



THE CHARTER HIGH SCHOOL FOR LAW AND SOCIAL JUSTICE

1960 UNIVERSITY AVENUE
BRONX, NY 10453
(T) 347-696-0042
(F) 718-744-2007

Minutes of the Board of Trustees Meeting Charter High School for Law and Social Justice

Date: February 15, 2024

Location: Hybrid Meeting (Zoom and In-Person)

Time: 6:05 p.m. – 6:45 p.m.

Members Present:

In-person: John Callahan (Chairperson), Amy Fuller, Jumaane Saunders, Sarah Fuentes, Executive Director/HOS Richard Burke,

Guest: Robin Sharpe (Dir. of SPED & ENL)

Via Zoom: Janine Azriliant, Linette Tse, Christian Bannerman, Rina Beder.

Absent: Charmone Adams, Rick Marsico

I. Call to Order & Welcome

The meeting was called to order by Chairperson John Callahan at 6:05 p.m. He thanked everyone for attending and mentioned we had a Board Retreat planned for March 2, 2024. Mr. Callahan then stated we would continue the agenda.

II. Approval of Consent Agenda

Mr. Callahan inquired if there were questions or comments regarding items on the Consent Agenda, particularly concerning the acceptance of minutes. No comments were noted, and the consent agenda was accepted as presented.

III. Financial Review

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Executive Director Richard Burke presented the November financials, revealing a balance providing 143 days of cash (\$4,8458.94).

Mr. Burke said the budget was on course, and it showed a surplus of \$301,387, but this would grow since it is based on a 458-student count, and we have 466 now, which should increase the surplus by about \$100,000.00. In addition, we are moving cash from the high-interest account. To T-bills, which will increase interest up to 5.2%.

IV. Reports

Executive Director Report- Mr. Burke spoke about the SED hearing on our Expansion revision and the reaction from area schools. After a discussion with our Lobbyist, Kevin Quinn, we felt better because he said it was very tame and expected, even with the negative comments by some parents from the school across the street. We received very positive statements from our parents and Staff, and we got over 100 parents and students to write statements to be submitted. Mr. Burke did state that Mr. Quinn discussed with the

Charter School ED Lisa Long told us to proceed with a lottery, but to be clear, that acceptance is based on approval of the expansion by Regents. Ms. Long also stated that our expansion revision would be submitted to another school with an expansion plus some renewals. Still, it would be later, maybe April or May. The permission to do a lottery is a very positive sign.

Mr. Burke spoke of the building's positive feeling; last week, we had our Honor Roll celebrations, and it is ending the Quarter very positively. He also told of the upcoming TFA candidate interviews and how everyone looked forward to the break and the final push to the end of the year.

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Mr. Burke confirmed that our Graduation would be on their lawn on June 25 at the College of Mt. St. Vincent, like last year.

Chairman Report: Mr. Callahan discussed the renewed discussions with the builder at 200 Tremont Scott Barone and the status of talks on that building for the middle school.

Finance: Mr. Burke discussed the Finance Committee meeting details and August Financials earlier in the meeting. The Committee met on Tuesday, February 13.

Academic Committee: Ms. Fuentes discussed the Academic Committee that met on Tuesday with the school leadership, and their discussion is highlighted here: The meeting discussed the slight growth in various areas, the delay in readiness of IA data, concern about students being over two years behind in their learning, the need for more progress, and the focus on improving teacher practices, particularly in implementing inclusive practices for diverse learners. There are also observations about the support and training provided to Staff, but there is also the recognition that not all classrooms effectively implement these practices. Additionally, it addresses the importance of teachers moving forward with new information and strategies for the benefit of all students. It outlines plans to meet with teachers after receiving the IA data in March.

Governance: Mr. Callahan said the consensus for the Retreat was March 2. It would be here in the school at 8:30, with breakfast and lunch, and finishing around 1. He said that Rina and Jumaane had met with Rick and himself and had come up with some ideas.

Fundraising Committee: Mr. Callahan stated that the Committee had not met. Mr. Burke said we were accepted back into the Marathon, and

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the fundraising for that would start in a month, including reaching out to those who supported the team last year. More to come on that.

Mr. Callahan mentioned that the new Expansion Committee would meet at the school on March 14 at 4 p.m.

V. New Business: Mr. Callahan said there was no new business or other comments.

Ms. Tse said we should set dates for the Board to visit in the new year, which Mr. Burke agreed would be great.

VI. Adjournment

Ms. Fuller moved to adjourn, seconded by Ms. Fuentes.

The meeting was adjourned at 6:46 p.m.

The next meeting is scheduled for March 21, 2024.



John Callahan Chairperson

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THE CHARTER HIGH SCHOOL FOR LAW AND SOCIAL JUSTICE



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Notice of Meeting of Board of Trustees for The Charter High School for Law and Social Justice

Thursday, March 21, 2024, at 6:00 PM
1960 University Avenue, Bronx, NY, 10453

[or By Zoom](#)

<https://us06web.zoom.us/j/87006017104>

Meeting ID: 870 0601 7104

One tap mobile

+16465588656,,87006017104# US (New York)
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Dial by your location

+1 646 558 8656 US (New York)
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+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)

Find your local number:

<https://us06web.zoom.us/j/kcB9j6RBfv>

All are invited

For more information, please contact admin@CHSLSJ.org
or Board Chair Jack Callahan, JCallahan@CHSLSJ.org.

Other Locations

Charmone Adams - 66 Hunter Avenue, New Rochelle, NY, 10801
Janine Azriliant - 17 Bridle Path, Remsenburg, NY, 11960
Christian Bannerman - 940 Pearl Drive, San Marcos, CA, 92078
Rina Beder - 30 Magnolia, Larchmont, NY, 10538
Sarah Fuentes - 59 Sumner Avenue, Yonkers, NY, 10704
Amy Fuller - 37 West 12th Street ,Apt 6E, New York, NY. 10011
Richard Marsico - 534 Prospect Ave., Mamaroneck, NY, 10543
Jumaane Saunders - DE. 6 Calle de Villas, Cabarete, DR
Linnet Tse - 30 Dante Street, Larchmont, NY, 10538

THE CHARTER HIGH SCHOOL FOR LAW AND SOCIAL JUSTICE



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Agenda–Board of Trustees Meeting

March 21, 2024, 6:00 pm.

In-Person and via ZOOM

1. Welcome and Call to Order (3 minutes)
2. Consent Agenda (Items on the Consent Agenda are automatically approved unless a Board member removes an item from the consent agenda. In that event, the item will be subject to Board approval by majority vote.)
 - a. Approval of February 24 Minutes (3 minutes)
3. Financials- Mr. Burke (10 minutes)
4. Executive Director (15 minutes)
5. Chairman Report (20 minutes)
6. Committee Reports-None (20 minutes)
 - a. Finance Committee
 - b. Academic Committee
 - c. Fundraising Committee
 - d. Governance Committee
7. New Business: (20 Minutes)
 1. Approval of Single Audit FY 22-23
8. Statements from Members of the Public
Any member of the public who signed up to speak may speak in conformity with the School’s Open Meetings Law Policy.
9. Next Meeting is April 18, 2024, at 6:00 pm



Financial Report
For the Period Ending February 29, 2024
Fiscal Year 2023-24
with June 30, 2023 and 2022 Statements

Table of Contents

- 1 Financial Report for Period Ending February 29, 2024 (Narrative)
- 2 Statements of Financial Position (Balance Sheet) at February 29, 2024 and June 30, 2023 and 2022
- 3 Summary Statements of Revenue, Support and Expenses as of February 29, 2024 and June 30, 2023 and 2022
- 4 Detailed Statements of Revenue, Support and Expenses as of February 29, 2024 and June 30, 2023 and 2022
- 5 Cash Flow Projection

Charter High School For Law And Social Justice Data

Notes to Financial Report For the Period Ending February 29, 2024

Unencumbered Cash

Total Cash and Equivalents	\$ 5,950,604	[a]
Encumbrances to Cash		
Restrictions:		
Escrow	100,865	
Unearned Revenue (Advances Received but not Earned)	1,993,863	
	2,094,727	[b]
Vendor Obligations		
Accounts Payable and Accrued Expenses	389,820	[c]
Total Cash Encumbrances	2,484,547	[d] {[b] + [c]}
Unencumbered Cash Balance	\$ 3,466,057	[a] - [d]

Days of Cash on Hand

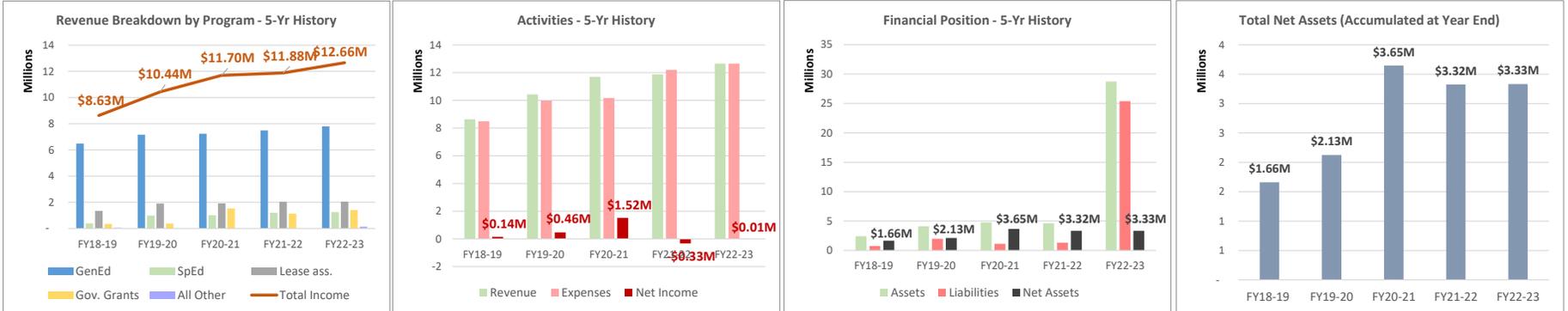
Total Fiscal Year 2023-24 Projected Expenses (<i>excluding Depreciation and Deferred Rent</i>)	\$ 12,362,725
Average Daily Expenses (<i>Total Projected Expenses ÷ 365</i>)	\$ 33,870
Total Cash Available for Operating Use (<i>Total Cash - Escrow</i>)	\$ 5,849,739
Number of Days of Unrestricted Cash Available (<i>Total Cash Available ÷ Average Daily Expenses</i>)	172.7

Liquidity Measures

	<u>At 2/29/24</u>	<u>Benchmark</u>
• Current (Working) Capital Ratio - measures the School's ability to pay off its current liabilities (usually within one year) with its current assets such as cash and receivables. The higher the ratio, the better the School's liquidity position.	1.7	1.2
• Unrestricted Days Cash	172.7	60.0
• Debt to Asset Ratio - measures the School's assets that are financed by liabilities, or debts, rather than its equity. Greater than 1 indicates that the School's liabilities are higher than its assets	1.1	1.0
• Acid Test/Quick Ratio - indicates whether the School has sufficient short-term assets to cover its short-term liabilities.	1.6	1.0

Charter High School for Law and Social Justice Fiscal Dashboard

5-Year Performance History



Key Fiscal Indicators



Charter High School for Law and Social Justice

Statements of Financial Position

At Current Year-to-Date February 29, 2024, and June 30, 2023 and 2022

	[unaudited] 29-Feb 2024	June 30	
ASSETS		[audited] 2023	[audited] 2022
Current Assets:			
Cash and cash equivalents - Operating	\$ 2,147,651	\$ 249,836	\$ 3,299,067
Cash and cash equivalents - ICS ¹	3,702,088	3,137,664	-
Escrow - Restricted	100,865	100,797	100,699
Grants Receivable	366,351	404,802	460,010
Due from FOCHSLSJ	59,013	16,007	36,187
Per Pupil Receivable	14,400	32,114	14,400
Prepaid Expenses and Other Receivables	192,624	192,961	202,552
Total current assets	6,582,991	4,134,180	4,112,915
Security Deposit	-	400,000	-
ROU Asset ²	22,746,377	23,761,596	
Fixed assets, Net	573,376	432,555	521,139
	\$ 29,902,745	\$ 28,728,331	\$ 4,634,054
 LIABILITIES and NET ASSETS			
Current liabilities:			
Accounts Payable	\$ 73,368	\$ 18,529	\$ 2,931
Accrued Expenses & Payroll Liabilities	389,820	661,032	491,926
Deferred or Unearned Revenue	1,993,863	-	23,883
Short Term Lease Liability ³	1,411,696	1,376,995	
Total current liabilities	3,868,746	2,056,555	518,740
Long-Term Liabilities:			
Long Term Lease Liability ⁴	22,391,828	23,340,117	
Deferred Rent	-	-	791,377
Total Long-Term Liabilities	22,391,828	23,340,117	791,377
Net assets			
Net Assets without Donor Restrictions	3,331,659	3,323,937	3,648,989
Change in net assets during current period	310,512	7,723	(325,053)
Total net assets	3,642,171	3,331,659	3,323,937
 TOTAL LIABILITIES and NET ASSETS	 \$ 29,902,745	 \$ 28,728,331	 \$ 4,634,054

Notes:

- ¹ Current balance in IDB (ICS Product). Currently earning interest at a rate of 4.65%. Opened up a brokerage account in March to invest in T-bills
- ² ROU Asset - Facility Lease
- ³ Short term lease liability - Facility Lease
- ⁴ Long term lease liability - Facility Lease

Summary Statements of Revenue, Support and Expenses

Current Fiscal Year-to-Date Compared to Board Approved Budget

with Year End June 30, 2023 and 2022 Summary

	Current Fiscal Year 2023-24 [unaudited]				June 30	
	Actuals	Full Year	Full Year	YTD as a %	[audited]	[audited]
	As of 2/29/24	Budget	Projection	of Projection (YTD=67%)	2023	2022
Total Revenue and Support	\$ 8,650,843	\$ 12,660,741	\$ 13,175,347	66%	\$ 12,660,289	\$ 11,878,429
Total Expenses	8,340,331	12,745,171	12,959,168	64%	12,652,567	12,203,481
<i>Excess/(Deficit) of Revenue and Support over Expenses before GAAP Adjustments</i>	\$ 310,512	\$ (84,430)	\$ 216,179		\$ 7,723	\$ (325,053)
GAAP Adjustments, net	(140,822)	382,446	68,209		(324,485)	232,102
<i>Excess/(Deficit) of Revenue and Support over Expenses after GAAP Adjustments</i>	\$ 169,690	\$ 298,016	\$ 284,388		\$ (316,762)	\$ (92,950)
Enrollment	466.13	445.00	460.00	101%	442.19	445.12
REVENUE and SUPPORT						
Per Pupil Tuition	\$ 6,458,156	\$ 9,268,861	\$ 9,600,108	67%	\$ 9,052,141	\$ 8,707,015
Lease Assistance	1,377,206	2,065,808	2,065,808	67%	2,054,115	2,042,655
Title and Other Government Grants	692,372	1,047,972	1,020,431	68%	1,412,548	1,128,440
Donations and Contributions	8,543	-	55,000		31,263	294
Other	114,566	278,100	434,000	26%	110,223	26
TOTAL REVENUE and SUPPORT	8,650,843	12,660,741	13,175,347	66%	12,660,289	11,878,429
EXPENSES						
Personnel Costs:						
Staff Salaries and Wages	4,474,614	6,791,332	6,926,979	65%	6,762,351	6,431,534
Payroll Taxes	399,578	615,999	571,077	70%	640,511	556,294
Fringe Benefits	835,835	1,388,121	1,370,631	61%	1,163,289	1,078,270
Total Personnel Costs	5,710,028	8,795,452	8,868,687	64%	8,566,151	8,066,098
Other Than Personnel Costs:						
Professional Services	274,999	284,970	424,848	65%	340,824	373,771
Academic Consultants and Services	516	18,540	8,000	6%	111,600	117,365
Curriculum and Classroom	225,927	408,605	443,029	51%	381,681	324,348
Recruitment and Development	132,592	171,150	210,000	63%	291,938	202,487
General Administrative Expenses	232,319	288,301	322,957	72%	252,788	317,558
General Insurance	87,393	97,850	97,850	89%	87,082	83,314
Technology	114,139	231,949	225,193	51%	193,288	281,955
Occupancy	1,478,836	2,218,254	2,218,254	67%	2,218,254	2,218,254
Other	168	100	350	48%	131	12,601
Total Other Than Personnel Costs	2,546,888	3,719,719	3,950,481	64%	3,877,587	3,931,653
Depreciation	83,415	230,000	140,000	60%	208,829	205,731
TOTAL EXPENSES	8,340,331	12,745,171	12,959,168	64%	12,652,567	12,203,481
Excess/(Deficit) of Revenue and Support over Expenses before GAAP Adjustments	310,512	(84,430)	216,179		7,723	(325,053)
GAAP Adjustments, net	(140,822)	382,446	68,209	-37%		
Excess/(Deficit) of Revenue and Support over Expenses after GAAP Adjustments	\$ 169,690	\$ 298,016	\$ 284,388		\$ 7,723	\$ (325,053)

Charter High School for Law and Social Justice

Detailed Statements of Revenue, Support and Expenses Current Fiscal Year-to-Date Compared to Board Approved Budget with Year End June 30, 2023 and 2022 Details

	Current Fiscal Year 2023-24 [unaudited]				June 30	
	Actuals	Full Year	Full Year	YTD as a % of Projection (YTD=67%)	[audited]	[audited]
	As of 2/29/24	Budget	Projection		2023	2022
Total Revenue and Support	\$ 8,650,843	\$ 12,660,741	\$ 13,175,347	66%	\$ 12,660,289	\$ 11,878,429
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<i>Excess/(Deficit) of Revenue and Support over Expenses before GAAP Adjustments</i>	\$ 310,512	\$ (84,430)	\$ 216,179		7,723	(325,053)
GAAP Adjustments, net	(140,822)	382,446	68,209		(324,485)	232,102
<i>Excess/(Deficit) of Revenue and Support over Expenses after GAAP Adjustments</i>	\$ 169,690	\$ 298,016	\$ 284,388		\$ (316,762)	\$ (92,950)
Enrollment	466.13	445.00	460.00	101%	442.19	445.12
REVENUE and SUPPORT						
Per Pupil Tuition and Lease Assistance:						
4101 - GenEd Tuition from NYCDOE	\$ 5,649,026	\$ 8,105,153	\$ 8,436,400	67%	\$ 7,793,953	\$ 7,497,652
4102 - SpEd Tuition from NYCDOE	809,130	1,163,708	1,163,708	70%	1,258,188	1,209,363
4130 - Lease Assistance from NYCDOE	1,377,206	2,065,808	2,065,808	67%	2,054,115	2,042,655
4104 - Per Pupil Supplement	-	-	-		-	-
4101(a) and (b) - Tuition from other School Districts	-	-	-		-	-
Total Per Pupil Tuition and Lease Assistance	7,835,362	11,334,669	11,665,916	67%	11,106,256	10,749,670
Title and other Government Grants:						
4201 - Title IA	164,545	270,000	277,418	59%	283,503	242,464
4202 - Title IIA	19,800	32,000	32,072	62%	35,746	33,116
4203 - Title IVA	11,751	18,000	22,093	53%	18,935	16,817
4105 - Stimulus	-	-	-		-	-
4210 - CSP	-	-	-		-	49,050
4215 - Cares Act Grant	332,116	549,972	474,008	70%	932,637	676,823
4230 - IDEA Special Needs	130,840	94,000	130,840	100%	94,257	74,643
4120 - NYSTL	-	39,000	39,000	0%	-	-
4220 - eRate	33,320	45,000	45,000	74%	47,470	35,526
Total Title and other Government Grants	692,372	1,047,972	1,020,431	68%	1,412,548	1,128,440
Donations and Contributions:						
4305 - Unrestricted Donations and Contributions	8,543	-	55,000	16%	31,263	294
4401 - Fundraising Events	-	-	-		-	-
Total Donations and Contributions	8,543	-	55,000		31,263	294
Other:						
4501 - Interest and Dividends	114,566	100	156,000	73%	37,823	26
4602 - In-Kind Contributions	-	-	-		72,400	-
4603 - Donated Services	-	-	-		-	-
4600 - Other Sources of Revenue & Support - Other	-	278,000	278,000	0%	-	-
Total Other	114,566	278,100	434,000	26%	110,223	26
TOTAL REVENUE and SUPPORT	\$ 8,650,843	12,660,741	13,175,347	66%	\$ 12,660,289	\$ 11,878,429
EXPENSES						
Personnel Expenses						

Charter High School for Law and Social Justice

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Enrollment	466.13	445.00	460.00	101%	442.19	445.12
<u>Salaries and Wages</u>						
Administrative Staff:						
5105 - Executive Director	164,637	246,956	246,956	67%	239,856	232,780
5110 - Director of Operations	20,840	28,890	30,119	69%	24,645	43,620
5120 - Operations Staff	89,393	134,240	149,751	60%	115,750	122,482
5125 - Parent Coordinator	31,565	50,247	49,971	63%	54,231	53,622
5130 - Director of Finance	70,727	106,090	106,090	67%	103,058	100,000
5132 - Director of HR	101,670	106,090	137,033	74%	82,209	89,785
5135 - Director of IT	74,970	112,455	112,455	67%	108,760	97,167
5150 - School Aide/Security	-	-	-		0	(105)
5160 - Chief of Staff	-	-	-		-	-
Total Administrative Staff	553,801	784,968	832,375	67%	728,509	739,352
Instructional Oversight Staff:						
5201 - Principal	247,015	366,767	303,848	81%	190,657	185,385
5210 - Assistant Principal	365,600	467,901	528,849	69%	605,015	661,362
5212 - Director of SPED	87,501	116,390	131,960	66%	113,077	118,194
5220 - Guidance Counselor	262,937	372,828	389,933	67%	369,537	315,581
5225 - Social Worker	-	-	-		-	-
5230 - Director of College	85,052	116,390	127,309	67%	113,869	96,863
5245 - Associate Dean	218,791	324,626	327,539	67%	325,128	366,554
5250 - SPED Coordinator	-	-	-		-	(2,096)
Total Academic Oversight Staff	1,266,896	1,764,902	1,809,438	70%	1,717,282	1,741,843
Instructional Staff:						
5310 - Teachers - ELA	477,889	712,285	785,830	61%	687,746	586,909
5315 - Teachers - Math	469,745	718,342	789,481	60%	611,226	539,219
5320 - Teachers - Social Studies	376,647	496,857	615,509	61%	475,621	489,038
5325 - Teachers - Science	249,957	498,648	404,162	62%	634,749	544,785
5330 - Foreign Languages	131,348	266,225	211,754	62%	172,342	162,923
5335 - Teachers - Physical Education / Health	190,328	315,619	325,483	58%	285,663	263,847
5345 - Teachers - The Arts	139,032	205,945	215,995	64%	203,754	196,790
5350 - Teachers - SPED	220,995	352,685	364,285	61%	284,916	340,069
5355 - Teachers - Law	62,800	96,011	102,424	61%	90,188	90,499
5365 - Teachers - SAT/Freshman Seminar	49,501	75,678	80,734	61%	72,061	71,334
5370 - Teachers - Substitute	56,126	147,167	89,509	63%	134,192	49,694
5375 - Teachers - Intervention	-	-	-		-	(2,500)

Charter High School for Law and Social Justice

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<i>Excess/(Deficit) of Revenue and Support over Expenses after GAAP Adjustments</i>	\$ 169,690	\$ 298,016	\$ 284,388		\$ (316,762)	\$ (92,950)
Enrollment	466.13	445.00	460.00	101%	442.19	445.12
Total Instructional Staff	2,424,367	3,885,462	3,985,166	61%	3,652,459	3,332,608
Incentives and Special Programs:						
5410 - Stipends	9,406	25,000	23,000	41%	13,519	13,595
5411 - Department Chairs/Leads	17,500	25,000	23,000	76%	14,704	35,516
5412 - News Literacy Course	-	-	-		-	20,020
5413 - Athletic Director/Coaches	52,926	80,000	65,000	81%	101,408	97,992
5414 - After School Clubs	25,476	35,000	33,000	77%	41,615	76,910
5415 - Extra Classes/Lunch Duties	27,489	30,000	33,000	83%	25,036	84,979
5416 - Other Incentives	5,355	25,000	23,000	23%	11,085	36,542
5420 - Summer Bridge Program	16,446	20,000	18,000	91%	10,300	17,905
5425 - Summer School	67,574	90,000	73,000	93%	132,825	190,176
5430 - Saturday Academy Regents Prep	6,379	26,000	9,000	71%	19,609	9,097
5440 - Bonus	1,000	-	-		294,000	35,000
Total Incentives and Special Programs	229,550	356,000	300,000	77%	664,101	617,732
Total Salaries and Wages	4,474,614	6,791,332	6,926,979	65%	6,762,351	6,431,534
<u>Payroll Taxes and Fringe Benefits</u>						
Payroll Taxes:						
5510 - Employer FICA (SS and Medicare)	334,988	494,059	466,237	72%	530,685	453,935
5505 - Unemployment Insurance	38,238	73,440	53,840	71%	41,075	47,579
5530 - Disability Insurance	705	2,500	5,000	14%	18,740	6,597
5610 - Workers Compensation Insurance	25,647	45,000	45,000	57%	50,011	46,386
5515 - MCTMT Tax	-	1,000	1,000	0%	-	-
5501 - FUTA	-	-	-		-	1,796
Total Payroll Taxes	399,578	615,999	571,077	70%	640,511	556,294
Fringe Benefits:						
5601 - Health Insurance (Medical, Dental and Vision)	665,557	1,112,970	1,125,930	59%	952,140	932,286
5702 - Employer Retirement Plan Match	143,015	223,151	192,701	74%	190,709	114,819
5615 - STD, LTD and Life Insurance	26,003	50,000	50,000	52%	18,144	29,921
5630 - HRA	1,260	2,000	2,000	63%	2,295	1,245
Total Fringe Benefits	835,835	1,388,121	1,370,631	61%	1,163,289	1,078,270
Total Payroll Taxes and Fringe Benefits	1,235,414	2,004,120	1,941,708	64%	1,803,800	1,634,564
Total Compensation (Salaries, Wages, Taxes and Benefits)	5,710,028	8,795,452	8,868,687	64%	8,566,151	8,066,098
Other Than Personnel Expenses						

Charter High School for Law and Social Justice

Detailed Statements of Revenue, Support and Expenses Current Fiscal Year-to-Date Compared to Board Approved Budget with Year End June 30, 2023 and 2022 Details

	Current Fiscal Year 2023-24 [unaudited]				June 30	
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<i>Excess/(Deficit) of Revenue and Support over Expenses before GAAP Adjustments</i>	\$ 310,512	\$ (84,430)	\$ 216,179		7,723	(325,053)
GAAP Adjustments, net	(140,822)	382,446	68,209		(324,485)	232,102
<i>Excess/(Deficit) of Revenue and Support over Expenses after GAAP Adjustments</i>	\$ 169,690	\$ 298,016	\$ 284,388		\$ (316,762)	\$ (92,950)
Enrollment	466.13	445.00	460.00	101%	442.19	445.12
Professional Services:						
6301 - Accounting and Bookkeeping	80,443	124,200	132,848	61%	148,396	134,445
6301 - Audit		20,000	20,000	0%		
6321 - Legal	43,992	36,050	50,000	88%	56,267	6,189
5701 - Benefits Administrators and Consultants	3,069		15,000	20%	6,430	8,493
6305 - Payroll	12,256	15,450	15,000	82%	15,418	12,616
6330 - Fundraising and Grant Writing	-	9,270	9,000	0%	-	-
6390 - Startup Consulting	-				-	-
6380 - Other Professional Services	135,239	80,000	183,000	74%	114,314	212,028
Total Professional Services	274,999	284,970	424,848	65%	340,824	373,771
Academic Consultants and Services:						
6310 - Educational Partner Organizations	-	-	-		111,600	105,800
6370 - Culture Consultants	-	-	-		-	-
6395 - Science Consulting Services	-	10,300	-		-	-
6350 - Substitute Services	516	8,240	8,000	6%	-	11,565
Total Academic Consultants and Services	516	18,540	8,000	6%	111,600	117,365
Curriculum and Classroom:						
7101 - Classroom Supplies	18,902	25,750	25,000	76%	9,090	59,243
7105 - Classroom Furniture and Equipment (Non-Asset)	-	2,060	2,000	0%	1,058	-
7115 - ELA Supplies & Materials	5,734	5,150	8,000	72%	1,081	4,849
7117 - Subscriptions/Dues	1,660	15,450	15,000	11%	9,825	9,402
7120 - Math Supplies & Materials	6,060	5,150	15,000	40%	-	923
7125 - Social Studies Supplies & Materials	-	2,060	2,000	0%	207	-
7130 - Science Supplies & Materials	6,404	15,450	15,000	43%	12,075	1,346
7135 - Foreign Language Supplies & Materials	671	2,575	2,500	27%	346	1,533
7136 - Art Supplies & Materials	26,689	46,350	45,000	59%	68,792	46,578
7140 - College Advisement Supplies & Materials	14,230	19,085	18,529	77%	9,581	140
7145 - Phys Ed Supplies & Materials	8,996	8,240	10,000	90%	8,271	11,666
7150 - Special Education Supplies & Materials	-	1,030	1,000	0%	-	-
7155 - Saturday Academy Regents Prep Supplies	527	5,150	5,000	11%	-	-
7160 - Assessment Supplies and Materials	2,173	6,500	4,000	54%	7,846	-
7165 - Field Trips	19,073	19,055	23,500	81%	37,571	17,857
7166 - Student Transportation	1,049	5,150	5,000	21%	1,304	3,500
7170 - Extracurricular Activities	31,922	51,500	50,000	64%	25,225	23,594
7175 - Enrichment Programs	-				-	-

Charter High School for Law and Social Justice

Detailed Statements of Revenue, Support and Expenses Current Fiscal Year-to-Date Compared to Board Approved Budget with Year End June 30, 2023 and 2022 Details

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GAAP Adjustments, net	(140,822)	382,446	68,209		(324,485)	232,102
<i>Excess/(Deficit) of Revenue and Support over Expenses after GAAP Adjustments</i>	\$ 169,690	\$ 298,016	\$ 284,388		\$ (316,762)	\$ (92,950)
Enrollment	466.13	445.00	460.00	101%	442.19	445.12
7176 - Intensive Programming	6,505	25,750	25,000	26%		
7177 - Summer Bridge	900	20,600	15,000	6%	18,445	11,405
7180 - Student Rewards	16,700	10,300	22,500	74%	15,466	7,875
7181 - Senior Activities Supplies & Materials	39,391	51,500	50,000	79%	143,373	123,506
7185 - Scholarship/Uniforms	15,514	20,600	40,000	39%	9,152	932
7190 - Parent Programs	2,828	5,150	5,000	57%	2,974	-
7195 - NYSTL Expense	-	39,000	39,000	0%	-	-
Total Curriculum and Classroom	225,927	408,605	443,029	51%	381,681	324,348
Recruitment and Development:						
6520 - Staff Recruitment	26,615	30,000	40,000	67%	37,040	38,485
6502 - Student Recruitment	2,246	41,200	30,000	7%	34,050	39,106
6401 - Instructional Staff Professional Development	82,768	79,350	100,000	83%	209,344	106,893
6410 - Non-Instructional Staff Professional Development	16,466	5,150	25,000	66%	1,009	5,816
6420 - Board Development	4,497	15,450	15,000	30%	10,495	12,188
Total Recruitment and Development	132,592	171,150	210,000	63%	291,938	202,487
General Administrative Expenses:						
6101 - Office Supplies	41,008	72,100	70,000	59%	80,055	81,777
8201 - Telephone and Fax	18,598	25,750	25,000	74%	31,971	18,101
6102 - Copy Paper	-	-	-		-	-
6105 - Furniture and Equipment (Non-Capitalized)	2,879	10,300	10,000	29%	6,545	7,585
6110 - Postage	4,509	16,068	15,600	29%	10,478	13,062
6115 - Copy Machine Lease	16,765	20,600	20,000	84%	21,493	21,149
6125 - Staff Transportation	23,098	31,200	32,600	71%	28,160	24,141
6130 - Team Building / Staff Appreciation	50,890	41,200	55,000	93%	32,309	53,850
6140 - Due and Subscriptions	54,701	56,650	65,000	84%	37,529	52,305
6150 - Student Meals	-	1,030	1,000	0%	-	491
6160 - Offsite Storage Facility Rental	2,162	4,260	4,260	51%	2,310	3,176
6601 -Fundraising	-	-	-		-	-
6170 - COVID-9 Supplies and Materials	17,709	9,143	24,497	72%	1,939	41,921
Total General Administrative Expenses	232,319	288,301	322,957	72%	252,788	317,558
General Insurance:						
6201 - General Insurance	87,393	97,850	97,850	89%	87,082	83,314
Total General Insurance	87,393	97,850	97,850	89%	87,082	83,314
Technology:						

Charter High School for Law and Social Justice

Detailed Statements of Revenue, Support and Expenses
 Current Fiscal Year-to-Date Compared to Board Approved Budget
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<i>Excess/(Deficit) of Revenue and Support over Expenses before GAAP Adjustments</i>	\$ 310,512	\$ (84,430)	\$ 216,179		7,723	(325,053)
GAAP Adjustments, net	(140,822)	382,446	68,209		(324,485)	232,102
<i>Excess/(Deficit) of Revenue and Support over Expenses after GAAP Adjustments</i>	\$ 169,690	\$ 298,016	\$ 284,388		\$ (316,762)	\$ (92,950)
Enrollment	466.13	445.00	460.00	101%	442.19	445.12
8205 - Internet Connectivity Expense	17,111	61,800	60,000	29%	46,569	89,522
8210 - Network Maintenance/Tech Support Services	46,897	69,724	67,693	69%	75,583	97,105
8215 - Database Services	37,339	49,440	48,000	78%	58,807	69,967
8220 - Website Consultants/Expenses	-	2,060	2,000	0%	705	510
8225 - Technology Equipment & Supplies	5,590	21,115	20,500	27%	2,255	2,895
8230 - Software Subscription	5,573	10,300	10,000	56%	5,734	17,877
8250 - Other Maintenance/Repairs	-	5,150	5,000	0%	-	-
8260 - Accounting Software Subscription	1,629	7,210	7,000	23%	3,634	4,079
8200 - Technology/Communication Expens - Other	-	5,150	5,000	0%	-	-
Total Technology	114,139	231,949	225,193	51%	193,288	281,955
Occupancy:						
8101 - DOE Lease Payments	1,478,836	2,065,808	2,065,808	67%	2,218,254	2,042,655
8102 - Deferred Rent	-	152,446	152,446		-	175,599
8103 - Rent In-Kind	-	-	-		-	-
8120 - Janitorial	-	-	-		-	-
8140 - Repairs & Maintenance	-	-	-		-	-
Total Occupancy	1,478,836	2,218,254	2,218,254	67%	2,218,254	2,218,254
Other:						
8801 - Bank Fees and Charges	168	100	350	48%	131	169
8810 - Taxes and Fees	-	-	-		-	-
9100 - Bad Debt	-	-	-		-	12,433
8830 - Loss on Disposal of Assets	-	-	-		-	-
Total Other	168	100	350	48%	131	12,601
Depreciation	83,415	230,000	140,000	60%	208,829	205,731
TOTAL EXPENSES	8,340,331	12,745,171	12,959,168	64%	12,652,567	12,203,481
Excess/(Deficit) of Revenue and Support over Expenses - BUDGET Basis	\$ 310,512	\$ (84,430)	\$ 216,179		\$ 7,723	\$ (325,053)
GAAP Adjustments						
Add:						
Depreciation	83,415	230,000	140,000	60%	208,829	205,731
Deferred Rent	-	152,446	152,446	0%	-	175,599
Less:						
Security Deposit - Middle School	-	-	-		400,000	-
Capital Expenditures	224,237	-	224,237	100%	133,314	149,227

90,000

Charter High School for Law and Social Justice

Detailed Statements of Revenue, Support and Expenses
 Current Fiscal Year-to-Date Compared to Board Approved Budget
 with Year End June 30, 2023 and 2022 Details

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<i>Excess/(Deficit) of Revenue and Support over Expenses after GAAP Adjustments</i>	\$ 169,690	\$ 298,016	\$ 284,388		\$ (316,762)	\$ (92,950)
Enrollment	466.13	445.00	460.00	101%	442.19	445.12
Capital Expenditures - in-kind						
Total GAAP Adjustments	(140,822)	382,446	68,209	-206%	(324,485)	232,102
Excess/(Deficit) of Revenue and Support over Expenses - OPERATING Basis	\$ 169,690	\$ 298,016	\$ 284,388		\$ (316,762)	\$ (92,950)

Charter High School for Law and Social Justice

Statement of Cashflow from Mar 1, 2024 - May 31, 2024

	<u>Mar-24</u>	<u>Apr-24</u>	<u>May-24</u>	<u>Total</u>
Cash Balance (Unrestricted) @ 2/29/2024	5,849,739	4,709,222	5,928,024	5,849,739
NYC public school district		1,933,956		1,933,956
Federal Title Grants		425,363		425,363
TOTAL CASH AVAILABLE	5,849,739	7,068,541	5,928,024	8,209,059
COMPENSATION EXPENSE				
Personel Cost (Gross Salaries)	613,091	613,091	613,091	1,839,273
Payroll Taxes and Fringe	176,574	176,574	176,574	529,721
TOTAL COMPENSATION EXPENSE	789,665	789,665	789,665	2,368,994
Other Than Personnel Costs - Ongoing				
Professional Services	39,333	39,333	39,333	118,000
Curriculum and Classroom	54,276	54,276	54,276	162,827
Recruitment and Development	19,352	19,352	19,352	58,056
General Administrative Expenses	22,660	22,660	22,660	67,979
General Insurance	2,614	2,614	2,614	7,843
Technology	27,764	27,764	27,764	83,291
Occupancy	184,855	184,855	184,855	554,564
Current Accounts Payable	73,368			73,368
Total Other Than Personnel Costs - Ongoing	350,853	350,853	350,853	1,052,558
TOTAL CASH OUTFLOWS	1,140,518	1,140,518	1,140,518	3,421,553
TOTAL OPERATING CASH BALANCE - PROJECTED	4,709,222	5,928,024	4,787,506	4,787,506
Days of cash on hand	139.04	175.02	141.35	

Charter High School for Law and Social Justice

Audited Financial Statements and Single Audit Report

June 30, 2023

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Charter High School for Law and Social Justice

Audited Financial Statements and Single Audit Report

June 30, 2023

CONTENTS

	Page
Independent Auditor's Report	1-2
Financial Statements	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7-13
Schedules	
Schedule of Expenditures of Federal Awards	14
Notes to Schedule of Expenditures of Federal Awards	15
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	16-17
Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	18-20
Schedule of Findings and Questioned Costs	
Section I - Summary of Auditor's Results	21
Section II - Financial Statement Findings	22
Section III – Federal Award Findings and Questioned Costs	22

Charter High School for Law and Social Justice

Schedule of Expenditures of Federal Awards

June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Identifying Number	Federal AL #	Federal Expenditures **
US Department of Education:			
COVID-19 - Education Stabilization Fund, passed through the New York State Education Department	5891-21-5195	84.425D	\$ 243,678 *
COVID-19 - Education Stabilization Fund, passed through the New York State Education Department	5880-21-5195	84.425U	677,656 *
COVID-19 - Education Stabilization Fund, passed through the New York State Education Department	5218-21-5195	84.425W	<u>11,302 *</u>
Total Education Stabilization Fund			932,636
Title I Grants to Local Educational Agencies, passed through the New York State Education Department	0021-23-5195	84.010A	283,503
Supporting Effective Instruction State Grants, passed through the New York State Education Department	0147-23-5195	84.367A	35,746
Student Support and Academic Enrichment Program, passed through the New York State Education Department	0204-23-5195	84.424A	<u>18,935</u>
Total US Department of Education			<u>1,270,820</u>
 Total Federal Expenditures			 <u><u>\$ 1,270,820</u></u>

*Indicates a major program.

** No subrecipients were used

Charter High School for Law and Social Justice

Notes to Schedule of Expenditures of Federal Awards

June 30, 2023

Note 1 - Basis of Presentation

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

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the schedule of expenditures of federal Awards are presented on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB's *Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Under federal cost principles, certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

Note 3 - Indirect Cost Rate

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

Note 4 - Sub-Recipients

There were no amounts provided to subrecipients from federal awards received during the year ended June 30, 2023.

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

Independent Auditor's Report

To the Board of Trustees of
Charter High School for Law and Social Justice

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Charter High School for Law and Social Justice (the "School"), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated October 17, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

New York, NY
October 17, 2023

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**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

To the Board of Trustees of
Charter High School for Law and Social Justice

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

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

We have audited the financial statements of the School as of and for the year ended June 30, 2023, and have issued our report thereon dated October 17, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. 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.

New York, NY

TBD

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Charter High School for Law and Social Justice

Schedule of Findings and Questioned Costs

June 30, 2023

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: UNMODIFIED
Internal control over financial reporting:
Material weakness(es) identified? _____ Yes X No
Significant deficiency identified? _____ Yes X No
Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:
Material weakness(es) identified? _____ Yes X No
Significant deficiency identified? _____ Yes X No

Type of auditor’s report issued on compliance for major programs: UNMODIFIED

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, Section 516(a)? _____ Yes X No

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425	Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000
Auditee qualified as low-risk auditee? _____ Yes X No

Charter High School for Law and Social Justice

Schedule of Findings and Questioned Costs

June 30, 2023

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

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