Entry 1 School Information and Cover Page (New schools that were not open for instruction for the 2018-19 school year are not required to complete or submit an annual report this year).

Created: 07/09/2019 • Last updated: 08/01/2019

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 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, 2019)** or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME (Select name from the drop down menu)	MOTT HAVEN ACADEMY CHARTER SCHOOL
a1. Popular School Name (Optional)	Haven Academy
b. CHARTER AUTHORIZER (As of June 30th, 2019) Please select the correct authorizer as of June 30, 2019 or you may not be assigned the correct tasks.	NYCDOE Authorized Charter School
c. DISTRICT / CSD OF LOCATION	NYC CSD 7
d. DATE OF INITIAL CHARTER	01/2008
e. DATE FIRST OPENED FOR INSTRUCTION	08/2008

f. APPROVED SCHOOL MISSION (Regents, NYCDOE, and Buffalo BOE authorized schools only)

MISSION STATEMENT

The Mott Haven Academy Charter School empowers children in an educational environment that addresses and reduces the barriers to academic success through the integration of family support services with a rigorous, college preparatory academic program. Our graduates will be resilient, resourceful, independent scholars who have the skills necessary to reach their full potential and to build a better future.

g. KEY DESIGN ELEMENTS (Regents, NYCDOE, and Buffalo BOE authorized schools only)

KEY DESIGN ELEMENTS (Brief heading followed by a description of each Key Design Elements (KDE). KDEs are those general aspects of the school that are innovative or unique to the school's mission and goals, are core to the school's overall design, and are critical to its success. The design elements may include a specific content area focus; unique student populations to be served; specific educational programs or pedagogical approaches; unique calendar, schedule, or configurations of students and staff; and/or innovative organizational structures and systems.

Variable 1	Trauma Informed Environment We maintain a safe, nurturing climate by dedicating significant time to the development of our school culture, with a specific focus on social emotional (SE) programming. All staff are trained in the effects of trauma on learning and building positive attachments using approaches like Responsive Classroom, Love and Logic, and PBIS. Our SE staff use evidence based practices such as Second Step to teach key social skills like self regulation and problem solving.
Variable 2	Supportive School Culture and Climate Haven Academy is committed to teaching students to be problem solvers and critical thinkers, to respect and challenge intellectual ideas, to resolve conflicts peacefully, and form opinions in an environment that values trust. We continue to implement evidence based Social Emotional curricula as well as school wide Positive Behavior Supports
Variable 3	Data Driven Instruction Haven Academy thoughtfully uses assessments and data to drive our curriculum development and daily student instruction. Instructional Staff and Leadership regularly collect and analyze data for individual scholar progress and school wide trends to differentiate instruction, guide daily teaching, and to inform areas requiring remediation, intervention and support.
Variable 4	Rigorous Standards Based Curriculum

	Significant efforts are undertaken to align the school's curriculum with the Common Core Learning Standards. We have a curriculum revision protocol in order to guarantee that all of the Common Core Learning Standards are taught in ELA and math. We have detailed scope and sequences, curriculum maps, and assessment schedules, allowing for teachers and coaches to continue the work of developing unit and lesson plans during weekly grade level meetings and check ins.
Variable 5	High Attendance Percentages and Support Systems We believe high attendance for all students is critical to academic success. We take pride in high daily attendance rates and our reduction in chronic absenteeism. Our multi disciplinary attendance team tracks absences on a daily basis and follows up with families by phone with each absence. We also provide more intensive coaching for families with chronic absenteeism by pairing them with a specific staff member who helps identify barriers, reducing those barriers, and reinforcing attendance.
Variable 6	Parents as Partners Haven Academy provides comprehensive wrap around services to our families to ensure the consistency of support available both at home and school through one on one coaching, workshops, and other parent engagement opportunities. We value the relationships we cultivate with our families and work tirelessly to ensure they are not only heard but actively inform our daily functioning and programming.
Variable 7	Community Partnership At the core of our mission is our partnership with The New York Foundling. Additionally, we work in tandem with several other child welfare agencies as well as other community based organizations that provide our families with critical needs such as housing, medical and mental health resources. We employ several support staff members that help facilitate these partnerships and make resources available to families.
Variable 8	(No response)
Variable 9	(No response)
Variable 10	(No response)

Need additional space for variables	No
h. SCHOOL WEB ADDRESS (URL)	www.havenacademy.org

i. TOTAL MAX APPROVED ENROLLMENT FOR THE 2018-19 SCHOOL YEAR (exclude Pre-K program enrollment)	400
j. TOTAL STUDENT ENROLLMENT ON JUNE 30, 2019 (exclude Pre-K program enrollment)	414

k. GRADES SERVED IN SCHOOL YEAR 2018-19 (does not include Pre-K program students)

Check all that apply

Grades Served	K, 1, 2, 3, 4, 5, 6, 7

l1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?	No

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2019-20?

	No, just one site.

School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for 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	170 Brown Place Bronx, NY 10454	7182927015	NYC CSD 7	K 7	N/A

m1a. Please provide the contact information for Site 1.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Jessica Nauiokas	[redacted]		
Operational Leader	Milagros Torres			
Compliance Contact	Zennea Chetta			
Complaint Contact	Ashlyn Rector			
DASA Coordinator	Gabriella Cassandra			
Phone Contact for After Hours Emergencies	Jessica Nauiokas			

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

Private Space

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

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

Site 1 Certificate of Occupancy (COO)

https://nysed_cso_reports.fluidreview.com/resp/106398639/yFPTXS6fVy/

Site 1 Fire Inspection Report

https://nysed_cso_reports.fluidreview.com/resp/106398639/nBJtmqxAKU/

CHARTER REVISIONS DURING THE 2018-19 SCHOOL YEAR

n1. Were there any revisions to the school's charter during the 2018-19 school year? (Please include approved or pending material and non-material charter revisions).	Yes

n2. Summary of Charter Revisions

	Category (Select Best Description)	Specific Revision (150 word limit)	Date Approved by BOT (if applicable)	Date Approved by Authorizer (if applicable)
1	Change in Maximum Approved Enrollment	We are requesting to increase our enrollment planning as outlined in our Charter Renewal application page # 6. We would like to increase enrollment in each grade K 8, from 50 to 54. Our projected enrollment from our last charter revision was prior to launching our Middle School and we have since then realized that 51 54 per grade is more accurate.		
2	Other	We are requesting to remove the Terra Nova Assessment from our charter goals. We have discontinued use of this assessment and replaced it with a new nationally normed assessment, NWEA Map. Our intention is to use this year as a baseline year with the NWEA Map test to determine if we will add equivalent goals in our 2020 charter renewal using this assessment.		
3				
4				
5				

More revisions to add? No

ATTESTATION

o. Individual Primarily Responsible for Submitting the Annual Report.

Name	Zennea Chetta
Position	Director of Data and Technology
Phone/Extension	[redacted]
Email	

p. 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. Check YES if you agree and then use the mouse on your PC or the stylist on your mobile device to sign your name).

Yes

Signature, Head of Charter School

Signature, President of the Board of Trustees

Date 2019/07/09

Thank you.

FIRE DEPARTMENT • CITY OF NEW YORK

PLACE OF ASSEMBLY PERMIT

DO#
37

ISSUE DATE	EXPIRATION DATE	
02/20/2019	01/20/2020	
PREMISES 170 BROWN PL		BOROUGH BRONX
BLOCK/LOT 02263/0001	BIN # 2000023	ZIP CODE 104544140

ISSUED TO
MOTT HAVEN ACADEMY
170 BROWN PL
BRONX NY 10454

CERTIFICATE OF OPERATION #	TYPE/DESCRIPTION OF USE	FLOOR(S)	NO. OF PERSONS
	CAFETERIA/LOUNGE	CEL	128
	GYM/PHYS CULTURAL ESTBLMT	CEL	166
***	***	***	***
***	***	***	***
***	***	***	***
***	***	***	***
***	***	***	***
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***	***	***	***
***	***	***	***
***	***	***	***
***	***	***	***

This permit authorizes use and occupancy of the above premises as place(s) of assembly subject to the strict observance of the New York City Fire Code and other laws, rules and regulations enacted for the protection of the public in such occupancy. This permit shall remain in effect for the period specified unless revoked by the Fire Department prior to expiration.

FIRE COMMISSIONER

THE NEW YORK CITY FIRE CODE (FC105.3.5) REQUIRES THAT PERMITS BE POSTED IN A CONSPICUOUS LOCATION ON THE PREMISES AT ALL TIMES AND BE READILY AVAILABLE FOR INSPECTION BY ANY REPRESENTATIVE OF THE DEPARTMENT. APPROVED SEATING PLANS MUST BE AVAILABLE AT THE PREMISES AT ALL TIME FOR INSPECTION BY THE FIRE DEPARTMENT.

NYC Buildings

Certificate of Occupancy

CO Number: [redacted]

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

A.

Borough: Bronx	**Block Number:** 02263	**Certificate Type:** Final
Address: 170 BROWN PLACE	**Lot Number(s):** 1	**Effective Date:** 10/31/2011
Building Identification Number (BIN): 2000023	**Building Type:** Altered	

For zoning lot metes & bounds, please see BISWeb.

B.

Construction classification: 1-C (1968 Code)

Building Occupancy Group classification: G (1968 Code)

Multiple Dwelling Law Classification: None

No. of stories: 7 **Height in feet:** 97 **No. of dwelling units:** 0

C.

Fire Protection Equipment:
Standpipe system, Fire alarm system, Sprinkler system, Fire Suppression system

D.

Type and number of open spaces:
None associated with this filing.

E.

This Certificate is issued with the following legal limitations:
None

Borough Comments: None

Borough Commissioner

Commissioner

DOCUMENT CONTINUES ON NEXT PAGE

NYC Buildings

Certificate of Occupancy

CO Number: [redacted]

Permissible Use and Occupancy

All Building Code occupancy group designations are 1968 designations, except RES, COM, or PUB which are 1938 Building Code occupancy group 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	2	OG	D-2		3B	KITCHEN
CEL		OG	B-2		3B	STORAGE ROOMS, TRASH ROOM, RECYCLE ROOM
CEL		OG	D-2		3B	MECHANICAL ROOM, ELECTRICAL CONTROL ROOM, WATER SERVICE ROOM SERVER ROOM
CEL	68	OG	F-1B		3B	CONFERENCE ROOM
CEL	128	OG	F-4		3B	CAFETERIA
CEL	1	OG	E		3B	OFFICE
CEL	20	OG	G		3A	CLASSROOMS
CEL	166	OG	F-3		3A	GYMNASIUM
001	104	40	G		3A	CLASSROOM, LIBRARY
001	10	50	E		3B	OFFICES,STAFF CENTER
002	167	40	G		3A	CLASSROOMS
003	159	40	G		3A	CLASS ROOMS
003	30	40	G		3A	SCIENCE LAB

Borough Commissioner

Commissioner

DOCUMENT CONTINUES ON NEXT PAGE

NYC Buildings

Certificate of Occupancy

CO Number: [redacted]

Permissible Use and Occupancy

All Building Code occupancy group designations are 1968 designations, except RES, COM, or PUB which are 1938 Building Code occupancy group 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
003	1	50	E		3B	OFFICES
004	164	50	E		4A	NON-PROFIT OFFICES WITHOUT SLEEPING ACCOMMODATIONS
005	29	50	E		4A	NON-PROFIT OFFICES WITHOUT SLEEPING ACCOMMODATIONS
005		50	D-2		4C	IT-CLOSET, COPY ROOM
006	29	50	E		4A	NON PROFIT OFFICES WITHOUT SLEEPING ACCOMODATIONS
006		50	D-2		4C	IT-CLOSET, COPY ROOM
007		50	D-2		4C	IT-CLOSET, COPY ROOM
007	29	50	E		4A	NON-PROFIT OFFICES WITHOUT SLEEPING ACCOMMODATIONS
ROF	74	100	F-3		3B	SECOND FLOOR ROOF-DECK
PEN	7	100	D-2		3B	MECHANICAL ROOM

NOTE: NON-PROFIT INSTITUTE WITHOUT SLEEPING ACCOMODATIONS PROVIDED THAT THE NUMBER OF PERSONS EMPLOYED IN CENTRAL OFFICE FUNCTION SHALL NOT EXCEED 50, AND THE AMOUNT OF FLOOR AREA FOR CENTRAL OFFICE PURPOSES SHALL NOT EXCEED 25 PERCENT OF THE TOTAL FLOOR AREA OR 25,000 SQUARE FEET, WHICH EVER IS GREATER, EXCEPT THAT IN R6 DISTRICTS, THE AMOUNT OF FLOOR AREA USED FOR THE CENTRAL OFFICE PURPOSES SHALL IN NO EVENT EXCEED 25 PERCENT OF THE TOTAL FLOOR AREA THESE PREMISES, CONSISTING OF ONE (1) TAX LOT, HAVE BEEN DECLARED ONE (1) Z ONING LOT AS PER SECTION 12-10 OF THE ZONING RESOLUTION AND HAVE BEEN RECOR DED AT THE OFFICE OF THE CITY REGISTER UNDER EXHIBIT I CRFN AND EXHIBIT III CRFN #2010000311858 2010000311859

END OF SECTION

Borough Commissioner

Commissioner

END OF DOCUMENT

Entry 2 NYS School Report Card Link

Created: 07/09/2019 • Last updated: 07/31/2019

MOTT HAVEN ACADEMY CHARTER SCHOOL

1. CHARTER AUTHORIZER (As of June 30th, 2019) (For technical reasons, please re select authorizer name from the drop down menu).	NYCDOE Authorized Charter School
2. NEW YORK STATE REPORT CARD **Provide a direct URL or web link to the most recent New York State School Report Card for the charter school (See https://reportcards.nysed.gov/).** **(Charter schools completing year one will not yet have a School Report Card or link to one. Please type "URL is not available" in the space provided.)**	https://data.nysed.gov/profile.php?instid=800000061086

Entry 3 Progress Toward Goals

Created: 07/15/2019 • Last updated: 10/15/2019

PROGRESS TOWARD CHARTER GOALS

Board of Regents authorized and NYCDOE 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 by November 1st.

1. ACADEMIC STUDENT PERFORMANCE GOALS

If performance data is not available by August 1st, please state this in the last column and update by November 1st.

2018-19 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal Met or Not Met	Indicate if data is not available. If/when available, Describe Efforts School Will Take If Goal Is Not Met
Academic Goal 1	For each year of the school's next charter term,the school will show academic performance with a percent of students 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.	New York State ELA examination	Met	
Academ	For each year of the school's next charter term, the school will show academic performance with a percent of students proficient at or above Level 3 that meets or exceeds the percent			

ic Goal 2	proficient of the Community School District (CSD) of location and also meets or exceeds the citywide percent proficient on the New York State Math examination.	New York State Math examination	Met	
Academic Goal 3	For each year of the school's 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 ELA 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 ELA exam. 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 ELA exam, the school is expected to demonstrate growth comparable to the CSD in the current year.	New York State ELA examination	Met	
	For each year of the school's charter term, each grade level cohort will demonstrate growth with a reduction by a			

Academic Goal 4	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. 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.	New York State Math examination	Met	
Academic Goal 5	In each year of the charter term, 75 percent of students enrolled for three or more years will perform at or above a level 3 on the NYS fourth grade science exam.	NYS fourth grade science examination	Met	
Academic Goal 6	In each year of the charter term, the average NCE for students who have taken the Reading Terra Nova for two years will reduce by one half the difference between the previous year's average NCE and an NCE of 50. If	Reading Terra Nova 3		Haven Academy has submitted a request to remove the Terra Nova Assessment from our charter goals. We have discontinued use of this assessment and replaced it with a new nationally normed assessment, NWEA Map. Our intention is to use

	the previous year's average NCE exceeds 50 then they will maintain an average NCE above 50.			this year as a baseline year with the NWEA Map test to determine if we will add equivalent goals in our 2020 charter renewal using this assessment.
Academic Goal 7	In each year of the charter term, the average NCE for students who have taken the Math Terra Nova for two years will reduce by one half the difference between the previous year's average NCE and an NCE of 50. If the previous year's average NCE exceeds 50 then they will maintain an average NCE above 50.	Math Terra Nova 3		Haven Academy has submitted a request to remove the Terra Nova Assessment from our charter goals. We have discontinued use of this assessment and replaced it with a new nationally normed assessment, NWEA Map. Our intention is to use this year as a baseline year with the NWEA Map test to determine if we will add equivalent goals in our 2020 charter renewal using this assessment.
Academic Goal 8	In each year of the charter term, for child welfare involved students enrolled in at least their second year at Haven Academy, with respect to the NYS ELA assessment, the percent proficient will meet or exceed the proficiency demonstrated by the students in the same tested grades in the district of location.	New York State ELA Examination	Met	

Academic Goal 9	In each year of the charter term, for child welfare involved students enrolled in at least their second year at Haven Academy, with respect to the NYS mathematics assessment, the percent proficient will meet or exceed the proficiency demonstrated by the students in the same tested grades in the district of location.	New York State math examination	Met	
Academic Goal 10	In each year of the charter term, for general community/nonchild welfare involved students enrolled in at least their second year at Haven Academy, with respect to the NYS ELA assessment, the percent proficient will meet or exceed the proficiency demonstrated by students in the same tested grades in the district of location.	New York State ELA Examination	Met	

2. Do have more academic goals to add? Yes

2018-19 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal Met or Not Met	If Not Met, Describe Efforts School Will Take
	In each year of the			

Academic Goal 11	charter term, for general community/nonchild welfare involved students enrolled in at least their second year at Haven Academy, with respect to the NYS mathematics assessment, the percent proficient will meet or exceed the proficiency demonstrated by students in the same tested grades in the district of location.	New York State math examination	Met	
Academic Goal 12				
Academic Goal 13				
Academic Goal 14				
Academic Goal 15				
Academic Goal 16				
Academic Goal 17				
Academic Goal 18				
Academic Goal 19				
Academic Goal 20				

3. Do have more academic goals to add? No

4. ORGANIZATIONAL GOALS

2018-19 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal Met or Not Met	If Not Met, Describe Efforts School Will Take
Org Goal 1	Each year, the school's "General Community and Foster Care"populations will have a daily student attendance rate of at least 95 percent.The school's overall attendance (including Prevention students) will be minimally 92 percent.	ATS and Internal Attendance Reporting	Met	
Org Goal 2	Each year, 95 percent of all students enrolled during the course of the year will return the following September(excluding those who leave the school because they move out of the city, lack reasonable transportation or have been re assigned a school placement for a more restrictive special education setting) .	ATS Reports and Enrollment Records	Met	
Org	Each year, 90 percent of all instructional staff employed during the			After careful review of student data, Middle School culture, and adult performance, Haven

Goal 3	prior school year will return and/or be asked to return the following school year.	Internal reporting	Not Met	Academy initiated a significant leadership and instructional team change in the Middle School.
Org Goal 4	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 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.	NYC DOE School Survey	Met	
Org Goal 5	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	NYC DOE School Survey	Met	

	have met this goal if 50% or more staff participate in the survey.			
Org Goal 6				
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

5. Do have more organizational goals to add? No

6. FINANCIAL GOALS

2018-19 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal Met or Not Met	If Not Met, Describe Efforts School Will Take
Financial Goal 1	Each year, the school will operate on a balanced budget and maintain a stable cash flow.	School financials	Not Met	Partially met: positive cash flow budget shows an approved deficit while growing middle school.
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				

7. Do have more financial goals to add? No

Thank you.

Entry 4 Expenditures per Child

Created: 07/24/2019 • Last updated: 10/15/2019

MOTT HAVEN ACADEMY CHARTER SCHOOLSection Heading

Financial Information

This information is required of ALL charter schools. Provide the following measures of fiscal performance of the charter school in Appendix B (Total Expenditures and Administrative Expenditures Per Child):

1. Total Expenditures Per Child

To calculate **'Total Expenditures per Child'** take total expenditures (from the unaudited 2018-19 Schedule of Functional Expenses) and divide by the year end FTE student enrollment. (Integers Only. No dollar signs or commas).

Note: The information on the Schedule of Functional Expenses on pages 41–43 of the Audit Guide can help schools locate the amounts to use in the two per pupil calculations: Audit Guide available within the portal or on the NYSED website at: http://www.p12.nysed.gov/psc/regentsoversightplan/otherdocuments/auditguide2018.pdf.

Line 1: Total Expenditures	11425856
Line 2: Year End FTE student enrollment	451
Line 3: Divide Line 1 by Line 2	25326

2. Administrative Expenditures per Child

To calculate **'Administrative Expenditures per Child'** To calculate "Administrative Expenditures per Child" first *add* together the following:

1. Take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2018 19 Schedule of Functional Expenses)

2. Any contracted administrative/management fee paid to other organizations or corporations

3. Take the total from above and divide it by the year end FTE enrollment. The relevant portion that must be included in this calculation is defined as follows:

Administrative Expenditures: Administration and management of the charter school includes the activities and personnel of the offices of the chief school officer, the finance or business offices, school operations personnel, data management and reporting, human resources, technology, etc. It also includes those administrative and management services provided by other organizations or corporations on behalf of the charter school for which the charter school pays a fee or other compensation. Do not include the FTE of personnel whose role is to directly support the instructional program.

Notes:
The information on the Schedule of Functional Expenses on pages 41–43 of the Audit Guide can help schools locate the amounts to use in the two per pupil calculations: http://www.p12.nysed.gov/psc/AuditGuide.html.
Employee benefit costs or expenditures should not be reported in the above calculations.

Line 1: Relevant Personnel Services Cost (Row)	340130
Line 2: Management and General Cost (Column)	450470
Line 3: Sum of Line 1 and Line 2	790600
Line 5: Divide Line 3 by the Year End FTE student enrollment	1752

Thank you.

MOTT HAVEN ACADEMY CHARTER SCHOOL

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

JUNE 30, 2019 AND 2018

MBAF
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

MOTT HAVEN ACADEMY CHARTER SCHOOL

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Mott Haven Academy Charter School

Report on the Financial Statements

We have audited the accompanying financial statements of Mott Haven Academy Charter School (the "School"), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

MBAF
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Mott Haven Academy Charter School as of June 30, 2019 and 2018, and the changes in its net (deficit) assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

The School is financially dependent on the New York Foundling (NOTE 3).

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), 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 28, 2019, on our consideration of Mott Haven Academy Charter 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mott Haven Academy Charter School's internal control over financial reporting and compliance.

MBAF CPAs, LLC

New York, NY
October 28, 2019

MOTT HAVEN ACADEMY CHARTER SCHOOL
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2019 AND 2018

ASSETS	**2019**	**2018**
Cash	$ 295,239	$ 85,328
Cash - restricted	70,291	70,256
Grants and other receivables	472,179	770,314
Due from NYC Department of Education	26,868	-
Prepaid expenses and other assets	62,469	19,495
Property and equipment, net	143,669	153,519
Website, net	-	1,434
	$ 1,070,715	**$ 1,100,346**
LIABILITIES AND NET (DEFICIT) ASSETS		
LIABILITIES		
Accounts payable and accrued expenses	$ 262,126	$ 282,115
Accrued salary and other payroll related expenses	529,028	425,777
Due to NY Foundling	1,149,539	574,643
Due to NYC Department of Education	-	9,291
	1,940,693	1,291,826
NET (DEFICIT) ASSETS		
Net deficit - without donor restrictions	(1,024,065)	(201,480)
Net assets - with donor restrictions	154,087	10,000
	(869,978)	(191,480)
	$ 1,070,715	**$ 1,100,346**

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

MOTT HAVEN ACADEMY CHARTER SCHOOL
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
CHANGES IN NET DEFICIT WITHOUT DONOR RESTRICTIONS		
OPERATING REVENUE		
State and local per pupil operating revenue	$ 7,816,471	$ 6,594,654
Government grants and contracts	1,495,623	1,208,624
	9,312,094	7,803,278
EXPENSES		
Program services		
General education	8,403,630	6,911,894
Special education	2,193,545	2,118,990
Pre-K education	95,065	59,405
Management and general	850,469	788,913
Fundraising	115,606	76,064
	11,658,315	9,955,266
DEFICIT FROM SCHOOL OPERATIONS	(2,346,221)	(2,151,988)
SUPPORT AND OTHER INCOME		
Contributions and other grants	156,647	108,169
New York Foundling contributions and grants	338,750	753,000
In-kind building lease and rent	443,955	404,220
Interest and other income	171	35
Net assets released from restrictions	584,113	523,000
	1,523,636	1,788,424
DECREASE IN NET DEFICIT WITHOUT DONOR RESTRICTIONS	(822,585)	(363,564)
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Contributions and other grants	593,200	407,000
New York Foundling contributions and grants	135,000	126,000
Net assets released from restrictions	(584,113)	(523,000)
INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS	144,087	10,000
CHANGE IN NET (DEFICIT) ASSETS	(678,498)	(353,564)
NET (DEFICIT) ASSETS - BEGINNING OF YEAR	(191,480)	162,084
NET DEFICIT - END OF YEAR	**$ (869,978)**	**$ (191,480)**

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

MOTT HAVEN ACADEMY CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

		Program Services				Supporting Services		
		General Education	Special Education	Pre-K Education	Total	Management and General	Fundraising	2019
	No. of Positions							
Personnel service costs								
Administrative staff personnel	12	$ 637,859	$ 159,812	$ 15,564	$ 813,235	$ 315,917	$ 59,903	$ 1,189,055
Instructional personnel	77	4,043,514	1,072,827	28,453	5,144,794	12,933	12,933	5,170,660
Non-instructional personnel	7	245,668	51,715	16,245	313,628	11,280	-	324,908
Total salaries and staff	96	4,927,041	1,284,354	60,262	6,271,657	340,130	72,836	6,684,623
Payroll taxes and employee benefits		1,019,519	265,763	12,470	1,297,752	70,381	15,072	1,383,205
Retirement benefits		115,357	30,070	1,411	146,838	7,963	1,705	156,506
Legal services		-	-	-	-	3,958	-	3,958
Accounting and audit services		-	-	-	-	212,600	-	212,600
Other purchased, professional, and consulting services		95,790	25,296	315	121,401	30,518	381	152,300
Building lease and rent		824,012	214,799	10,079	1,048,890	56,884	12,182	1,117,956
In-kind building lease and rent		327,226	85,300	4,002	416,528	22,590	4,837	443,955
Repairs and maintenance		31,702	8,264	388	40,354	2,188	469	43,011
Insurance		35,309	9,204	432	44,945	2,437	522	47,904
Supplies and materials		138,244	36,584	249	175,077	1,407	301	176,785
Equipment and furnishings		12,351	3,232	119	15,702	3,533	176	19,411
Staff development		211,706	55,415	1,986	269,107	11,209	2,400	282,716
Marketing and recruitment		12,715	3,315	156	16,186	878	188	17,252
Technology		66,786	17,720	-	84,506	-	-	84,506
Food service		214,957	56,034	2,629	273,620	14,839	3,178	291,637
Student services		285,453	75,612	327	361,392	1,844	395	363,631
Office expense		-	-	-	-	62,874	673	63,547
Depreciation and amortization		65,812	17,461	-	83,273	-	-	83,273
Other		19,650	5,122	240	25,012	4,236	291	29,539
		$ 8,403,630	**$ 2,193,545**	**$ 95,065**	**$ 10,692,240**	**$ 850,469**	**$ 115,606**	**$ 11,658,315**

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

MOTT HAVEN ACADEMY CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018

		Program Services				Supporting Services		
		General Education	Special Education	Pre-K Education	Total	Management and General	Fundraising	2018
	No. of Positions							
Personnel service costs								
Administrative staff personnel	13	$ 575,486	$ 174,773	$ -	$ 750,259	$ 311,573	$ 60,906	$ 1,122,738
Instructional personnel	63	3,178,360	978,521	28,453	4,185,334	-	-	4,185,334
Non-instructional personnel	4	207,585	60,715	8,588	276,888	8,588	-	285,476
Total salaries and staff	80	3,961,431	1,214,009	37,041	5,212,481	320,161	60,906	5,593,548
Payroll taxes and employee benefits		844,658	258,851	7,898	1,111,407	68,265	12,986	1,192,658
Retirement benefits		97,941	30,015	916	128,872	7,916	1,506	138,294
Legal services		-	-	-	-	1,750	-	1,750
Accounting and audit services		-	-	-	-	162,897	-	162,897
Other purchased, professional, and consulting services		35,583	10,926	188	46,697	27,690	-	74,387
Building lease and rent		660,440	202,397	6,175	869,012	63,531	-	932,543
In-kind building lease and rent		286,275	87,731	2,677	376,683	27,537	-	404,220
Repairs and maintenance		27,622	8,465	258	36,345	2,657	-	39,002
Insurance		32,411	9,933	303	42,647	3,118	-	45,765
Supplies and materials		131,002	40,314	116	171,432	1,195	-	172,627
Equipment and furnishings		5,756	1,768	30	7,554	3,893	39	11,486
Staff development		180,260	55,292	1,352	236,904	13,911	-	250,815
Marketing and recruitment		25,047	7,676	234	32,957	2,409	-	35,366
Technology		56,650	17,441	-	74,091	-	-	74,091
Food service		206,265	63,212	1,929	271,406	19,842	-	291,248
Student services		285,641	87,898	277	373,816	2,847	-	376,663
Office expense		-	-	-	-	58,222	627	58,849
Depreciation and amortization		71,936	22,147	-	94,083	-	-	94,083
Other		2,976	915	11	3,902	1,072	-	4,974
		$ 6,911,894	**$ 2,118,990**	**$ 59,405**	**$ 9,090,289**	**$ 788,913**	**$ 76,064**	**$ 9,955,266**

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

MOTT HAVEN ACADEMY CHARTER SCHOOL
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from operating revenue	$ 9,574,070	$ 7,291,109
Other cash received	1,667,723	1,975,474
Cash paid to employees and suppliers	(10,959,858)	(9,266,394)
NET CASH PROVIDED BY OPERATING ACTIVITIES	281,935	189
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(71,989)	(79,156)
NET CASH USED IN INVESTING ACTIVITIES	(71,989)	(79,156)
NET INCREASE (DECREASE) IN CASH	209,946	(78,967)
CASH AND CASH - RESTRICTED - BEGINNING OF YEAR	155,584	234,551
CASH AND CASH - RESTRICTED - END OF YEAR	**$ 365,530**	**$ 155,584**
Reconciliation of change in net (deficit) assets to net cash provided by operating activities:		
Change in net (deficit) assets	$ (678,498)	$ (353,564)
Adjustments to reconcile change in net (deficit) assets to net cash provided by operating activities:		
Depreciation and amortization	83,273	94,083
Changes in operating assets and liabilities:		
Grants and other receivables	298,135	(342,410)
Due from NYC Department of Education	(26,868)	-
Prepaid expenses and other assets	(42,974)	30,543
Accounts payable and accrued expenses	(19,989)	70,102
Accrued salary and other payroll related expenses	103,251	44,661
Due to NY Foundling	574,896	449,483
Due to NYC Department of Education	(9,291)	7,291
NET CASH PROVIDED BY OPERATING ACTIVITIES	**$ 281,935**	**$ 189**
Cash and cash - restricted consist of:		
Cash	$ 295,239	$ 85,328
Cash - restricted	70,291	70,256
Total	$ 365,530	$ 155,584

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

1. NATURE OF THE ORGANIZATION

Mott Haven Academy Charter School (the "School") is a New York State, not-for-profit educational corporation that was incorporated on January 15, 2008 to operate a charter school pursuant to Article 56 of the Educational Law of the State of New York. The School was granted a provisional charter on January 15, 2008, valid for a term of five years, by the Board of Regents of the University of the State of New York. The charter was first renewed through June 30, 2016, and then renewed again through June 30, 2020.

The School opened its doors in the fall of 2008 in the South Bronx with a rigorous academic program and a highly structured and supportive school culture. While the School is comprised of students from many backgrounds, it is uniquely designed to meet the needs of at-risk students who receive foster care and prevention services through the New York City child welfare system.

The School is exempt from federal income tax under Section 501(a) of the Internal Revenue Code ("IRC") as an organization described in Section 501(c)(3) of the IRC and a similar provision under New York State income tax laws. The School has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) of the IRC and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(ii) of the IRC.

In fiscal year 2019, the School operated classes for students in kindergarten through seventh grade. The seventh grade was added in fiscal year 2019. The School also has a Pre-K program named "Little Haven" which is funded by the New York City Department of Education ("NYCDOE").

2. SIGNIFICANT ACCOUNTING POLICIES

Financial Statement Presentation

The School's financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

The classification of the School's net assets and its support, revenues, and expenses is based on the existence or absence of donor-imposed restrictions. It requires that the amounts for each of the two classes of net assets – with donor restrictions or without donor restrictions – be displayed in a statement of financial position and that the amount of change in each of those classes of net assets be displayed in a statement of activities.

These classes are defined as follows:

Net Assets with Donor Restrictions consist of contributions and other inflows of assets whose use is subject to donor-imposed restrictions that are more specific than broad limits reflecting the nature of the not-for-profit entity, the environment in which it operates and the purposes specified in its articles of incorporation or bylaws or comparable documents. Donor-imposed restrictions may be temporary in nature, such as stipulating that resources may be used only after a specified date or limited to specific programs or services. Certain donor-imposed restrictions are perpetual in nature.

Net Assets without Donor Restrictions consist of contributions and other inflows of assets whose use is not subject to donor-imposed restrictions. This net asset category includes both contributions not subject to donor restrictions and exchange transactions, such as state and local per pupil operating revenue.

Cash – restricted

An escrow account of $70,291 and $70,256 is held aside for contingency purposes at June 30, 2019 and 2018, respectively, as required by the NYCDOE.

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Grants and Other Receivables

Grants and other receivables represent unconditional promises to give by donors. Grants and other receivables are expected to be collected within one year, are recorded at net realizable value, and amount to $472,179 and $770,314 at June 30, 2019 and 2018, respectively. The School determined that no allowance for uncollectible accounts was necessary at June 30, 2019 and 2018. Such estimate is based on management's assessment of the creditworthiness of its donors, the aged basis of its receivables, as well as current economic conditions and historical information.

Revenue Recognition

Revenue is recognized when the donor makes a promise to give to the School that is, in substance, unconditional. Grants and other contributions of cash are reported as net assets with donor restrictions if they are received with donor stipulations. Contributions of assets other than cash are recorded at their estimated fair value.

Revenue from the state and local government resulting from the School's charter status is based on the number of students enrolled and is recorded when services are performed in accordance with the charter agreement.

Revenue from federal, state and local government grants and contracts are recorded by the School when qualifying expenditures are incurred and billable. Funds received in advance for which qualifying expenditures have not been incurred would be reflected as refundable advances from state and local government grants in the accompanying statements of financial position.

In-Kind Contributions

The School receives contributed goods and services that are an integral part of its operations. Such support is recorded as contributions in-kind, at their fair value, provided it meets the criteria for recognition. In-kind contributions consist of rent subsidies and are reflected as both income and expense in the accompanying financial statements.

Property and Equipment

Property and equipment are stated at cost and are being depreciated on the straight-line method over the estimated useful lives of the assets (Note 5). Leasehold improvements are amortized over the shorter of the life of the asset or the life of the lease. The School has established a $1,000 threshold above which assets are evaluated to be capitalized. Property and equipment acquired with certain government contract funds is recorded as an expense pursuant to the terms of the contract in which the government funding source retains ownership of the property. Maintenance and repairs are charged to expense as incurred; major renewals and betterments are capitalized.

Impairment

The School reviews long-lived assets to determine whether there has been any permanent impairment whenever events or circumstances indicate the carrying amount of an asset may not be recoverable. If the sum of the expected future undiscounted cash flows is less than the carrying amount of the assets, the School recognizes an impairment loss. No impairment losses were recognized for the years ended June 30, 2019 and 2018.

Functional Allocation of Expenses

Expenses that can be directly identified with the program or supporting service to which they relate are charged accordingly. Other expenses by function have been allocated among program and supporting service classifications based upon benefits received.

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates

The preparation of financial statements in conformity 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events

The School has evaluated events through October 28, 2019, which is the date the financial statements were available to be issued.

Income Taxes

The School follows the accounting standard for uncertainty in income taxes. The standard prescribes a minimum recognition threshold and measurement methodology that a tax position taken or expected to be taken in a tax return is required to meet before being recognized in the financial statements. It also provides guidance for derecognition, classification, interest and penalties, disclosure, and transition.

The School files informational returns in the federal and New York State jurisdictions. With few exceptions, the School is no longer subject to federal, state, or local income tax examinations for fiscal years before 2016.

The School believes that it has appropriate support for the positions taken on its tax returns. Nonetheless, the amounts ultimately paid, if any, upon resolution of the issues raised by the taxing authorities may differ materially from the amounts accrued for each year. Management believes that its nonprofit status would be sustained upon examination.

Should there be interest on underpayments of income tax, the School would classify it as interest expense. The School would classify penalties in connection with underpayments of income tax as other expense.

The School is subject to tax reportable on Form 990T consisting of unrelated business income if they have provided pre-tax transportation benefits to employees.

Adoption of Accounting Pronouncement

Financial Statement Presentation
During the year ended June 30, 2019, the School adopted Accounting Standards Update 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*. The update amends the current reporting model for not-for-profit organizations and enhances their required disclosures. The major changes include, but are not limited to: (a) requiring the presentation of two classes of net assets now titled “net assets without donor restrictions” and “net assets with donor restrictions,” (b) modifying the presentation of underwater endowment funds and related disclosures, (c) requiring the use of the placed in service approach to recognize the expirations on gifts used to acquire or construct long-lived assets absent explicit donor restrictions otherwise, (d) requiring the presentation of an analysis of expenses by function and nature, (e) requiring the disclosure of information regarding liquidity and availability of resources, and (f) presenting investment return net of external and direct internal investment expenses. In addition, the update removes the requirement that statements of cash flows using the direct method also present a reconciliation consistent with the indirect method. The School has applied the update retrospectively to all periods presented and adjusted the presentation of these financial statements accordingly. As a result, the School reclassified amounts formerly classified as unrestricted net assets to net assets without donor restrictions and amounts formerly classified as restricted net assets to net assets with donor restrictions. The adoption of this update had no other material effect on the School’s financial position and changes in net assets. In addition, the School has elected to continue to present a reconciliation in the statement of cash flows consistent with the indirect method.

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Recent Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board ("FASB") issued an accounting standards update which affects the revenue recognition of entities that enter into either (1) certain contracts to transfer goods or services to customers or (2) certain contracts for the transfer of nonfinancial assets. The update indicates an entity should recognize revenue in an amount that reflects the consideration the entity expects to be entitled to in exchange for the goods or services transferred by the entity. The update is to be applied to the beginning of the year of implementation or retrospectively and is effective for annual periods beginning after December 15, 2018 and in interim periods in annual periods beginning after December 15, 2019. Early application is permitted but no earlier than annual reporting periods beginning after December 31, 2016. The School is currently evaluating the effect the update will have on its financial statements.

In June 2018, the FASB issued an accounting standards update in an effort to clarify and improve the scope and the accounting guidance for contributions received and contributions made. The FASB believes the update should assist entities in (1) evaluating whether transactions should be accounted for as contributions (non-reciprocal transactions) within the scope of not-for-profit guidance, or as an exchange (reciprocal) transaction subject to other guidance and (2) determining whether a contribution is conditional or not. The update is effective on a modified prospective basis for fiscal years beginning after December 15, 2018, and interim periods within annual periods beginning after December 15, 2019, with early adoption permitted. The School is currently evaluating the potential accounting, transition, and disclosure effects the update will have on its financial statements.

In February 2016, the FASB issued an accounting standards update which amends existing lease guidance. The update requires lessees to recognize a right-of-use asset and related lease liability for many operating leases now currently off-balance-sheet under current U.S. GAAP. Also, the FASB has issued amendments to the update with practical expedients related to land easements, lessor accounting, and disclosures related to accounting changes and error corrections. The School is currently evaluating the effect the update will have on its financial statements but expects upon adoption that the update will have a material effect on the School's financial position due to the recognition of a right-of-use asset and related lease liability. The School does not anticipate the update having a material effect on the School's results of operations or cash flows, though such an effect is possible.

The update originally required transition to the new lease guidance using a modified retrospective approach which would reflect the application of the update as of the beginning of the earliest comparative period presented. A subsequent amendment to the update provides an optional transition method that allows entities to initially apply the new lease guidance with a cumulative-effect adjustment to the opening balance of equity in the period of adoption. If this optional transition method is elected, after the adoption of the new lease guidance, the School's presentation of comparative periods in the financial statements will continue to be in accordance with current lease accounting. The School is evaluating the method of adoption it will elect. The update is effective for fiscal years beginning after December 15, 2020, and for interim periods within fiscal years beginning after December 15, 2021, with early application permitted.

Reclassification

Certain amounts in the June 30, 2018 financial statements have been reclassified to conform to the June 30, 2019 presentation. This reclassification had no effect on previously reported change in net assets.

3. LIQUIDITY MANAGEMENT, AVAILABILITY OF RESOURCES, AND DEPENDENCE

The School maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities and other obligations come due.

The School's financial assets available within one year of the statement of financial position date for general expenditures are as follows:

	2019	2018
Cash	$ 295,239	$ 85,328
Cash – restricted	70,291	70,256
Grants and other receivables	472,179	770,314
Due from NYC Department of Education	26,868	-
Total financial assets	864,577	925,898
Less amounts unavailable for general expenditures within one year due to:		
Restricted by contract with time or purpose	(70,291)	(70,256)
Restricted by donors with purpose restrictions	(74,087)	(10,000)
Total financial assets available to management for general expenditures within one year	**$ 720,199**	**$ 845,642**

At June 30, 2019 and 2018, the School has no board designated net assets.

At June 30, 2019, the School has a working capital deficit of approximately $1,084,000 driven primarily by rent and facility costs owed to the New York Foundling ("NY Foundling"), which is further explained in Note 4. The School has had losses of approximately $678,000 and $354,000 for the years ending June 30, 2019 and 2018, respectively. NY Foundling, a related party that shares board members with the School, is committed to provide financial support through November 2020 while the School is expanding classes for students up to eighth grade.

NY Foundling subsidizes rent and facility costs. Such support is recorded as contributions in-kind at fair value. Support received is estimated at $443,955 and $404,220 for the years ending June 30, 2019 and 2018, respectively, and is reflected as both income and expense in the accompanying financial statements. In addition, NY Foundling provided contributions and grants to the School totaling $473,750 and $879,000 for the years ending June 30, 2019 and 2018, respectively.

Management believes that these actions will enable the School to continue operations through 2020.

4. RELATED PARTY

The School is located at 170 Brown Place, Bronx, New York, 10454. The new LEED certified, environmentally friendly building is leased by NY Foundling. The School subleases a portion of the building from NY Foundling. NY Foundling occupies the remaining space in the building. NY Foundling is a related party and shares two board members with the School.

The School is obligated under a non-cancelable operating sublease for office and classroom space, which originally was to expire on August 31, 2020 but was amended and renewed through August 31, 2025. However, the structure of the lease accounts for state "renewal and re-authorization of its charter." In the event that the School is closed by its authorizer, the School would be released from the sublease.

4. RELATED PARTY (CONTINUED)

Future minimum lease payments are as follows for the years ending June 30,:

2020	$ 1,117,956
2021	1,117,956
2022	1,117,956
2023	1,117,956
2024	1,117,956
Thereafter	1,583,771
	$ 7,173,551

For the years ending June 30, 2019 and 2018, the School incurred building lease and rent costs of $1,561,911 and $1,336,763, respectively, of which $443,955 and $404,220 was contributed by NY Foundling as a subsidy. Such subsidy has been recorded as contributions in-kind at fair value. These amounts are reflected as both income and expense in the accompanying financial statements. The School owed NY Foundling approximately $1,150,000 and $575,000 in building lease and rent costs as of June 30, 2019 and 2018, respectively.

5. PROPERTY AND EQUIPMENT

Property and equipment consist of the following as of June 30,:

	2019	2018	Estimated Useful Lives
Furniture and fixtures	$ 321,706	$ 318,931	7 years
Computer hardware and software	407,723	370,289	3 years
Musical instruments	12,470	12,470	3 years
Leasehold improvements	152,048	149,088	10 years
Equipment	162,381	133,561	3 years
	1,056,328	984,339	
Less: accumulated depreciation	(912,659)	(830,820)	
	$ 143,669	**$ 153,519**	

Depreciation expense for the years ended June 30, 2019 and 2018 was $81,839 and $91,783, respectively.

6. WEBSITE

Development costs related to the School's website amounting to $19,255 have been capitalized as of June 30, 2019 and 2018. These costs are amortized over the estimated life of five years using the straight-line method. Amortization expense for each of the years ended June 30, 2019 and 2018 was $1,434 and $2,300, respectively. The website was fully amortized as of June 30, 2019. Accumulated amortization totaled $17,821 as of June 30, 2018.

7. EMPLOYEE BENEFITS

The School adopted a 401(k) retirement plan (the "Plan") which covers most of the employees. The Plan is a defined contribution plan. Employees are eligible to enroll in the Plan either the first day of the Plan year or the first day of the seventh month of the Plan year. Those employees who have completed at least one full year of service are also eligible for employer contributions. The Plan provides for the School to contribute up to 4% of participating employee salaries. The School contribution becomes fully vested after the first year. For the years ended June 30, 2019 and 2018, employer contribution expense for the School was $156,506 and $138,294, respectively, which is included in retirement benefits in the accompanying statements of functional expenses.

8. RISK MANAGEMENT

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

The School entered into contractual relationships with certain governmental funding sources. The governmental agencies may request return of funds as a result of noncompliance by the School. The accompanying financial statements make no provision for the possible disallowance or refund.

The School's charter is up for renewal in June 2020. Although the School anticipates that this renewal will be granted by the authorizers, no assurance can be provided that this will occur.

9. CONCENTRATIONS

Financial instruments that potentially subject the School to a concentration of credit risk include cash accounts at a major financial institution that, at times, exceeded the Federal Deposit Insurance Corporation insured limit of $250,000.

The School received approximately 71% and 69% of its total revenue from per pupil funding from the NYCDOE during the years ending June 30, 2019 and 2018, respectively. The School received approximately 8% and 13% of its total revenue from the NY Foundling during the years ending June 30, 2019 and 2018, respectively.

10. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are purpose and time restricted and consist of the following at June 30,:

	2019	2018
Family coordinator and school nurse	$ 60,573	$ -
Haven Kids rock music program	13,514	-
Playground equipment	-	10,000
Time restriction - 2020	80,000	-
	$ 154 087	**$ 10 000**

Net assets were released from restrictions during the years ended June 30, 2019 and 2018 by incurring expenses and the passing of time, thus satisfying the restrictions as follows:

	2019	2018
Family coordinator and school nurse	$ 114,427	$ 145,000
Support services/Social worker and behavior specialist	126,000	126,000
Blended literacy program	55,000	-
Haven Kids rock music program	53,186	27,000
Intervention services and remediation programs	25,000	-
Playground equipment	20,500	-
Field trips and classroom supplies	19,000	-
Middle school program implementation	10,000	-
Afterschool circus event	9,000	-
Irrigation system for garden	2,000	-
Academic programming	-	50,000
Afternoon academy	-	25,000
Time restriction – 2019	150,000	-
Time restriction - 2018	-	150,000
	$ 584 113	**$ 523 000**

SUPPLEMENTARY INFORMATION

MOTT HAVEN ACADEMY CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-through Grantor/Program or Cluster	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF EDUCATION			
Pass-through New York State Education Department			
Title I Grants to Local Educational Agencies (LEAs)	84.010	0021194440	$ 284,074
Supporting Effective Instruction State Grant (Title II)	84.367	0147194440	45,144
Student Support and Academic Enrichment Grants (Title IV)	84.424	0204194440	18,465
Charter Schools Program	84.282	0089199106	85,750
Total U.S. Department of Education			**433,433**
U.S. DEPARTMENT OF AGRICULTURE			
Pass-through New York State Education Department			
Child Nutrition Cluster			
School Breakfast Program	10.553	310600860966	59,582
National School Lunch Program	10.555	310600860966	281,080
Total U.S. Department of Agriculture			**340,662**
Total Expenditures of Federal Awards			**$ 774,095**

See independent auditor's report.
The accompanying notes are an integral part of this schedule.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2019

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Mott Haven Academy Charter School (a not-for-profit organization) (the "School") under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because this Schedule presents only a selected portion of the operations of the School, it is not intended and does not present the financial position, changes in net (deficit) assets or cash flows of the School.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3. SUB-RECIPIENTS

Of the federal expenditures presented in the Schedule, the School provided no federal awards to sub-recipients.

4. INDIRECT COST RATE

The School allocates indirect costs to various federal programs based upon the provisions of the award agreements. The School has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

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

To the Board of Trustees
Mott Haven Academy Charter School

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Mott Haven Academy Charter School (the "School"), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 28, 2019.

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") to determine the 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 School's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free of 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the School in a separate letter dated October 28, 2019.

MBAF
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

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.

MBAF CPAs, LLC

New York, NY
October 28, 2019

Independent Auditor's Report on Compliance With the Major Federal Programs and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

To the Board of Trustees
Mott Haven Academy Charter School

Report on Compliance for the Major Federal Programs

We have audited Mott Haven Academy Charter School's (the "School") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget ("OMB") Compliance Supplement* that could have a direct and material effect on the School's major federal programs for the year ended June 30, 2019. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal award applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance with the School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on major federal programs occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with the major federal programs. However, our audit does not provide a legal determination of the School's compliance.

Opinion on Major Federal Programs

In our opinion, Mott Haven Academy Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of Mott Haven Academy Charter School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal programs to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal programs 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

MBAF
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

Report on Internal Control over Compliance (Continued)

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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weakness or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

MBAF CPAs, LLC

New York, NY
October 28, 2019

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements were prepared in accordance with U.S. GAAP:	Unmodified			
Internal control over financial reporting:				
Material weakness (es) identified?	Yes	_____	No	__√___
Significant deficiency (ies) identified that are not considered to be material weaknesses?	Yes	_____	None reported	__√___
Noncompliance material to financial statements noted?	Yes	_____	No	__√___

Federal Awards

Type of auditor's report issued on compliance for major programs:	Unmodified			
Internal control over major programs:				
Material weakness (es) identified?	Yes	_____	No	__√___
Significant deficiency (ies) identified that are not considered to be material weaknesses?	Yes	_____	None reported	__√___
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes	_____	No	__√___

Identification of Major Programs:

Name of Federal Programs	CFDA Number	Expenditures
Title I Grants to Local Educational Agencies (LEAs)	84.010	$ 284,074
Supporting Effective Instruction State Grant (Title II)	84.367	$ 45,144

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

Auditee qualified as low-risk auditee:	Yes	_____	No	__√___

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

SECTION IV – SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None noted.

Entry 5c Additional Financial Docs

Last updated: 10/30/2019

The additional items listed below should be uploaded if applicable. Please explain the reason(s) if the items are not included. Examples might include: a written management letter was not issued; the school did not expend federal funds in excess of the Single Audit Threshold of $750,000; the corrective action plan will be submitted by the following date (should be no later than 30 days from the submission of the report); etc.

Section Heading

1. Management Letter

https://nysed_cso_reports.fluidreview.com/resp/118888577/8mMIunnVv3/

Explanation for not uploading the Management Letter. (No response)

2. Form 990

https://nysed_cso_reports.fluidreview.com/resp/118888577/FlNDqRIBTE/

Explanation for not uploading the Form 990. (No response)

3. Federal Single Audit

Note: A copy of the Federal Single Audit must be filed with the Federal Audit Clearinghouse. Please refer to OMB Uniform Guidelines for the federal filing requirements.

https://nysed_cso_reports.fluidreview.com/resp/118888577/FPnCKHW60o/

Explanation for not uploading the Federal Single Audit. (No response)

4. CSP Agreed Upon Procedure Report

(No response)

Explanation for not uploading the procedure report. N/A

5. Evidence of Required Escrow Account

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

https://nysed_cso_reports.fluidreview.com/resp/118888577/pN6H0Nalce/

Explanation for not uploading the Escrow evidence. (No response)

6. Corrective Action Plan

A **Corrective Action Plan** for Audit Findings and Management Letter Recommendations, which must include:

a. The person responsible
b. The date action was taken, or will be taken
c. Description of the action taken
d. Evidence of implementation (if available)

(No response)

Explanation for not uploading the Corrective Action Plan. N/A

MOTT HAVEN ACADEMY CHARTER SCHOOL

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

OCTOBER 28, 2019

MBAF
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

MBAF
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

October 28, 2019

To the Audit Committee
Mott Haven Academy Charter School

We have audited the financial statements of Mott Haven Academy Charter School (the "School") for the year ended June 30, 2019 and are prepared to issue our report thereon dated October 28, 2019. Professional standards require that we provide you with the following information related to our audit. This letter is divided into two sections: 1) required communications from the auditors to those with audit oversight responsibilities and 2) opportunities for strengthening internal controls or enhancing operating efficiency and our related recommendations.

REQUIRED COMMUNICATIONS

A. <u>Our Responsibility under U.S. Generally Accepted Auditing Standards:</u>

As stated in our engagement letter dated August 5, 2019, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we considered the internal control of Mott Haven Academy Charter School. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

B. <u>Planned Scope and Timing of the Audit:</u>

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters in August 2019.

C. <u>Auditor Independence:</u>

We affirm that MBAF CPAs, LLC is independent with respect to Mott Haven Academy Charter School.

D. Qualitative Aspects of Accounting Practices:

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Mott Haven Academy Charter School are described in Note 2 to the financial statements. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

E. Accounting Estimates Used in the Financial Statements:

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Allowance for Doubtful Accounts:
As of June 30, 2019, Mott Haven Academy Charter School recorded grants and other receivables of $472,179. Management concluded that no allowance for doubtful accounts was necessary. Management calculated based on the assessment of the credit-worthiness of the School's donors, the aged basis of the receivables, as well as economic conditions and historical information. Based on our audit procedures which included a discussion with the school leadership and a review of subsequent collections we concur with management's conclusion.

Functional Statement Allocation:
Management's estimate of the allocation of functional expenses is directly identified with the program or supporting service to which they relate. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Depreciation:
Management's estimate of depreciation is based on estimated useful lives of assets. We evaluated the estimated useful lives of assets in comparison to generally accepted accounting principles in determining that it is reasonable in relation to the financial statements taken as a whole.

F. Sensitive Disclosures Affecting the Financial Statements:

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

The disclosure of Risk Management in Note 8 to the financial statements describes various risks to which the School is exposed.

G. Corrected and Uncorrected Misstatements:

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. We will identify those adjustments proposed both corrected and uncorrected:

Proposed and Corrected:

There were 2 audit adjustments that were prepared by management and decreased net assets by approximately $22,600. The adjustments were as follows:

- To adjust the balances of the 401k accrual and other miscellaneous payables, which decreased net assets by approximately $22,600.
- To adjust in-kind rent by approximately $194,000 based on NY Foundling subsidy report, which did not affect net assets.

In the prior year, there were 5 audit adjustments that were prepared by management and increased net assets by approximately $16,000.

Proposed and Uncorrected:

There were no audit adjustments proposed and uncorrected during the current or prior fiscal years.

H. Audit Difficulties and Disagreements with Management:

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

I. Management Representations:

We have requested certain representations from management that are included in the management representation letter dated October 28, 2019.

J. Management Consultations with Other Independent Accountants:

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion" on certain situations. If a consultation involves application of an accounting principle to the School's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

K. Other Audit Findings or Issues:

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

MBAF
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

We wish to thank management and personnel for their support and assistance during our audit. We would be pleased to further discuss the contents of this report with you at your convenience.

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

Very truly yours,

MBAF CPAs, LLC

MBAF CPAs, LLC

EXTENSION FILING INSTRUCTIONS

FORM 8868 FOR FORM 990

FOR THE YEAR ENDING

JUNE 30, 2019

Prepared for	MOTT HAVEN ACADEMY CHARTER SCHOOL 170 BROWN PLACE BRONX, NY 10454
Prepared by	MBAF CPAS, LLC 440 PARK AVE. SOUTH NEW YORK, NY 10016
Amount due	NOT APPLICABLE
Make check payable to	NOT APPLICABLE
Mail extension and check (if applicable) to	NOT APPLICABLE
Extension must be mailed on or before	NOT APPLICABLE
Special Instructions	THE EXTENSION FOR FORM 990 HAS QUALIFIED FOR ELECTRONIC FILING. FORM 8868 EXTENDS THE DUE DATE OF THE ORGANIZATION'S FORM 990 RETURN UNTIL MAY 15, 2020. THE EXTENSION HAS BEEN TRANSMITTED ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED.

Form **8868**
(Rev. January 2019)

Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

[redacted]

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. MOTT HAVEN ACADEMY CHARTER SCHOOL	Employer identification number (EIN) or [redacted]
	Number, street, and room or suite no. If a P.O. box, see instructions. 170 BROWN PLACE	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BRONX, NY 10454	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ JESSICA NAUIOKAS, PRINCIPAL 170 BROWN PLACE - BRONX, NY 10454
  Telephone No. ▶ [redacted] Fax No. ▶ [redacted]
- If the organization does not have an office or place of business in the United States, check this box ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ▶ ☐. If it is for part of the group, check this box ▶ ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until MAY 15, 2020, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ ☐ calendar year _____ or
▶ ☒ tax year beginning JUL 1, 2018, and ending JUN 30, 2019.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a	If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$ 0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$ 0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$ 0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

823841 12-19-18

EXTENSION FILING INSTRUCTIONS

FORM 8868 FOR FORM 990-T

FOR THE YEAR ENDING

JUNE 30, 2019

Prepared for	MOTT HAVEN ACADEMY CHARTER SCHOOL 170 BROWN PLACE BRONX, NY 10454
Prepared by	MBAF CPAS, LLC 440 PARK AVE. SOUTH NEW YORK, NY 10016
Amount due	BALANCE DUE OF $2,278
Make check payable to	NOT APPLICABLE
Mail extension and check (if applicable) to	NOT APPLICABLE
Extension must be mailed on or before	NOT APPLICABLE
Special Instructions	THE EXTENSION FOR FOM 990-T HAS QUALIFIED FOR ELECTRONIC FILING. FORM 8868 EXTENDS THE DUE DATE OF THE ORGANIZATION'S FORM 990-T RETURN UNTIL MAY 15, 2020. AFTER YOU HAVE REVIEWED FORM 8868 FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE, AND RETURN FORM 8879-EO TO OUR OFFICE TO CONFIRM THAT THIS EXTENSION CAN BE FILED ELECTRONICALLY. DO NOT MAIL A PAPER COPY OF THE EXTENSION TO THE IRS. YOUR BALANCE DUE OF $2,278 WILL BE AUTOMATICALLY WITHDRAWN FROM YOUR ACCOUNT ENDING IN 8167 ON OCTOBER 24, 2019. REFER TO FORM 8868 T ON THE DIRECT DEPOSIT/DEBIT REPORT FOR COMPLETE ACCOUNT INFORMATION. THE 2ND ESTIMATED TAX INSTALLMENT IN THE AMOUNT OF $3,580 IS DUE BY DECEMBER 16, 2019. ESTIMATED TAX PAYMENTS SHOULD BE MADE USING THE ELECTRONIC FEDERAL TAX PAYMENT SYSTEM (EFTPS).

FORM 990-T

[redacted]

Form **8879-EO**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2018, or fiscal year beginning JUL 1, 2018, and ending JUN 30, 2019

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to www.irs.gov/Form8879EO for the latest information.**

2018

Name of exempt organization

MOTT HAVEN ACADEMY CHARTER SCHOOL

Employer identification number

[redacted]

Name and title of officer

JESSICA NAUIOKAS
PRINCIPAL

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a,** or **5a,** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b,** or **5b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ▶ ☐	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	
2a Form 990-EZ check here ▶ ☐	**b Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a Form 1120-POL check here ▶ ☐	**b Total tax** (Form 1120-POL, line 22)	**3b**	
4a Form 990-PF check here ▶ ☐	**b Tax based on investment income** (Form 990-PF, Part VI, line 5)	**4b**	
5a Form 8868 check here ▶ ☒	**b Balance Due** (Form 8868, line 3c)	**5b**	2,278.

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2018 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize MBAF CPAS, LLC to enter my PIN [redacted]

ERO firm name

Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2018 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. [redacted]

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature ▶ Jessica Nauiokas Date ▶ 10/29/19

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA **For Paperwork Reduction Act Notice, see instructions.**

Form **8879-EO** (2018)

823051 10-26-18

Form **8868**
(Rev. January 2019)

Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

[redacted]

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number

Type or print	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	MOTT HAVEN ACADEMY CHARTER SCHOOL	[redacted]
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 170 BROWN PLACE	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. BRONX, NY 10454	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 7

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of ▶ JESSICA NAUIOKAS, PRINCIPAL 170 BROWN PLACE - BRONX, NY 10454
  Telephone No. ▶ [redacted] Fax No. ▶ [redacted]
- If the organization does not have an office or place of business in the United States, check this box ▶ ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ▶ ☐. If it is for part of the group, check this box ▶ ☐ and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until MAY 15, 2020, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ ☐ calendar year _____ or
▶ ☒ tax year beginning JUL 1, 2018, and ending JUN 30, 2019.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$ 7,153.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$ 4,875.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$ 2,278.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see instructions.**

823841 12-19-18

MOTT HAVEN ACADEMY CHARTER SCHOOL

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

JUNE 30, 2019 AND 2018

MBAF
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

MOTT HAVEN ACADEMY CHARTER SCHOOL

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Mott Haven Academy Charter School

Report on the Financial Statements

We have audited the accompanying financial statements of Mott Haven Academy Charter School (the "School"), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

MBAF
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Mott Haven Academy Charter School as of June 30, 2019 and 2018, and the changes in its net (deficit) assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

The School is financially dependent on the New York Foundling (NOTE 3).

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), 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 28, 2019, on our consideration of Mott Haven Academy Charter 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mott Haven Academy Charter School's internal control over financial reporting and compliance.

MBAF CPAs, LLC

New York, NY
October 28, 2019

MOTT HAVEN ACADEMY CHARTER SCHOOL
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2019 AND 2018

ASSETS	**2019**	**2018**
Cash	$ 295,239	$ 85,328
Cash - restricted	70,291	70,256
Grants and other receivables	472,179	770,314
Due from NYC Department of Education	26,868	-
Prepaid expenses and other assets	62,469	19,495
Property and equipment, net	143,669	153,519
Website, net	-	1,434
	$ 1,070,715	**$ 1,100,346**
LIABILITIES AND NET (DEFICIT) ASSETS		
LIABILITIES		
Accounts payable and accrued expenses	$ 262,126	$ 282,115
Accrued salary and other payroll related expenses	529,028	425,777
Due to NY Foundling	1,149,539	574,643
Due to NYC Department of Education	-	9,291
	1,940,693	1,291,826
NET (DEFICIT) ASSETS		
Net deficit - without donor restrictions	(1,024,065)	(201,480)
Net assets - with donor restrictions	154,087	10,000
	(869,978)	(191,480)
	$ 1,070,715	**$ 1,100,346**

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

MOTT HAVEN ACADEMY CHARTER SCHOOL
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
CHANGES IN NET DEFICIT WITHOUT DONOR RESTRICTIONS		
OPERATING REVENUE		
State and local per pupil operating revenue	$ 7,816,471	$ 6,594,654
Government grants and contracts	1,495,623	1,208,624
	9,312,094	7,803,278
EXPENSES		
Program services		
General education	8,403,630	6,911,894
Special education	2,193,545	2,118,990
Pre-K education	95,065	59,405
Management and general	850,469	788,913
Fundraising	115,606	76,064
	11,658,315	9,955,266
DEFICIT FROM SCHOOL OPERATIONS	(2,346,221)	(2,151,988)
SUPPORT AND OTHER INCOME		
Contributions and other grants	156,647	108,169
New York Foundling contributions and grants	338,750	753,000
In-kind building lease and rent	443,955	404,220
Interest and other income	171	35
Net assets released from restrictions	584,113	523,000
	1,523,636	1,788,424
DECREASE IN NET DEFICIT WITHOUT DONOR RESTRICTIONS	(822,585)	(363,564)
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Contributions and other grants	593,200	407,000
New York Foundling contributions and grants	135,000	126,000
Net assets released from restrictions	(584,113)	(523,000)
INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS	144,087	10,000
CHANGE IN NET (DEFICIT) ASSETS	(678,498)	(353,564)
NET (DEFICIT) ASSETS - BEGINNING OF YEAR	(191,480)	162,084
NET DEFICIT - END OF YEAR	**$ (869,978)**	**$ (191,480)**

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

MOTT HAVEN ACADEMY CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

		Program Services				Supporting Services		
		General Education	Special Education	Pre-K Education	Total	Management and General	Fundraising	2019
	No. of Positions							
Personnel service costs								
Administrative staff personnel	12	$ 637,859	$ 159,812	$ 15,564	$ 813,235	$ 315,917	$ 59,903	$ 1,189,055
Instructional personnel	77	4,043,514	1,072,827	28,453	5,144,794	12,933	12,933	5,170,660
Non-instructional personnel	7	245,668	51,715	16,245	313,628	11,280	-	324,908
Total salaries and staff	96	4,927,041	1,284,354	60,262	6,271,657	340,130	72,836	6,684,623
Payroll taxes and employee benefits		1,019,519	265,763	12,470	1,297,752	70,381	15,072	1,383,205
Retirement benefits		115,357	30,070	1,411	146,838	7,963	1,705	156,506
Legal services		-	-	-	-	3,958	-	3,958
Accounting and audit services		-	-	-	-	212,600	-	212,600
Other purchased, professional, and consulting services		95,790	25,296	315	121,401	30,518	381	152,300
Building lease and rent		824,012	214,799	10,079	1,048,890	56,884	12,182	1,117,956
In-kind building lease and rent		327,226	85,300	4,002	416,528	22,590	4,837	443,955
Repairs and maintenance		31,702	8,264	388	40,354	2,188	469	43,011
Insurance		35,309	9,204	432	44,945	2,437	522	47,904
Supplies and materials		138,244	36,584	249	175,077	1,407	301	176,785
Equipment and furnishings		12,351	3,232	119	15,702	3,533	176	19,411
Staff development		211,706	55,415	1,986	269,107	11,209	2,400	282,716
Marketing and recruitment		12,715	3,315	156	16,186	878	188	17,252
Technology		66,786	17,720	-	84,506	-	-	84,506
Food service		214,957	56,034	2,629	273,620	14,839	3,178	291,637
Student services		285,453	75,612	327	361,392	1,844	395	363,631
Office expense		-	-	-	-	62,874	673	63,547
Depreciation and amortization		65,812	17,461	-	83,273	-	-	83,273
Other		19,650	5,122	240	25,012	4,236	291	29,539
		$ 8,403,630	**$ 2,193,545**	**$ 95,065**	**$ 10,692,240**	**$ 850,469**	**$ 115,606**	**$ 11,658,315**

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

MOTT HAVEN ACADEMY CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018

		Program Services				Supporting Services		
		General Education	Special Education	Pre-K Education	Total	Management and General	Fundraising	2018
	No. of Positions							
Personnel service costs								
Administrative staff personnel	13	$ 575,486	$ 174,773	$ -	$ 750,259	$ 311,573	$ 60,906	$ 1,122,738
Instructional personnel	63	3,178,360	978,521	28,453	4,185,334	-	-	4,185,334
Non-instructional personnel	4	207,585	60,715	8,588	276,888	8,588	-	285,476
Total salaries and staff	80	3,961,431	1,214,009	37,041	5,212,481	320,161	60,906	5,593,548
Payroll taxes and employee benefits		844,658	258,851	7,898	1,111,407	68,265	12,986	1,192,658
Retirement benefits		97,941	30,015	916	128,872	7,916	1,506	138,294
Legal services		-	-	-	-	1,750	-	1,750
Accounting and audit services		-	-	-	-	162,897	-	162,897
Other purchased, professional, and consulting services		35,583	10,926	188	46,697	27,690	-	74,387
Building lease and rent		660,440	202,397	6,175	869,012	63,531	-	932,543
In-kind building lease and rent		286,275	87,731	2,677	376,683	27,537	-	404,220
Repairs and maintenance		27,622	8,465	258	36,345	2,657	-	39,002
Insurance		32,411	9,933	303	42,647	3,118	-	45,765
Supplies and materials		131,002	40,314	116	171,432	1,195	-	172,627
Equipment and furnishings		5,756	1,768	30	7,554	3,893	39	11,486
Staff development		180,260	55,292	1,352	236,904	13,911	-	250,815
Marketing and recruitment		25,047	7,676	234	32,957	2,409	-	35,366
Technology		56,650	17,441	-	74,091	-	-	74,091
Food service		206,265	63,212	1,929	271,406	19,842	-	291,248
Student services		285,641	87,898	277	373,816	2,847	-	376,663
Office expense		-	-	-	-	58,222	627	58,849
Depreciation and amortization		71,936	22,147	-	94,083	-	-	94,083
Other		2,976	915	11	3,902	1,072	-	4,974
		$ 6,911,894	**$ 2,118,990**	**$ 59,405**	**$ 9,090,289**	**$ 788,913**	**$ 76,064**	**$ 9,955,266**

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

MOTT HAVEN ACADEMY CHARTER SCHOOL
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from operating revenue	$ 9,574,070	$ 7,291,109
Other cash received	1,667,723	1,975,474
Cash paid to employees and suppliers	(10,959,858)	(9,266,394)
NET CASH PROVIDED BY OPERATING ACTIVITIES	281,935	189
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(71,989)	(79,156)
NET CASH USED IN INVESTING ACTIVITIES	(71,989)	(79,156)
NET INCREASE (DECREASE) IN CASH	209,946	(78,967)
CASH AND CASH - RESTRICTED - BEGINNING OF YEAR	155,584	234,551
CASH AND CASH - RESTRICTED - END OF YEAR	**$ 365,530**	**$ 155,584**
Reconciliation of change in net (deficit) assets to net cash provided by operating activities:		
Change in net (deficit) assets	$ (678,498)	$ (353,564)
Adjustments to reconcile change in net (deficit) assets to net cash provided by operating activities:		
Depreciation and amortization	83,273	94,083
Changes in operating assets and liabilities:		
Grants and other receivables	298,135	(342,410)
Due from NYC Department of Education	(26,868)	-
Prepaid expenses and other assets	(42,974)	30,543
Accounts payable and accrued expenses	(19,989)	70,102
Accrued salary and other payroll related expenses	103,251	44,661
Due to NY Foundling	574,896	449,483
Due to NYC Department of Education	(9,291)	7,291
NET CASH PROVIDED BY OPERATING ACTIVITIES	**$ 281,935**	**$ 189**
Cash and cash - restricted consist of:		
Cash	$ 295,239	$ 85,328
Cash - restricted	70,291	70,256
Total	$ 365,530	$ 155,584

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

1. NATURE OF THE ORGANIZATION

Mott Haven Academy Charter School (the "School") is a New York State, not-for-profit educational corporation that was incorporated on January 15, 2008 to operate a charter school pursuant to Article 56 of the Educational Law of the State of New York. The School was granted a provisional charter on January 15, 2008, valid for a term of five years, by the Board of Regents of the University of the State of New York. The charter was first renewed through June 30, 2016, and then renewed again through June 30, 2020.

The School opened its doors in the fall of 2008 in the South Bronx with a rigorous academic program and a highly structured and supportive school culture. While the School is comprised of students from many backgrounds, it is uniquely designed to meet the needs of at-risk students who receive foster care and prevention services through the New York City child welfare system.

The School is exempt from federal income tax under Section 501(a) of the Internal Revenue Code ("IRC") as an organization described in Section 501(c)(3) of the IRC and a similar provision under New York State income tax laws. The School has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) of the IRC and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(ii) of the IRC.

In fiscal year 2019, the School operated classes for students in kindergarten through seventh grade. The seventh grade was added in fiscal year 2019. The School also has a Pre-K program named "Little Haven" which is funded by the New York City Department of Education ("NYCDOE").

2. SIGNIFICANT ACCOUNTING POLICIES

Financial Statement Presentation

The School's financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

The classification of the School's net assets and its support, revenues, and expenses is based on the existence or absence of donor-imposed restrictions. It requires that the amounts for each of the two classes of net assets – with donor restrictions or without donor restrictions – be displayed in a statement of financial position and that the amount of change in each of those classes of net assets be displayed in a statement of activities.

These classes are defined as follows:

Net Assets with Donor Restrictions consist of contributions and other inflows of assets whose use is subject to donor-imposed restrictions that are more specific than broad limits reflecting the nature of the not-for-profit entity, the environment in which it operates and the purposes specified in its articles of incorporation or bylaws or comparable documents. Donor-imposed restrictions may be temporary in nature, such as stipulating that resources may be used only after a specified date or limited to specific programs or services. Certain donor-imposed restrictions are perpetual in nature.

Net Assets without Donor Restrictions consist of contributions and other inflows of assets whose use is not subject to donor-imposed restrictions. This net asset category includes both contributions not subject to donor restrictions and exchange transactions, such as state and local per pupil operating revenue.

Cash – restricted

An escrow account of $70,291 and $70,256 is held aside for contingency purposes at June 30, 2019 and 2018, respectively, as required by the NYCDOE.

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Grants and Other Receivables

Grants and other receivables represent unconditional promises to give by donors. Grants and other receivables are expected to be collected within one year, are recorded at net realizable value, and amount to $472,179 and $770,314 at June 30, 2019 and 2018, respectively. The School determined that no allowance for uncollectible accounts was necessary at June 30, 2019 and 2018. Such estimate is based on management's assessment of the creditworthiness of its donors, the aged basis of its receivables, as well as current economic conditions and historical information.

Revenue Recognition

Revenue is recognized when the donor makes a promise to give to the School that is, in substance, unconditional. Grants and other contributions of cash are reported as net assets with donor restrictions if they are received with donor stipulations. Contributions of assets other than cash are recorded at their estimated fair value.

Revenue from the state and local government resulting from the School's charter status is based on the number of students enrolled and is recorded when services are performed in accordance with the charter agreement.

Revenue from federal, state and local government grants and contracts are recorded by the School when qualifying expenditures are incurred and billable. Funds received in advance for which qualifying expenditures have not been incurred would be reflected as refundable advances from state and local government grants in the accompanying statements of financial position.

In-Kind Contributions

The School receives contributed goods and services that are an integral part of its operations. Such support is recorded as contributions in-kind, at their fair value, provided it meets the criteria for recognition. In-kind contributions consist of rent subsidies and are reflected as both income and expense in the accompanying financial statements.

Property and Equipment

Property and equipment are stated at cost and are being depreciated on the straight-line method over the estimated useful lives of the assets (Note 5). Leasehold improvements are amortized over the shorter of the life of the asset or the life of the lease. The School has established a $1,000 threshold above which assets are evaluated to be capitalized. Property and equipment acquired with certain government contract funds is recorded as an expense pursuant to the terms of the contract in which the government funding source retains ownership of the property. Maintenance and repairs are charged to expense as incurred; major renewals and betterments are capitalized.

Impairment

The School reviews long-lived assets to determine whether there has been any permanent impairment whenever events or circumstances indicate the carrying amount of an asset may not be recoverable. If the sum of the expected future undiscounted cash flows is less than the carrying amount of the assets, the School recognizes an impairment loss. No impairment losses were recognized for the years ended June 30, 2019 and 2018.

Functional Allocation of Expenses

Expenses that can be directly identified with the program or supporting service to which they relate are charged accordingly. Other expenses by function have been allocated among program and supporting service classifications based upon benefits received.

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates

The preparation of financial statements in conformity 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events

The School has evaluated events through October 28, 2019, which is the date the financial statements were available to be issued.

Income Taxes

The School follows the accounting standard for uncertainty in income taxes. The standard prescribes a minimum recognition threshold and measurement methodology that a tax position taken or expected to be taken in a tax return is required to meet before being recognized in the financial statements. It also provides guidance for derecognition, classification, interest and penalties, disclosure, and transition.

The School files informational returns in the federal and New York State jurisdictions. With few exceptions, the School is no longer subject to federal, state, or local income tax examinations for fiscal years before 2016.

The School believes that it has appropriate support for the positions taken on its tax returns. Nonetheless, the amounts ultimately paid, if any, upon resolution of the issues raised by the taxing authorities may differ materially from the amounts accrued for each year. Management believes that its nonprofit status would be sustained upon examination.

Should there be interest on underpayments of income tax, the School would classify it as interest expense. The School would classify penalties in connection with underpayments of income tax as other expense.

The School is subject to tax reportable on Form 990T consisting of unrelated business income if they have provided pre-tax transportation benefits to employees.

Adoption of Accounting Pronouncement

Financial Statement Presentation
During the year ended June 30, 2019, the School adopted Accounting Standards Update 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*. The update amends the current reporting model for not-for-profit organizations and enhances their required disclosures. The major changes include, but are not limited to: (a) requiring the presentation of two classes of net assets now titled “net assets without donor restrictions” and “net assets with donor restrictions,” (b) modifying the presentation of underwater endowment funds and related disclosures, (c) requiring the use of the placed in service approach to recognize the expirations on gifts used to acquire or construct long-lived assets absent explicit donor restrictions otherwise, (d) requiring the presentation of an analysis of expenses by function and nature, (e) requiring the disclosure of information regarding liquidity and availability of resources, and (f) presenting investment return net of external and direct internal investment expenses. In addition, the update removes the requirement that statements of cash flows using the direct method also present a reconciliation consistent with the indirect method. The School has applied the update retrospectively to all periods presented and adjusted the presentation of these financial statements accordingly. As a result, the School reclassified amounts formerly classified as unrestricted net assets to net assets without donor restrictions and amounts formerly classified as restricted net assets to net assets with donor restrictions. The adoption of this update had no other material effect on the School’s financial position and changes in net assets. In addition, the School has elected to continue to present a reconciliation in the statement of cash flows consistent with the indirect method.

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Recent Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board ("FASB") issued an accounting standards update which affects the revenue recognition of entities that enter into either (1) certain contracts to transfer goods or services to customers or (2) certain contracts for the transfer of nonfinancial assets. The update indicates an entity should recognize revenue in an amount that reflects the consideration the entity expects to be entitled to in exchange for the goods or services transferred by the entity. The update is to be applied to the beginning of the year of implementation or retrospectively and is effective for annual periods beginning after December 15, 2018 and in interim periods in annual periods beginning after December 15, 2019. Early application is permitted but no earlier than annual reporting periods beginning after December 31, 2016. The School is currently evaluating the effect the update will have on its financial statements.

In June 2018, the FASB issued an accounting standards update in an effort to clarify and improve the scope and the accounting guidance for contributions received and contributions made. The FASB believes the update should assist entities in (1) evaluating whether transactions should be accounted for as contributions (non-reciprocal transactions) within the scope of not-for-profit guidance, or as an exchange (reciprocal) transaction subject to other guidance and (2) determining whether a contribution is conditional or not. The update is effective on a modified prospective basis for fiscal years beginning after December 15, 2018, and interim periods within annual periods beginning after December 15, 2019, with early adoption permitted. The School is currently evaluating the potential accounting, transition, and disclosure effects the update will have on its financial statements.

In February 2016, the FASB issued an accounting standards update which amends existing lease guidance. The update requires lessees to recognize a right-of-use asset and related lease liability for many operating leases now currently off-balance-sheet under current U.S. GAAP. Also, the FASB has issued amendments to the update with practical expedients related to land easements, lessor accounting, and disclosures related to accounting changes and error corrections. The School is currently evaluating the effect the update will have on its financial statements but expects upon adoption that the update will have a material effect on the School's financial position due to the recognition of a right-of-use asset and related lease liability. The School does not anticipate the update having a material effect on the School's results of operations or cash flows, though such an effect is possible.

The update originally required transition to the new lease guidance using a modified retrospective approach which would reflect the application of the update as of the beginning of the earliest comparative period presented. A subsequent amendment to the update provides an optional transition method that allows entities to initially apply the new lease guidance with a cumulative-effect adjustment to the opening balance of equity in the period of adoption. If this optional transition method is elected, after the adoption of the new lease guidance, the School's presentation of comparative periods in the financial statements will continue to be in accordance with current lease accounting. The School is evaluating the method of adoption it will elect. The update is effective for fiscal years beginning after December 15, 2020, and for interim periods within fiscal years beginning after December 15, 2021, with early application permitted.

Reclassification

Certain amounts in the June 30, 2018 financial statements have been reclassified to conform to the June 30, 2019 presentation. This reclassification had no effect on previously reported change in net assets.

3. LIQUIDITY MANAGEMENT, AVAILABILITY OF RESOURCES, AND DEPENDENCE

The School maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities and other obligations come due.

The School's financial assets available within one year of the statement of financial position date for general expenditures are as follows:

	2019	2018
Cash	$ 295,239	$ 85,328
Cash – restricted	70,291	70,256
Grants and other receivables	472,179	770,314
Due from NYC Department of Education	26,868	-
Total financial assets	864,577	925,898
Less amounts unavailable for general expenditures within one year due to:		
Restricted by contract with time or purpose	(70,291)	(70,256)
Restricted by donors with purpose restrictions	(74,087)	(10,000)
Total financial assets available to management for general expenditures within one year	**$ 720,199**	**$ 845,642**

At June 30, 2019 and 2018, the School has no board designated net assets.

At June 30, 2019, the School has a working capital deficit of approximately $1,084,000 driven primarily by rent and facility costs owed to the New York Foundling ("NY Foundling"), which is further explained in Note 4. The School has had losses of approximately $678,000 and $354,000 for the years ending June 30, 2019 and 2018, respectively. NY Foundling, a related party that shares board members with the School, is committed to provide financial support through November 2020 while the School is expanding classes for students up to eighth grade.

NY Foundling subsidizes rent and facility costs. Such support is recorded as contributions in-kind at fair value. Support received is estimated at $443,955 and $404,220 for the years ending June 30, 2019 and 2018, respectively, and is reflected as both income and expense in the accompanying financial statements. In addition, NY Foundling provided contributions and grants to the School totaling $473,750 and $879,000 for the years ending June 30, 2019 and 2018, respectively.

Management believes that these actions will enable the School to continue operations through 2020.

4. RELATED PARTY

The School is located at 170 Brown Place, Bronx, New York, 10454. The new LEED certified, environmentally friendly building is leased by NY Foundling. The School subleases a portion of the building from NY Foundling. NY Foundling occupies the remaining space in the building. NY Foundling is a related party and shares two board members with the School.

The School is obligated under a non-cancelable operating sublease for office and classroom space, which originally was to expire on August 31, 2020 but was amended and renewed through August 31, 2025. However, the structure of the lease accounts for state "renewal and re-authorization of its charter." In the event that the School is closed by its authorizer, the School would be released from the sublease.

4. RELATED PARTY (CONTINUED)

Future minimum lease payments are as follows for the years ending June 30,:

2020	$ 1,117,956
2021	1,117,956
2022	1,117,956
2023	1,117,956
2024	1,117,956
Thereafter	1,583,771
	$ 7,173,551

For the years ending June 30, 2019 and 2018, the School incurred building lease and rent costs of $1,561,911 and $1,336,763, respectively, of which $443,955 and $404,220 was contributed by NY Foundling as a subsidy. Such subsidy has been recorded as contributions in-kind at fair value. These amounts are reflected as both income and expense in the accompanying financial statements. The School owed NY Foundling approximately $1,150,000 and $575,000 in building lease and rent costs as of June 30, 2019 and 2018, respectively.

5. PROPERTY AND EQUIPMENT

Property and equipment consist of the following as of June 30,:

	2019	2018	Estimated Useful Lives
Furniture and fixtures	$ 321,706	$ 318,931	7 years
Computer hardware and software	407,723	370,289	3 years
Musical instruments	12,470	12,470	3 years
Leasehold improvements	152,048	149,088	10 years
Equipment	162,381	133,561	3 years
	1,056,328	984,339	
Less: accumulated depreciation	(912,659)	(830,820)	
	$ 143,669	**$ 153,519**	

Depreciation expense for the years ended June 30, 2019 and 2018 was $81,839 and $91,783, respectively.

6. WEBSITE

Development costs related to the School's website amounting to $19,255 have been capitalized as of June 30, 2019 and 2018. These costs are amortized over the estimated life of five years using the straight-line method. Amortization expense for each of the years ended June 30, 2019 and 2018 was $1,434 and $2,300, respectively. The website was fully amortized as of June 30, 2019. Accumulated amortization totaled $17,821 as of June 30, 2018.

7. EMPLOYEE BENEFITS

The School adopted a 401(k) retirement plan (the "Plan") which covers most of the employees. The Plan is a defined contribution plan. Employees are eligible to enroll in the Plan either the first day of the Plan year or the first day of the seventh month of the Plan year. Those employees who have completed at least one full year of service are also eligible for employer contributions. The Plan provides for the School to contribute up to 4% of participating employee salaries. The School contribution becomes fully vested after the first year. For the years ended June 30, 2019 and 2018, employer contribution expense for the School was $156,506 and $138,294, respectively, which is included in retirement benefits in the accompanying statements of functional expenses.

8. RISK MANAGEMENT

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

The School entered into contractual relationships with certain governmental funding sources. The governmental agencies may request return of funds as a result of noncompliance by the School. The accompanying financial statements make no provision for the possible disallowance or refund.

The School's charter is up for renewal in June 2020. Although the School anticipates that this renewal will be granted by the authorizers, no assurance can be provided that this will occur.

9. CONCENTRATIONS

Financial instruments that potentially subject the School to a concentration of credit risk include cash accounts at a major financial institution that, at times, exceeded the Federal Deposit Insurance Corporation insured limit of $250,000.

The School received approximately 71% and 69% of its total revenue from per pupil funding from the NYCDOE during the years ending June 30, 2019 and 2018, respectively. The School received approximately 8% and 13% of its total revenue from the NY Foundling during the years ending June 30, 2019 and 2018, respectively.

10. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are purpose and time restricted and consist of the following at June 30,:

	2019	2018
Family coordinator and school nurse	$ 60,573	$ -
Haven Kids rock music program	13,514	-
Playground equipment	-	10,000
Time restriction - 2020	80,000	-
	$ 154 087	**$ 10 000**

Net assets were released from restrictions during the years ended June 30, 2019 and 2018 by incurring expenses and the passing of time, thus satisfying the restrictions as follows:

	2019	2018
Family coordinator and school nurse	$ 114,427	$ 145,000
Support services/Social worker and behavior specialist	126,000	126,000
Blended literacy program	55,000	-
Haven Kids rock music program	53,186	27,000
Intervention services and remediation programs	25,000	-
Playground equipment	20,500	-
Field trips and classroom supplies	19,000	-
Middle school program implementation	10,000	-
Afterschool circus event	9,000	-
Irrigation system for garden	2,000	-
Academic programming	-	50,000
Afternoon academy	-	25,000
Time restriction – 2019	150,000	-
Time restriction - 2018	-	150,000
	$ 584 113	**$ 523 000**

SUPPLEMENTARY INFORMATION

MOTT HAVEN ACADEMY CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-through Grantor/Program or Cluster	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF EDUCATION			
Pass-through New York State Education Department			
Title I Grants to Local Educational Agencies (LEAs)	84.010	0021194440	$ 284,074
Supporting Effective Instruction State Grant (Title II)	84.367	0147194440	45,144
Student Support and Academic Enrichment Grants (Title IV)	84.424	0204194440	18,465
Charter Schools Program	84.282	0089199106	85,750
Total U.S. Department of Education			**433,433**
U.S. DEPARTMENT OF AGRICULTURE			
Pass-through New York State Education Department			
Child Nutrition Cluster			
School Breakfast Program	10.553	310600860966	59,582
National School Lunch Program	10.555	310600860966	281,080
Total U.S. Department of Agriculture			**340,662**
Total Expenditures of Federal Awards			**$ 774,095**

See independent auditor's report.
The accompanying notes are an integral part of this schedule.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2019

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Mott Haven Academy Charter School (a not-for-profit organization) (the "School") under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because this Schedule presents only a selected portion of the operations of the School, it is not intended and does not present the financial position, changes in net (deficit) assets or cash flows of the School.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3. SUB-RECIPIENTS

Of the federal expenditures presented in the Schedule, the School provided no federal awards to sub-recipients.

4. INDIRECT COST RATE

The School allocates indirect costs to various federal programs based upon the provisions of the award agreements. The School has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

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

To the Board of Trustees
Mott Haven Academy Charter School

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Mott Haven Academy Charter School (the "School"), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 28, 2019.

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") to determine the 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 School's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free of 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the School in a separate letter dated October 28, 2019.

MBAF
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

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.

MBAF CPAs, LLC

New York, NY
October 28, 2019

Independent Auditor's Report on Compliance With the Major Federal Programs and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

To the Board of Trustees
Mott Haven Academy Charter School

Report on Compliance for the Major Federal Programs

We have audited Mott Haven Academy Charter School's (the "School") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget ("OMB") Compliance Supplement* that could have a direct and material effect on the School's major federal programs for the year ended June 30, 2019. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal award applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance with the School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* ("CFR") Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on major federal programs occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with the major federal programs. However, our audit does not provide a legal determination of the School's compliance.

Opinion on Major Federal Programs

In our opinion, Mott Haven Academy Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal programs for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of Mott Haven Academy Charter School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal programs to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal programs 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

MBAF
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

Report on Internal Control over Compliance (Continued)

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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weakness or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

MBAF CPAs, LLC

New York, NY
October 28, 2019

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements were prepared in accordance with U.S. GAAP:	Unmodified			
Internal control over financial reporting:				
Material weakness (es) identified?	Yes	_____	No	__√___
Significant deficiency (ies) identified that are not considered to be material weaknesses?	Yes	_____	None reported	__√___
Noncompliance material to financial statements noted?	Yes	_____	No	__√___

Federal Awards

Type of auditor's report issued on compliance for major programs:	Unmodified			
Internal control over major programs:				
Material weakness (es) identified?	Yes	_____	No	__√___
Significant deficiency (ies) identified that are not considered to be material weaknesses?	Yes	_____	None reported	__√___
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes	_____	No	__√___

Identification of Major Programs:

Name of Federal Programs	CFDA Number	Expenditures
Title I Grants to Local Educational Agencies (LEAs)	84.010	$ 284,074
Supporting Effective Instruction State Grant (Title II)	84.367	$ 45,144

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

Auditee qualified as low-risk auditee:	Yes	_____	No	__√___

SECTION II – FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

SECTION IV – SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None noted.

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STATEMENT OF ACCOUNT

MOTT HAVEN ACADEMY CHARTER SCHOOL
170 BROWN PL
BRONX NY 10454-4140

Statement Period: Apr 01 2019-Jun 30 2019
Cust Ref #:
Primary Account #: [redacted]

Commercial Savings

MOTT HAVEN ACADEMY CHARTER SCHOOL [redacted]

ACCOUNT SUMMARY

Statement Balance as of 04/01			70,282.72
Plus	0	Deposits and Other Credits	0.00
Plus		Interest Paid	8.77
Less	0	Checks and Other Debits	0.00
Statement Balance as of 06/30			70,291.49

ACCOUNT ACTIVITY

Transactions by Date

DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE
04/30	INTEREST PAID		2.89	70,285.61
05/31	INTEREST PAID		2.99	70,288.60
06/30	INTEREST PAID		2.89	70,291.49

INTEREST SUMMARY

Beginning Interest Rate	0.05%
Number of days in this Statement Period	91
Interest Earned this Statement Period	8.76
Annual Percentage Yield Earned	0.05%
Interest Paid Year to date	17.43

How to Balance your Account

Begin by adjusting your account register as follows:

- Subtract any services charges shown on this statement.
- Subtract any automatic payments, transfers or other electronic withdrawals not previously recorded.
- Add any interest earned if you have an interest-bearing account.
- Add any automatic deposit or overdraft line of credit.
- Review all withdrawals shown on this statement and check them off in your account register.
- Follow instructions 2-5 to verify your ending account balance.

1. Your ending balance shown on this statement is:
2. List below the amount of deposits or credit transfers which do not appear on this statement. Total the deposits and enter on Line 2.
3. Subtotal by adding lines 1 and 2.
4. List below the total amount of withdrawals that do not appear on this statement. Total the withdrawals and enter on Line 4.
5. Subtract Line 4 from 3. This adjusted balance should equal your account balance.

1 Ending Balance		70,291.49
2 Total Deposits	+	
3 Sub Total		
4 Total Withdrawals	-	
5 Adjusted Balance		

2

DEPOSITS NOT ON STATEMENT	DOLLARS	CENTS
Total Deposits		2

4

WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS

WITHDRAWALS NOT ON STATEMENT	DOLLARS	CENTS
Total Withdrawals		4

FOR CONSUMER ACCOUNTS ONLY — IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC FUNDS TRANSFERS:

If you need information about an electronic fund transfer or if you believe there is an error on your bank statement or receipt relating to an electronic fund transfer, telephone the bank immediately at the phone number listed on the front of your statement or write to:

TD Bank, N.A., Deposit Operations Dept, P.O. Box 1377, Lewiston, Maine 04243-1377

We must hear from you no later than sixty (60) calendar days after we sent you the first statement upon which the error or problem first appeared. When contacting the Bank, please explain as clearly as you can why you believe there is an error or why more information is needed. Please include:

- Your name and account number.
- A description of the error or transaction you are unsure about.
- The dollar amount and date of the suspected error.

When making a verbal inquiry, the Bank may ask that you send us your complaint in writing within ten (10) business days after the first telephone call.

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

INTEREST NOTICE

Total interest credited by the Bank to you this year will be reported by the Bank to the Internal Revenue Service and State tax authorities. The amount to be reported will be reported separately to you by the Bank.

FOR CONSUMER LOAN ACCOUNTS ONLY — BILLING RIGHTS SUMMARY

In case of Errors or Questions About Your Bill:

If you think your bill is wrong, or if you need more information about a transaction on your bill, write us at P.O. Box 1377, Lewiston, Maine 04243-1377 as soon as possible. We must hear from you no later than sixty (60) days after we sent you the FIRST bill on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights. In your letter, give us the following information:

- Your name and account number.
- The dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

FINANCE CHARGES: Although the Bank uses the Daily Balance method to calculate the finance charge on your Moneyline/Overdraft Protection account (the term "ODP" or "OD" refers to Overdraft Protection), the Bank discloses the Average Daily Balance on the periodic statement as an easier method for you to calculate the finance charge. The finance charge begins to accrue on the date advances and other debits are posted to your account and will continue until the balance has been paid in full. To compute the finance charge, multiply the Average Daily Balance times the Days in Period times the Daily Periodic Rate (as listed in the Account Summary section on the front of the statement). The Average Daily Balance is calculated by adding the balance for each day of the billing cycle, then dividing the total balance by the number of Days in the Billing Cycle. The daily balance is the balance for the day after advances have been added and payments or credits have been subtracted plus or minus any other adjustments that might have occurred that day. There is no grace period during which no finance charge accrues. Finance charge adjustments are included in your total finance charge.

Entry 5d Financial Services Contact Information

Created: 07/16/2019 • Last updated: 10/15/2019

Regents, NYCDOE and Buffalo BOE authorized schools should enter the financial contact information requested and upload the independent auditor's report and internal controls reports as one combined file.

MOTT HAVEN ACADEMY CHARTER SCHOOLSection Heading

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Jessica Nauiokas	[redacted]	

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	MBAF	[redacted]		12

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

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years with Firm
	CSBM	Karen Daniels	[redacted]			12

New York State Education Department

Request for Proposals to Establish Charter Schools Authorized by the Board of Regents

2019-20 Budget & Cash Flow Template

General Instructions and Notes for New Application Budgets and Cash Flows Templates

1	Complete ALL SIX columns in BLUE
2	Enter information into the GRAY cells
3	Cells containing **RED** triangles in the upper right corner in columns B through G contain guidance on that particular item
4	School district per-pupil tuition information is located on the State Aid website at https://stateaid.nysed.gov/charter/. Rows may be inserted in the worksheet to accomodate additional districts if necessary.
5	The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, please 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.

Mott Haven Academy

PROJECTED BUDGET FOR 2019-2020

July 1, 2019 to June 30, 2020

Please Note The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	**7,575,595**	**3,753,025**	**889,299**	**110,232**	**619,359**	**12,947,510**
Total Expenses	**8,566,180**	**2,581,748**	**459,648**	**122,875**	**992,870**	**12,723,321**
Net Income	**(990,585)**	**1,171,277**	**429,651**	**(12,643)**	**(373,511)**	**224,189**
Actual Student Enrollment	**395**	**111**				**506**
Total Paid Student Enrollment	**395**	**111**				**506**

		PROGRAM SERVICES			SUPPORT SERVICES		
		REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
REVENUE							
REVENUES FROM STATE SOURCES							
Per Pupil Revenue	**CY** Per Pupil Rate						
District of Location	*$16,150.00*	5,207,801	1,566,946	297,494	79,038	439,220	7,590,500
School District 2 (Enter Name)		-	-	-	-	-	-
School District 3 (Enter Name)		-	-	-	-	-	-
School District 4 (Enter Name)		-	-	-	-	-	-
School District 5 (Enter Name)		-	-	-	-	-	-
		5,207,801	**1,566,946**	**297,494**	**79,038**	**439,220**	**7,590,500**
Special Education Revenue		-	1,409,618	-	-	-	1,409,618
Grants							
Stimulus		-	-	-	-	-	-
Other		-	-	-	-	-	-
Other State Revenue		610,956	184,078	33,178	7,870	49,929	886,010
TOTAL REVENUE FROM STATE SOURCES		**5,818,757**	**3,160,642**	**330,672**	**86,908**	**489,149**	**9,886,128**
REVENUE FROM FEDERAL FUNDING							
IDEA Special Needs		-	62,000	-	-	-	62,000
Title I		214,037	66,179	-	-	-	280,216
Title Funding - Other		40,513	12,190	2,314	615	3,417	59,049
School Food Service (Free Lunch)		328,040	98,702	18,739	4,887	27,758	478,126
Grants							
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	-
Other		-	-	-	-	-	-
Other Federal Revenue		-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES		**582,590**	**239,070**	**21,053**	**5,502**	**31,175**	**879,391**
LOCAL and OTHER REVENUE							
Contributions and Donations, Fundraising		1,151,953	346,605	65,805	17,483	97,154	1,679,000
Erate Reimbursement		22,175	6,672	1,267	337	1,870	32,320
Interest Income, Earnings on Investments,		120	36	7	2	10	175
NYC-DYCD (Department of Youth and Community Developmt.)		-	-	-	-	-	-
Food Service (Income from meals)		-	-	-	-	-	-
Text Book		-	-	-	-	-	-
Other Local Revenue		-	-	470,496	-	-	470,496
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		**1,174,248**	**353,313**	**537,574**	**17,821**	**99,035**	**2,181,991**
TOTAL REVENUE		**7,575,595**	**3,753,025**	**889,299**	**110,232**	**619,359**	**12,947,510**
EXPENSES							
ADMINISTRATIVE STAFF PERSONNEL COSTS	No. of Positions						
Executive Management	1.00	145,769	31,236	10,412	10,412	10,412	208,242
Instructional Management	2.00	236,787	73,213	-	-	-	310,000
Deans, Directors & Coordinators	7.00	513,500	158,770	-	-	-	672,270

Mott Haven Academy

PROJECTED BUDGET FOR 2019-2020

July 1, 2019 to June 30, 2020

Please Note The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	7,575,595	3,753,025	889,299	110,232	619,359	12,947,510
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Actual Student Enrollment	395	111				506
Total Paid Student Enrollment	395	111				506

		PROGRAM SERVICES			SUPPORT SERVICES		
		REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
CFO / Director of Finance	-	-	-	-	-	-	-
Operation / Business Manager	-	-	-	-	-	-	-
Administrative Staff	7.00	67,656	20,919	-	52,198	399,815	540,587
TOTAL ADMINISTRATIVE STAFF	17	963,712	284,138	10,412	62,610	410,227	1,731,099
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	52.00	2,977,410	920,592	181,315	-	-	4,079,317
Teachers - SPED	-	-	-	-	-	-	-
Substitute Teachers	-	-	-	-	-	-	-
Teaching Assistants	18.00	417,617	129,124	88,557	-	-	635,298
Specialty Teachers	4.00	207,454	64,143	-	-	-	271,597
Aides	-	-	-	-	-	-	-
Therapists & Counselors	5.00	218,592	67,587	-	15,899	15,899	317,977
Other	1.00	157,853	42,177	-	-	-	200,030
TOTAL INSTRUCTIONAL	80	3,978,927	1,223,623	269,872	15,899	15,899	5,504,219
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	1.00	77,990	18,231	5,064	-	-	101,286
Librarian	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-
Other	5.00	152,282	30,456	10,152	-	10,152	203,042
TOTAL NON-INSTRUCTIONAL	6	230,272	48,688	15,216		10,152	304,328
SUBTOTAL PERSONNEL SERVICE COSTS	103	5,172,911	1,556,448	295,501	78,509	436,278	7,539,646
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		438,484	131,933	25,048	6,655	36,981	639,102
Fringe / Employee Benefits		515,988	155,253	29,476	7,831	43,518	752,066
Retirement / Pension		124,561	37,479	7,116	1,890	10,505	181,551
TOTAL PAYROLL TAXES AND BENEFITS		1,079,034	324,665	61,639	16,376	91,005	1,572,719
TOTAL PERSONNEL SERVICE COSTS		6,251,945	1,881,113	357,140	94,885	527,282	9,112,365
CONTRACTED SERVICES							
Accounting / Audit		-	-	-	-	205,000	205,000
Legal		-	-	-	-	4,000	4,000
Management Company Fee		-	-	-	-	-	-
Nurse Services		764	236	-	-	-	1,000
Food Service / School Lunch		-	-	-	-	-	-
Payroll Services		45,345	13,644	2,590	688	3,824	66,092
Special Ed Services		-	-	-	-	-	-
Titlement Services (i e. Title I)		-	-	-	-	-	-
Other Purchased / Professional / Consulting		35,900	11,100	-	-	30,000	77,000
TOTAL CONTRACTED SERVICES		82,009	24,980	2,590	688	242,824	353,092
SCHOOL OPERATIONS							

Mott Haven Academy

PROJECTED BUDGET FOR 2019-2020

July 1, 2019 to June 30, 2020

Please Note The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	**7,575,595**	**3,753,025**	**889,299**	**110,232**	**619,359**	**12,947,510**
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Net Income	**(990,585)**	**1,171,277**	**429,651**	**(12,643)**	**(373,511)**	**224,189**
Actual Student Enrollment	**395**	**111**				**506**
Total Paid Student Enrollment	**395**	**111**				**506**

	PROGRAM SERVICES			SUPPORT SERVICES		
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Board Expenses	3,430	1,032	196	52	289	5,000
Classroom / Teaching Supplies & Materials	97,831	30,086	1,117	297	1,649	130,980
Special Ed Supplies & Materials	-	-	-	-	-	-
Textbooks / Workbooks	45,830	14,170	-	-	-	60,000
Supplies & Materials other	3,087	929	176	47	260	4,500
Equipment / Furniture	14,111	4,277	588	182	3,342	22,500
Telephone	49,649	15,351	-	-	-	65,000
Technology	21,529	6,611	314	83	463	29,000
Student Testing & Assessment	49,649	15,351	-	-	-	65,000
Field Trips	61,106	18,894	-	-	-	80,000
Transportation (student)	7,547	2,271	431	115	637	11,000
Student Services - other	157,469	48,389	2,058	547	3,038	211,500
Office Expense	-	-	-	709	68,291	69,000
Staff Development	137,219	41,287	7,839	2,083	11,573	200,000
Staff Recruitment	56,260	16,928	3,214	854	4,745	82,000
Student Recruitment / Marketing	1,029	310	59	36	2,066	3,500
School Meals / Lunch	228,141	68,644	13,032	3,462	19,241	332,521
Travel (Staff)	2,401	723	137	36	203	3,500
Fundraising	-	-	-	-	-	-
Other	-	-	-	-	2,500	2,500
TOTAL SCHOOL OPERATIONS	**936,289**	**285,252**	**29,160**	**8,503**	**118,297**	**1,377,501**
FACILITY OPERATION & MAINTENANCE						
Insurance	34,288	10,317	1,959	520	2,892	49,975
Janitorial	29,159	8,773	1,666	443	2,459	42,500
Building and Land Rent / Lease	1,150,175	346,070	65,703	17,456	97,005	1,676,408
Repairs & Maintenance	1,015	306	58	15	86	1,480
Equipment / Furniture	-	-	-	-	-	-
Security	24,013	7,225	1,372	364	2,025	35,000
Utilities	-	-	-	-	-	-
TOTAL FACILITY OPERATION & MAINTENANCE	**1,238,650**	**372,690**	**70,757**	**18,799**	**104,466**	**1,805,363**
DEPRECIATION & AMORTIZATION	57,287	17,713	-	-	-	75,000
DISSOLUTION ESCROW & RESERVES / CONTIGENCY	-	-	-	-	-	-
TOTAL EXPENSES	**8,566,180**	**2,581,748**	**459,648**	**122,875**	**992,870**	**12,723,321**
NET INCOME	**(990,585)**	**1,171,277**	**429,651**	**(12,643)**	**(373,511)**	**224,189**

ENROLLMENT - *School Districts Are Linked To Above Entries*	REGULAR EDUCATION	SPECIAL EDUCATION	TOTAL ENROLLED
District of Location	395	111	506
School District 2 (Enter Name)			-
School District 3 (Enter Name)			-
School District 4 (Enter Name)			-
School District 5 (Enter Name)			-

Mott Haven Academy

PROJECTED BUDGET FOR 2019-2020

July 1, 2019 to June 30, 2020

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	PROGRAM SERVICES			SUPPORT SERVICES		
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
TOTAL ENROLLMENT	395	111	506			
REVENUE PER PUPIL	19,179	33,811	1,758			
EXPENSES PER PUPIL	21,687	23,259	908			

Assumptions
DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Gen Ed: 470 @ FY20 rate of $16,150
SpEd: 111
NYSTL, NYSSL, NYSLIBL, Facilities Funding, State grant assistance
DEA
Title I
Title II & IV
School food (state + federal)
Contributions, fundraising, in-kind offset
Erate
Interest
Pre-K funding
List exact titles and staff FTE"s (Full time eqiuilivalent)
Principal
Assistant Principals (x2)
Middle School Director, Instructional Leader, Interventionists

Assumptions
DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Data & Tech Specialist, Ops Associate, Ops Assistants (x3), DOO, HR
Teachers
Teaching Assistants
Art, music, specials
Support services, specialists
Stipends
Nurse
Cafeteria staff
Taxes
Health insurance, worker's comp, disability
401k + fees
Annual audit fees, financial management services
Legal
Dental services to students
Payroll services
Enrichment consultants, afterschool, ERate consultant

Assumptions
DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Board expenses
Classroom supplies & materials
Textbooks
Student health/medical supplies
Classroom & office furniture
Telephone & Internet
Technology supplies, maintenance service
Student testing/assessment
Field trips
Transportation
Special assembilies, family outreach, student support services, uniforms
Office expenses & supplies
Staff professional development, tuition reimbursements
Staff recruiting
Marketing/student recruitment
School food
Staff travel
Bank fees
Insurance
Janitorial services & supplies
Rent + in-kind expense
Repairs & Maintenance
Security services
Depreciation

Assumptions
DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

William Baccaglini

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

Haven Academy Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

2. Is the trustee 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.

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed 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.

4. 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) governed 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 financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 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 yourself
null	*Please write "None" if applicable. Do not leave this space blank.*		

5. 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 school(s) governed 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
Please write "None" if applicable. Do not leave this space blank.				
none				

Signature 7/18/19 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.

[redacted]

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

Christine Stokes

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

Mott Haven Academy Charter School

---

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

   Trustee

2. Is the trustee an employee of any school operated by the Education Corporation?
   ____**Yes** __X__**No**

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?

   ____**Yes** __X__**No**

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

4. 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) governed 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 financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 above, you need not disclose again your employment status, salary, etc.

   None

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

Please write "None" if applicable. Do not leave this space blank.

None.			

5. 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 school(s) governed 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
None. *Please write "None" if applicable.*			*Do not leave this space blank.*	

Signature 1/17/19 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.

[redacted]

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name: Janet Campagna

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name): Mott Haven Academy

---

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). Treasurer

2. Is the trustee an employee of any school operated by the Education Corporation? ____**Yes** _X___**No**

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?

____**Yes** __X__**No**

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

4. 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) governed 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 financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 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 yourself

	None		

5. 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 school(s) governed 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**
None				

Inael Campagna

_____7/15/19_____

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.

[redacted]

[redacted]

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:
Kathleen Chiechi Flores

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):
Mott Haven Academy

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). Vice Chair

2. Is the trustee 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.

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed 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.

4. 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) governed 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 financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 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 yourself
Please write "None" if applicable. Do not leave this space blank.			

5. 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 school(s) governed 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
Please write "None" if applicable. Do not leave this space blank. NONE APPLICABLE				

Signature _____ Date 7/22/19

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.

[redacted]

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

___Meghan Mackay_____

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

____Mott Haven Academy Charter School_____

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

2. Is the trustee an employee of any school operated by the Education Corporation? **____Yes** __x__**No**

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?

____Yes __x__**No**

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

4. 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) governed 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 financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 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 yourself

	None		

5. 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 school(s) governed 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**
None			**None**	

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.

[redacted]

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

PATRICIA MULVANEY

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

MOTT HAVEN ACADEMY CHARTER SCHOOL

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). BOARD CHAIR

2. Is the trustee 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.

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed 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.

4. 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) governed 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 financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 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 yourself
Please write "None" if applicable. Do not leave this space blank.	* NONE	*	

5. 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 school(s) governed 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
Please write "None" if applicable. Do not leave this space blank.	*NONE*			

Patricia Mulvaney — July 17, 2019

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.

[redacted]

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

Whitney Kneisley

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

Mott Haven Academy Charter School

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1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

   Board Member

2. Is the trustee an employee of any school operated by the Education Corporation? ____**Yes** X____**No**

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

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?

   ____**Yes** X____**No**

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

4. 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) governed 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 financial interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-4 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 yourself

NONE	**NONE**	**NONE**	**NONE**

5. 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 school(s) governed 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**
NONE	**NONE**	**NONE**	NONE	

Whitney Kneisley 7/24/19

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.

[redacted]

Entry 8 BOT Table

Last updated: 07/15/2019

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.

1. Current Board Member Information (Enter info for each BOT member)

	Trustee Name and Email Address	Position on the Board	Committee Affiliations	Voting Member Per By Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2018 19
1	Patricia Mulvaney [redacted]	Chair	Finance	Yes	11	03/01/2008	08/01/2070	11
2	William F. Baccaglini [redacted]	Trustee/Member	Education/ Fundraising	Yes	11	03/01/2008	08/01/2070	10
3	Janet Campagna [redacted]	Trustee/Member	Finance	Yes	11	03/01/2008	08/01/2070	7
4	Jessica Nauiokas [redacted]	Secretary	Education	No	11	03/01/2008	08/01/2070	12
5	Whitney Kneisley [redacted]	Trustee/Member	Education/ Fundraising	Yes	9	11/01/2010	08/01/2070	8

6	Kathleen Chiechi Flores [redacted]	Trustee/Member	Education/ Fundraising	Yes	6	05/01/2013	08/01/2070	6
7	Meghan Mackay [redacted]	Trustee/Member	Education/ Fundraising	Yes	10	11/01/2009	08/01/2070	6
8	Christine Stokes [redacted]	Trustee/Member	Finance	Yes	1	8/30/2018	08/01/2070	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, 2019	8
b.Total Number of Members Added During 2018 19	1
c. Total Number of Members who Departed during 2018 19	0
d.Total Number of members in 2018 19, as set by in Bylaws, Resolution or Minutes	8

3. Number of Board meetings held during 2018-19 12

4. Number of Board meetings scheduled for 2019-20	12

Thank you.

Entry 9 - Board Meeting Minutes

Created: 07/09/2019 • Last updated: 07/18/2019

Instructions for submitting minutes of the BOT monthly meetings

Regents, NYCDOE, and Buffalo BOE authorized schools must either provide a link to a complete set of minutes that are posted on the charter school website, or upload a complete set of board meeting minutes from July 2018 June 2019, which should match the number of meetings held during the 2018 19 school year.

MOTT HAVEN ACADEMY CHARTER SCHOOL

Are all monthly BOT meeting minutes posted, which should match the number of meetings held during 2018-19 school year, on the charter school's website?	Yes
A. Provide if posted on the charter school's website a URL link to the Monthly Board Meeting Minutes, which should match the number of meetings held during the 2018-19 school year.	https://havenacademy.org/wp content/uploads/2019/07/Board Minutes 18 19 July June signed and updated.pdf

Entry 10 Enrollment and Retention of Special Populations

Created: 07/15/2019 • Last updated: 07/16/2019

Instructions for Reporting Enrollment and Retention Strategies

Describe the efforts the charter school has made in 2018 19 toward meeting targets to attract and retain enrollment of students with disabilities, English language learners/Multilingual learners, 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 2019 20.

MOTT HAVEN ACADEMY CHARTER SCHOOLSection Heading

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2018 19	Describe Recruitment Plans in 2019 20
Economically Disadvantaged	97% of our student population is eligible for Free or Reduced Price lunch, compared to 94% in District 7. Our school is situated in the South Bronx in one of the poorest congressional districts in the country. We work closely with many community organizations in the neighborhood to recruit our student population from the surrounding areas. We always have a wait list for admission that includes mostly students from the surrounding neighborhoods who are economically disadvantaged. Since we opened a middle school during this school year, we were planful about middle school design and recruitment efforts to ensure that our seats are filled by our target population (especially economically disadvantaged.) Efforts included: Filling seats with mission fit students, recruiting at child welfare agencies, advertising in locations likely to have FRPL students such as homeless shelters.	Since our efforts have been effective we will continue to work closely with many community organizations in the neighborhood to recruit our student population from the surrounding areas. We always have a wait list for admission that includes mostly students from the surrounding neighborhoods who are economically disadvantaged. Efforts include: Filling seats with mission fit students, recruiting at child welfare agencies, advertising in locations likely to have FRPL students such as homeless shelters.
English Langua	17% of our student population are ELLs, the vast majority being Spanish speaking, which comparable to our District (7). We publish all school recruitment material in Spanish and English in order to reach all families in our community. We employ Spanish speaking	Since our efforts have been effective we will continue to publish all school recruitment material in Spanish and English in order to reach all families in our community. Employ Spanish speaking recruitment staff to ensure

ge Learners/Multilingual Learners	recruitment staff to ensure that the process is smooth and easy for all families. Our school offers appropriate ELL services for all students required to participate in these services. For our new Middle School we continued to make application and/or orientation processes accessible for non English speaking community members. Additional staff members have been added who bring experience with this population.	that the process is smooth and easy for all families. Offer appropriate ELL services for all students required to participate in these services. For our new Middle School we continue to make application and/or orientation processes accessible for non English speaking community members. Additional staff members have been added who bring experience with this population.
Students with Disabilities	24% of our students are classified as Students with Disabilities, which is comparable to our District (7). Our Director of SPED works with families through the application and recruitment process to ensure that students are in the right placement and have all needed accommodations in place when they enter our school.	Our Director of SPED works with families through the application and recruitment process to ensure that students are in the right placement and have all needed accommodations in place when they enter our school.

Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2018 19	Describe Retention Plans in 2019 20
Economically Disadvantaged	97% of our population is economically disadvantaged and that number is mirrored closely in our surrounding community. We continue to work closely with community organizations and in house social emotional teams to ensure that our families' needs are met and they feel supported at Haven Academy. While designing our Middle School we collected input from our constituents to ensure the school's program met their educational priorities. Due to our efforts we successfully matriculated 98% of our Elementary School students of middle school age.	We continue to work closely with community organizations and in house social emotional teams to ensure that our families' needs are met and they feel supported at Haven Academy. Our goal is to successfully matriculate 100% of our Elementary School students of middle school age to middle school.
English Language Learners/Multilingual Learners	Haven Academy will continue to offer ELL services to meet the needs of our ELL students and their families. Our Spanish speaking staff and Spanish materials will help our families of ELLs to continue to thrive in our school environment.	Haven Academy will continue to offer ELL services to meet the needs of our ELL students and their families. Our Spanish speaking staff and Spanish materials will help our families of ELLs to continue to thrive in our school environment.
Students with Disabilities	Haven Academy has a dedicated SPED director and CTT classrooms on every grade level to ensure that the needs of our SPED scholars are always met. We worked closely with the scholars' families and the CSE to ensure that proper and stellar services are offered. Our Middle School design included a process for academic programming that can be accessible to all students, regardless of disability. With appropriate supports, 99% of our IEP students are matriculated to our Middle School.	Haven Academy will continue to have a dedicated SPED director and CTT classrooms on every grade level to ensure that the needs of our SPED scholars are always met. We continue to work closely with the scholars' families and the CSE to ensure that proper and stellar services are offered. With appropriate supports, 100% of our IEP students will be matriculated to our Middle School.

Entry 11 Classroom Teacher and Administrator Attrition

Created: 07/15/2019 • Last updated: 08/01/2019

Report changes in teacher and administrator staffing.

Instructions for completing the Classroom Teacher and Administrator Attrition Tables

Charter schools must complete the tables titled 2018-2019 Classroom Teacher and Administrator Attrition to report changes in teacher and administrator staffing during the 2018-2019 school year. Please provide the full time equivalent (FTE) of staff on June 30, 2018; the FTE for any departed staff from July 1, 2018 through June 30, 2019; the FTE for added staff from July 1, 2018 through June 30, 2019; and the FTE of staff added in newly created positions from July 1, 2018 through June 30, 2019 using the tables provided.

1. Classroom Teacher Attrition Table

	FTE Classroom Teachers on 6/30/18	FTE Classroom Teachers Departed 7/1/18 6/30/19	FTE Classroom Teachers Filling Vacant Positions 7/1/18 6/30/19	FTE Classroom Teachers Added in New Positions 7/1/18 6/30/19	FTE of Classroom Teachers on 6/3019
	37	7	4	8	42

2. Administrator Position Attrition Table

	FTE Administrative Positions on 6/30/18	FTE Administrators Departed 7/1/18 6/30/19	FTE Administrators Filling Vacant Positions 7/1/18 6/30/19	FTE Administrators Added in New Positions 7/1/18 6/30/19	FTE Administrative Positions on 6/30/19
	5	0	0	0	5

3. Tell your school's story

Charter schools may provide additional information in this section of the Annual Report about their respective teacher and administrator attrition rates as some teacher or administrator departures do not reflect advancement or movement within the charter school networks. Schools may provide additional detail to reflect a teacher's advancement up the ladder to a leadership position within the network or an administrator's movement to lead a new network charter school.

(No response)

4. Charter schools must ensure that all prospective employees receive clearance through the NYSED Office of School Personnel Review and Accountability (OSPRA) prior to employment. 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.

Have all employees have been cleared through the NYSED TEACH system?

Yes

5. For perspective or current employees whose clearance has been denied, have you terminated their employment and removed them from the TEACH system?

	Yes

Thank you

Entry 12 Uncertified Teachers

Created: 07/15/2019 • Last updated: 08/01/2019

Instructions for Reporting Percent of Uncertified Teachers

The table below is reflective of the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. 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 column applies to a particular teacher, please select one column for the FTE count. Please do not include paraprofessionals, such as teacher assistants.

FTE count of uncertified teachers on 6/30/18, and each uncertified teacher should be counted only once.

	FTE Count
1. Total FTE count of uncertified teachers (6 30 19)	12
2. FTE count of uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience (6 30 19)	11
3. FTE count of uncertified teachers who are tenured or tenure track college faculty (6 30 19)	0
4. FTE count of uncertified teachers with two years of Teach for America experience (6 30 19)	1
5. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (6 30 19)	0
6. FTE count of uncertified teachers who do not fit into any of the prior four categories (6 30 19)	0

FTE Count of All Uncertified Teachers as of 6/30/19 12

FTE Count of All Certified Teachers as of 6/30/19 30

Thank you.

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Mott Haven Academy Charter School

Haven Academy Board of Trustees

Head of Schools

Organizational Systems

Operations Directors:
- Director of External Affairs
- Director of Human Resources and Students Operations
  - Director of Facilities
    - Operations Associates
    - Food Service Managers

Academic Program Directors:
- Director Data of Technology
- Director of Special Education
- Director of Cultural and Ling. Services

Elementary School Principal

- Assistant Principal Elementary
  - Academic Behavioral Specialists
  - Teachers
  - Interventionists
  - Special Area Teachers
  - Associate Teachers
  - Assistant Teachers
- Director of Social Services Elementary
  - Family and Student Specialists
  - Social Work Interns

Middle School Principal

- Assistant Principal Middle School
  - Academic Behavioral Specialists
  - Teachers
  - Interventionists
  - Assistant Teachers
- Director of Social Services Middle
  - Social Work Interns

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Mott Haven Academy Charter School

2019-2020 SCHOOL CALENDAR

August 28, 2019	Wednesday	First Day of school	
September 2, 2019	Monday	Labor Day	NO SCHOOL
September 30, 2019	Monday	Rosh Hashanah	NO SCHOOL
October 1, 2019	Tuesday	Rosh Hashanah	NO SCHOOL
October 9, 2019	Wednesday	Yom Kippur	NO SCHOOL
October 14, 2019	Monday	Columbus Day	NO SCHOOL
November 5, 2019	Tuesday	Election Day/Staff Development	NO SCHOOL
November 11, 2019	Monday	Veterans' Day	NO SCHOOL
November 27-29, 2019	Wednesday-Friday	Thanksgiving	NO SCHOOL
December 23, 2019- January 3, 2020	10 Days	Winter Recess (Students return to school on January 6, 2020)	NO SCHOOL
January 20, 2020	Monday	Dr. MLK, Jr. Day	NO SCHOOL
January 21, 2020	Tuesday	Staff Development	NO SCHOOL
February 17-21, 2020	5 Days	Mid-Winter Recess (Students return to school on February 24, 2020)	NO SCHOOL
April 9-17, 2020	7 Days	Spring Recess (Students return to school on April 20, 2020)	NO SCHOOL
May 25, 2020	Monday	Memorial Day	NO SCHOOL
June 4, 2020	Thursday	Chancellor's Day	NO SCHOOL
June 9, 2020	Tuesday	Staff Development	NO SCHOOL
June 15, 2020	Monday	Field Day	HALF DAY
June 18, 2020	Thursday	LAST DAY OF SCHOOL	HALF DAY

181 instructional Days