Education		Management and General		
<b>Personnel and Related:</b>						
Employee wages	\$ 12,144,551	\$ 782,061	\$ 12,926,612	\$ -	\$ 12,926,612	\$ 12,663,065
Payroll taxes and employee benefits	3,096,482	186,613	3,283,095	-	3,283,095	3,431,595
Professional development	279,811	-	279,811	-	279,811	186,137
Total personnel and related	<u>15,520,844</u>	<u>968,674</u>	<u>16,489,518</u>	<u>-</u>	<u>16,489,518</u>	<u>16,280,797</u>
<b>Occupancy and Related:</b>						
Security and cleaning	824,883	-	824,883	-	824,883	761,891
Utilities	330,196	-	330,196	-	330,196	301,994
Insurance	-	-	-	202,965	202,965	186,465
Repairs and maintenance	167,317	-	167,317	-	167,317	455,223
Supplies and equipment	139,460	-	139,460	-	139,460	127,863
Contracted services	105,768	-	105,768	-	105,768	189,737
Depreciation	81,979	-	81,979	-	81,979	101,711
Total occupancy and related	<u>1,649,603</u>	<u>-</u>	<u>1,649,603</u>	<u>202,965</u>	<u>1,852,568</u>	<u>2,124,884</u>
<b>Other:</b>						
Management fee	-	-	-	3,048,702	3,048,702	2,754,242
Technology	862,912	-	862,912	-	862,912	862,887
Student supplies and materials	638,040	3,241	641,281	-	641,281	739,856
Professional fees	282,386	-	282,386	38,413	320,799	834,037
Office	317,262	-	317,262	-	317,262	370,884
Contracted services	245,498	20,185	265,683	-	265,683	234,387
Student services	245,428	-	245,428	-	245,428	110,705
Equipment and maintenance	199,614	-	199,614	-	199,614	241,626
Depreciation	71,295	-	71,295	-	71,295	16,007
Interest	39,000	-	39,000	-	39,000	36,415
Miscellaneous	431	-	431	35,658	36,089	91,855
Recruiting	35,158	-	35,158	-	35,158	1,583
COVID-19 testing	1,565	-	1,565	-	1,565	187,236
Total other	<u>2,938,589</u>	<u>23,426</u>	<u>2,962,015</u>	<u>3,122,773</u>	<u>6,084,788</u>	<u>6,481,720</u>
Total expenses	<u>\$ 20,109,036</u>	<u>\$ 992,100</u>	<u>\$ 21,101,136</u>	<u>\$ 3,325,738</u>	<u>\$ 24,426,874</u>	<u>\$ 24,887,401</u>

The accompanying notes are an integral part of these statements.

KIPP ACADEMY CHARTER SCHOOL

Statement of Functional Expenses  
For the Year Ended June 30, 2022

	Program Services			Supporting Services	Total Expenses
	Regular Education	Special Education	Total	Management and General	
<b>Personnel and Related:</b>					
Employee wages	\$ 11,913,204	\$ 749,861	\$ 12,663,065	\$ -	\$ 12,663,065
Payroll taxes and employee benefits	3,268,965	162,630	3,431,595	-	3,431,595
Professional development	186,137	-	186,137	-	186,137
Total personnel and related	<u>15,368,306</u>	<u>912,491</u>	<u>16,280,797</u>	<u>-</u>	<u>16,280,797</u>
<b>Occupancy and Related:</b>					
Security and cleaning	761,891	-	761,891	-	761,891
Utilities	301,994	-	301,994	-	301,994
Insurance	-	-	-	186,465	186,465
Repairs and maintenance	455,223	-	455,223	-	455,223
Supplies and equipment	127,863	-	127,863	-	127,863
Contracted services	189,737	-	189,737	-	189,737
Depreciation	101,711	-	101,711	-	101,711
Total occupancy and related	<u>1,938,419</u>	<u>-</u>	<u>1,938,419</u>	<u>186,465</u>	<u>2,124,884</u>
<b>Other:</b>					
Management fee	-	-	-	2,754,242	2,754,242
Technology	862,887	-	862,887	-	862,887
Student supplies and materials	737,351	2,505	739,856	-	739,856
Professional fees	811,023	-	811,023	23,014	834,037
Office	370,884	-	370,884	-	370,884
Contracted services	214,717	19,670	234,387	-	234,387
Student services	110,705	-	110,705	-	110,705
Equipment and maintenance	241,626	-	241,626	-	241,626
Depreciation	16,007	-	16,007	-	16,007
Interest	36,415	-	36,415	-	36,415
Miscellaneous	91,855	-	91,855	-	91,855
Recruiting	1,583	-	1,583	-	1,583
COVID-19 testing	187,236	-	187,236	-	187,236
Total other	<u>3,682,289</u>	<u>22,175</u>	<u>3,704,464</u>	<u>2,777,256</u>	<u>6,481,720</u>
Total expenses	<u>\$ 20,989,014</u>	<u>\$ 934,666</u>	<u>\$ 21,923,680</u>	<u>\$ 2,963,721</u>	<u>\$ 24,887,401</u>

The accompanying notes are an integral part of these statements.

## KIPP ACADEMY CHARTER SCHOOL

Notes to Financial Statements  
June 30, 2023 and 2022

---

### 1. OPERATIONS AND NONPROFIT STATUS

KIPP Academy Charter School (the School) is an education corporation that operates as a charter school in the borough of the Bronx, New York City. On May 4, 2000, the Board of Regents of the City of New York, for and on behalf of the State Education Department, granted the School a provisional charter valid for a term of five years from the effective date of September 1, 2000, and renewable upon expiration. The current renewal period runs through June 30, 2024.

The School's mission is to prepare students with the academic and character skills necessary to succeed in high school, college, and the competitive world beyond.

During fiscal years 2023 and 2022, the School enrolled 1,268 and 1,272 students in grades kindergarten through twelve, respectively. The major sources of revenue and support for the School are from state and local funding on a per-pupil basis.

The School is exempt from Federal income taxes as an organization (not a private foundation) formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code (IRC). The School is also exempt from state income taxes. Contributions made to the School are deductible by donors within the requirements of the IRC.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The School prepares its financial statements in accordance with generally accepted accounting standards and principles (U.S. GAAP) established by the Financial Accounting Standards Board (FASB). References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

#### Cash and Cash Equivalents

For the purposes of the statements of cash flows, management considers all highly liquid investments with an initial maturity of ninety days or less to be cash and cash equivalents. Cash and cash equivalents include a \$75,000 escrow account established by the School in accordance with the terms of its charter agreement, which was adequately funded as of June 30, 2023 and 2022. This account must be maintained and can only be used in the event the School closes.

#### Grants and Contracts Receivable

Reserves for grants and contracts receivable are recorded based on management's analysis of specific grants and contracts receivable and their estimate of amounts that may become uncollectible, if any. Amounts are written off when they are determined to be uncollectible. There was no reserve deemed necessary at June 30, 2023 and 2022.

#### Property and Equipment and Depreciation

Property and equipment (see Note 5) are recorded at cost, if purchased, with a cost of \$2,500 or greater and a useful life of greater than one year, or at fair value at the date of donation. Repairs and maintenance costs are expensed when incurred. Depreciation of property and equipment is computed using the straight-line method over the following estimated useful lives:

Furniture and fixtures	3 - 7 years
Technology and equipment	3 - 15 years
Leasehold improvements	3 - 15 years

Improvements to the facility are amortized over the useful life as there is no set lease term for the school building.

## KIPP ACADEMY CHARTER SCHOOL

Notes to Financial Statements  
June 30, 2023 and 2022

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### **Net Assets Classification**

##### *Net Assets Without Donor Restrictions*

Net assets without donor restrictions are those net resources that bear no external restrictions and are generally available for use by the School.

##### *Net Assets With Donor Restrictions*

The School receives contributions and grants that are designated by donors for specific time periods or purposes. These contributions are recorded as net assets with donor restrictions until they have been expended for their designated purposes or as time restrictions expired. Net assets with donor restrictions are restricted for purpose at June 30, 2023 and 2022.

#### **Revenue Recognition**

The School's main sources of revenue are per-pupil tuition, government grants and contracts, and grants and contributions. These amounts have been recorded in accordance with FASB's Accounting Standards Update (ASU) 2018-08, Not-For-Profit Entities (Topic 958): *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions*. These conditional contributions are recognized as services are provided or as costs are incurred.

Other income is recorded as earned.

In accordance with Topic 958, the School must determine whether a contribution (or a promise) is conditional or unconditional for transactions deemed to be a contribution. A contribution is considered to be a conditional contribution if an agreement includes a barrier that must be overcome and either a right of return of assets or a right of release of a promise to transfer assets exists. Indicators of a barrier include a measurable performance-related barrier or another measurable barrier, a stipulation that limits discretion by the recipient on the conduct of an activity, and stipulations that are related to the purpose of the agreement. Topic 958 prescribes that the School should not consider probability of compliance with the barrier when determining if such awards are conditional and should be reported as conditional grant advance liabilities until such conditions are met. These amounts are reflected as deferred revenue in the accompanying financial statements.

Unconditional contributions without donor restrictions are recorded as revenue and net assets without donor restrictions when unconditionally received or committed by the donor. Grants and contributions with donor restrictions are generally transferred to revenues and net assets without donor restrictions as services are performed, costs are incurred, or through the passage of time.

#### **Estimates**

The preparation of the financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Fair Value Measurements**

The School follows the accounting and disclosure standards pertaining to ASC Topic, *Fair Value Measurements*, for qualifying assets and liabilities. Fair value is defined as the price that the School would receive upon selling an asset or pay to settle a liability in an orderly transaction between market participants.

The School uses a framework for measuring fair value that includes a hierarchy that categorizes and prioritizes the sources used to measure and disclose fair value. This hierarchy is broken down into three levels based on inputs that market participants would use in valuing the financial instruments based on market data obtained from sources independent of the School. Inputs refer broadly to the assumptions that market participants would use in pricing the financial instrument, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the financial instrument developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset developed based on the best information available.

The three-tier hierarchy of inputs is summarized in the three broad levels as follows:

- Level 1: Inputs that reflect unadjusted quoted prices in active markets for identical assets at the measurement date.
- Level 2: Inputs other than quoted prices that are observable for the asset either directly or indirectly, including inputs in markets that are not considered to be active.
- Level 3: Inputs that are unobservable and which require significant judgment or estimation.

An asset or liability's level within the framework is based upon the lowest level of any input that is significant to the fair value measurement. All of the School's qualifying assets and liabilities are valued using Level 1 inputs.

**Allocation of Functional Expenses**

The costs of providing services have been summarized on a functional basis in the accompanying statements of activities and changes in net assets and functional expenses. Allocation of expenses to program services and supporting services is completed by direct expenses related to each function and based on enrollment, where applicable.

**Income Taxes**

The School accounts for uncertainty in income taxes in accordance with ASC Topic, *Income Taxes*. This standard clarifies the accounting for uncertainty in tax positions and prescribes a recognition threshold and measurement attribute for the financial statements regarding a tax position taken or expected to be taken in a tax return. The School has determined that there are no uncertain tax positions which qualify for either recognition or disclosure in the financial statements at June 30, 2023 and 2022. The School's informational returns are subject to examination by the appropriate jurisdictions.

## KIPP ACADEMY CHARTER SCHOOL

Notes to Financial Statements  
June 30, 2023 and 2022

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### In-Kind Services

The School occupies a facility through an agreement with the New York City Department of Education at no charge (see Note 9). In addition, the New York City Department of Food Services provides free and reduced-price lunches, and the New York City Department of Transportation provides transportation vouchers directly to a majority of the School's students. The School was unable to determine a value for these services.

#### Subsequent Events

Subsequent events have been evaluated through October 31, 2023, which is the date the financial statements were available to be issued. There were no events that met the criteria for recognition or disclosure in the financial statements.

### 3. LIQUIDITY

The School regularly monitors liquidity required to meet its operating needs and commitments, while also striving to maximize the investment of available funds. For purposes of analyzing resources available to meet general expenditures over the next year, the School considers all expenditures related to its ongoing school activities of teaching, educating, and other activities. In addition to financial assets available to meet general expenditures over the next year, the School operates with a balanced budget and anticipates collecting sufficient revenue from state and local per-pupil subsidy, Federal and state grants and contributions in the next fiscal year to cover general expenditures.

As of June 30, 2023 and 2022, the following financial assets could be readily made available within one year of the statements of financial position date to meet general expenditures:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 847,911	\$ 1,616,075
Grants and contracts receivable	<u>1,542,648</u>	<u>762,244</u>
	2,390,559	2,378,319
Less - cash escrow	(75,000)	(75,000)
Less - donor-imposed restrictions	<u>(46,380)</u>	<u>(83,281)</u>
Total	<u>\$ 2,269,179</u>	<u>\$ 2,220,038</u>

### 4. KIPP NYC ENTERPRISE TRANSACTIONS

The School is related to KIPP NYC Public Charter Schools through overlapping governance. Although not formally related to any other organizations, the School's mission is aligned with a set of other tax-exempt organizations, all of which support education in New York City. The other mission-aligned tax-exempt organizations include KIPP New York, Inc. (including its wholly-owned subsidiary limited liability companies) and KIPP Facilities Holdings, Inc. (including its wholly-owned subsidiary limited liability companies), collectively referred to as KIPP NYC Enterprise. From time-to-time, these organizations support each other through access to capital in support of their missions. These amounts are reflected in the accompanying statements of financial position as due to KIPP NYC Enterprise.

Amounts due to and from the KIPP NYC Enterprise represent short-term timing differences of expenses incurred on behalf of the School that have not been paid or received as of the financial statements date.

## KIPP ACADEMY CHARTER SCHOOL

Notes to Financial Statements  
June 30, 2023 and 2022

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### 4. KIPP NYC ENTERPRISE TRANSACTIONS (Continued)

In addition, KIPP New York, Inc. loaned the School \$5,500,000 (see Note 6), the School subleases spaces from a subsidiary of KIPP New York, Inc. and a subsidiary of KIPP Facilities Holdings, Inc. (see Note 9), and a subsidiary of KIPP New York, Inc. provides management services to the School (see Note 11).

### 5. PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30:

	<u>2023</u>	<u>2022</u>
Furniture and fixtures	\$ 101,140	\$ 98,020
Technology and equipment	2,576,463	2,502,844
Leasehold improvements	819,636	744,635
Work-in-progress	<u>19,954</u>	<u>-</u>
	3,517,193	3,345,499
Less - accumulated depreciation	<u>3,106,019</u>	<u>2,952,745</u>
Property and equipment, net	<u>\$ 411,174</u>	<u>\$ 392,754</u>

Work-in-progress at June 30, 2023, consists of various projects that were underway at year-end. These assets will begin to be depreciated when placed in service.

### 6. LOAN PAYABLE

The School has entered into a \$5,500,000 revolving loan agreement with KIPP New York, Inc. The purpose of the agreement is to provide cash flow relief to meet operational expenses. The agreement, as amended, bears interest at a rate of 0.9% per annum and was set to mature on May 30, 2023. The agreement was amended again during fiscal year 2023, extending the maturity date to May 30, 2026. As of June 30, 2023 and 2022, the total amount outstanding was \$4,000,000. Interest-only payments are due quarterly. Accrued interest on this loan was \$3,000 and \$9,000 at June 30, 2023 and 2022, respectively, and is included in accounts payable and accrued expenses in the accompanying statements of financial position. This loan is unsecured and the entire outstanding balance and all accrued interest are due upon maturity.

### 7. PENSION PLANS

The School is part of the KIPP NYC 403(b) Retirement Plan, a multiemployer defined contribution plan, under Section 403(b) of the IRC, which employees of the School can elect to contribute. Employees, whom option for this plan, can contribute up to the level set by the Internal Revenue Service. The Employer match is a discretionary contribution. The employer contributions to this plan totaled \$153,866 and \$167,543 for the years ended June 30, 2023 and 2022, respectively, and are included in payroll taxes and employee benefits in the accompanying statements of functional expenses.

The School also contributes to the Teachers Retirement System of the City of New York, a multiemployer defined benefit pension plan (the Plan), on behalf of the eligible teachers. The Plan provides New York City educators with retirement, disability, and death benefit services. The School's participation in the Plan constitutes less than 1% of total Plan contributions. The funded status of the Plan was 80.4% at June 30, 2020, the date of the most recent actuarial calculation as indicated in the June 30, 2022 Plan audit. The amount charged to operations for contributions to this Plan totaled \$152,775 and \$341,872 for the years ended June 30, 2023 and 2022, respectively, and are included in payroll taxes and employee benefits in the accompanying statements of functional expenses.



## **KIPP ACADEMY CHARTER SCHOOL**

Notes to Financial Statements  
June 30, 2023 and 2022

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### **8. CAPITAL LEASE OBLIGATION**

In September 2018, the School and KIPP NYC Public Charter School entered into a lease for computer equipment under a capital lease that expired in 2023. As of June 30, 2022, the leased equipment is reflected at a cost of \$317,586 and related accumulated depreciation of \$263,984. The lease required annual payments of principal of \$53,602. The capital lease agreement stated the total annual payments were equal to the cost value of the leased equipment and no interest was included in the payments.

### **9. SCHOOL FACILITIES**

The School occupies three facilities to support its operations. Approximately 25,000 square feet of dedicated and shared space located at 250 East 156th Street in the South Bronx, New York is occupied through an agreement with the New York City Department of Education, which provides the space at no cost. The School is responsible for any overtime-related costs for services provided beyond regular opening hours. These costs have been included in occupancy in the accompanying statements of functional expenses.

The School and KIPP NYC Public Charter Schools have entered into a sublease agreement with a subsidiary of KIPP New York, Inc. to occupy approximately 132,500 square feet of space at 201 East 144th Street in the South Bronx for a period of twenty years through September 11, 2033 with annual rental payments of \$1. The School and KIPP NYC Public Charter Schools use the space for a joint high school. The School must provide for continuing maintenance and operating expenses. These expenses are also included in occupancy in the accompanying statements of functional expenses.

The School has also entered into a sublease agreement with a subsidiary of KIPP Facilities Holdings, Inc. to occupy the Mott Haven Facility for a period of twenty years through September 1, 2030, with annual rental payments of \$1.

### **10. TRADEMARK LICENSE AGREEMENT**

The School has entered into a trademark license agreement with KIPP Foundation subject to a license fee of 1% per-pupil operating revenue not to exceed \$30,000 per elementary school, middle school, or high school. For the years ended June 30, 2023 and 2022, the School incurred licensing fees totaling \$35,658 and \$35,998, respectively, which are included in miscellaneous expenses and accounts payable and accrued expenses in the accompanying financial statements.

### **11. SHARED SERVICES AGREEMENT**

The School is party to a fee agreement with KIPP NYC, LLC, a wholly-owned disregarded entity of KIPP New York, Inc., for the back-office functions. The management fee is 12% of the revenue as defined in the shared services agreement. The School incurred a management fee to KIPP NYC, LLC in the amount of \$3,048,702 and \$2,754,242 for the years ended June 30, 2023 and 2022, respectively. The amount due to KIPP NYC, LLC for shared services was \$325,588 and \$89,090, respectively, and are included in accounts payable and accrued expenses as of June 30, 2023 and 2022.

### **12. FUNDING AND CONCENTRATIONS**

The School receives significant funding from the State of New York for its per-pupil tuition revenue and grant support. This funding is subject to audit by the appropriate governmental agency. In the opinion of management, the results of such audits, if any, will not have a material effect on the statements of financial position of the School as of June 30, 2023 and 2022, or on the changes in net assets for the years then ended.

## KIPP ACADEMY CHARTER SCHOOL

Notes to Financial Statements  
June 30, 2023 and 2022

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### 12. FUNDING AND CONCENTRATIONS (Continued)

The School received approximately 99% and 100% of its revenue from the State of New York for the years ended June 30, 2023 and 2022, respectively. Approximately 99% and 93% of grants and contracts receivable are due from the State of New York at June 30, 2023 and 2022, respectively.

The School maintains its cash balances in a New York bank, which is insured within the limits of the Federal Deposit Insurance Corporation (FDIC). At certain times during the year, these cash balances exceeded the insured amount. The School has not experienced any losses in such accounts. The School's management believes the School is not exposed to any significant credit risk on cash and cash equivalents.

### 13. CONTINGENCIES

The School, from time-to-time, is the defendant in lawsuits. It is management's experience that the results of these infrequent actions will not have a material impact on the statements of activities and changes in net assets of the School. Accordingly, no amounts have been reflected in the accompanying financial statements.

### 14. PRIOR PERIOD ADJUSTMENT

During the year ended June 30, 2023, the School became aware of certain amounts within the financial statements for the year ended June 30, 2022, were improperly stated. The effect of this misstatement resulted in an overstatement of operating revenue by \$252,884, overstatement of operating expenses by \$18,699, overstatement of net assets without donor restrictions by \$234,185, and an understatement of current liabilities by \$234,185. The effect of the restatement on the changes in net assets and the financial position as of and for the year ended June 30, 2022, is as follows:

	<u>As Previously Reported</u>	<u>Restated</u>
Operating revenue	\$ 23,658,614	\$ 23,405,730
Operating expenses	\$ 24,906,100	\$ 24,887,401
Changes in net assets from operations	\$ (1,247,486)	\$ (1,481,671)
Current liabilities	\$ 2,317,472	\$ 2,551,657
Net assets without donor restrictions	\$ (3,234,327)	\$ (3,468,512)

### 15. CONTINUING OPERATIONS

The School had a surplus of \$561,282 and a deficit of \$1,481,671 for the years ended June 30, 2023 and 2022, respectively. As of June 30, 2023 and 2022, the School had deficit net asset without donor restrictions balances of \$2,870,329 and \$3,468,512, respectively. The accumulated deficit was mainly driven by a one-time expense in fiscal year 2019 which led to the School entering into a revolving loan agreement with KIPP New York, Inc. (see Note 6). The School completed fiscal year 2023 more positively than prior years with momentum to bring more success. The School's budget is projected to be balanced for fiscal year 2024 and with surpluses over time, enabling the repayment of the outstanding loan balance to KIPP New York, Inc. and building back to a healthy financial position. Management believes the School will be able to meet its program and operational commitments going forward.

### 16. RECLASSIFICATIONS

Certain amounts in the fiscal year 2022 financial statements have been reclassified to conform with the fiscal year 2023 presentation.

**KIPP ACADEMY CHARTER SCHOOL**

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

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Assistance Listing (AL) Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Education:</b>			
Passed-through New York State Education Department:			
COVID-19 - Education Stabilization Fund	84.425D	5891-21-4110	\$ 884,317
COVID-19 - Education Stabilization Fund	84.425U	5880-21-4110	<u>1,780,985</u>
Total AL No. 84.425			2,665,302
Title I Grants to Local Educational Agencies	84.010	0021-22-4110 0021-23-4110	749,611
Supporting Effective Instruction State Grants (Formerly, Improving Teacher Quality State Grants)	84.367	0147-22-4110 0147-23-4110	101,314
Student Support and Academic Enrichment Program	84.424	0204-22-4110 0204-23-4110	<u>51,268</u>
Total U.S. Department of Education			3,567,495
<b>Federal Communications Commission:</b>			
Passed-through KIPP New York LLC:			
COVID-19 - Emergency Connectivity Fund Program	32.009	N/A	46,463
<b>U.S. Department of Health and Human Services:</b>			
Passed-through New York State Office of Children and Family Services:			
Child Care and Development Block Grant (CCDF Cluster)	93.575	N/A	<u>81,332</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 3,695,290</u></u>

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the Federal assistance activity of the School and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**Note 2. Indirect Cost Rate**

The School has elected not to use the 10% de minimis cost rate for its Federal programs.

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

Independent Auditor's Report

To the Board of Directors of  
KIPP Academy Charter School:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of KIPP Academy Charter School (the School), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities and changes in net assets, cash flows and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 31, 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 preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001, that we consider to be a material weakness.

**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 an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2023-001.

## **The School's Response to Findings**

*Government Auditing Standards* require the auditor to perform limited procedures on the School's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The School's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **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 School'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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*AAFCPA, Inc.*

Westborough, Massachusetts  
October 31, 2023

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

Independent Auditor's Report

To the Board of Directors of  
KIPP Academy Charter School:

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited KIPP Academy Charter School's (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 the School's major Federal program for the year ended June 30, 2023. The School's major Federal program is identified in the summary of auditor's 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 its major Federal program for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

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

We are required to be independent of 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 the 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.

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

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to on the previous page 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to on the previous page 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 the major Federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 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 Auditor's Responsibilities for the Audit of Compliance section 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.

**Report on Internal Control Over Compliance (Continued)**

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.

*AAFCPA, Inc.*

Westborough, Massachusetts  
October 31, 2023



**KIPP ACADEMY CHARTER SCHOOL**

Schedule of Findings and Questioned Costs  
June 30, 2023

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**1. SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

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

Is a “going concern” emphasis-of-matter paragraph included in the auditor’s report?             Yes                        X   No

Internal control over financial reporting:

- Material weakness(es) identified?        X   Yes                             No
- Significant deficiency(ies) identified?             Yes                        X   None reported

Noncompliance material to financial statements noted?        X   Yes                             No

**Federal Awards**

Internal control over major Federal program:

- Material weakness(es) identified?             Yes                        X   No
- Significant deficiency(ies) identified?             Yes                        X   None reported

Type of auditor’s report issued on compliance for major Federal program: 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 program:

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number</u>
COVID-19 - Education Stabilization Fund	84.425D 84.425U

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

Auditee qualified as low-risk auditee?        X   Yes                             No

## KIPP ACADEMY CHARTER SCHOOL

Schedule of Findings and Questioned Costs  
June 30, 2023

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### 2. FINANCIAL STATEMENT FINDINGS

#### Material Weakness:

##### Finding 2023-001

*Criteria:* The School is required to bill per-pupil tuition based on predetermined rates and number of pupils enrolled and attending the School.

*Condition:* During fiscal years 2022 and 2023, the School had unreconciled per-pupil tuition billing discrepancies with the New York State Education Department (NYSED) for both general education and special education students. The discrepancies resulted primarily from three types of data: (a) misalignment of the level of service billed compared to the level approved in the Special Education Student Information System, (b) data for students who left the School and for whom residence data in the School system lagged NYSED data, and (c) a misalignment of final attendance information between the School and NYSED data. In fiscal year 2022, the total per-pupil revenue was \$19,755,812 and the amount unreconciled for general education students was \$180,045 and \$72,839 for special education students. In fiscal year 2023, the total per-pupil revenue was \$20,503,810 and the amount unreconciled for general education students was \$138,377 and \$39,786 for special education students.

*Cause:* The School's per-pupil tuition billing software was not being reconciled timely with the student records database which led to the discrepancy in per-pupil tuition billing.

*Effect:* This resulted in an unreconciled per-pupil tuition amount of \$180,045 for general education students and \$72,839 for special education students in fiscal year 2022 that had a total per-pupil tuition revenue of \$19,755,812. A restatement of the fiscal year 2022 financial statements of \$252,884 was required. In addition, the fiscal year 2023, unreconciled per-pupil tuition was \$138,377 for general education students and \$39,786 for special education students which had a total per-pupil tuition revenue of \$20,503,810 and adjusting entries were proposed during the audit fieldwork to properly state the balance.

*Recommendation:* We recommend the School develop policies and procedures surrounding its student records database and the per-pupil billing software to ensure records are updated concurrently amongst both systems. In addition, these policies and procedures should ensure a reconciliation between both systems is done on a more frequent basis to avoid overbillings and properly state revenue throughout the course of the year. Although these databases are not integrated, management should investigate if there is Robotic Process Automation (RPA) that could eliminate the need for duplicating entries into two systems.

*Management's Response:* Current management has developed the controls and procedures and will put additional training in place to ensure adherence to updated procedures. Management has widely distributed the new procedures and is working with staff to conduct trainings to ensure per-pupil tuition reconciliations are occurring on a timely basis. The timely reconciliations for both general and special education per-pupil tuition submissions in conjunction with current management conducting additional reviews of financials before providing to auditors for the year-end audit process will prevent client proposed adjustments.

### 3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None



To the Board of Directors and Management of  
KIPP Academy Charter School:

In planning and performing our audit of the financial statements of KIPP Academy Charter School (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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

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 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. 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 School's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in the School's internal control to be a material weakness:

### **Material Weakness**

#### *Per-pupil Tuition Reconciliation*

During fiscal years 2022 and 2023, the School had unreconciled per-pupil tuition billing discrepancies with the New York State Education Department (NYSED) for both general education and special education students. The discrepancies resulted primarily from three types of data: (a) misalignment of the level of service billed compared to the level approved in the Special Education Student Information System, (b) data for students who left the School and for whom residence data in the School system lagged NYSED data, and (c) a misalignment of final attendance information between the School and NYSED data.

This resulted in an unreconciled per-pupil tuition amount of \$180,045 for general education students and \$72,839 for special education students in fiscal year 2022 that had a total per-pupil tuition revenue of \$19,755,812. A restatement of the fiscal year 2022 financial statements of \$252,884 was required. In addition, the fiscal year 2023 unreconciled per-pupil tuition was \$138,377 for general education students and \$39,786 for special education students which had a total per-pupil tuition revenue of \$20,503,810 and adjusting entries were proposed during the audit fieldwork to properly state the balance.

**Material Weakness (Continued)**

*Per-pupil Tuition Reconciliation (Continued)*

We recommend the School develop policies and procedures surrounding its student records database and the per-pupil billing software to ensure records are updated concurrently amongst both systems. In addition, these policies and procedures should ensure a reconciliation between both systems is done on a more frequent basis to avoid overbillings and properly state revenue throughout the course of the year. Although these databases are not integrated, management should investigate if there is Robotic Process Automation (RPA) that could eliminate the need for duplicating entries into two systems.

*Management's Response:* Current management has developed the controls and procedures and will put additional training in place to ensure adherence to updated procedures. Management has widely distributed the new procedures and is working with staff to conduct trainings to ensure per-pupil tuition reconciliations are occurring on a timely basis. The timely reconciliations for both general and special education per-pupil tuition submissions in conjunction with current management conducting additional reviews of financials before providing to auditors for the year-end audit process will prevent client proposed adjustments.

The School's written response to the material weakness identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This communication is intended solely for the information and use of management, the Audit Committee, the Board of Directors, Federal awarding agencies and pass-through entities, and others within the School, and is not intended to be, and should not be, used by anyone other than these specified parties.

*AAFCPAs, Inc.*

Westborough, Massachusetts  
October 31, 2023



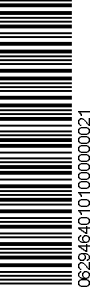
JPMorgan Chase Bank, N.A.  
P O Box 182051  
Columbus, OH 43218 - 2051

July 01, 2023 through July 31, 2023  
Account Number: **000000960181733**

**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

00629464 DRE 802 219 21323 NNNNNNNNNN 1 000000000 64 0000  
KIPP ACADEMY CHARTER SCHOOL  
1501 BORADWAY10TH FLOOR  
NY NY 10036



**We're discontinuing Text Banking**

Starting on October 15, 2023, we'll no longer offer our Text Banking service. This change doesn't affect any Account Alerts you receive by text. There are other ways you can manage your account from your mobile phone or computer.

Access your accounts with the Chase Mobile® app<sup>1</sup> and on **chase.com**, where you can:

- View your transactions, transfer money and make payments.
- Sign up for Account Alerts — get alerts about your balance, spending and more. Choose the alerts you want in **Profile and Settings**.

If you have questions, please call the number on this statement. We accept operator relay calls.

<sup>1</sup>Chase Mobile® app is available for select mobile devices. Message and data rates may apply.

**CHECKING SUMMARY**

Chase Business Complete Checking

	INSTANCES	AMOUNT
Beginning Balance		<b>\$75,000.00</b>
Ending Balance	<b>0</b>	<b>\$75,000.00</b>

Congratulations, we waived the \$15 Monthly Service Fee for this statement period, based on your qualifying activity.

**How to Avoid the Monthly Service Fee (MSF)**

If you meet any of the following qualifying activities for this Chase Business Complete Checking<sup>SM</sup> account in a statement period, we will waive the \$15 MSF.

Here's the business activity we used to determine if you qualified for the MSF waiver:

- \$2,000 Minimum Daily Ending Balance: Your lowest daily ending balance was \$75,000.00.
- \$2,000 Chase Payment Solutions<sup>SM</sup> Activity: \$0.00 was deposited into this account.
- \$2,000 Chase Ink® Business Card Activity: \$0.00 was your total Ink activity.

You can also avoid the MSF if you:

- Maintain a linked Chase Private Client Checking<sup>SM</sup> account OR
- Meet Chase Military Banking requirements

For complete details on all requirements to avoid the MSF, please review the Additional Banking Services and Fees for Business Accounts at [chase.com/business/disclosures](http://chase.com/business/disclosures) or visit a Chase branch.



July 01, 2023 through July 31, 2023

Account Number: **00000960181733**

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**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**

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## **Conflicts of Interest Policy**

### **KIPP NYC Public Charter Schools & KIPP Academy Charter School**

#### **Purpose:**

KIPP NYC Public Charter Schools and KIPP Academy Charter School (collectively, “KIPP NYC”) has adopted a Code of Ethics setting forth for the guidance of trustees, officers and employees the standards of conduct expected of them, including standards with respect to disclosure of conflicts of interest regarding any matter brought or required to be brought before their respective Boards. The Conflict of Interest Policy is part of the Codes of Ethics adopted by each of the Corporations. It provides procedures for addressing, disclosing, and documenting conflicts of interest as such term is used in §§ 800 through 806 of the New York State General Municipal Law (hereafter “the Municipal Law”) and in § 715-a of the Not-for-Profit Corporation Law. It also includes procedures for addressing Related Party Transactions, as such term is defined in § 102 (24) of the Not-for-Profit Corporation Law. The Policy supplements, and does not replace any applicable provisions of the General Municipal Law and other state and federal laws governing conflicts of interest. It applies to all Trustees, Officers and Key Employees of each of the Corporations. The Schools will be referred to herein, individually, as “the Corporation.”

#### **Definitions:**

“Affiliate” means an entity controlled by, in control of, or under common control with the Corporation.

“Audit Committee” means the Audit Committee of the Corporation, as described in the By-laws of the Corporation. The Audit Committee is comprised of at least three Trustees who are Independent Directors as defined in § 102 (21) of the Not-for-Profit Corporation Law and in this Policy.

“Board” means the Board of Trustees.

“Compensation” means direct or indirect remuneration, as well as gifts or favors. A gift or favor that is valued at \$75 or more is expressly prohibited by the Municipal Law when offered to a Trustee, Officer or Key Employee in connection with official duties, but gifts of lesser value may also be subject to this policy.

“Corporation” refers to each of the KIPP NYC Public Charter Schools which have adopted this policy and which are Education Corporations and, as such, subject to provisions of the Not-for-Profit Corporation Law made applicable to education corporations by § 216-a of the Education Law. Each Corporation, as a chartered entity, is also subject to the Conflict of Interest Provisions of §§ 800 through 806 of the General Municipal Law,

“Financial Interest”: A person has a “Financial Interest” in a transaction if such person would receive an economic benefit, directly or indirectly, from such transaction or compensation agreement.

“Independent Director” means a Trustee who (i) is not, and has not been within the last three years, an employee of the Corporation or an Affiliate and does not have a Relative who is, or has been within the last three years, a Key Employee of the Corporation or of an Affiliate; (ii) has not received, and does not have a Relative who has received, in any of the last three fiscal years, more than \$10,000 in direct compensation from the Corporation or from an Affiliate (other than reimbursement for expenses reasonably incurred as a Trustee, Officer or Key Employee); and (iii) is not a current employee of, or does not have a substantial financial interest in, and does not have a Relative who is a current officer of or who has a substantial financial interest in, any entity that has made payments to, or received payments from the Corporation or from an Affiliate for property or services in an amount which, in any of the last three fiscal years, exceeds the lesser of \$25,000 or 2 % of such entity’s consolidated gross revenues. For these purposes, “payment” does not include charitable contributions.

“Key Employee” includes but is not limited to any person who is in a position to exercise substantial influence over the Corporation, as defined from time to time by the Corporation, or who has or shares authority to control or determine a substantial portion of the operating budgets of the Corporation or the schools or compensation for employees.

“Related Party” means: (1) any Trustee, Officer, or Key Employee of the Corporation or an Affiliate; (2) A Relative of any Trustee, Officer, or Key Employee of the Corporation or an Affiliate or (3) any entity in which any individual described in clause (1) or (2) of this definition has a 35% or greater ownership or beneficial interest, except that in the case of a partnership or professional corporation, a Related Party will include an entity in which any individual described in clause (1) or (2) above has a direct or indirect ownership interest in excess of 5%.

“Related Party Transaction” means any transaction or agreement or other kind of arrangement between the Corporation and a Related Party or an entity in which the Related Party has an interest. Related Party Transactions are subject to special provisions for disclosure, evaluation and documentation. In addition, certain Related Party Transactions are subject to limitations described in the Municipal Law. These special provisions and limitations are summarized in this Policy.

“Relative” means an individual’s spouse or domestic partner, as defined in Public Health Law §2994-a, ancestors, siblings (whether whole or half-blood), children (whether natural or adopted), grandchildren, great grandchildren and spouses or domestic partners of ancestors, siblings, children, grandchildren, and great-grandchildren. Children of siblings and their spouses and partners will also be considered Relatives under this Policy.

“School” any school managed by the Corporation.



“Trustees” and “Officers” are the elected individuals responsible for managing the affairs of the Corporation as described in the By-laws.

### **What is a Conflict of Interest?**

For purposes of this Policy, a “Conflict of Interest” arises when the personal, professional or financial interests of a Trustee, Officer or Key Employee diverge or may potentially diverge from the interests of the Corporation. A conflict of interest will arise when a transaction involving the Corporation could financially harm or benefit a person covered by this Policy, but a conflict of interest does not always involve financial interests. A conflict may also involve the use of the services or facilities of the Corporation or may involve the use of staff assistance for purposes other than carrying out professional or fiduciary duties.

Conflicts may also arise if a Trustee, Officer or Key Employee is asked to communicate on behalf of a person or firm with the Corporation. Accordingly, a Trustee, Officer or Key Employee may not communicate with the Board or a School on behalf of a person or a firm, unless requested to do so by the Corporation, and shall avoid engaging in activities that would appear to be unduly influenced by other persons who have a special interest in matters under consideration by the Trustee of the Corporation or employees of one of the Schools. If a Trustee, Officer or Key Employee inadvertently engages in such activities, he/she shall promptly notify the Board in writing of such activities and shall disclose all known facts prior to participating in a Board discussion of these matters.

### **Disclosure of Conflicts of Interest:**

Written disclosure of all potential Conflicts of Interest is required of Trustees, Officers and Key Employees prior to election or appointment and annually thereafter. However, Conflicts of Interest may arise between annual updates and, accordingly, an individual with a duality of interest shall disclose the potential Conflict (a) prior to voting on or otherwise discharging his or her duties with respect to any matter involving the potential Conflict; (b) prior to entering into any contract or transaction involving the Corporation; and (c) as soon as possible after he or she learns of an actual or potential Conflict of Interest. Disclosure of the material facts surrounding the Conflict of Interest shall be made to the Chairperson of the Board and the Chairperson of the Audit Committee. The interested Trustee or Officer shall thereafter refrain from participating in deliberations and decisions relating to the matter unless he or she is asked for information by the Chairperson of the Board or the Audit Committee.

The existence and resolution (as applicable) of any reported Conflict of Interest shall be documented in the appropriate records of the Corporation, including in the minutes of any meeting at which the Conflict of Interest was discussed and voted upon.

A Key Employee who wishes to use staff assistance, services or facilities for purposes other than carrying out professional responsibilities will disclose the Conflict to the Principal of the School who will exercise discretion in allowing or disallowing the proposed use in accordance with this Policy.

**Annual Statements:**

Without limiting the general and continuing disclosure obligation set forth in the preceding section, the Chairperson of the Audit Committee shall distribute annually to all Trustees, Officers and Key Employees, a form soliciting the disclosure of all potential Conflicts of Interests, including specific information concerning the terms of any contract or transaction with the Corporation and whether the applicable processes set forth in this Policy were used. Each Trustee, Officer and Key Employee shall also annually sign a statement included with the form distributed by the Corporation which affirms such person:

- a. has received a copy of this Policy;
- b. has read and understands this Policy, and
- c. has agreed to comply with this Policy.

Written disclosures shall be submitted to and reviewed by the Chairperson of the Board and the Chairperson of the Audit Committee.

**Related Party Transactions:**

A Related Party Transaction is a transaction in which the Corporation is a party and a Related Party (as defined above) has a financial interest or another material interest. All rules and principles related to disclosure of Conflicts of Interest apply to Related Party Transactions, but in addition, the Trustees must initiate a formal Audit Committee review or a review by a quorum of the Board consisting of Independent Trustees.

Any Trustee, Officer or Key Employee with an interest in a Related Party Transaction shall make a good faith disclosure of all material facts related to such interest to the Audit Committee. The Audit Committee shall review all the material facts related to the proposed Related Party Transaction and request any additional information that it deems necessary to complete such review.

The Municipal Law prohibits transactions between Charter Schools and for-profit business entities in which a member of the Board of Trustees or a Key Employee has an interest if such Trustee or Key Employee has certain enumerated responsibilities. Accordingly, the Audit Committee will first determine whether or not the Trustee, Officer or Key Employee who has an interest in any proposed contract with a for-profit entity, has the power or duty, individually or as a member of the Board, to (1) negotiate, prepare, authorize or approve the contract or authorize payment thereunder; (2) audit bills or claims under the contract; or (3) appoint an officer or employee who has any of these powers or duties. If the interested Trustee, Officer or Key Employee does not have any of the enumerated responsibilities or if the proposed contract is with a not-for-profit entity, or is otherwise authorized by § 802 of the Municipal Law, the Committee may continue its review.

If a Related Party Transaction is otherwise authorized and the Related Party has a “substantial” financial interest or other material interest in such transaction, as assessed by the Audit Committee, the Audit Committee shall consider alternative transactions to the proposed transaction and the Chairperson of the Committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives. The Committee, after reviewing any such alternatives, shall determine whether the Corporation can obtain, with reasonable efforts, a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

The Audit Committee shall after considering alternative transactions and/or comparability data, determine whether the transaction or arrangement is fair, reasonable, and in the best interest of the Corporation at the time of its decision.

Following its review the Audit Committee may approve the transaction, or may refer the matter to the Board of Trustees for approval by the Board.

Upon receiving a recommendation from the Audit Committee, the Board may accept the recommendation or make an independent determination as to whether the proposed transaction is fair, reasonable and in the best interests of the Corporation. Upon the affirmative vote of not less than a majority of independent Trustees present, the Trustees may authorize the transaction.

At the time of any deliberation or decision by the Audit Committee or the Board concerning the authorization of a proposed Related Party Transaction, the interested Trustee, Officer or Key Employee shall not be present and shall not attempt to improperly influence any deliberations or voting, provided that the Board, or Audit Committee, may request such individual to provide information regarding the Related Party Transaction prior to the commencement of deliberations or voting.

The minutes of the meeting of the Board and the Audit Committee that conducted the initial review shall provide contemporaneous documentation of the basis for approval, including the Board’s consideration of any alternative transactions. The minutes shall also contain the names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, and a record of any votes taken in connection with the proceedings.

The Corporation shall not enter into a Related Party Transaction unless it is approved in accordance with this Policy. **Any Related Party Transaction that is approved without complying with the procedure set forth in this section shall be void.**

### **Periodic Reviews**

To ensure that the KIPP NYC Public Charter Schools operate in a manner consistent with charitable purposes and do not engage in activities that could jeopardize tax-exempt status, periodic reviews shall be conducted by the Audit Committee of each Corporation. The Audit

Committee shall report to the Board of Trustees. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are fair and reasonable, based on competent survey information, and in the best interests of the Corporation.
- b. Whether any related party transactions or arrangements with or on behalf of the Corporation are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

**Violations of the Conflicts of Interest Policy:**

If the Board has reasonable cause to believe that a Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall inform the individual of the basis for such belief and afford that person an opportunity to explain the alleged failure to disclose. If, after hearing the response and after making further investigation as warranted by the circumstances, the Board determines that the Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall take appropriate disciplinary and corrective action.



**KIPP NYC Conflict of Interest Policy 2022-23  
Acknowledgement of Receipt**

1. Name of Board Member: Gwendolyn Brunson
2. Board(s) on Which Member Serves: KIPP Academy Charter School; KIPP NYC Public Charter Schools
3. Office(s) Held by Board Member: Member, KIPP Academy Charter School  
Member, KIPP NYC Public Charter Schools
4. By my signature below, I certify that I have:
  - a. Received a copy of KIPP NYC's Conflict of Interest Policy;
  - b. Read and understood this Policy; and,
  - c. Agreed to comply with this Policy.

Signature of Board Member: 

Date: 7/5/2023

## 2023 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2023

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	KIPP NYC Public Charter Schools
Name of trustee (print):	Gwendolyn Brunson
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Member
Email Address:	gbrunson@probation.nyc.gov

Home Address	
Please complete with <i>changes</i> only:	
Street:	890 Trinity Ave Apt 8C
City, State Zip:	Bronx, NY, 10456
Phone:	917-853-9040

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check <b>yes</b> , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

**3)** Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

**Trustee Signature**

Signature:



By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.

## **Conflicts of Interest Policy**

### **KIPP NYC Public Charter Schools & KIPP Academy Charter School**

#### **Purpose:**

KIPP NYC Public Charter Schools and KIPP Academy Charter School (collectively, “KIPP NYC”) has adopted a Code of Ethics setting forth for the guidance of trustees, officers and employees the standards of conduct expected of them, including standards with respect to disclosure of conflicts of interest regarding any matter brought or required to be brought before their respective Boards. The Conflict of Interest Policy is part of the Codes of Ethics adopted by each of the Corporations. It provides procedures for addressing, disclosing, and documenting conflicts of interest as such term is used in §§ 800 through 806 of the New York State General Municipal Law (hereafter “the Municipal Law”) and in § 715-a of the Not-for-Profit Corporation Law. It also includes procedures for addressing Related Party Transactions, as such term is defined in § 102 (24) of the Not-for-Profit Corporation Law. The Policy supplements, and does not replace any applicable provisions of the General Municipal Law and other state and federal laws governing conflicts of interest. It applies to all Trustees, Officers and Key Employees of each of the Corporations. The Schools will be referred to herein, individually, as “the Corporation.”

#### **Definitions:**

“Affiliate” means an entity controlled by, in control of, or under common control with the Corporation.

“Audit Committee” means the Audit Committee of the Corporation, as described in the By-laws of the Corporation. The Audit Committee is comprised of at least three Trustees who are Independent Directors as defined in § 102 (21) of the Not-for-Profit Corporation Law and in this Policy.

“Board” means the Board of Trustees.

“Compensation” means direct or indirect remuneration, as well as gifts or favors. A gift or favor that is valued at \$75 or more is expressly prohibited by the Municipal Law when offered to a Trustee, Officer or Key Employee in connection with official duties, but gifts of lesser value may also be subject to this policy.

“Corporation” refers to each of the KIPP NYC Public Charter Schools which have adopted this policy and which are Education Corporations and, as such, subject to provisions of the Not-for-Profit Corporation Law made applicable to education corporations by § 216-a of the Education Law. Each Corporation, as a chartered entity, is also subject to the Conflict of Interest Provisions of §§ 800 through 806 of the General Municipal Law,



“Financial Interest”: A person has a “Financial Interest” in a transaction if such person would receive an economic benefit, directly or indirectly, from such transaction or compensation agreement.

“Independent Director” means a Trustee who (i) is not, and has not been within the last three years, an employee of the Corporation or an Affiliate and does not have a Relative who is, or has been within the last three years, a Key Employee of the Corporation or of an Affiliate; (ii) has not received, and does not have a Relative who has received, in any of the last three fiscal years, more than \$10,000 in direct compensation from the Corporation or from an Affiliate (other than reimbursement for expenses reasonably incurred as a Trustee, Officer or Key Employee); and (iii) is not a current employee of, or does not have a substantial financial interest in, and does not have a Relative who is a current officer of or who has a substantial financial interest in, any entity that has made payments to, or received payments from the Corporation or from an Affiliate for property or services in an amount which, in any of the last three fiscal years, exceeds the lesser of \$25,000 or 2 % of such entity’s consolidated gross revenues. For these purposes, “payment” does not include charitable contributions.

“Key Employee” includes but is not limited to any person who is in a position to exercise substantial influence over the Corporation, as defined from time to time by the Corporation, or who has or shares authority to control or determine a substantial portion of the operating budgets of the Corporation or the schools or compensation for employees.

“Related Party” means: (1) any Trustee, Officer, or Key Employee of the Corporation or an Affiliate; (2) A Relative of any Trustee, Officer, or Key Employee of the Corporation or an Affiliate or (3) any entity in which any individual described in clause (1) or (2) of this definition has a 35% or greater ownership or beneficial interest, except that in the case of a partnership or professional corporation, a Related Party will include an entity in which any individual described in clause (1) or (2) above has a direct or indirect ownership interest in excess of 5%.

“Related Party Transaction” means any transaction or agreement or other kind of arrangement between the Corporation and a Related Party or an entity in which the Related Party has an interest. Related Party Transactions are subject to special provisions for disclosure, evaluation and documentation. In addition, certain Related Party Transactions are subject to limitations described in the Municipal Law. These special provisions and limitations are summarized in this Policy.

“Relative” means an individual’s spouse or domestic partner, as defined in Public Health Law §2994-a, ancestors, siblings (whether whole or half-blood), children (whether natural or adopted), grandchildren, great grandchildren and spouses or domestic partners of ancestors, siblings, children, grandchildren, and great-grandchildren. Children of siblings and their spouses and partners will also be considered Relatives under this Policy.

“School” any school managed by the Corporation.

“Trustees” and “Officers” are the elected individuals responsible for managing the affairs of the Corporation as described in the By-laws.

### **What is a Conflict of Interest?**

For purposes of this Policy, a “Conflict of Interest” arises when the personal, professional or financial interests of a Trustee, Officer or Key Employee diverge or may potentially diverge from the interests of the Corporation. A conflict of interest will arise when a transaction involving the Corporation could financially harm or benefit a person covered by this Policy, but a conflict of interest does not always involve financial interests. A conflict may also involve the use of the services or facilities of the Corporation or may involve the use of staff assistance for purposes other than carrying out professional or fiduciary duties.

Conflicts may also arise if a Trustee, Officer or Key Employee is asked to communicate on behalf of a person or firm with the Corporation. Accordingly, a Trustee, Officer or Key Employee may not communicate with the Board or a School on behalf of a person or a firm, unless requested to do so by the Corporation, and shall avoid engaging in activities that would appear to be unduly influenced by other persons who have a special interest in matters under consideration by the Trustee of the Corporation or employees of one of the Schools. If a Trustee, Officer or Key Employee inadvertently engages in such activities, he/she shall promptly notify the Board in writing of such activities and shall disclose all known facts prior to participating in a Board discussion of these matters.

### **Disclosure of Conflicts of Interest:**

Written disclosure of all potential Conflicts of Interest is required of Trustees, Officers and Key Employees prior to election or appointment and annually thereafter. However, Conflicts of Interest may arise between annual updates and, accordingly, an individual with a duality of interest shall disclose the potential Conflict (a) prior to voting on or otherwise discharging his or her duties with respect to any matter involving the potential Conflict; (b) prior to entering into any contract or transaction involving the Corporation; and (c) as soon as possible after he or she learns of an actual or potential Conflict of Interest. Disclosure of the material facts surrounding the Conflict of Interest shall be made to the Chairperson of the Board and the Chairperson of the Audit Committee. The interested Trustee or Officer shall thereafter refrain from participating in deliberations and decisions relating to the matter unless he or she is asked for information by the Chairperson of the Board or the Audit Committee.

The existence and resolution (as applicable) of any reported Conflict of Interest shall be documented in the appropriate records of the Corporation, including in the minutes of any meeting at which the Conflict of Interest was discussed and voted upon.

A Key Employee who wishes to use staff assistance, services or facilities for purposes other than carrying out professional responsibilities will disclose the Conflict to the Principal of the School who will exercise discretion in allowing or disallowing the proposed use in accordance with this Policy.

**Annual Statements:**

Without limiting the general and continuing disclosure obligation set forth in the preceding section, the Chairperson of the Audit Committee shall distribute annually to all Trustees, Officers and Key Employees, a form soliciting the disclosure of all potential Conflicts of Interests, including specific information concerning the terms of any contract or transaction with the Corporation and whether the applicable processes set forth in this Policy were used. Each Trustee, Officer and Key Employee shall also annually sign a statement included with the form distributed by the Corporation which affirms such person:

- a. has received a copy of this Policy;
- b. has read and understands this Policy, and
- c. has agreed to comply with this Policy.

Written disclosures shall be submitted to and reviewed by the Chairperson of the Board and the Chairperson of the Audit Committee.

**Related Party Transactions:**

A Related Party Transaction is a transaction in which the Corporation is a party and a Related Party (as defined above) has a financial interest or another material interest. All rules and principles related to disclosure of Conflicts of Interest apply to Related Party Transactions, but in addition, the Trustees must initiate a formal Audit Committee review or a review by a quorum of the Board consisting of Independent Trustees.

Any Trustee, Officer or Key Employee with an interest in a Related Party Transaction shall make a good faith disclosure of all material facts related to such interest to the Audit Committee. The Audit Committee shall review all the material facts related to the proposed Related Party Transaction and request any additional information that it deems necessary to complete such review.

The Municipal Law prohibits transactions between Charter Schools and for-profit business entities in which a member of the Board of Trustees or a Key Employee has an interest if such Trustee or Key Employee has certain enumerated responsibilities. Accordingly, the Audit Committee will first determine whether or not the Trustee, Officer or Key Employee who has an interest in any proposed contract with a for-profit entity, has the power or duty, individually or as a member of the Board, to (1) negotiate, prepare, authorize or approve the contract or authorize payment thereunder; (2) audit bills or claims under the contract; or (3) appoint an officer or employee who has any of these powers or duties. If the interested Trustee, Officer or Key Employee does not have any of the enumerated responsibilities or if the proposed contract is with a not-for-profit entity, or is otherwise authorized by § 802 of the Municipal Law, the Committee may continue its review.

If a Related Party Transaction is otherwise authorized and the Related Party has a “substantial” financial interest or other material interest in such transaction, as assessed by the Audit Committee, the Audit Committee shall consider alternative transactions to the proposed transaction and the Chairperson of the Committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives. The Committee, after reviewing any such alternatives, shall determine whether the Corporation can obtain, with reasonable efforts, a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

The Audit Committee shall after considering alternative transactions and/or comparability data, determine whether the transaction or arrangement is fair, reasonable, and in the best interest of the Corporation at the time of its decision.

Following its review the Audit Committee may approve the transaction, or may refer the matter to the Board of Trustees for approval by the Board.

Upon receiving a recommendation from the Audit Committee, the Board may accept the recommendation or make an independent determination as to whether the proposed transaction is fair, reasonable and in the best interests of the Corporation. Upon the affirmative vote of not less than a majority of independent Trustees present, the Trustees may authorize the transaction.

At the time of any deliberation or decision by the Audit Committee or the Board concerning the authorization of a proposed Related Party Transaction, the interested Trustee, Officer or Key Employee shall not be present and shall not attempt to improperly influence any deliberations or voting, provided that the Board, or Audit Committee, may request such individual to provide information regarding the Related Party Transaction prior to the commencement of deliberations or voting.

The minutes of the meeting of the Board and the Audit Committee that conducted the initial review shall provide contemporaneous documentation of the basis for approval, including the Board’s consideration of any alternative transactions. The minutes shall also contain the names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, and a record of any votes taken in connection with the proceedings.

The Corporation shall not enter into a Related Party Transaction unless it is approved in accordance with this Policy. **Any Related Party Transaction that is approved without complying with the procedure set forth in this section shall be void.**

### **Periodic Reviews**

To ensure that the KIPP NYC Public Charter Schools operate in a manner consistent with charitable purposes and do not engage in activities that could jeopardize tax-exempt status, periodic reviews shall be conducted by the Audit Committee of each Corporation. The Audit

Committee shall report to the Board of Trustees. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are fair and reasonable, based on competent survey information, and in the best interests of the Corporation.
- b. Whether any related party transactions or arrangements with or on behalf of the Corporation are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

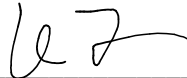
**Violations of the Conflicts of Interest Policy:**

If the Board has reasonable cause to believe that a Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall inform the individual of the basis for such belief and afford that person an opportunity to explain the alleged failure to disclose. If, after hearing the response and after making further investigation as warranted by the circumstances, the Board determines that the Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall take appropriate disciplinary and corrective action.



**KIPP NYC Conflict of Interest Policy 2022-23  
Acknowledgement of Receipt**

1. Name of Board Member: William Fogg
2. Board(s) on Which Member Serves: KIPP Academy Charter Schools
3. Office(s) Held by Board Member: Member
4. By my signature below, I certify that I have:
  - a. Received a copy of KIPP NYC's Conflict of Interest Policy;
  - b. Read and understood this Policy; and,
  - c. Agreed to comply with this Policy.

Signature of Board Member: 

Date: 7/3/2023

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

**Name:**

William Fogg

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**Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):**

KIPP Academy Charter School

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1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Member

2. Are you an employee of any school operated by the education corporation?  
 Yes  No

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

N/A

3. Are you related, by blood or marriage, to any person employed by the school?

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

N/A

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school?

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

N/A

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school?

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

N/A

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

Yes  No

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

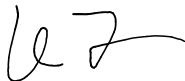
7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of financial interest/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
<p><i>Please write "None" if applicable. Do not leave this space blank.</i></p> <p>None</p>			



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

Organization conducting business with the school(s)	Nature of business conducted	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
<p><i>Please write “None” if applicable. Do not leave this space blank.</i></p>				
None				



7/3/2023

Signature

Date

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

**Business Telephone:** (212) 474-1131

**Business Address:** Cravath, Swaine & Moore, 825 8th Ave., NY, NY 10019

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**E-mail Address:** williamfogg@mac.com

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**Home Telephone:** 9176962654

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**Home Address:** 25 North Moore Street, NY, NY 10013

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*last revised 06/8/2020*

## **Conflicts of Interest Policy**

### **KIPP NYC Public Charter Schools & KIPP Academy Charter School**

#### **Purpose:**

KIPP NYC Public Charter Schools and KIPP Academy Charter School (collectively, “KIPP NYC”) has adopted a Code of Ethics setting forth for the guidance of trustees, officers and employees the standards of conduct expected of them, including standards with respect to disclosure of conflicts of interest regarding any matter brought or required to be brought before their respective Boards. The Conflict of Interest Policy is part of the Codes of Ethics adopted by each of the Corporations. It provides procedures for addressing, disclosing, and documenting conflicts of interest as such term is used in §§ 800 through 806 of the New York State General Municipal Law (hereafter “the Municipal Law”) and in § 715-a of the Not-for-Profit Corporation Law. It also includes procedures for addressing Related Party Transactions, as such term is defined in § 102 (24) of the Not-for-Profit Corporation Law. The Policy supplements, and does not replace any applicable provisions of the General Municipal Law and other state and federal laws governing conflicts of interest. It applies to all Trustees, Officers and Key Employees of each of the Corporations. The Schools will be referred to herein, individually, as “the Corporation.”

#### **Definitions:**

“Affiliate” means an entity controlled by, in control of, or under common control with the Corporation.

“Audit Committee” means the Audit Committee of the Corporation, as described in the By-laws of the Corporation. The Audit Committee is comprised of at least three Trustees who are Independent Directors as defined in § 102 (21) of the Not-for-Profit Corporation Law and in this Policy.

“Board” means the Board of Trustees.

“Compensation” means direct or indirect remuneration, as well as gifts or favors. A gift or favor that is valued at \$75 or more is expressly prohibited by the Municipal Law when offered to a Trustee, Officer or Key Employee in connection with official duties, but gifts of lesser value may also be subject to this policy.

“Corporation” refers to each of the KIPP NYC Public Charter Schools which have adopted this policy and which are Education Corporations and, as such, subject to provisions of the Not-for-Profit Corporation Law made applicable to education corporations by § 216-a of the Education Law. Each Corporation, as a chartered entity, is also subject to the Conflict of Interest Provisions of §§ 800 through 806 of the General Municipal Law,

“Financial Interest”: A person has a “Financial Interest” in a transaction if such person would receive an economic benefit, directly or indirectly, from such transaction or compensation agreement.

“Independent Director” means a Trustee who (i) is not, and has not been within the last three years, an employee of the Corporation or an Affiliate and does not have a Relative who is, or has been within the last three years, a Key Employee of the Corporation or of an Affiliate; (ii) has not received, and does not have a Relative who has received, in any of the last three fiscal years, more than \$10,000 in direct compensation from the Corporation or from an Affiliate (other than reimbursement for expenses reasonably incurred as a Trustee, Officer or Key Employee); and (iii) is not a current employee of, or does not have a substantial financial interest in, and does not have a Relative who is a current officer of or who has a substantial financial interest in, any entity that has made payments to, or received payments from the Corporation or from an Affiliate for property or services in an amount which, in any of the last three fiscal years, exceeds the lesser of \$25,000 or 2 % of such entity’s consolidated gross revenues. For these purposes, “payment” does not include charitable contributions.

“Key Employee” includes but is not limited to any person who is in a position to exercise substantial influence over the Corporation, as defined from time to time by the Corporation, or who has or shares authority to control or determine a substantial portion of the operating budgets of the Corporation or the schools or compensation for employees.

“Related Party” means: (1) any Trustee, Officer, or Key Employee of the Corporation or an Affiliate; (2) A Relative of any Trustee, Officer, or Key Employee of the Corporation or an Affiliate or (3) any entity in which any individual described in clause (1) or (2) of this definition has a 35% or greater ownership or beneficial interest, except that in the case of a partnership or professional corporation, a Related Party will include an entity in which any individual described in clause (1) or (2) above has a direct or indirect ownership interest in excess of 5%.

“Related Party Transaction” means any transaction or agreement or other kind of arrangement between the Corporation and a Related Party or an entity in which the Related Party has an interest. Related Party Transactions are subject to special provisions for disclosure, evaluation and documentation. In addition, certain Related Party Transactions are subject to limitations described in the Municipal Law. These special provisions and limitations are summarized in this Policy.

“Relative” means an individual’s spouse or domestic partner, as defined in Public Health Law §2994-a, ancestors, siblings (whether whole or half-blood), children (whether natural or adopted), grandchildren, great grandchildren and spouses or domestic partners of ancestors, siblings, children, grandchildren, and great-grandchildren. Children of siblings and their spouses and partners will also be considered Relatives under this Policy.

“School” any school managed by the Corporation.

“Trustees” and “Officers” are the elected individuals responsible for managing the affairs of the Corporation as described in the By-laws.

### **What is a Conflict of Interest?**

For purposes of this Policy, a “Conflict of Interest” arises when the personal, professional or financial interests of a Trustee, Officer or Key Employee diverge or may potentially diverge from the interests of the Corporation. A conflict of interest will arise when a transaction involving the Corporation could financially harm or benefit a person covered by this Policy, but a conflict of interest does not always involve financial interests. A conflict may also involve the use of the services or facilities of the Corporation or may involve the use of staff assistance for purposes other than carrying out professional or fiduciary duties.

Conflicts may also arise if a Trustee, Officer or Key Employee is asked to communicate on behalf of a person or firm with the Corporation. Accordingly, a Trustee, Officer or Key Employee may not communicate with the Board or a School on behalf of a person or a firm, unless requested to do so by the Corporation, and shall avoid engaging in activities that would appear to be unduly influenced by other persons who have a special interest in matters under consideration by the Trustee of the Corporation or employees of one of the Schools. If a Trustee, Officer or Key Employee inadvertently engages in such activities, he/she shall promptly notify the Board in writing of such activities and shall disclose all known facts prior to participating in a Board discussion of these matters.

### **Disclosure of Conflicts of Interest:**

Written disclosure of all potential Conflicts of Interest is required of Trustees, Officers and Key Employees prior to election or appointment and annually thereafter. However, Conflicts of Interest may arise between annual updates and, accordingly, an individual with a duality of interest shall disclose the potential Conflict (a) prior to voting on or otherwise discharging his or her duties with respect to any matter involving the potential Conflict; (b) prior to entering into any contract or transaction involving the Corporation; and (c) as soon as possible after he or she learns of an actual or potential Conflict of Interest. Disclosure of the material facts surrounding the Conflict of Interest shall be made to the Chairperson of the Board and the Chairperson of the Audit Committee. The interested Trustee or Officer shall thereafter refrain from participating in deliberations and decisions relating to the matter unless he or she is asked for information by the Chairperson of the Board or the Audit Committee.

The existence and resolution (as applicable) of any reported Conflict of Interest shall be documented in the appropriate records of the Corporation, including in the minutes of any meeting at which the Conflict of Interest was discussed and voted upon.

A Key Employee who wishes to use staff assistance, services or facilities for purposes other than carrying out professional responsibilities will disclose the Conflict to the Principal of the School who will exercise discretion in allowing or disallowing the proposed use in accordance with this Policy.

**Annual Statements:**

Without limiting the general and continuing disclosure obligation set forth in the preceding section, the Chairperson of the Audit Committee shall distribute annually to all Trustees, Officers and Key Employees, a form soliciting the disclosure of all potential Conflicts of Interests, including specific information concerning the terms of any contract or transaction with the Corporation and whether the applicable processes set forth in this Policy were used. Each Trustee, Officer and Key Employee shall also annually sign a statement included with the form distributed by the Corporation which affirms such person:

- a. has received a copy of this Policy;
- b. has read and understands this Policy, and
- c. has agreed to comply with this Policy.

Written disclosures shall be submitted to and reviewed by the Chairperson of the Board and the Chairperson of the Audit Committee.

**Related Party Transactions:**

A Related Party Transaction is a transaction in which the Corporation is a party and a Related Party (as defined above) has a financial interest or another material interest. All rules and principles related to disclosure of Conflicts of Interest apply to Related Party Transactions, but in addition, the Trustees must initiate a formal Audit Committee review or a review by a quorum of the Board consisting of Independent Trustees.

Any Trustee, Officer or Key Employee with an interest in a Related Party Transaction shall make a good faith disclosure of all material facts related to such interest to the Audit Committee. The Audit Committee shall review all the material facts related to the proposed Related Party Transaction and request any additional information that it deems necessary to complete such review.

The Municipal Law prohibits transactions between Charter Schools and for-profit business entities in which a member of the Board of Trustees or a Key Employee has an interest if such Trustee or Key Employee has certain enumerated responsibilities. Accordingly, the Audit Committee will first determine whether or not the Trustee, Officer or Key Employee who has an interest in any proposed contract with a for-profit entity, has the power or duty, individually or as a member of the Board, to (1) negotiate, prepare, authorize or approve the contract or authorize payment thereunder; (2) audit bills or claims under the contract; or (3) appoint an officer or employee who has any of these powers or duties. If the interested Trustee, Officer or Key Employee does not have any of the enumerated responsibilities or if the proposed contract is with a not-for-profit entity, or is otherwise authorized by § 802 of the Municipal Law, the Committee may continue its review.

If a Related Party Transaction is otherwise authorized and the Related Party has a “substantial” financial interest or other material interest in such transaction, as assessed by the Audit Committee, the Audit Committee shall consider alternative transactions to the proposed transaction and the Chairperson of the Committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives. The Committee, after reviewing any such alternatives, shall determine whether the Corporation can obtain, with reasonable efforts, a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

The Audit Committee shall after considering alternative transactions and/or comparability data, determine whether the transaction or arrangement is fair, reasonable, and in the best interest of the Corporation at the time of its decision.

Following its review the Audit Committee may approve the transaction, or may refer the matter to the Board of Trustees for approval by the Board.

Upon receiving a recommendation from the Audit Committee, the Board may accept the recommendation or make an independent determination as to whether the proposed transaction is fair, reasonable and in the best interests of the Corporation. Upon the affirmative vote of not less than a majority of independent Trustees present, the Trustees may authorize the transaction.

At the time of any deliberation or decision by the Audit Committee or the Board concerning the authorization of a proposed Related Party Transaction, the interested Trustee, Officer or Key Employee shall not be present and shall not attempt to improperly influence any deliberations or voting, provided that the Board, or Audit Committee, may request such individual to provide information regarding the Related Party Transaction prior to the commencement of deliberations or voting.

The minutes of the meeting of the Board and the Audit Committee that conducted the initial review shall provide contemporaneous documentation of the basis for approval, including the Board’s consideration of any alternative transactions. The minutes shall also contain the names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, and a record of any votes taken in connection with the proceedings.

The Corporation shall not enter into a Related Party Transaction unless it is approved in accordance with this Policy. **Any Related Party Transaction that is approved without complying with the procedure set forth in this section shall be void.**

### **Periodic Reviews**

To ensure that the KIPP NYC Public Charter Schools operate in a manner consistent with charitable purposes and do not engage in activities that could jeopardize tax-exempt status, periodic reviews shall be conducted by the Audit Committee of each Corporation. The Audit

Committee shall report to the Board of Trustees. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are fair and reasonable, based on competent survey information, and in the best interests of the Corporation.
- b. Whether any related party transactions or arrangements with or on behalf of the Corporation are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

**Violations of the Conflicts of Interest Policy:**


If the Board has reasonable cause to believe that a Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall inform the individual of the basis for such belief and afford that person an opportunity to explain the alleged failure to disclose. If, after hearing the response and after making further investigation as warranted by the circumstances, the Board determines that the Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall take appropriate disciplinary and corrective action.





**KIPP NYC Conflict of Interest Policy 2022-23  
Acknowledgement of Receipt**

1. Name of Board Member: Rafael Mayer
2. Board(s) on Which Member Serves: KIPP Academy Charter School; KIPP NYC Public Charter Schools
3. Office(s) Held by Board Member: Chair, KIPP Academy Charter School  
Member, KIPP NYC Public Charter Schools
4. By my signature below, I certify that I have:
  - a. Received a copy of KIPP NYC's Conflict of Interest Policy;
  - b. Read and understood this Policy; and,
  - c. Agreed to comply with this Policy.

Signature of Board Member:  \_\_\_\_\_

Date: 7/28/2023

## 2023 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2023

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	KIPP NYC Public Charter Schools
Name of trustee (print):	Rafael Mayer
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Member
Email Address:	rafael.mayer@gmail.com

Home Address	
Please complete with <i>changes</i> only:	
Street:	39 Bender Way
City, State Zip:	Pound Ridge, NY 10576
Phone:	6463616734

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check <b>yes</b> , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

**3)** Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

**Trustee Signature**

Signature:



By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.

## **Conflicts of Interest Policy**

### **KIPP NYC Public Charter Schools & KIPP Academy Charter School**

#### **Purpose:**

KIPP NYC Public Charter Schools and KIPP Academy Charter School (collectively, “KIPP NYC”) has adopted a Code of Ethics setting forth for the guidance of trustees, officers and employees the standards of conduct expected of them, including standards with respect to disclosure of conflicts of interest regarding any matter brought or required to be brought before their respective Boards. The Conflict of Interest Policy is part of the Codes of Ethics adopted by each of the Corporations. It provides procedures for addressing, disclosing, and documenting conflicts of interest as such term is used in §§ 800 through 806 of the New York State General Municipal Law (hereafter “the Municipal Law”) and in § 715-a of the Not-for-Profit Corporation Law. It also includes procedures for addressing Related Party Transactions, as such term is defined in § 102 (24) of the Not-for-Profit Corporation Law. The Policy supplements, and does not replace any applicable provisions of the General Municipal Law and other state and federal laws governing conflicts of interest. It applies to all Trustees, Officers and Key Employees of each of the Corporations. The Schools will be referred to herein, individually, as “the Corporation.”

#### **Definitions:**

“Affiliate” means an entity controlled by, in control of, or under common control with the Corporation.

“Audit Committee” means the Audit Committee of the Corporation, as described in the By-laws of the Corporation. The Audit Committee is comprised of at least three Trustees who are Independent Directors as defined in § 102 (21) of the Not-for-Profit Corporation Law and in this Policy.

“Board” means the Board of Trustees.

“Compensation” means direct or indirect remuneration, as well as gifts or favors. A gift or favor that is valued at \$75 or more is expressly prohibited by the Municipal Law when offered to a Trustee, Officer or Key Employee in connection with official duties, but gifts of lesser value may also be subject to this policy.

“Corporation” refers to each of the KIPP NYC Public Charter Schools which have adopted this policy and which are Education Corporations and, as such, subject to provisions of the Not-for-Profit Corporation Law made applicable to education corporations by § 216-a of the Education Law. Each Corporation, as a chartered entity, is also subject to the Conflict of Interest Provisions of §§ 800 through 806 of the General Municipal Law,

“Financial Interest”: A person has a “Financial Interest” in a transaction if such person would receive an economic benefit, directly or indirectly, from such transaction or compensation agreement.

“Independent Director” means a Trustee who (i) is not, and has not been within the last three years, an employee of the Corporation or an Affiliate and does not have a Relative who is, or has been within the last three years, a Key Employee of the Corporation or of an Affiliate; (ii) has not received, and does not have a Relative who has received, in any of the last three fiscal years, more than \$10,000 in direct compensation from the Corporation or from an Affiliate (other than reimbursement for expenses reasonably incurred as a Trustee, Officer or Key Employee); and (iii) is not a current employee of, or does not have a substantial financial interest in, and does not have a Relative who is a current officer of or who has a substantial financial interest in, any entity that has made payments to, or received payments from the Corporation or from an Affiliate for property or services in an amount which, in any of the last three fiscal years, exceeds the lesser of \$25,000 or 2 % of such entity’s consolidated gross revenues. For these purposes, “payment” does not include charitable contributions.

“Key Employee” includes but is not limited to any person who is in a position to exercise substantial influence over the Corporation, as defined from time to time by the Corporation, or who has or shares authority to control or determine a substantial portion of the operating budgets of the Corporation or the schools or compensation for employees.

“Related Party” means: (1) any Trustee, Officer, or Key Employee of the Corporation or an Affiliate; (2) A Relative of any Trustee, Officer, or Key Employee of the Corporation or an Affiliate or (3) any entity in which any individual described in clause (1) or (2) of this definition has a 35% or greater ownership or beneficial interest, except that in the case of a partnership or professional corporation, a Related Party will include an entity in which any individual described in clause (1) or (2) above has a direct or indirect ownership interest in excess of 5%.

“Related Party Transaction” means any transaction or agreement or other kind of arrangement between the Corporation and a Related Party or an entity in which the Related Party has an interest. Related Party Transactions are subject to special provisions for disclosure, evaluation and documentation. In addition, certain Related Party Transactions are subject to limitations described in the Municipal Law. These special provisions and limitations are summarized in this Policy.

“Relative” means an individual’s spouse or domestic partner, as defined in Public Health Law §2994-a, ancestors, siblings (whether whole or half-blood), children (whether natural or adopted), grandchildren, great grandchildren and spouses or domestic partners of ancestors, siblings, children, grandchildren, and great-grandchildren. Children of siblings and their spouses and partners will also be considered Relatives under this Policy.

“School” any school managed by the Corporation.

“Trustees” and “Officers” are the elected individuals responsible for managing the affairs of the Corporation as described in the By-laws.

### **What is a Conflict of Interest?**

For purposes of this Policy, a “Conflict of Interest” arises when the personal, professional or financial interests of a Trustee, Officer or Key Employee diverge or may potentially diverge from the interests of the Corporation. A conflict of interest will arise when a transaction involving the Corporation could financially harm or benefit a person covered by this Policy, but a conflict of interest does not always involve financial interests. A conflict may also involve the use of the services or facilities of the Corporation or may involve the use of staff assistance for purposes other than carrying out professional or fiduciary duties.

Conflicts may also arise if a Trustee, Officer or Key Employee is asked to communicate on behalf of a person or firm with the Corporation. Accordingly, a Trustee, Officer or Key Employee may not communicate with the Board or a School on behalf of a person or a firm, unless requested to do so by the Corporation, and shall avoid engaging in activities that would appear to be unduly influenced by other persons who have a special interest in matters under consideration by the Trustee of the Corporation or employees of one of the Schools. If a Trustee, Officer or Key Employee inadvertently engages in such activities, he/she shall promptly notify the Board in writing of such activities and shall disclose all known facts prior to participating in a Board discussion of these matters.

### **Disclosure of Conflicts of Interest:**

Written disclosure of all potential Conflicts of Interest is required of Trustees, Officers and Key Employees prior to election or appointment and annually thereafter. However, Conflicts of Interest may arise between annual updates and, accordingly, an individual with a duality of interest shall disclose the potential Conflict (a) prior to voting on or otherwise discharging his or her duties with respect to any matter involving the potential Conflict; (b) prior to entering into any contract or transaction involving the Corporation; and (c) as soon as possible after he or she learns of an actual or potential Conflict of Interest. Disclosure of the material facts surrounding the Conflict of Interest shall be made to the Chairperson of the Board and the Chairperson of the Audit Committee. The interested Trustee or Officer shall thereafter refrain from participating in deliberations and decisions relating to the matter unless he or she is asked for information by the Chairperson of the Board or the Audit Committee.

The existence and resolution (as applicable) of any reported Conflict of Interest shall be documented in the appropriate records of the Corporation, including in the minutes of any meeting at which the Conflict of Interest was discussed and voted upon.

A Key Employee who wishes to use staff assistance, services or facilities for purposes other than carrying out professional responsibilities will disclose the Conflict to the Principal of the School who will exercise discretion in allowing or disallowing the proposed use in accordance with this Policy.

**Annual Statements:**

Without limiting the general and continuing disclosure obligation set forth in the preceding section, the Chairperson of the Audit Committee shall distribute annually to all Trustees, Officers and Key Employees, a form soliciting the disclosure of all potential Conflicts of Interests, including specific information concerning the terms of any contract or transaction with the Corporation and whether the applicable processes set forth in this Policy were used. Each Trustee, Officer and Key Employee shall also annually sign a statement included with the form distributed by the Corporation which affirms such person:

- a. has received a copy of this Policy;
- b. has read and understands this Policy, and
- c. has agreed to comply with this Policy.

Written disclosures shall be submitted to and reviewed by the Chairperson of the Board and the Chairperson of the Audit Committee.

**Related Party Transactions:**

A Related Party Transaction is a transaction in which the Corporation is a party and a Related Party (as defined above) has a financial interest or another material interest. All rules and principles related to disclosure of Conflicts of Interest apply to Related Party Transactions, but in addition, the Trustees must initiate a formal Audit Committee review or a review by a quorum of the Board consisting of Independent Trustees.

Any Trustee, Officer or Key Employee with an interest in a Related Party Transaction shall make a good faith disclosure of all material facts related to such interest to the Audit Committee. The Audit Committee shall review all the material facts related to the proposed Related Party Transaction and request any additional information that it deems necessary to complete such review.

The Municipal Law prohibits transactions between Charter Schools and for-profit business entities in which a member of the Board of Trustees or a Key Employee has an interest if such Trustee or Key Employee has certain enumerated responsibilities. Accordingly, the Audit Committee will first determine whether or not the Trustee, Officer or Key Employee who has an interest in any proposed contract with a for-profit entity, has the power or duty, individually or as a member of the Board, to (1) negotiate, prepare, authorize or approve the contract or authorize payment thereunder; (2) audit bills or claims under the contract; or (3) appoint an officer or employee who has any of these powers or duties. If the interested Trustee, Officer or Key Employee does not have any of the enumerated responsibilities or if the proposed contract is with a not-for-profit entity, or is otherwise authorized by § 802 of the Municipal Law, the Committee may continue its review.

If a Related Party Transaction is otherwise authorized and the Related Party has a “substantial” financial interest or other material interest in such transaction, as assessed by the Audit Committee, the Audit Committee shall consider alternative transactions to the proposed transaction and the Chairperson of the Committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives. The Committee, after reviewing any such alternatives, shall determine whether the Corporation can obtain, with reasonable efforts, a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

The Audit Committee shall after considering alternative transactions and/or comparability data, determine whether the transaction or arrangement is fair, reasonable, and in the best interest of the Corporation at the time of its decision.

Following its review the Audit Committee may approve the transaction, or may refer the matter to the Board of Trustees for approval by the Board.

Upon receiving a recommendation from the Audit Committee, the Board may accept the recommendation or make an independent determination as to whether the proposed transaction is fair, reasonable and in the best interests of the Corporation. Upon the affirmative vote of not less than a majority of independent Trustees present, the Trustees may authorize the transaction.

At the time of any deliberation or decision by the Audit Committee or the Board concerning the authorization of a proposed Related Party Transaction, the interested Trustee, Officer or Key Employee shall not be present and shall not attempt to improperly influence any deliberations or voting, provided that the Board, or Audit Committee, may request such individual to provide information regarding the Related Party Transaction prior to the commencement of deliberations or voting.

The minutes of the meeting of the Board and the Audit Committee that conducted the initial review shall provide contemporaneous documentation of the basis for approval, including the Board’s consideration of any alternative transactions. The minutes shall also contain the names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, and a record of any votes taken in connection with the proceedings.

The Corporation shall not enter into a Related Party Transaction unless it is approved in accordance with this Policy. **Any Related Party Transaction that is approved without complying with the procedure set forth in this section shall be void.**

### **Periodic Reviews**

To ensure that the KIPP NYC Public Charter Schools operate in a manner consistent with charitable purposes and do not engage in activities that could jeopardize tax-exempt status, periodic reviews shall be conducted by the Audit Committee of each Corporation. The Audit



Committee shall report to the Board of Trustees. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are fair and reasonable, based on competent survey information, and in the best interests of the Corporation.
- b. Whether any related party transactions or arrangements with or on behalf of the Corporation are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.


**Violations of the Conflicts of Interest Policy:**

If the Board has reasonable cause to believe that a Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall inform the individual of the basis for such belief and afford that person an opportunity to explain the alleged failure to disclose. If, after hearing the response and after making further investigation as warranted by the circumstances, the Board determines that the Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall take appropriate disciplinary and corrective action.



**KIPP NYC Conflict of Interest Policy 2022-23  
Acknowledgement of Receipt**

1. Name of Board Member: Richard Taft
2. Board(s) on Which Member Serves: KIPP Academy Charter School; KIPP NYC Public Charter Schools
3. Office(s) Held by Board Member: Treasurer, KIPP Academy Charter School  
Treasurer, KIPP NYC Public Charter Schools
4. By my signature below, I certify that I have:
  - a. Received a copy of KIPP NYC's Conflict of Interest Policy;
  - b. Read and understood this Policy; and,
  - c. Agreed to comply with this Policy.

Signature of Board Member:  \_\_\_\_\_

Date: 6/30/2023

## 2023 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee  
For the school year ended June 30, 2023

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	KIPP NYC Public Charter Schools
Name of trustee (print):	Richard Taft
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Treasurer
Email Address:	rmtaft1@gmail.com

Home Address	
Please complete with <i>changes</i> only:	
Street:	6 Tara Way
City, State Zip:	Pennington, NJ, 08534
Phone:	9179029546

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check <b>yes</b> , answer 1a), 1b), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.	

None

Name and Relationship	Nature of Financial Interest/Transaction	Approximate Value of the Business Conducted	Steps Taken to Avoid a Conflict of Interest, (e.g., did not vote, did not participate in discussion)	Date of Transaction(s) or "Ongoing"

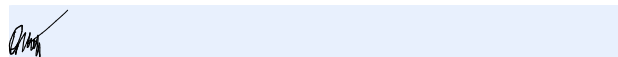
**3)** Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation *and* in which such entity, during the preceding school year (July 1 – June 30), you and/or an interested person had a financial interest or other relationship. If you or an interested person are a member, director, officer, or employee of an organization doing business with the education corporation through a management, shared services, or other services agreement, you need not list every transaction between such entity and the education corporation; rather, please identify only the name of the entity, the applicable position in the entity as well as the relationship between such entity and the education corporation.

None

Name and Relationship	Entity Conducting Business with the Education Corporation	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"

**Trustee Signature**

Signature:



*By signing this Disclosure of Financial Interest Form, the trustee certifies that the information contained in this disclosure is true and accurate to the best of his or her knowledge.*

## **Conflicts of Interest Policy**

### **KIPP NYC Public Charter Schools & KIPP Academy Charter School**

#### **Purpose:**

KIPP NYC Public Charter Schools and KIPP Academy Charter School (collectively, “KIPP NYC”) has adopted a Code of Ethics setting forth for the guidance of trustees, officers and employees the standards of conduct expected of them, including standards with respect to disclosure of conflicts of interest regarding any matter brought or required to be brought before their respective Boards. The Conflict of Interest Policy is part of the Codes of Ethics adopted by each of the Corporations. It provides procedures for addressing, disclosing, and documenting conflicts of interest as such term is used in §§ 800 through 806 of the New York State General Municipal Law (hereafter “the Municipal Law”) and in § 715-a of the Not-for-Profit Corporation Law. It also includes procedures for addressing Related Party Transactions, as such term is defined in § 102 (24) of the Not-for-Profit Corporation Law. The Policy supplements, and does not replace any applicable provisions of the General Municipal Law and other state and federal laws governing conflicts of interest. It applies to all Trustees, Officers and Key Employees of each of the Corporations. The Schools will be referred to herein, individually, as “the Corporation.”

#### **Definitions:**

“Affiliate” means an entity controlled by, in control of, or under common control with the Corporation.

“Audit Committee” means the Audit Committee of the Corporation, as described in the By-laws of the Corporation. The Audit Committee is comprised of at least three Trustees who are Independent Directors as defined in § 102 (21) of the Not-for-Profit Corporation Law and in this Policy.

“Board” means the Board of Trustees.

“Compensation” means direct or indirect remuneration, as well as gifts or favors. A gift or favor that is valued at \$75 or more is expressly prohibited by the Municipal Law when offered to a Trustee, Officer or Key Employee in connection with official duties, but gifts of lesser value may also be subject to this policy.

“Corporation” refers to each of the KIPP NYC Public Charter Schools which have adopted this policy and which are Education Corporations and, as such, subject to provisions of the Not-for-Profit Corporation Law made applicable to education corporations by § 216-a of the Education Law. Each Corporation, as a chartered entity, is also subject to the Conflict of Interest Provisions of §§ 800 through 806 of the General Municipal Law,

“Financial Interest”: A person has a “Financial Interest” in a transaction if such person would receive an economic benefit, directly or indirectly, from such transaction or compensation agreement.

“Independent Director” means a Trustee who (i) is not, and has not been within the last three years, an employee of the Corporation or an Affiliate and does not have a Relative who is, or has been within the last three years, a Key Employee of the Corporation or of an Affiliate; (ii) has not received, and does not have a Relative who has received, in any of the last three fiscal years, more than \$10,000 in direct compensation from the Corporation or from an Affiliate (other than reimbursement for expenses reasonably incurred as a Trustee, Officer or Key Employee); and (iii) is not a current employee of, or does not have a substantial financial interest in, and does not have a Relative who is a current officer of or who has a substantial financial interest in, any entity that has made payments to, or received payments from the Corporation or from an Affiliate for property or services in an amount which, in any of the last three fiscal years, exceeds the lesser of \$25,000 or 2 % of such entity’s consolidated gross revenues. For these purposes, “payment” does not include charitable contributions.

“Key Employee” includes but is not limited to any person who is in a position to exercise substantial influence over the Corporation, as defined from time to time by the Corporation, or who has or shares authority to control or determine a substantial portion of the operating budgets of the Corporation or the schools or compensation for employees.

“Related Party” means: (1) any Trustee, Officer, or Key Employee of the Corporation or an Affiliate; (2) A Relative of any Trustee, Officer, or Key Employee of the Corporation or an Affiliate or (3) any entity in which any individual described in clause (1) or (2) of this definition has a 35% or greater ownership or beneficial interest, except that in the case of a partnership or professional corporation, a Related Party will include an entity in which any individual described in clause (1) or (2) above has a direct or indirect ownership interest in excess of 5%.

“Related Party Transaction” means any transaction or agreement or other kind of arrangement between the Corporation and a Related Party or an entity in which the Related Party has an interest. Related Party Transactions are subject to special provisions for disclosure, evaluation and documentation. In addition, certain Related Party Transactions are subject to limitations described in the Municipal Law. These special provisions and limitations are summarized in this Policy.

“Relative” means an individual’s spouse or domestic partner, as defined in Public Health Law §2994-a, ancestors, siblings (whether whole or half-blood), children (whether natural or adopted), grandchildren, great grandchildren and spouses or domestic partners of ancestors, siblings, children, grandchildren, and great-grandchildren. Children of siblings and their spouses and partners will also be considered Relatives under this Policy.

“School” any school managed by the Corporation.

“Trustees” and “Officers” are the elected individuals responsible for managing the affairs of the Corporation as described in the By-laws.

### **What is a Conflict of Interest?**

For purposes of this Policy, a “Conflict of Interest” arises when the personal, professional or financial interests of a Trustee, Officer or Key Employee diverge or may potentially diverge from the interests of the Corporation. A conflict of interest will arise when a transaction involving the Corporation could financially harm or benefit a person covered by this Policy, but a conflict of interest does not always involve financial interests. A conflict may also involve the use of the services or facilities of the Corporation or may involve the use of staff assistance for purposes other than carrying out professional or fiduciary duties.

Conflicts may also arise if a Trustee, Officer or Key Employee is asked to communicate on behalf of a person or firm with the Corporation. Accordingly, a Trustee, Officer or Key Employee may not communicate with the Board or a School on behalf of a person or a firm, unless requested to do so by the Corporation, and shall avoid engaging in activities that would appear to be unduly influenced by other persons who have a special interest in matters under consideration by the Trustee of the Corporation or employees of one of the Schools. If a Trustee, Officer or Key Employee inadvertently engages in such activities, he/she shall promptly notify the Board in writing of such activities and shall disclose all known facts prior to participating in a Board discussion of these matters.

### **Disclosure of Conflicts of Interest:**

Written disclosure of all potential Conflicts of Interest is required of Trustees, Officers and Key Employees prior to election or appointment and annually thereafter. However, Conflicts of Interest may arise between annual updates and, accordingly, an individual with a duality of interest shall disclose the potential Conflict (a) prior to voting on or otherwise discharging his or her duties with respect to any matter involving the potential Conflict; (b) prior to entering into any contract or transaction involving the Corporation; and (c) as soon as possible after he or she learns of an actual or potential Conflict of Interest. Disclosure of the material facts surrounding the Conflict of Interest shall be made to the Chairperson of the Board and the Chairperson of the Audit Committee. The interested Trustee or Officer shall thereafter refrain from participating in deliberations and decisions relating to the matter unless he or she is asked for information by the Chairperson of the Board or the Audit Committee.

The existence and resolution (as applicable) of any reported Conflict of Interest shall be documented in the appropriate records of the Corporation, including in the minutes of any meeting at which the Conflict of Interest was discussed and voted upon.

A Key Employee who wishes to use staff assistance, services or facilities for purposes other than carrying out professional responsibilities will disclose the Conflict to the Principal of the School who will exercise discretion in allowing or disallowing the proposed use in accordance with this Policy.

**Annual Statements:**

Without limiting the general and continuing disclosure obligation set forth in the preceding section, the Chairperson of the Audit Committee shall distribute annually to all Trustees, Officers and Key Employees, a form soliciting the disclosure of all potential Conflicts of Interests, including specific information concerning the terms of any contract or transaction with the Corporation and whether the applicable processes set forth in this Policy were used. Each Trustee, Officer and Key Employee shall also annually sign a statement included with the form distributed by the Corporation which affirms such person:

- a. has received a copy of this Policy;
- b. has read and understands this Policy, and
- c. has agreed to comply with this Policy.

Written disclosures shall be submitted to and reviewed by the Chairperson of the Board and the Chairperson of the Audit Committee.

**Related Party Transactions:**

A Related Party Transaction is a transaction in which the Corporation is a party and a Related Party (as defined above) has a financial interest or another material interest. All rules and principles related to disclosure of Conflicts of Interest apply to Related Party Transactions, but in addition, the Trustees must initiate a formal Audit Committee review or a review by a quorum of the Board consisting of Independent Trustees.

Any Trustee, Officer or Key Employee with an interest in a Related Party Transaction shall make a good faith disclosure of all material facts related to such interest to the Audit Committee. The Audit Committee shall review all the material facts related to the proposed Related Party Transaction and request any additional information that it deems necessary to complete such review.

The Municipal Law prohibits transactions between Charter Schools and for-profit business entities in which a member of the Board of Trustees or a Key Employee has an interest if such Trustee or Key Employee has certain enumerated responsibilities. Accordingly, the Audit Committee will first determine whether or not the Trustee, Officer or Key Employee who has an interest in any proposed contract with a for-profit entity, has the power or duty, individually or as a member of the Board, to (1) negotiate, prepare, authorize or approve the contract or authorize payment thereunder; (2) audit bills or claims under the contract; or (3) appoint an officer or employee who has any of these powers or duties. If the interested Trustee, Officer or Key Employee does not have any of the enumerated responsibilities or if the proposed contract is with a not-for-profit entity, or is otherwise authorized by § 802 of the Municipal Law, the Committee may continue its review.



If a Related Party Transaction is otherwise authorized and the Related Party has a “substantial” financial interest or other material interest in such transaction, as assessed by the Audit Committee, the Audit Committee shall consider alternative transactions to the proposed transaction and the Chairperson of the Committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives. The Committee, after reviewing any such alternatives, shall determine whether the Corporation can obtain, with reasonable efforts, a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

The Audit Committee shall after considering alternative transactions and/or comparability data, determine whether the transaction or arrangement is fair, reasonable, and in the best interest of the Corporation at the time of its decision.

Following its review the Audit Committee may approve the transaction, or may refer the matter to the Board of Trustees for approval by the Board.

Upon receiving a recommendation from the Audit Committee, the Board may accept the recommendation or make an independent determination as to whether the proposed transaction is fair, reasonable and in the best interests of the Corporation. Upon the affirmative vote of not less than a majority of independent Trustees present, the Trustees may authorize the transaction.

At the time of any deliberation or decision by the Audit Committee or the Board concerning the authorization of a proposed Related Party Transaction, the interested Trustee, Officer or Key Employee shall not be present and shall not attempt to improperly influence any deliberations or voting, provided that the Board, or Audit Committee, may request such individual to provide information regarding the Related Party Transaction prior to the commencement of deliberations or voting.

The minutes of the meeting of the Board and the Audit Committee that conducted the initial review shall provide contemporaneous documentation of the basis for approval, including the Board’s consideration of any alternative transactions. The minutes shall also contain the names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, and a record of any votes taken in connection with the proceedings.

The Corporation shall not enter into a Related Party Transaction unless it is approved in accordance with this Policy. **Any Related Party Transaction that is approved without complying with the procedure set forth in this section shall be void.**

### **Periodic Reviews**

To ensure that the KIPP NYC Public Charter Schools operate in a manner consistent with charitable purposes and do not engage in activities that could jeopardize tax-exempt status, periodic reviews shall be conducted by the Audit Committee of each Corporation. The Audit

Committee shall report to the Board of Trustees. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are fair and reasonable, based on competent survey information, and in the best interests of the Corporation.
- b. Whether any related party transactions or arrangements with or on behalf of the Corporation are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

**Violations of the Conflicts of Interest Policy:**

If the Board has reasonable cause to believe that a Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall inform the individual of the basis for such belief and afford that person an opportunity to explain the alleged failure to disclose. If, after hearing the response and after making further investigation as warranted by the circumstances, the Board determines that the Trustee, Officer or Key Employee has failed to disclose an actual or possible Conflict of Interest, it shall take appropriate disciplinary and corrective action.



**KIPP NYC Conflict of Interest Policy 2022-23  
Acknowledgement of Receipt**

1. Name of Board Member: Whitney Tilson
2. Board(s) on Which Member Serves: KIPP Academy Charter Schools
3. Office(s) Held by Board Member: Member
4. By my signature below, I certify that I have:
  - a. Received a copy of KIPP NYC's Conflict of Interest Policy;
  - b. Read and understood this Policy; and,
  - c. Agreed to comply with this Policy.

Signature of Board Member: Whitney Tilson

Date: 6/30/2023

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

**Name:**

Whitney Tilson

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**Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):**

KIPP Academy Charter School

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1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

Member

2. Are you an employee of any school operated by the education corporation?  
 Yes  No

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

N/A

3. Are you related, by blood or marriage, to any person employed by the school?

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

N/A

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school?

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

N/A

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school?

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

N/A

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

Yes  No

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

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of financial interest/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
<p><i>Please write "None" if applicable. Do not leave this space blank.</i></p> <p>None</p>			

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

Organization conducting business with the school(s)	Nature of business conducted	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
<p><i>Please write “None” if applicable. Do not leave this space blank.</i></p>				
None				

*Whitney Felton*

6/30/2023

Signature

Date

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

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*last revised 06/8/2020*

**KIPP Academy Charter School**  
Meeting of the Board of Trustees  
July 26, 2022

The KIPP Academy Charter School Board of Trustees (the “Board”) met virtually on July 26, 2022 using the Zoom videoconferencing platform. In accordance with the Open Meetings Law, advance notice of the meeting was posted on KIPP NYC.org and at KIPP NYC Schools. The meeting was recorded, and a verbatim written transcript of the meeting was produced. All attendees and guests of the meeting were present by videoconference or telephone. The following Trustees were in attendance: Rafael Mayer, Richard Taft and Gwendolyn Brunson.

Also in attendance were Trustees of KIPP NYC Public Charter Schools (Rafael Mayer, Gwendolyn Brunson, Richard Taft, Adaobi Kanu and Kange Kaneene) and Director Valerie Lancaster Beal of KIPP New York, Inc. The following KIPP NYC staff members were also in attendance: Alicia Johnson (President), Jim Manly (Superintendent), Malini Sridharan, Jane Martinez Dowling, Kerry Mullins, Kelly Mangiardi, Efrain Guerrero, and Samson Woo.

**Opening of the Meeting**

Mr. Mayer called the meeting to order and welcomed attendees.

**Public Comments**

Mr. Mayer asked for public comments. There were no public comments.

**Board Business**

- Ms. Sridharan and Mr. Guerrero shared a SY 22-23 student enrollment update and answered questions from Board members.
- Ms. Mullins and Ms. Mangiardi shared a SY 22-23 staff recruitment update and answered questions from Board members.

**Board Votes**

There were no Board votes.

**Adjournment**

The meeting was adjourned.



**KIPP Academy Charter School**  
Meeting of the Board of Trustees  
August 30, 2022

The KIPP Academy Charter School Board of Trustees (the “Board”) met virtually on July 26, 2022 using the Zoom videoconferencing platform. In accordance with the Open Meetings Law, advance notice of the meeting was posted on KIPP NYC.org and at KIPP NYC Schools. The meeting was recorded, and a verbatim written transcript of the meeting was produced. All attendees and guests of the meeting were present by videoconference or telephone. The following Trustees were in attendance: Rafael Mayer, Richard Taft, Whitney Tilson, William Fogg, and Gwendolyn Brunson.

Also in attendance were Trustees of KIPP NYC Public Charter Schools (Rafael Mayer, Gwendolyn Brunson, Richard Taft, and Kange Kaneene) and Director Valerie Lancaster Beal and Director Fred Scott of KIPP New York, Inc. The following KIPP NYC staff members were also in attendance: Alicia Johnson (President), Jim Manly (Superintendent), Dana Willis, Diane Flynn, Lise Martina, and Rebecca Sleath.

**Opening of the Meeting**

Mr. Mayer called the meeting to order and welcomed attendees.

**Public Comments**

Mr. Mayer asked for public comments. There were no public comments.

**Board Business**

- Mr. Manly shared an update on the first week of the 2022-23 school year and answered questions from Board members.
- Mr. Manly shared KIPP NYC’s ELA and math state test scores from the 2021-22 school year and answered questions from Board members.

**Board Votes:**

- Upon a motion by Mr. Mayer the Board unanimously voted:
  - To move into executive session following the public portion of the Board meeting

**Executive Session**

The Board entered executive session pursuant to Section 105(d) of the New York State Open Meetings Law.

**Adjournment**

The meeting was adjourned.

**KIPP Academy Charter School**  
Meeting of the Board of Trustees  
September 20, 2022

The KIPP Academy Charter School Board of Trustees (the “Board”) met on September 20, 2022 at Glenview Capital Management. In accordance with the Open Meeting Law, advance notice of the meeting was posted on KIPPNYC.org. The following Trustees were in attendance: Whitney Tilson and William Fogg.

Also in attendance were Directors of KIPP New York, Inc. (Dave Levin, Lisa Blau, Abigail Klem, Randy Simpson, and Amanda Baldwin) and Trustees of KIPP NYC Public Charter Schools (Kange Kaneene.) The following KIPP NYC staff members were also in attendance: Jim Manly (Superintendent), Alicia Johnson (President), Jane Martinez Dowling, Diane Flynn, Dana Willis, Rebecca Sleath and Samson Woo. There was also one member of the public in attendance: Takisha Dozier (guest speaker).

**Opening of the Meeting**

Ms. Kaneene called the meeting to order and welcomed attendees.

**Public Comments**

Ms. Kaneene asked for public comments. There were no public comments.

**Board Business**

Mr. Manly and Ms. Johnson led the Board in a discussion of KIPP NYC student enrollment, teacher recruitment, and academic data.

**Board Votes:**

There were no Board votes.

**Adjournment**

The meeting was adjourned.

**KIPP Academy Charter School**  
Meeting of the Board of Trustees  
October 24, 2022

The KIPP Academy Charter School Board of Trustees (the “Board”) met on October 24, 2022 at the KIPP NYC Shared Services Team office. In accordance with the Open Meetings Law, advance notice of the meeting was posted on KIPPNYC.org. The following Trustees were in attendance: Rafael Mayer, Gwendolyn Brunson, Richard Taft, and William Fogg.

Also in attendance were Trustees of KIPP NYC Public Charter Schools (Rafael Mayer, Gwendolyn Brunson, and Richard Taft). The following KIPP NYC staff members were also in attendance: Alicia Johnson (President), Jim Manly (Superintendent), Dana Willis, Mali Sridharan, and Rebecca Sleath. Diane Flynn joined by telephone.

**Opening of the Meeting**

Mr. Mayer called the meeting to order and welcomed attendees.

**Public Comments**

Mr. Mayer asked for public comments. There were no public comments.

**Board Business**

- Mr. Manly shared an update on student attrition, attendance and suspensions.

**Board Votes**

The Board voted unanimously:

- To delegate to the Board Chair approval authority for 21-22 KIPP Academy Charter School audit.

**Adjournment**

The meeting was adjourned.

**KIPP Academy Charter School**  
Meeting of the Board of Trustees  
November 15, 2022

The KIPP Academy Charter School Board of Trustees (the “Board”) met on November 15, 2022 at Glenview Capital. In accordance with the Open Meeting Law, advance notice of the meeting was posted on KIPPNYC.org. The following Trustees were in attendance: Gwendolyn Brunson, Whitney Tilson and William Fogg.

Also in attendance were Directors of KIPP New York, Inc. (Larry Robbins, Dave Levin, Lisa Blau, Abigail Klem, Valerie Lancaster Beal, Randy Simpson, Elias Alcantara, Fred Scott, and Amanda Baldwin) and Trustees of KIPP NYC Public Charter Schools (Kange Kaneene and Gwendolyn Brunson.) The following KIPP NYC staff members were also in attendance: Jim Manly (Superintendent), Alicia Johnson (President), Jane Martinez Dowling, Diane Flynn, Dana Willis, Mali Sridharan, Rebecca Sleath and Julia Martinez. PCS Properties Foundation, Inc. member Jack Chorowsky was also in attendance.

**Opening of the Meeting**

Mr. Levin called the meeting to order and welcomed attendees.

**Public Comments**

Mr. Levin asked for public comments. There were no public comments.

**Board Business**

Mr. Manly and Ms. Johnson provided an update on the KIPP NYC’s Real Estate Working Group progress and on KIPP NYC’s academic results.

**Board Votes:**

The Board voted unanimously to:

- Approve the minutes of the February, March, April, May, June, July, August, September, and October 2022 Board meetings.

**Adjournment**

The meeting was adjourned.

**KIPP Academy Charter School**  
Meeting of the Board of Trustees  
December 13, 2022

The KIPP Academy Charter School Board of Trustees (the "Board") met on December 13, 2022 using the Zoom videoconferencing platform. In accordance with the Open Meeting Law, advance notice of the meeting was posted on KIPPNYC.org. The following Trustees were in attendance: Rafael Mayer, Gwendolyn Brunson, Richard Taft, and William Fogg.

Also in attendance were Trustees of KIPP NYC Public Charter Schools (Kange Kaneene, Rafael Mayer, Gwendolyn Brunson, Richard Taft, and Adaobi Kanu.) The following KIPP NYC staff members were also in attendance: Jim Manly (Superintendent), Jane Martinez Dowling, Dana Willis, Mali Sridharan, ~~Rebecca Sleath~~ and Julia Martinez.

**Opening of the Meeting**

Mr. Mayer called the meeting to order and welcomed attendees.

**Public Comments**

Mr. Mayer asked for public comments. There were no public comments.

**Board Business**

~~Mr. Manly led the Board in a discussion of topic 1 and topic 2~~ There was no Board business.

**Board Votes:**

Upon a motion by Mr. Mayer the Board unanimously voted:

To move into executive session following the public portion of the Board meeting. The Board voted unanimously to:

Move into an Executive session about a KIPP Academy update.

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**Executive Session**

The Board entered executive session pursuant to Section 105 (1-f) (d) of the New York State Open Meetings Law.

**Adjournment**

The meeting was adjourned.

**KIPP Academy Charter School**  
Meeting of the Board of Trustees  
January 24, 2023

The KIPP Academy Charter School Board of Trustees (the “Board”) met on January 23, 2023 using the Zoom videoconference platform. The following Trustees were in attendance: Rafael Mayer, Gwendolyn Brunson, Richard Taft, and William Fogg.

Also in attendance were Trustees of KIPP NYC Public Charter Schools (Kange Kaneene, Rafael Mayer, Gwendolyn Brunson, and Richard Taft) The following KIPP NYC staff members were also in attendance: Jim Manly (Superintendent), Alicia Johnson (President), Jane Martinez Dowling, Dana Willis, Mali Sridharan, Rebekah Bambling, Rebecca Sleath and Julia Martinez.

**Opening of the Meeting**

Mr. Mayer called the meeting to order and welcomed attendees.

**Public Comments**

Mr. Mayer asked for public comments. There were no public comments.

**Board Business**

Mr. Manly led the Board in a discussion of KIPP Forward Data Update.

**Board Votes:**

The Board voted unanimously to:

- Appoint Dana Willis as Secretary and Compliance Officer of KIPP Academy Charter School

**Adjournment**

The meeting was adjourned.

**KIPP Academy Charter School**  
Meeting of the Board of Trustees  
February 14, 2023

The KIPP Academy Charter School Board of Trustees (the “Board”) met on February 14, 2023 at Glenview Capital. In accordance with the Open Meeting Law, advance notice of the meeting was posted on KIPPNYC.org. The following Trustees were in attendance: Rafael Mayer, Gwendolyn Brunson, and Richard Taft.

Also in attendance were Directors of KIPP New York, Inc. (Larry Robbins, Dave Levin, Abigail Klem, and Fred Scott) and Trustees of KIPP NYC Public Charter Schools (Kange Kaneene, Rafael Mayer, Gwendolyn Brunson, and Richard Taft.) The following KIPP NYC staff members were also in attendance: Jim Manly (Superintendent), Alicia Johnson (President), Jane Martinez Dowling, Diane Flynn, Dana Willis, Rebecca Sleath and Julia Martinez. There was also one member of the public in attendance: Shavonne Ward (guest speaker).

**Opening of the Meeting**

Mr. Mayer called the meeting to order and welcomed attendees.

**Public Comments**

Mr. Mayer asked for public comments. There were no public comments.

**Board Business**

Mr. Mayer invited guest speaker Shavonne Ward to speak about her academic and professional journey in recruitment at KIPP.

**Board Votes:**

Upon a motion by Mr. Mayer the Board unanimously voted:

- To move into executive session following the public portion of the Board meeting.

**Executive Session**

The Board entered executive session pursuant to Section 105 (1) (d) of the New York State Open Meetings Law.

**Adjournment**

The meeting was adjourned.

**KIPP Academy Charter School**  
Meeting of the Board of Trustees  
March 14, 2023

The KIPP Academy Charter School Board of Trustees (the “Board”) met on March 14, 2023 using the Zoom videoconferencing platform. In accordance with the Open Meeting Law, advance notice of the meeting was posted on KIPPNYC.org. The following Trustees were in attendance: Rafael Mayer, Gwendolyn Brunson, Richard Taft, Whitney Tilson and William Fogg.

Also in attendance were Trustees of KIPP NYC Public Charter Schools (Kange Kaneene, Rafael Mayer, Gwendolyn Brunson, and Richard Taft.). The following KIPP NYC staff members were also in attendance: Alicia Johnson (President), Jane Martinez Dowling, Dana Willis, Rebecca Sleath and Julia Martinez.

**Opening of the Meeting**

Mr. Mayer called the meeting to order and welcomed attendees.

**Public Comments**

Mr. Mayer asked for public comments. There were no public comments.

**Board Business**

Ms. Sleath and Ms. Johnson led the Board in an Academic Data Update.

**Board Votes:**

There were no Board votes.

**Adjournment**

The meeting was adjourned.



**KIPP Academy Charter School**  
Meeting of the Board of Trustees  
April 25, 2023

The KIPP Academy Charter School Board of Trustees (the “Board”) met on April 25, 2023 at Glenview Capital. In accordance with the Open Meeting Law, advance notice of the meeting was posted on KIPPNYC.org. The following Trustees were in attendance: Rafael Mayer, Richard Taft, and Whitney Tilson.

Also in attendance were Directors of KIPP New York, Inc. (Larry Robbins, Dave Levin, Lisa Blau, Abigail Klem, Fred Scott, Randy Simpson, Elias Alcantara, and Amanda Baldwin) and Trustees of KIPP NYC Public Charter Schools (Kange Kaneene, Rafael Mayer, and Richard Taft). The following KIPP NYC staff members were also in attendance: Alicia Johnson (President), Jim Manly (Superintendent), Jane Martinez Dowling, Diane Flynn, Won Park, Rebecca Sleath and Julia Martinez.

**Opening of the Meeting**

Mr. Mayer called the meeting to order and welcomed attendees.

**Public Comments**

Mr. Mayer asked for public comments. There were no public comments.

**Board Business**

Mr. Manly and Ms. Klem led the Board in a Literacy Update.

**Board Votes:**

Upon a motion by Mr. Mayer, the Board voted unanimously to:

- Move into executive session to pursuant to Section 105 (d) of the New York State Open Meeting Law
- As recommended by the Audit Committee, to authorize the appointment of AAFCPAs as independent auditor for the organization as of the FY23 Financial Audit.

**Adjournment**

The meeting was adjourned.

**Executive Session**

The Board entered executive session following the public portion of the meeting,

**KIPP Academy Charter School**  
Meeting of the Board of Trustees  
May 16, 2023

The KIPP Academy Charter School Board of Trustees (the “Board”) met on May 16, 2023 using the videoconferencing platform Zoom. In accordance with the Open Meeting Law, advance notice of the meeting was posted on KIPPNYC.org. The following Trustees were in attendance: Rafael Mayer, Gwendolyn Brunson, Richard Taft, and Whitney Tilson.

Also in attendance were Trustees of KIPP NYC Public Charter Schools (Kange Kaneene, Rafael Mayer, Gwendolyn Brunson, and Richard Taft). The following KIPP NYC staff members were also in attendance: Jim Manly (Superintendent), Alicia Johnson (President), Jane Martinez Dowling, Diane Flynn, Dana Willis, and Rebecca Sleath. External consultant Kerry Mullins was also in attendance.

**Opening of the Meeting**

Mr. Mayer called the meeting to order and welcomed attendees.

**Public Comments**

Mr. Mayer asked for public comments. There were no public comments.

**Board Business**

There was no Board business.

**Board Votes:**

The Board voted unanimously to:

- Move into an executive session pursuant to Section 105 (1) (d) of the New York Open Meetings Law.

**Adjournment**

The meeting was adjourned.

**Executive Session**

The Board entered executive session following the public portion of the meeting.

**KIPP NYC Public Charter Schools**  
Meeting of the Board of Trustees  
June 06, 2023

The KIPP NYC Public Charter Schools Board of Trustees (the “Board”) met on June 06, 2023 at Glenview Capital. In accordance with the Open Meetings Law, advance notice of the meeting was posted on KIPPNYC.org. The following Trustees were in attendance: Kange Kaneene, Rafael Mayer, and Richard Taft.

**Opening of the Meeting**

Ms. Kaneene called the meeting to order and welcomed attendees.

**Public Comments**

Ms. Kaneene asked for public comments. There were no public comments.

**Board Business**

Mr. Manly and Ms. Johnson led the Board in a Graduate Aims update.

**Board Votes:**

The Board voted unanimously to:

- Reelect for a term of 2 years the following individuals as members to the Board: Kange Kaneene and Rafael Mayer.
- Approve the re-appointment of Kange Kaneene as Chair of the KIPP NYC Public Charter Schools Board of Trustees.
- To ratify and reconfirm the designation of each of Larry Robbins, David Levin, Fred Scott, and Amanda Baldwin as a recommended director of the Board on the Board of Directors at KIPP New York, Inc.
- Approve the appointment of Amanda Martinez as Principal of Freedom Middle School.
- Approve the appointment of Jeffrey Imwold as Interim Principal of Washington Heights Elementary School.
- Approve the appointment of Omari Wiltshire as Principal of AMP Middle School.
- Approve the appointment of Candice Seagrave as Principal of STAR Harlem Elementary School.
- Approve the Fiscal Year 2024 Budget.

**Adjournment**

The meeting was adjourned.

# KIPP NYC Elementary School Organization Chart

<b>Principal</b>
Principal

<b>Operations</b>
Director of Operations
School Operations Manager
School Operations Administrator
Data and Compliance Manager

<b>Leadership</b>
AP
Dean
Dean
Dean/Director of Student Support Services

<b>Social Work Team</b>
Social Worker
Social Worker

<b>Kindergarten</b>		
<b>Class 1</b>	Lead Teacher	Lead Teacher
<b>Class 2</b>	Lead Teacher	Lead Teacher
<b>Class 3</b>	Lead Teacher	Lead Teacher

<b>3rd Grade</b>		
<b>Class 1</b>	Lead Teacher	Lead Teacher
<b>Class 2</b>	Lead Teacher	Lead Teacher
<b>Class 3</b>	Lead Teacher	Lead Teacher

<b>Support Services Team</b>
Interventionist
Interventionist
Interventionist
SALT

<b>1st Grade</b>		
<b>Class 1</b>	Lead Teacher	Lead Teacher
<b>Class 2</b>	Lead Teacher	Lead Teacher
<b>Class 3</b>	Lead Teacher	Lead Teacher

<b>4th Grade</b>		
<b>Class 1</b>	Lead Teacher	Lead Teacher
<b>Class 2</b>	Lead Teacher	Lead Teacher
<b>Class 3</b>	Lead Teacher	Lead Teacher

<b>Specials + Science</b>
Enrichment Teacher
Enrichment Teacher
Enrichment Teacher
Enrichment Teacher
Science
Science

<b>2nd Grade</b>		
<b>Class 1</b>	Lead Teacher	Lead Teacher
<b>Class 2</b>	Lead Teacher	Lead Teacher
<b>Class 3</b>	Lead Teacher	Lead Teacher

<b>Teacher Residence</b>
TIR

# KIPP NYC Middle School Organization Chart

<b>Principal</b>
Principal

<b>School Operations</b>
Director of Operations
School Operations Manager
School Operations Administrator

<b>Deans/Directors/APs</b>
AP
Dean
Dean
Dean or DS3

<b>Social Work</b>
Social Worker
Social Worker

<b>5th Grade</b>	
<b>ELA</b>	Lead Teacher
<b>Math</b>	Lead Teacher
<b>Science</b>	Lead Teacher
<b>Social Studies</b>	Lead Teacher

<b>8th Grade</b>	
<b>ELA</b>	Lead Teacher
<b>Math</b>	Lead Teacher
<b>Science</b>	Lead Teacher
<b>Social Studies</b>	Lead Teacher

<b>Student Support Services</b>
SPED Learning Specialist
SPED Learning Specialist
SPED Learning Specialist
SPED Learning Specialist
SPED Learning Specialist
SPED Learning Specialist

<b>6th Grade</b>	
<b>ELA</b>	Lead Teacher
<b>Math</b>	Lead Teacher
<b>Science</b>	Lead Teacher
<b>Social Studies</b>	Lead Teacher

<b>Afterschool Program</b>
Program Director

<b>Specials/Enrichment</b>
Enrichment Teacher
Enrichment Teacher
Enrichment Teacher
Enrichment Teacher

<b>7th Grade</b>	
<b>ELA</b>	Lead Teacher
<b>Math</b>	Lead Teacher
<b>Science</b>	Lead Teacher
<b>Social Studies</b>	Lead Teacher

<b>Teacher in Residence</b>
TIR
TIR
TIR

<b>Reading Interventionist</b>
Interventionist



AUGUST '23						
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SEPTEMBER '23						
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OCTOBER '23						
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DECEMBER '23						
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**August 2023**

August 28	<b>FIRST DAY OF SCHOOL – ALL GRADES</b>
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**September 2023**

September 4	<b>NO SCHOOL</b> –Labor Day
September 5	<b>SCHOOL RESUMES</b> Full Day All Students: 3:30pm Dismissal
September 19	<b>** HALF DAY EARLY DISMISSAL</b> – Staff Development
September 25	<b>NO SCHOOL</b> – Yom Kippur

**October 2023**

October 9	<b>NO SCHOOL</b> - Indigenous Peoples' Day
October 31	<b>NO SCHOOL</b> - Staff Development Day

**November 2023**

November 7	KIPP IN SESSION (Election Day)
November 17	End of Trimester 1
November 20-24	<b>NO SCHOOL</b> : Thanksgiving Break
November 27	<b>SCHOOL RESUMES</b> - Trimester 2 Begins

**December 2023**

December 5	<b>** HALF DAY ALL STUDENTS:</b> 1:30pm dismissal for student Report Card Conferences
December 8	KIPP IN SESSION (First Day of Hanukkah)
December 20 - 29	<b>NO SCHOOL</b> : Winter Break

**January 2024**

January 1	<b>NO SCHOOL</b> : New Year's Day
January 2	<b>NO SCHOOL</b> - Staff Development Day
January 3	<b>SCHOOL RESUMES</b> Full Day All Students: 3:30pm Dismissal
January 15	<b>NO SCHOOL</b> : Martin Luther King Jr. Day

**February 2024**

February 13	<b>** HALF DAY ALL STUDENTS</b> – Staff Development
February 19 - 23	<b>NO SCHOOL</b> - Mid-Winter Break

**March 2024**

March 4	<b>NO SCHOOL</b> - Staff Development Day
March 15	<i>End of Trimester 2</i>
March 18	<i>Trimester 3 Begins</i>
March 26	<b>** HALF DAY ALL STUDENTS:</b> 1:30pm dismissal for student Report Card Conferences
March 29	<b>NO SCHOOL</b> – Good Friday

**April 2024**

April 1	<b>NO SCHOOL</b> - Easter
April 10	<b>NO SCHOOL</b> - Eid al-Fitr
April 11 - 12	ELA State Test (Grades 3-8)
April 22 – 26	<b>NO SCHOOL</b> – Spring Break
April 29	<b>SCHOOL RESUMES</b> Full Day All Students: 3:30pm Dismissal

**May 2024**

May 8 - 9	Math State Test (Grades 3-8)
May 20	<b>NO SCHOOL</b> - Staff Development Day
May 27	<b>NO SCHOOL</b> - Memorial Day

**June 2024**

June 11	<b>** HALF DAY ALL STUDENTS</b> – Staff Development
June 19	<b>NO SCHOOL</b> - Juneteenth
June 21	<i>End of Trimester 3</i>
June 26	<i>Last Day of School for Students</i>
June 27	<i>Last Day of School for Staff</i>
June 28	<i>Last Day of School for School Operations</i>

JANUARY '24						
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MARCH '24						
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APRIL '24						
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MAY '24						
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JUNE '24						
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\*\* Indicate Half Days for Students and a 1:30pm Dismissal.

# PSPDFKit for Web Evaluation

## Certificate of Occupancy

**CO Number: 220414157F**

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

<b>A.</b>	<b>Borough:</b> Bronx <b>Address:</b> 201 EAST 144TH STREET <b>Building Identification Number (BIN):</b> 2118418	<b>Block Number:</b> 02335 <b>Lot Number(s):</b> 6  <b>Building Type:</b> Altered	<b>Certificate Type:</b> Final <b>Effective Date:</b> 06/19/2015
<b>This building is subject to this Building Code: 2008 Code</b>			
<i>For zoning lot metes &amp; bounds, please see BISWeb.</i>			
<b>B.</b>	<b>Construction classification:</b> 1-B (2008 Code) <b>Building Occupancy Group classification:</b> E (2008 Code) <b>Multiple Dwelling Law Classification:</b> None		
	<b>No. of stories:</b> 6	<b>Height in feet:</b> 70	<b>No. of dwelling units:</b> 0
<b>C.</b>	<b>Fire Protection Equipment:</b> Standpipe system, Fire alarm system, Sprinkler system, Fire Suppression system		
<b>D.</b>	<b>Type and number of open spaces:</b> None associated with this filing.		
<b>E.</b>	<b>This Certificate is issued with the following legal limitations:</b> None		
<b>Borough Comments:</b> None			



Borough Commissioner



Commissioner



# PSPDFKit for Web Evaluation Certificate of Occupancy

CO Number: 220414157F

Permissible Use and Occupancy						
All Building Code occupancy group designations below are 2008 designations.						
Floor From To	Maximum persons permitted	Live load lbs per sq. ft.	Building Code occupancy group	Dwelling or Rooming Units	Zoning use group	Description of use
CEL	3	OG	E F-2		3	SERVERY/KITCHEN
CEL	49	OG	E		3	ELECTRICAL ROOMS, GAS METER ROOM, WATER ROOMS, GREEN ROOM, DIMMING ROOM, MDFROOM, FIRE PUMP ROOM, ATS ROOM, TRASH ROOM, LOCKER ROOMS, ACCESSORY OFFICES
CEL		OG	S-2		3	STORAGE ROOMS
BAS	1240	100	A-3		3	CAFETORIUM AND STAGE (ALTERNATE LAYOUT A-3,740 PEOPLE)
001 001	120	60	A-3		3	MUSIC ROOM
001 001	90	40	E		3	CLASSROOMS (2)
001 001		100	S-2		3	STORAGE ROOMS
001 001	65	100	E		3	TELECOMMUNICATION ROOM, RECORDING ROOM, ACCESSORY ADMINISTRATIVE OFFICES, MAIN LOBBY
001 001	64	60	E		3	LIBRARY
002 002	217	40	E		3	CLASSROOMS (6)
002 002	868	100	A-4		3	GYMNASIUM
002 002	77	60	E		3	LOCKER ROOMS, TELECOMMUNICATION ROOM, ELECTRICAL ROOM, ACCESSORY ADMINISTRATIVE OFFICES, SGI ROOM, GYM OFFICE



Borough Commissioner



Commissioner

# PSPDFKit for Web Evaluation

*Certificate of Occupancy*

CO Number: 220414157F

Permissible Use and Occupancy						
All Building Code occupancy group designations below are 2008 designations.						
Floor From To	Maximum persons permitted	Live load lbs per sq. ft.	Building Code occupancy group	Dwelling or Rooming Units	Zoning use group	Description of use
002 002		60	S-2		3	STORAGE ROOMS
003 003	86	60	E		3	TELECOMMUNICATION ROOM, ACCESSORY ADMINISTRATIVE OFFICES, SGI ROOM, ELECTRICAL ROOM, FITNESS ROOM
003 003	298	40	E		3	CLASSROOMS(7), ART STUDIO
003 003		60	S-2		3	STORAGE ROOMS
004 004		60	S-2		3	STORAGE ROOMS
004 004	657	40	E		3	CLASSROOMS (12), SCIENCE LABS(5)
004 004	63	60	E		3	TELECOMMUNICATION ROOMS, ELECTRICAL ROOM, SGI ROOM, ACCESSORY ADMINISTRATIVE OFFICES, FACULTY LOUNGE, TECH OFFICE
005 005	283	40	E		3	CLASSROOMS (8)
005 005	48	60	E		3	TELECOMMUNICATION ROOM, SGI ROOM, ELECTRICAL ROOM, ACCESSORY ADMINISTRATIVE OFFICES, AV/IT ROOM
005 005		60	S-2		3	STORAGE ROOMS
RO F		20	E		3	MECHANICAL ROOMS
ZONING EXHIBIT I CRFN# 2011000277775. ZONING EXHIBIT III CRFN: 201100027773 5						
<b>END OF SECTION</b>						



Borough Commissioner



Commissioner

**END OF DOCUMENT**

**INSPECTION AND TESTING FORM**

DATE: 2023-07-14

TIME: 2:45 PM

**SERVICE ORGANIZATION**

Name: Sirina Protection Systems

Address: 450 7th Avenue Suite 506

Representative: A T . J M . M H . M L

License No.: 12000264674

Telephone: 212-929-6800

**PROPERTY NAME (USER)**

Name: THE KIPP SCHOOL 201 E 144th St.

Address: 201 EAST 144TH STREET BRONX NY

Owner Contact: \_\_\_\_\_

Telephone: 646-628-1602

**MONITORING ENTITY**

Contact: STATEWIDE

Telephone: 718-494-6698

Monitoring Account Ref. No.: 714725

**APPROVING AGENCY**

Contact: ekamkhin@kippnyc.org

Telephone: \_\_\_\_\_

**TYPE TRANSMISSION**

- GSM
- Multiplex
- Digital
- CELLULAR
- RF
- Other (Specify) \_\_\_\_\_

**SERVICE**

- Weekly
- Monthly
- Quarterly
- Semiannually
- Annually
- Other (Specify) \_\_\_\_\_

Control Unit Manufacturer: GAMEWELL

Model No.: E3 Series

Circuit Styles: 4

Number of Circuits: 4

Software Rev.: V 1

Last Date System Had Any Service Performed: 2/18/2021

Last Date that Any Software or Configuration Was Revised: \_\_\_\_\_

**ALARM-INITIATING DEVICES AND CIRCUIT INFORMATION**

Quantity	Circuit Style
<u>29</u>	4 <input checked="" type="checkbox"/> 6 <input type="checkbox"/>
<u> </u>	4 <input type="checkbox"/> 6 <input type="checkbox"/>
<u>80</u>	4 <input checked="" type="checkbox"/> 6 <input type="checkbox"/>
<u>181</u>	4 <input checked="" type="checkbox"/> 6 <input type="checkbox"/>
<u> </u>	4 <input type="checkbox"/> 6 <input type="checkbox"/>
<u>8</u>	4 <input checked="" type="checkbox"/> 6 <input type="checkbox"/>
<u>13</u>	4 <input checked="" type="checkbox"/> 6 <input type="checkbox"/>
<u> </u>	4 <input type="checkbox"/> 6 <input type="checkbox"/>

- Manual Fire Alarm Boxes
- Ion Detectors
- Photo Detectors
- Duct Detectors
- Heat Detectors
- Waterflow Switches
- Supervisory Switches
- Other (Specify): \_\_\_\_\_

Alarm verification feature is disabled  enabled

**ALARM NOTIFICATION APPLIANCES AND CIRCUIT INFORMATION**

Quantity	Circuit Style		
<input type="text"/>	4 <input type="checkbox"/>	6 <input type="checkbox"/>	Bells
<input type="text"/>	4 <input type="checkbox"/>	6 <input type="checkbox"/>	Horns
<input type="text"/>	4 <input type="checkbox"/>	6 <input type="checkbox"/>	Chimes
90	4 <input checked="" type="checkbox"/>	6 <input type="checkbox"/>	Strobes
<input type="text"/>	4 <input type="checkbox"/>	6 <input type="checkbox"/>	Speakers
203	4 <input checked="" type="checkbox"/>	6 <input type="checkbox"/>	Other (Specify): <u>COMBO HORN STROBES</u>

No. of alarm notification appliance circuits: \_\_\_\_\_

Are circuits monitored for integrity?  Yes  No

**SUPERVISORY SIGNAL-INITIATING DEVICES AND CIRCUIT INFORMATION**

Quantity	Circuit Style		
<input type="text"/>	4 <input type="checkbox"/>	6 <input type="checkbox"/>	
<input type="text"/>	4 <input type="checkbox"/>	6 <input type="checkbox"/>	
1	4 <input checked="" type="checkbox"/>	6 <input type="checkbox"/>	Fire Pump Power
1	4 <input checked="" type="checkbox"/>	6 <input type="checkbox"/>	Fire Pump Running
1	4 <input checked="" type="checkbox"/>	6 <input type="checkbox"/>	Fire Pump Auto Position
1	4 <input checked="" type="checkbox"/>	6 <input type="checkbox"/>	Fire Pump or Pump Controller Trouble
1	4 <input checked="" type="checkbox"/>	6 <input type="checkbox"/>	Tamper Switch
1	4 <input checked="" type="checkbox"/>	6 <input type="checkbox"/>	Generator In Auto Position
1	4 <input checked="" type="checkbox"/>	6 <input type="checkbox"/>	Generator or Controller Trouble
<input type="text"/>	4 <input type="checkbox"/>	6 <input type="checkbox"/>	Switch Transfer
<input type="text"/>	4 <input type="checkbox"/>	6 <input type="checkbox"/>	Generator Engine Running
<input type="text"/>	4 <input type="checkbox"/>	6 <input type="checkbox"/>	Other: _____

**SIGNALING LINE CIRCUITS**

Quantity and style of signaling line circuits connected to system (see NFPA 72, Table 6.6.1):

Quantity 18 Style(s) 4  6  A  B

**SYSTEM POWER SUPPLIES**

(a) Primary (Main): Nominal Voltage 120 V AC Amps 20 AMP

Overcurrent Protection: Type FUSE CUTOUT Amps 30 AMP

Location (of Primary Supply Panelboard): \_\_\_\_\_

Disconnecting Means Location: FUSE  BREAKER

(b) Secondary (Standby):

12V DC 12AMP / 12V DC 18 AMP Storage Battery: Amp-Hr. Rating 12V DC 12 AHX / 12V DC 18 AMP

Calculated capacity to operate system, in hours: 12hr 24 60

\_\_\_\_\_ Engine-driven generator dedicated to fire alarm system:

Location of fuel storage: \_\_\_\_\_

**TYPE BATTERY**

- Dry Cell
- Nickel-Cadmium
- Sealed Lead-Acid
- Lead-Acid
- Other (Specify): \_\_\_\_\_

(c) Emergency or standby system used as a backup to primary power supply, instead of using a secondary power supply:

- Emergency system described in NFPA 70, Article 700
- Legally required standby described in NFPA 70, Article 701
- Optional standby system described in NFPA 70, Article 702, which also meets the performance requirements of Article 700 or 701.

FIGURE 10.6.2.3 Continued

<b>PRIOR TO ANY TESTING</b>					
<b>NOTIFICATIONS ARE MADE</b>	Yes	No	Who	Time	
Monitoring Entity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	FSD	8:00 AM	
Building Occupants	<input checked="" type="checkbox"/>	<input type="checkbox"/>	FSD		
Building Management	<input checked="" type="checkbox"/>	<input type="checkbox"/>	FSD		
Other (Specify)	<input type="checkbox"/>	<input type="checkbox"/>			
AHJ Notified of Any Impairments	<input type="checkbox"/>	<input type="checkbox"/>			
<b>SYSTEM TESTS AND INSPECTIONS</b>					
<b>TYPE</b>	Visual	Functional	Comments		
Control Unit	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
Interface Equipment	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
Lamps/LEDS	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
Fuses	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
Primary Power Supply	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
Trouble Signals	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
Disconnect Switches	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
Ground-Fault Monitoring	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
<b>SECONDARY POWER</b>					
<b>TYPE</b>	Visual	Functional	Comments		
Battery Condition	<input checked="" type="checkbox"/>				
Load Voltage		<input checked="" type="checkbox"/>			
Discharge Test		<input type="checkbox"/>			
Charger Test		<input type="checkbox"/>			
Specific Gravity		<input checked="" type="checkbox"/>			
<b>TRANSIENT SUPPRESSORS</b>	<input type="checkbox"/>				
<b>REMOTE ANNUNCIATORS</b>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
<b>NOTIFICATION APPLIANCES</b>					
Audible	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	COMBO HORN STROBES		
Visible	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			
Speakers	<input type="checkbox"/>	<input type="checkbox"/>			
Voice Clarity		<input type="checkbox"/>			
<b>INITIATING AND SUPERVISORY DEVICE TESTS AND INSPECTIONS</b>					
MANUFACTURER	Device Type	Visual Check	Functional Test	Pass	Fail
FCI	smoke / heat	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
FCI	Duct det	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
FCI	pull stations	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
FCI	c.o detector	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
system sensor	waterflow	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
system sensor	tamper switch	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Comments:</b>					
Note There are DGP ON 2ND FLOOR AND 4TH FLOOR Each DGP have 6 battery 12amp and 18 amp batteries					

FIGURE 10.6.2.3 Continued

EMERGENCY COMMUNICATIONS EQUIPMENT	Visual	Functional	Comments	
Phone Set	<input type="checkbox"/>	<input type="checkbox"/>		
Phone Jacks	<input type="checkbox"/>	<input type="checkbox"/>		
Off-Hook Indicator	<input type="checkbox"/>	<input type="checkbox"/>		
Amplifier(s)	<input type="checkbox"/>	<input type="checkbox"/>		
Tone Generator(s)	<input type="checkbox"/>	<input type="checkbox"/>		
Call-in Signal	<input type="checkbox"/>	<input type="checkbox"/>		
System Performance	<input type="checkbox"/>	<input type="checkbox"/>		
<b>INTERFACE EQUIPMENT</b>	Visual	Device Operation	Simulated Operation	
(Specify) <u>4TH FLOOR DGP</u>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
(Specify) <u>2nd FLOOR DGP</u>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
(Specify) <u>N/A</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>SPECIAL HAZARD SYSTEMS</b>				
(Specify) <u>N/A</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(Specify) <u>N/A</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(Specify) <u>N/A</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Special Procedures: _____				
Comments: _____				
<b>SUPERVISING STATION MONITORING</b>	Yes	No	Time	Comments
Alarm Signal	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Alarm Restoration	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Trouble Signal	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Supervisory Signal	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Supervisory Restoration	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
<b>NOTIFICATIONS THAT TESTING IS COMPLETE</b>	Yes	No	Who	Time
Building Management	<input checked="" type="checkbox"/>	<input type="checkbox"/>	FSD	
Monitoring Agency	<input checked="" type="checkbox"/>	<input type="checkbox"/>	FSD	
Building Occupants	<input checked="" type="checkbox"/>	<input type="checkbox"/>	FSD	
Other (Specify)	<input type="checkbox"/>	<input type="checkbox"/>		
The following did not operate correctly: _____				
System restored to normal operation: Date: <u>2023-07-14</u> Time: <u>3:08 PM</u>				
<b>THIS TESTING WAS PERFORMED IN ACCORDANCE WITH APPLICABLE NFPA STANDARDS.</b>				
Name of Inspector: <u>A, T / M H / J, M . M L</u> Date: <u>2023-07-14</u> Time: <u>3:08 PM</u>				
Signature: <u>J M, M H, A T</u>				
Name of Owner or Representative: _____				
Date: <u>2023-07-14</u> Time: <u>3:08 PM</u>				
Signature: _____				

FIGURE 10.6.2.3 Continued