



Entry 1 School Information and Cover Page

Created: 07/05/2018 • Last updated: 11/01/2018

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 task, please ensure that you select the correct authorizer (**as of June 30, 2018**) or you may not be assigned the correct tasks.

a. SCHOOL NAME AMANI PUBLIC CS (REGENTS)

(Select name from the drop down menu)

b. CHARTER AUTHORIZER (As of June 30th, 2018) Regents-Authorized Charter School

(For technical reasons, please re-select authorizer name from the drop down menu).

c. DISTRICT / CSD OF LOCATION Mount Vernon

d1. SCHOOL INFORMATION

	PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
	60 S 3rd Ave Mount Vernon, NY 10552			

d2. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Debra Stern
Title	Executive Director
Emergency Phone Number (###-###-####)	

e. SCHOOL WEB ADDRESS (URL) www.amanicharter.org

f. DATE OF INITIAL CHARTER 12/2010

g. DATE FIRST OPENED FOR INSTRUCTION 09/2011

h1. APPROVED SCHOOL MISSION (Regents, NYCDOE, and Buffalo BOE authorized schools only)

MISSION STATEMENT

The mission of the Amani Public Charter School is to provide 100% of Mount Vernon students who attend the school from the 5th through 8th grade with the academic and critical thinking skills necessary to succeed in competitive high school programs, college and the career of their choice. APCS graduates are academically accomplished, intellectually curious, and civically engaged young people who tackle challenges diligently and creatively.

h2. 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	<p>Ridiculously Great Teaching This design element includes:</p> <ul style="list-style-type: none">-Employing a highly qualified faculty committed to the middle school model and to teaching in an urban environment.-Teachers that are passionate about their content area and reflective about their practice.-Support for the growth of master teachers with a robust embedded professional development program driven by the data on student achievement.
Variable 2	<p>Rigorous Academic Program This design element includes:</p> <ul style="list-style-type: none">-A data-driven program-An educational program influenced by the No Excuses Model-An educational experience where special education students can truly thrive-A dedicated ELL teacher, along with a structured ELL program-A learning community focused on the advancement of the student
Variable 3	<p>Strong School Culture This design element includes:</p> <ul style="list-style-type: none">-A structured environment with clear expectations for behavior and a consistent approach to school discipline.-A longer school day and year-A small school size-Strong parent involvement

Variable 4	(No response)
Variable 5	(No response)
Variable 6	(No response)
Variable 7	(No response)
Variable 8	(No response)
Variable 9	(No response)
Variable 10	(No response)

i. TOTAL ENROLLMENT ON JUNE 30, 2018 346

j. GRADES SERVED IN SCHOOL YEAR 2017-18

Check all that apply

Grades Served	5, 6, 7, 8
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k1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION? No

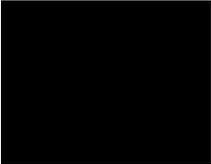
l1. FACILITIES

Does the school maintain or operate multiple sites?

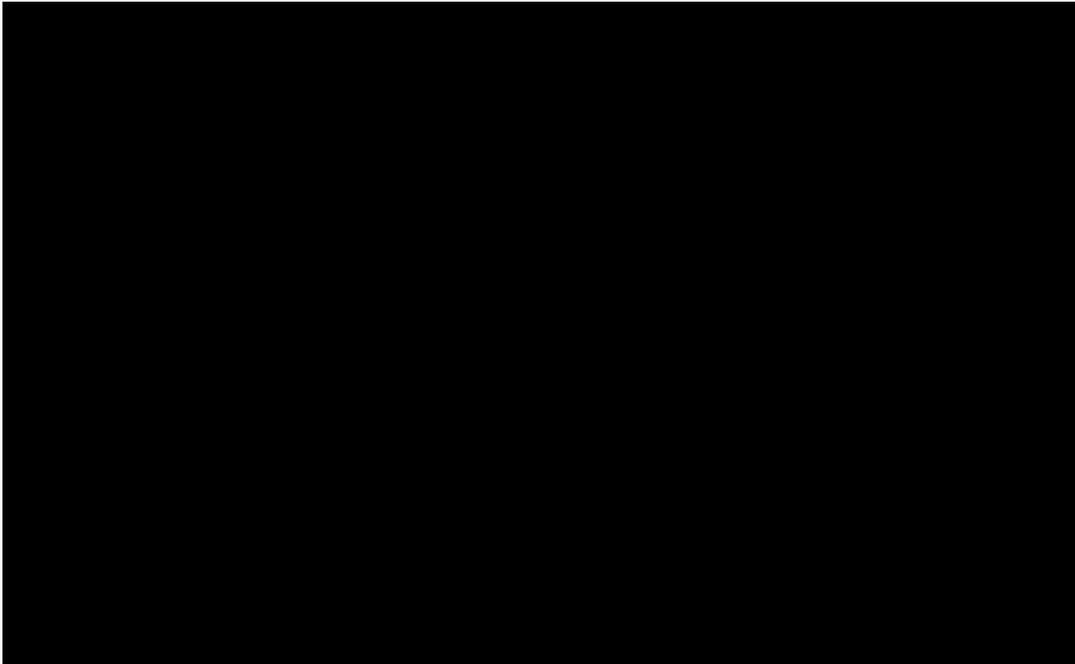
	No, just one site.
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12. SCHOOL SITES

Please list the sites where the school will operate for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades Served at Site (K-5, 6-9, etc.)	Receives Rental Assistance	Rental Assistance for Which Grades (write N/A if applicable)
Site 1 (same as primary site)	60 South 3rd Ave Mount Vernon, NY 10550		Mount Vernon	5-8	No	
Site 2						
Site 3						

12a. Please provide the contact information for Site 1.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Debra Stern			
Operational Leader	Phillip Salmon			
Compliance Contact	Debra Stern			
Complaint Contact	Debra Stern			
DASA Coordinator	Jamell Scott			

m1. Are any sites in co-located space? If yes, please proceed to the next question. No

IF LOCATED IN PRIVATE SPACE IN NYC OR DISTRICTS OUTSIDE NYC

m3. Upload a current Certificate of Occupancy (COO) for each school site that is located in private space in NYC or located outside of NYC. Except for schools in district space (co-location space), school must provide a copy of the annual fire inspection report.

Site 1 Certificate of Occupancy (COO)

<https://nysed-cso-reports.fluidreview.com/resp/17428796/yFPTXS6fVy/>

Site 1 Fire Inspection Report

<https://nysed-cso-reports.fluidreview.com/resp/17428796/nBjtmqxAKU/>

Site 2 Certificate of Occupancy

(No response)

Site 2 Fire Inspection Report

(No response)

Site 3 Certificate of Occupancy

(No response)

Site 3 Fire Inspection Report

(No response)

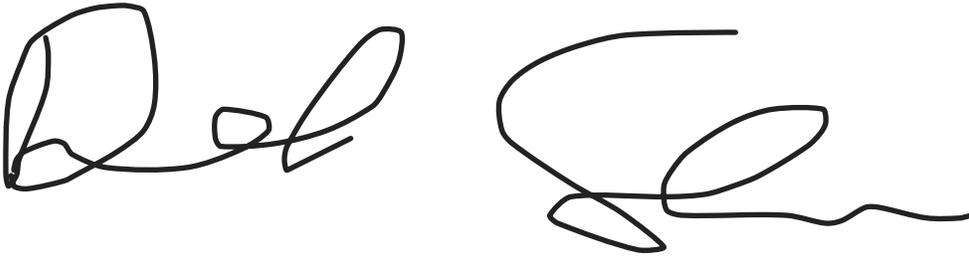
n1. Were there any revisions to the school's charter during the 2017-18 school year? (Please include approved or pending material and non-material charter revisions). No

o. Name and Position of Individual(s) Who Completed this Annual Report. Debra Stern, ED, Philip Salmon, Director of Finance and Jen Pasek, Consultant

p. Our signatures (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

Two handwritten signatures in black ink. The first signature is on the left and the second is on the right. Both are cursive and stylized.

Signature, President of the Board of Trustees

Two handwritten signatures in black ink. The first signature is on the left and the second is on the right. Both are cursive and stylized.

Date

2018/10/30

Thank you.

*University of the
Education*



*State of New York
Department*

CERTIFICATE OF OCCUPANCY

VALID FOR FACILITY:

AMANI PUBLIC CHARTER SCHOOL
60 S THIRD AVE
MOUNT VERNON, NEW YORK 10550

DISTRICT:

AMANI PUBLIC CHARTER SCHOOL
DEBRA STERN
60 S 3RD AVE
MOUNT VERNON, NEW YORK 10550

Building ID: 660900868003

Issuance Date: May 31, 2018

Effective Date: June 01, 2018

Expiration Date: June 01, 2019

OBTAIN FIRE SAFETY REPORT FROM DISTRICT OFFICE

THIS CERTIFICATE VOIDS ANY PREVIOUSLY ISSUED



Entry 2 NYS School Report Card Link

Last updated: 07/11/2018

AMANI PUBLIC CS (REGENTS)

1. CHARTER AUTHORIZER (As of June 30th, 2018) REGENTS-Authorized Charter School

(For technical reasons, please re-select authorizer name from the drop down menu).

2. NEW YORK STATE REPORT CARD

<https://data.nysed.gov/reportcard.php?year=2017&instid=800000070172>

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).



Entry 3 Progress Toward Goals

Created: 07/26/2018 • Last updated: 10/30/2018

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.

2017-18 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	NYS ELA Exam Results Compared to Local District	NYS ELA Exam Amani -- Mt Vernon 5) 27% 26% 6) 46% 45% 7) 24% 23% 8) 53% 32% All)37% 32%	Met	
				<p>The changes made as part of our academic program overhaul include:</p> <p>-New Customized Curriculum: Recognizing that our past approach—allowing teachers considerable autonomy in planning—had limited success, we hired content-specialized consultants to work closely with our staff to construct new, customized ELA,</p>

math, science and social studies curriculum frameworks with close standards alignment. Starting in the 2018-19 school year, our teachers now have the following resources:

- A written curriculum with clear, New York State Learning Standards-aligned objectives for each subject, organized in detailed, high quality unit plans and weekly overviews;

- A revised schedule of standardized assessments to measure student mastery of the standards;

- New lesson plan templates aligned to the workshop model in ELA and the exploratory model in math;

- New schoolwide normed structures for written response: BRACES in ELA, ROCKS in math word problems, and CUBES for general math problems; and

- In conjunction with the new curriculum, Amani has also reorganized when interim assessments are administered, in order to more closely align what has been taught to what is assessed. In previous years, interim assessments lacked some alignment with

<p>Academic Goal</p>	<p>NYS ELA Exam Results Compared to</p>	<p>NYS ELA Exam</p> <p>Amani -- NYS 5) 27% 37% 6) 46% 49%</p>	<p>Not Met</p>	<p>what was taught in the classroom so the data was not a useful tool for driving instruction.</p> <p>-New Director of Curriculum and Instruction Position and Restructured Role: Identifying that the schoolwide shifts would need to be integrally tied to the position of Director of Curriculum and Instruction (DCI), we restructured the role of DCI to focus more on coaching teachers in effectively implementing our curriculum. In addition, we understood that this would be best accomplished by a leader with a strong background in pedagogy. With these needs in mind, we identified a need for a new Director of Curriculum and Instruction (DCI) who had the qualifications necessary to excel in the role. After a search, we hired Sandra Bynum in July, 2018 to serve as our new DCI.</p> <p>-New Instructional Coach Structure: In addition to the aforementioned renewed coaching focus of the DCI role, we introduced a Humanities Instructional Coach and a STEAM</p>
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7) 24% | 40%

8) 53% | 48%

All)37% |43%

Instructional Coach. These roles will provide content-specific instructional coaching for teachers to ensure that they have the support they need to understand and effectively implement our new curriculum. The DCI and coaches will provide feedback on weekly lesson plans during weekly planning meetings and will check for plan implementation and provide feedback during classroom walkthroughs.

-Renewed Focus on Hiring Qualified Teachers: Amani recognizes that professional development will be critical to the success of implementing our new curriculum. However, we have also identified that hiring teachers who are dedicated to refining their skill is equally as important. After teacher turnover—due to teachers leaving for various personal reasons as well as Amani’s decision not to rehire several teachers—Amani is now refocused on hiring teachers with strong content knowledge and certification, who will enter with experience, understand that

teaching is an art, and have a continuous desire for improvement.

-Refined use of the daily Academy Period: Amani's final period of the day is called Academy Period. In 2018-19, Academy Period will be used to provide targeted, individualized support for all students. This is a time when scholars participate in activities differentiated to their needs. For example, students might be engaged in active reading or skill-building activities, or might participate in special clubs such as yearbook, newspaper, or music clubs. The Academy Period is also when Amani teachers offer Office Hours, a time for students to meet with teachers to receive help such as clarifying homework or re-teaching concepts. Students are encouraged to seek help from teachers during Office Hours. In addition, teachers may request individual students or small groups to attend office hours. Office Hours is organized in the Kickboard software system, which

				generates a list of students recommended to attend Office Hours. In addition, in 2018-19, Academy Period will have a specific focus on increasing skill-building opportunities, particularly in math. The instructional team will provide skill building activities to be implemented during Academy Period.
Academic Goal 3	NYS Math Exam Results Compared to Local District	NYS Math Exam Amani -- Mt Vernon 5) 16% 30% 6) 33% 34% 7) 12% 13% 8) 2% 11% All)17% 23%	Not Met	Please see the entry above for ELA, which contains details of Amani's academic program changes.
Academic Goal 4	NYS Math Exam Results Compared to NYS	NYS Math Exam Amani -- NYS 5) 16% 44% 6) 33% 44% 7) 12% 41% 8) 2% 30% All)17% 41%		
Academic Goal 5				
Academic Goal 6				
Academic Goal 7				
Academic Goal 8				

2. Do you have more academic goals to add? No

3. Do you have more academic goals to add? No

4. ORGANIZATIONAL GOALS

2017-18 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				
Org Goal 2				
Org Goal 3				
Org Goal 4				
Org Goal 5				

5. Do you have more organizational goals to add? No

6. FINANCIAL GOALS

2017-18 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				
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				



Entry 4 Expenditures per Child

Last updated: 08/01/2018

AMANI PUBLIC CS (REGENTS)Section 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 2017-18 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:* <http://www.p12.nysed.gov/psc/AuditGuide.html>

Line 1: Total Expenditures	6932764
Line 2: Year End FTE student enrollment	351
Line 3: Divide Line 1 by Line 2	19751

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 2017-18 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)	1203029
Line 2: Management and General Cost (Column)	581880
Line 3: Sum of Line 1 and Line 2	1784909
Line 5: Divide Line 3 by the Year End FTE student enrollment	5085

Thank you.

AMANI PUBLIC CHARTER SCHOOL

MOUNT VERNON, NEW YORK

AUDITED FINANCIAL STATEMENTS

REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2018

(With Comparative Totals for 2017)

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Amani Public Charter School

Report on the Financial Statements

We have audited the accompanying financial statements of Amani Public Charter School, which comprise the statement of financial position as of June 30, 2018, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

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 audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 entity'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 entity'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.

Opinion

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

Report on Summarized Comparative Information

We have previously audited Amani Public Charter School's June 30, 2017 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 26, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Report Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2018 on our consideration of Amani Public Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Amani Public Charter School's internal control over financial reporting and compliance.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 16, 2018

AMANI PUBLIC CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2018
(With Comparative Totals for June 30, 2017)

<u>ASSETS</u>	June 30,	
	2018	2017
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 2,142,351	\$ 2,565,033
Certificate of deposit	757,025	-
Cash in escrow	75,000	75,000
Grants and other receivables	252,161	198,742
Prepaid expenses and other current assets	23,923	85,730
TOTAL CURRENT ASSETS	3,250,460	2,924,505
<u>PROPERTY AND EQUIPMENT, net</u>	529,664	561,293
TOTAL ASSETS	\$ 3,780,124	\$ 3,485,798
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable	\$ 103,313	\$ 50,615
Accrued expenses	55,358	74,604
Accrued payroll and benefits	292,201	297,827
Deferred revenue	295,331	294,449
Deferred lease incentive	168	1,509
TOTAL CURRENT LIABILITIES	746,371	719,004
<u>LONG-TERM LIABILITIES</u>		
Deferred lease liability	744,981	623,226
TOTAL LIABILITIES	1,491,352	1,342,230
<u>NET ASSETS</u>		
Unrestricted	2,258,572	2,126,088
Temporarily restricted	30,200	17,480
TOTAL NET ASSETS	2,288,772	2,143,568
TOTAL LIABILITIES AND NET ASSETS	\$ 3,780,124	\$ 3,485,798

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

AMANI PUBLIC CHARTER SCHOOL

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2018
(With Comparative Totals for June 30, 2017)

	Year Ended June 30,			2017
	2018		Total	
	Unrestricted	Temporarily restricted		
	Total			Total
Operating revenue and support:				
State and local per pupil operating revenue	\$ 6,555,340	\$ -	\$ 6,555,340	\$ 6,227,683
Governmental grants	483,135	-	483,135	383,638
Contributions	4,329	-	4,329	465
Contributed legal and educational services	102,724	-	102,724	151,647
Special events	17,943	21,093	39,036	11,145
Net assets released from restriction	8,373	(8,373)	-	-
TOTAL OPERATING REVENUE AND SUPPORT	7,171,844	12,720	7,184,564	6,774,578
Expenses:				
Program:				
Regular education	4,633,082	-	4,633,082	4,424,755
Special education	1,172,407	-	1,172,407	1,305,160
Management and general	1,227,581	-	1,227,581	1,325,896
Fundraising and special events	6,290	-	6,290	4,071
TOTAL EXPENSES	7,039,360	-	7,039,360	7,059,882
CHANGE IN NET ASSETS	132,484	12,720	145,204	(285,304)
Net assets at beginning of year	2,126,088	17,480	2,143,568	2,428,872
NET ASSETS AT END OF YEAR	<u>\$ 2,258,572</u>	<u>\$ 30,200</u>	<u>\$ 2,288,772</u>	<u>\$ 2,143,568</u>

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

AMANI PUBLIC CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2018
 (With Comparative Totals for June 30, 2017)

	Year ended June 30, 2018							Year Ended June 30, 2017 Total	
	No. of positions	Program Services			Supporting Services				
		Regular Education	Special Education	Sub-total	Management and general	Fundraising and special events	Sub-total		Total
Personnel Service Costs:									
Administrative Staff		\$ 259,595			\$ 507,821		\$ 507,821	\$ 821,522	
Instructional Personnel			\$ 49,712	\$ 309,307			\$ 309,307		
Non-instructional Personnel	12			2,389,079				2,348,540	
Total Salaries and Wages	36	1,819,542	569,537	384,525			385,902	3,567,717	
Fringe benefits & payroll taxes	12	360,051	24,474	3,082,911			3,592,109	397,655	
Retirement	60	2,439,188	131,034		509,198		509,198	755,359	
Legal service		496,518		627,552		5,583	731,203		
Accounting / Audit services		26,743			103,651		39,384		
Other Purchased / Professional / Consulting services		346,143	7,058		5,583		50,186	36,614	
Building and land rent / Lease			188,600	457,917	50,186		104,420	107,245	
Repairs and maintenance			111,774	903,244	104,420		604,519	98,239	
Insurance		714,644		94,947	146,602		1,052,431	541,179	
Utilities		75,148	19,832	80,249	149,187		110,667	1,059,769	
Supplies / Materials		19,367			15,687		28,521		
Equipment / Furnishings		63,493	5,111	151,713	4,043		93,504	32,316	
Staff development		143,101	16,756		13,255		153,338	109,475	
Marketing / Recruitment		11,915	8,612	15,060			17,548	21,421	
Technology		36,020		38,188			45,117		
Food service		12,658	2,168	14,826	2,488		14,933	8,808	
Student services		11,202		107,421	6,929		15,935		
Office expense		101,323	2,679		766		107,421	18,072	
Depreciation and amortization		56,368	6,098	59,760	2,054		59,760	47,636	
Other		78,697	3,392				115,895	97,755	
		<u>\$ 4,633,082</u>	<u>\$ 1,172,407</u>	<u>\$ 5,805,489</u>	<u>\$ 1,816,227,581</u>	<u>\$ - 6,290</u>	<u>\$ 1,816,233,871</u>	<u>\$ 1,009,360</u>	<u>\$ 7,059,882</u>
		554	147	701	5,277	4,665	9,942	9,935	

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

AMANI PUBLIC CHARTER SCHOOL

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2018
(With Comparative Totals for June 30, 2017)

	<u>Year Ended June 30,</u>	
	<u>2018</u>	<u>2017</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 145,204	\$ (285,304)
Adjustments to reconcile change in net assets to net cash provided from (used for) operating activities:		
Depreciation and amortization	91,826	92,838
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	(53,419)	(24,000)
Prepaid expenses and other current assets	61,807	(71,116)
Accounts payable	52,698	(121,644)
Accrued expenses	(19,246)	11,215
Accrued payroll and benefits	(5,626)	60,634
Deferred revenue	882	(20,881)
Deferred lease incentive	(1,341)	(1,341)
Deferred lease liability	<u>121,755</u>	<u>148,861</u>
NET CASH PROVIDED FROM (USED FOR) OPERATING ACTIVITIES	394,540	(210,738)
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchase of certificate of deposit	(757,025)	-
Purchases of property and equipment	<u>(60,197)</u>	<u>(41,011)</u>
NET CASH USED FOR INVESTING ACTIVITIES	<u>(817,222)</u>	<u>(41,011)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(422,682)	(251,749)
Cash and cash equivalents at beginning of year	<u>2,565,033</u>	<u>2,816,782</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 2,142,351</u>	<u>\$ 2,565,033</u>

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

AMANI PUBLIC CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2018

(With Comparative Totals for June 30, 2017)

NOTE A: THE SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Charter School

Amani Public Charter School (“the Charter School”) is an educational corporation that operates as a charter school in Mount Vernon, New York. On December 14, 2010, the Board of Regents of the University of the State of New York granted the Charter School a provisional charter valid for a term of five years and renewable upon expiration. The charter was renewed in April 2016 for a term of three years. The Charter School was established to provide its students in grades 5-8 with the academic skills necessary to succeed in competitive high school programs, college and career of their choice.

Financial Statement presentation

The financial statements of the Charter School have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP). The Charter School reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

These classes of net assets are defined as follows:

Permanently restricted – Net assets resulting from contributions and other inflows of assets whose use by the Charter School is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Charter School. The Charter School had no permanently restricted net assets at June 30, 2018 or 2017.

Temporarily restricted – Net assets resulting from contributions and other inflows of assets whose use by the Charter School is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Charter School pursuant to those stipulations. At June 30, 2018 the Charter School had \$30,200 of temporarily restricted net assets, which were restricted for scholarships and school improvements. At June 30, 2017 the Charter School had \$17,480 of temporarily restricted net assets, which were restricted for scholarships and school improvements.

Unrestricted – The net assets over which the Governing Board has discretionary control to use in carrying on the Charter School’s operations in accordance with the guidelines established by the Charter School. The Board may designate portions of the current unrestricted net assets for specific purposes, projects or investment.

Revenue and support recognition

Revenue from state and local governments resulting from the Charter School’s charter status and based on the number of students enrolled 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 Charter School when qualifying expenditures are incurred and billable.

AMANI PUBLIC CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2018

(With Comparative Totals for June 30, 2017)

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

Contributions

Contributions received are recorded as unrestricted, temporarily or permanently restricted support depending on the existence of any donor restrictions. A contribution that is received and expended in the same year for a specific purpose is classified as unrestricted revenue.

Contributions are recorded as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Cash and cash equivalents

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

Certificate of deposit

The Charter School maintains its certificate of deposit with a financial institution. The balance is insured at the financial institution up to \$250,000 by the FDIC. At times the Charter School's balance may exceed federally insured limits. The Organization has not experienced any losses in such account and does not believe it is exposed to any significant risk. The CD matured in July 2018 and was not renewed.

Cash in escrow

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

Grants and other receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2018 and 2017.

Property and equipment

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

AMANI PUBLIC CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2018

(With Comparative Totals for June 30, 2017)

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

Deferred lease liability

The Charter School leases its facility. The lease contains pre-determined fixed escalations of the base rent. In accordance with GAAP, the Charter School recognizes the related rent expense on a straight-line basis and records the difference between the recognized rental expense and the amounts payable under the lease as a deferred lease liability.

Deferred revenue

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

Tax exempt status

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

The Charter School files Form 990 tax returns in the U.S. federal jurisdiction. The tax returns for the years ended June 30, 2015 through June 30, 2018 are still subject to potential audit by the IRS. Management of the Charter School believes it has no material uncertain tax positions and, accordingly it has not recognized any liability for unrecognized tax benefits.

Contributed services

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

The Charter School received contributed educational services which were valued at approximately \$53,000 and \$51,000 which are included in the accompanying statements of activities and changes in net assets for the years ended June 30, 2018 and 2017, respectively. The Charter School received contributed legal services valued at approximately \$50,000 and \$98,000, which are included in the accompanying statements of activities and changes in net assets for the years ended June 30, 2018 and 2017, respectively.

Marketing and recruiting costs

The Charter School expenses marketing and recruiting costs as they are incurred. Total marketing and recruiting costs approximated \$15,000 and \$9,000 for the years ended June 30, 2018 and 2017, respectively.

Accounting/Audit services

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

AMANI PUBLIC CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2018

(With Comparative Totals for June 30, 2017)

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

Other purchased/professional/consulting services

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

Deferred lease incentive

The Charter School leases its office equipment. The lease escalated the original lease payments and caused a buy-out from the prior lease. In accordance with GAAP, the Charter School recognizes the related buy-out credit on a straight-line basis and records the difference between the recognized lease credit and the amounts payable under the lease as a deferred lease incentive.

Use of estimates in the preparation of financial statements

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

Comparatives for year ended June 30, 2017

The financial statements include certain prior year summarized comparative information in total but not by net asset class or functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter School's financial statements for the year ended June 30, 2017, from which the summarized information was derived.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 16, 2018, which is the date the financial statements are available to be issued. Except as described in Note I, no subsequent events requiring disclosure were noted.

AMANI PUBLIC CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2018

(With Comparative Totals for June 30, 2017)

NOTE B: SCHOOL FACILITY

Beginning September 1, 2014, the Charter School leases facilities from T & Z Partners, Inc. through August 30, 2029 with the option to renew for an additional 15 years. Current monthly rental payments are \$79,288. Other expenses in excess of the first year's base costs will be paid for by the Charter School. Starting April 1, 2016, base rent will increase every year by the Per Pupil Funding rate increase up to 3%, as indicated by the New York State Education Department. In years where the Per Pupil Funding is below 3% the remaining amount will be deferred to a period where the rate is above 3% and be included in base rent for that lease year. Total rent expense paid for the years ended June 30, 2018 and 2017 was approximately \$1,052,000 and \$1,060,000, respectively. Total approximate square footage usage for all facilities as of June 30, 2018 and 2017 was 45,000.

The future minimum payments on these agreements, assuming a 3% increase per year, are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2019	\$ 958,595
2020	987,353
2021	1,016,974
2022	1,047,483
2023	1,078,907
Thereafter	<u>7,407,686</u>
	<u>\$ 12,496,998</u>

NOTE C: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>June 30,</u>	
	<u>2018</u>	<u>2017</u>
Furniture and fixtures	\$ 269,825	\$ 255,991
Office equipment	266,568	228,170
Leasehold improvements	<u>544,942</u>	<u>536,977</u>
	1,081,335	1,021,138
Less accumulated depreciation and amortization	<u>551,671</u>	<u>459,845</u>
	<u>\$ 529,664</u>	<u>\$ 561,293</u>

AMANI PUBLIC CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2018

(With Comparative Totals for June 30, 2017)

NOTE D: LINE OF CREDIT

During April 2013 the Charter School obtained a \$150,000 Line of Credit, which provides for interest at 1.5% over the Prime Rate (effective rate of 6.5% as of June 30, 2018). As of June 30, 2018 and 2017, there were no outstanding balances. The line is secured by all assets of the Charter School.

NOTE E: COMMITMENTS

During September 2013, the Charter School canceled its lease of office equipment under a lease agreement that would have expired November 2015. The Charter School entered into new leases for office equipment under a non-cancelable lease agreement that will expire August 2018. Associated with this new lease the Charter School received a buy-out for the remaining payments for its prior lease totaling \$6,705. The Charter School recorded the total buy-out amount as a deferred lease incentive and will recognize approximately \$100 per month for the duration of the new lease as other income. The Charter School recognized approximately \$1,300 for each of the years ended June 30, 2018 and 2017. The Charter School leases other office equipment under lease agreements that expire at various dates through July 2021. The future minimum payments on these agreements are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2019	\$ 60,936
2020	60,936
2021	52,946
2022	<u>3,480</u>
	<u>\$ 178,298</u>

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

NOTE F: RETIREMENT PLAN

The Charter School sponsors a 401(k) retirement plan (the "Plan") for its employees. All employees of the Charter School are eligible to participate. The Plan allows for a discretionary employer match contribution. The Charter School made contributions of approximately \$35,000 and \$34,000 for the years ended June 30, 2018 and 2017, respectively.

AMANI PUBLIC CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2018

(With Comparative Totals for June 30, 2017)

NOTE G: CONTINGENCY

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

NOTE H: CONCENTRATIONS

At June 30, 2018 and 2017, approximately 49% and 73%, respectively, of grants and other receivables were due from the New York State Department of Education, respectively, relating to a certain grant.

During both the years ended June 30, 2018 and 2017, 91% and 92%, respectively, of total operating revenue and support came from per-pupil funding provided by New York State. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

NOTE I: SUBSEQUENT EVENT

In August 2018, the New York State Education Department (NYSED) notified the Charter School that it had over-allocated \$38,143 in Title IIA funding to the Charter School for the year ended June 30, 2018. NYSED will reduce the Charter School's future Title IIA funding for a period of up to five years to recoup the over-allocated funding. The Charter School has not accounted for this over-allocated funding as a liability as of June 30, 2018.

AMANI PUBLIC CHARTER SCHOOL

REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS

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

Board of Trustees
Amani Public Charter School

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Amani Public Charter School, which comprise the statement of financial position as of June 30, 2018, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 16, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Amani Public Charter School’s internal control over financial reporting (internal control) 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 Amani Public Charter School’s internal control. Accordingly, we do not express an opinion on the effectiveness of Amani Public Charter School’s internal control.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting 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 Amani Public Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 have reported to management of Amani Public Charter School in a separate letter dated October 16, 2018.

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.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 16, 2018

AMANI PUBLIC CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDING
YEAR ENDED JUNE 30, 2018

Finding 2017-001

Statement of condition

The Board of Trustees did not operate pursuant to the Charter School's bylaws as required by the Charter School's Charter Agreement.

Criteria and effect of conditions

During our audit we noted the Board of Trustees met ten times over the course of the year ended June 30, 2017, however, a quorum was not present for four of these meetings. Paragraph 2.13(d) of the Charter School's First Renewal Charter states the Board shall operate pursuant to their bylaws with regards to governance. Article V paragraph C of the Charter School's bylaws state that a minimum of twelve meetings (inclusive of the June Annual Meeting and any Special Meetings) shall be held each year, including meeting at least monthly at the School facility. In addition, it was noted that no June Annual Meeting was held in June 2017.

Recommendation

We recommend the Charter School operate pursuant to its bylaws as stated in the Charter Agreement. If the bylaw requirements relating to frequency of meetings are unattainable for the Board then we recommend amending the bylaws to reduce the amount of times the board is required to meet.

Management response

We plan to amend the bylaws to change the frequency of meetings to "a minimum of (12) meetings shall be scheduled each year" and the timing of the Annual Meeting to "June of each year, or such other month as the Board may determine".

Status of Prior Finding

In June 2018, the Charter School amended the bylaws to change the frequency of meetings to "a minimum of (12) meetings shall be scheduled each year" and the timing of the Annual Meeting to "June of each year, or such other month as the Board may determine". There were twelve meetings scheduled for the year ended June 30, 2018 with nine of the meetings having a quorum present.

AMANI PUBLIC CHARTER SCHOOL

REPORT TO THE FINANCE COMMITTEE

JUNE 30, 2018

October 16, 2018

The Finance Committee
Amani Public Charter School

We have audited the financial statements of Amani Public Charter School as of and for the year ended June 30, 2018, and have issued our report thereon dated October 16, 2018. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 6, 2018, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Amani Public Charter School solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also 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 for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding other matters noted during our audit in a separate letter to you dated October 16, 2018.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Amani Public Charter School is included in Note A to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2018. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are the collectability of grants receivable, as well as the allocation of costs for the statement of functional expenses. We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Amani Public Charter School's financial statements relate to the concentrations of grant receivables and future commitments relating to leasehold improvements.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the consolidated financial statements as a whole. Management has corrected all identified misstatements.

In addition, professional standards required us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Amani Public Charter School’s financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management’s Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with Amani Public Charter School, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting Amani Public Charter School, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Amani Public Charter School’s auditors.

* * * * *

Should you desire further information concerning these matters, Jackie Lee or Kurt Button will be happy to meet with you at your convenience.

This report is intended solely for the information and use of the Finance Committee, the Board of Trustees, and management of Amani Public Charter School and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Mengel, Metzger, Barr & Co. LLP

MENGEL, METZGER, BARR & CO. LLP



Annual Financial Statement Audit Report

School Name:	Amani Public Charter School
Date (Report is due Nov. 1):	November 1, 2018
Primary District of Location (If NYC select NYC DOE):	Mount Vernon City School District
If located in NYC DOE select CSD:	-
School Fiscal Contact Name:	Harold Salmon
School Fiscal Contact Email:	[REDACTED]
School Fiscal Contact Phone:	[REDACTED]
School Audit Firm Name:	Mengel Metzger Barr
School Audit Contact Name:	Jackie Lee
School Audit Contact Email:	[REDACTED]
School Audit Contact Phone:	[REDACTED]
Audit Period:	2017-18
Prior Year:	2016-17

The following items are required to be included:

- 1.) The independent auditor's report on financial statements and notes.
- 2.) Excel template file containing the Financial Position, Statement of Activities, Cash Flow and Functional Expenses worksheets.
- 3.) Reports on internal controls over financial reporting and on compliance.

The additional items listed below should be included 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 management letter response will be submitted by the following date (should be no later than 30 days from the submission of the report); etc.

Item	If not included, state the reason(s) below (if not applicable fill in N/A):
Management Letter	
Management Letter Response	
Federal Single Audit (A-133)	
Corrective Action Plan	

**Amani Public Charter School
Statement of Financial Position
as of June 30**

	<u>2018</u>	<u>2017</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 2,142,351	\$ 2,565,033
Grants and contracts receivable	252,161	198,742
Accounts receivables	-	-
Prepaid Expenses	23,923	85,730
Contributions and other receivables	-	-
Other current assets	832,025	75,000
TOTAL CURRENT ASSETS	3,250,460	2,924,505
NON-CURRENT ASSETS		
Property, Building and Equipment, net	\$ 529,664	\$ 561,293
Restricted Cash	-	-
Security Deposits	-	-
Other Non-Current Assets	-	-
TOTAL NON-CURRENT	529,664	561,293
TOTAL ASSETS	<u>3,780,124</u>	<u>3,485,798</u>
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 158,671	\$ 125,219
Accrued payroll, payroll taxes and benefits	292,201	297,827
Current Portion of Loan Payable	-	-
Due to Related Parties	-	-
Refundable Advances	-	-
Deferred Revenue	295,331	294,449
Other Current Liabilities	168	1,509
TOTAL CURRENT	746,371	719,004
LONG-TERM LIABILITIES		
Loan Payable; Due in More than One Year	\$ -	\$ -
Deferred Rent	744,981	623,226
Due to Related Party	-	-
Other Long-Term Liabilities	-	-
TOTAL LONG-TERM	744,981	623,226
TOTAL LIABILITIES	<u>1,491,352</u>	<u>1,342,230</u>
NET ASSETS		
Unrestricted	\$ 2,258,572	\$ 2,126,088

Temporarily restricted	30,200	17,480
Permanently restricted	-	-
TOTAL NET ASSETS	<u>2,288,772</u>	<u>2,143,568</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>3,780,124</u></u>	<u><u>3,485,798</u></u>

**Amani Public Charter School
Statement of Activities
as of June 30**

	2018			2017
	Unrestricted	Temporarily Restricted	Total	Total
OPERATING REVENUE				
State and Local Per Pupil Revenue - Reg. Ed	\$ 6,358,549	\$ -	\$ 6,358,549	\$ 6,045,142
State and Local Per Pupil Revenue - SPED	196,791	-	196,791	182,541
State and Local Per Pupil Facilities Revenue	-	-	-	-
Federal Grants	483,135	-	483,135	383,638
State and City Grants	-	-	-	-
Other Operating Income	-	-	-	-
Food Service/Child Nutrition Program	-	-	-	-
TOTAL OPERATING REVENUE	7,038,475	-	7,038,475	6,611,321
EXPENSES				
Program Services				
Regular Education	\$ 4,633,082	\$ -	\$ 4,633,082	\$ 4,424,755
Special Education	1,172,407	-	1,172,407	1,305,160
Other Programs	-	-	-	-
Total Program Services	5,805,489	-	5,805,489	5,729,915
Management and general	1,227,581	-	1,227,581	1,325,896
Fundraising	6,290	-	6,290	4,071
TOTAL EXPENSES	7,039,360	-	7,039,360	7,059,882
SURPLUS / (DEFICIT) FROM OPERATIONS	(885)	-	(885)	(448,561)
SUPPORT AND OTHER REVENUE				
Interest and Other Income	\$ -	\$ -	\$ -	\$ -
Contributions and Grants	4,329	-	4,329	465
Fundraising Support	26,316	12,720	39,036	11,145
Investments	-	-	-	-
Donated Services	102,724	-	102,724	151,647
Other Support and Revenue	-	-	-	-
TOTAL SUPPORT AND OTHER REVENUE	133,369	12,720	146,089	163,257
Net Assets Released from Restrictions / Loss on Disposal	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET ASSETS	132,484	12,720	145,204	(285,304)
NET ASSETS - BEGINNING OF YEAR	\$ 2,126,088	\$ 17,480	\$ 2,143,568	\$ 2,428,872
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-

NET ASSETS - END OF YEAR

\$ 2,258,572 \$ 30,200 \$ 2,288,772 \$ 2,143,568

**Amani Public Charter School
Statement of Cash Flows**

as of June 30

	<u>2018</u>	<u>2017</u>
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 145,204	\$ (285,304)
Revenues from School Districts	-	-
Accounts Receivable	-	-
Due from School Districts	-	-
Depreciation	91,826	92,838
Grants Receivable	(53,419)	(24,000)
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	61,807	(71,116)
Accounts Payable	52,698	(121,644)
Accrued Expenses	(19,246)	11,215
Accrued Liabilities	(5,626)	60,634
Contributions and fund-raising activities	-	-
Miscellaneous sources	-	-
Deferred Revenue	882	(20,881)
Interest payments	-	-
Deferred Lease Incentive	(1,341)	(1,341)
Deferred Lease Liability	121,755	148,861
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ 394,540	\$ (210,738)
CASH FLOWS - INVESTING ACTIVITIES	\$	\$
Purchase of equipment	(60,197)	(41,011)
Other	(757,025)	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ (817,222)	\$ (41,011)
CASH FLOWS - FINANCING ACTIVITIES	\$	\$
Principal payments on long-term debt	-	-
Other	-	-
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ -	\$ -
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ (422,682)	\$ (251,749)
Cash at beginning of year	2,565,033	2,816,782
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 2,142,351	\$ 2,565,033

**Amani Public Charter School
Statement of Functional Expenses
as of June 30**

		2018						
		Program Services				Supporting Services		
	No. of Positions	Regular	Special	Other	Total	Fundraising	Management	Total
		Education	Education	Education		and General		
Personnel Services Costs		\$	\$	\$	\$	\$	\$	\$
Administrative Staff Personnel	12.00	259,595	49,712	-	309,307	-	507,821	507,821
Instructional Personnel	36.00	1,819,542	569,537	-	2,389,079	-	-	-
Non-Instructional Personnel	12.00	360,051	24,474	-	384,525	-	1,377	1,377
Total Salaries and Staff	60.00	2,439,188	643,723	-	3,082,911	-	509,198	509,198
Fringe Benefits & Payroll Taxes		496,518	131,034	-	627,552	-	103,651	103,651
Retirement		26,743	7,058	-	33,801	-	5,583	5,583
Management Company Fees		-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	50,186	50,186
Accounting / Audit Services		-	-	-	-	-	104,420	104,420
Other Purchased / Professional / Consulting Services		346,143	111,774	-	457,917	-	146,602	146,602
Building and Land Rent / Lease		714,644	188,600	-	903,244	-	149,187	149,187
Repairs & Maintenance		75,148	19,832	-	94,980	-	15,687	15,687
Insurance		19,367	5,111	-	24,478	-	4,043	4,043
Utilities		63,493	16,756	-	80,249	-	13,255	13,255
Supplies / Materials		143,101	8,612	-	151,713	1,625	-	1,625
Equipment / Furnishings		11,915	3,145	-	15,060	-	2,488	2,488
Staff Development		36,020	2,168	-	38,188	-	6,929	6,929
Marketing / Recruitment		12,658	1,509	-	14,167	-	766	766
Technology		11,202	2,679	-	13,881	-	2,054	2,054
Food Service		101,323	6,098	-	107,421	-	-	-
Student Services		56,368	3,392	-	59,760	-	-	-
Office Expense		78,697	20,769	-	99,466	-	16,429	16,429
Depreciation		-	-	-	-	-	91,826	91,826
OTHER		554	147	-	701	4,665	5,277	9,942
Total Expenses		\$ 4,633,082	\$ 1,172,407	\$ -	\$ 5,805,489	\$ 6,290	\$ 1,227,581	\$ 1,233,871

	2017
Total	
\$	\$
817,128	821,522
2,389,079	2,348,540
385,902	397,655
3,592,109	3,567,717
731,203	755,359
39,384	36,614
-	-
50,186	98,239
104,420	107,245
604,519	541,179
1,052,431	1,059,769
110,667	111,078
28,521	32,316
93,504	109,475
153,338	152,630
17,548	21,617
45,117	42,841
14,933	8,808
15,935	18,072
107,421	97,755
59,760	47,636
115,895	148,759
91,826	92,838
10,643	9,935
<u>\$ 7,039,360</u>	<u>\$ 7,059,882</u>



Entry 5c Additional Financial Docs

Created: 10/30/2018 • Last updated: 10/31/2018

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/20200309/8mMlunnVv3/>

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

2. Form 990

(No response)

Explanation for not uploading the Form 990. Extension filed

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.

(No response)

Explanation for not uploading the Federal Single Audit. N/A

4. CSP Agreed Upon Procedure Report

(No response)

Explanation for not uploading the procedure report. N/A

5. Evidence of Required Escrow Account

(No response)

Explanation for not uploading the Escrow evidence.

Refer to Financial Statements- See the Assets section (Cash in escrow) and footnote A (Cash in escrow).

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

AMANI PUBLIC CHARTER SCHOOL

ADVISORY COMMENT LETTER

JUNE 30, 2018



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

October 16, 2018

To the Board of Trustees
Amani Public Charter School

In planning and performing our audit of the financial statements of Amani Public Charter School as of and for the year ended June 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered Amani Public Charter School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of Amani Public Charter School's internal control.

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

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

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

Board Oversight

During our audit, we noted the Board of Trustees met ten times over the course of the year ended June 30, 2017, however, a quorum was not present for four of these meetings. Paragraph 2.13(d) of the Charter School's First Renewal Charter states the Board shall operate pursuant to their bylaws with regards to governance. Article V paragraph C of the Charter School's bylaws state that a minimum of twelve meetings (inclusive of the June Annual meeting and any Special Meetings) shall be held each year, including meeting at least monthly at the school facility. In addition, it was noted that no June Annual Meeting was held in June 2017.

Recommendation

We recommend the Charter School operate pursuant to its bylaws as stated in the Charter Agreement. If the bylaw requirements relating to frequency of meetings are unattainable for the Board then we recommend amending the bylaws to reduce the amount of times the board is required to meet.

Status as of June 30, 2018

In June 2018, the Charter School amended the bylaws to change the frequency of meetings to "a minimum of (12) meetings shall be scheduled each year" and the timing of the Annual Meeting to "June of each year, or such other month as the Board may determine". There were twelve meetings scheduled for the year ended June 30, 2018 with nine of the meetings having a quorum present.

Tagging of Temporarily Restricted Revenue

During our audit, we noted a fundraiser was held during the year which stated all donations would go to the 21st Century Learning Center and the Library, however the revenue and related expenses were not tagged as such.

Recommendation

We recommend the Charter School implement procedures to track the restrictions on all fundraising income and contributions received during the year, as well as the satisfaction of those restrictions.

Status as of June 30, 2018

During our 2018 audit, we noted the Charter School properly tracked the restrictions on fundraising income and contributions received during the year and expenditures of restricted funds.

SPED Provider Documentation

During our audit, we noted two instances in which the Charter School was not able to readily supply support for Special Education services provider qualifications. Upon discussions with management, the Charter School ultimately provided completed HOUSSE rubrics demonstrating these teachers' qualifications.

Recommendation

We recommend the Charter School implement stronger procedures to obtain and maintain documentation of teachers' qualifications as special education providers.

Status as of June 30, 2018

During our 2018 audit, we noted the Charter School readily provided proper documentation for Special Education services provider qualifications.

Billing for Special Education Services and Review of Reconciliation

During our audit, we tested the billing of special education services as well as the school's reconciliation of services provided and billed. We noted one student was provided services and tracked in the detailed reconciliation, but was not billed initially.

Recommendation

We recommend the Charter School review per pupil and special education full time equivalent reconciliations for accuracy and completeness to ensure services billed for are proper.

Status at June 30, 2016

We noted per pupil and special education full time equivalents appeared to be properly calculated for the year ended June 30, 2016. However, we noted the special education billing rate used by the Charter School had not been updated to the appropriate rate based on the students' districts of residence, leading to unbilled amounts the Charter School would otherwise be entitled to receive. We recommend the Charter School review special education tuition rates for accuracy and completeness to ensure amounts billed for are proper and represent the entire amount due.

Status at June 30, 2017

During our audit, we noted on the original reconciliation that the incorrect special education billing rate was used, consistent with previous years. When we were provided with an updated reconciliation for the changes related to Reconciliation of Per Pupil Revenue, we noted the appropriate special education billing rates had been reflected. We recommend the Charter School review special education tuition rates for accuracy and completeness to ensure amounts billed during the year are proper and represent the entire amount due.

Status at June 30, 2018

During our 2018 audit, we noted special education services were billed at the correct rate during the year.

Operating Reserves

The New York State Education Department recommends schools which it authorizes adopt a policy for operating reserves. To be a viable operating reserve there should be a board approved policy about the purpose and use of operating reserves. We noted no such policy had formally been approved prior to our audit.

Recommendation

The purpose of a policy on operating reserves is to define and set goals for reserve funds, clearly describe authorization for use of reserves and outline requirements for reporting and monitoring. Management has represented the School's reserves are to be used for the payment of leasehold improvements in their new building. We recommend the School adopt a policy which reflects this intention, and this policy be approved by the board.

Status at June 30, 2016

As of June 30, 2016, we noted the Charter School continues to hold a large reserve of cash. During discussions with management and review of the Board minutes, it appeared that the cash reserves were still intended to be used for the payment of leasehold improvements on their building, but no policy was formally adopted to reflect this intention.

Status at June 30, 2017

As of June 30, 2017, there was still no formal policy written. However, we noted that the goals, authorizations and requirements related to the operating reserve have been described through Board Resolutions in the July 2017 board minutes.

Status as of June 30, 2018

During our audit, we noted the Charter School does not have a formal written policy, although as noted above, the Board has approved the general goals, authorizations, and requirements of the operating reserve. As current board members may change in the future, the Charter School may find it helpful to summarize the board's approval into a formal policy which can be kept on file for future boards' reference.

* * * * *

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

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

Very truly yours,

Mengel, Metzger, Barr & Co. LLP

MENGEL, METZGER, BARR & CO. LLP



Entry 5d Financial Services Contact Information

Last updated: 07/24/2018

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.

AMANI PUBLIC CS (REGENTS)Section Heading

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Philip Salmon	[REDACTED]	[REDACTED]

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Michelle Cain	[REDACTED]	[REDACTED]	[REDACTED]

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

New York State Education Department

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

2018-19 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 accommodate 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.

Amani Public

PROJECTED BUDGET FOR 2018-2019

July 1, 2018 to June 30, 2019

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.

PROJECTED BUDGET FOR 2018-2019							Assumptions	
July 1, 2018 to June 30, 2019							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable	
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	6,874,635	161,028	165,000	-	-	7,200,663		
Total Expenses	5,436,415	649,155	165,000	33,488	1,341,658	7,625,716		
Net Income	1,438,220	(488,127)	0	(33,488)	(1,341,658)	(425,053)	We will utilize \$277,374 in reserves for the payment of the B	
Actual Student Enrollment	333	15						
Total Paid Student Enrollment	-	-						
PROGRAM SERVICES								
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL		
REVENUE								
REVENUES FROM STATE SOURCES								
Per Pupil Revenue								
District of Location (Mount Vernon)	CY Per Pupil Rate							
	\$18,548.00	6,448,964	139,300	-	-	6,588,264		
NYC	\$15,307.00	45,921	-	-	-	45,921		
New Rochelle	\$17,668.00	17,668	-	-	-	17,668		
Yonkers	\$15,607.00	15,607	-	-	-	15,607		
District of Location (Mount Vernon)		-	-	-	-	-		
		6,528,160	139,300			6,667,460		
Special Education Revenue		-	-	-	-	-		
Grants								
Stimulus		-	-	-	-	-		
Other		-	-	-	-	-		
Other State Revenue		-	-	-	-	-		
TOTAL REVENUE FROM STATE SOURCES		6,528,160	139,300			6,667,460		
REVENUE FROM FEDERAL FUNDING								
IDEA Special Needs		-	16,785	-	-	16,785		
Title I		98,639	-	-	-	98,639		
Title Funding - II		54,784	-	-	-	54,784		
School Food Service (Free Lunch)		93,914	4,943	-	-	98,857		
Grants								
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-		
STRONG Funding for After-school Program		-	-	165,000	-	165,000		
Other Federal Revenue		-	-	-	-	-		
TOTAL REVENUE FROM FEDERAL SOURCES		247,337	21,728	165,000		434,065		
LOCAL and OTHER REVENUE								
Contributions and Donations, Fundraising		66,538	-	-	-	66,538		
Erate Reimbursement		21,600	-	-	-	21,600		
Interest Income, Earnings on Investments,		11,000	-	-	-	11,000		
NYC-DYCD (Department of Youth and Community Developmt.)		-	-	-	-	-		
Food Service (Income from meals)		-	-	-	-	-		
Text Book		-	-	-	-	-		
Other Local Revenue		-	-	-	-	-		
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		99,138				99,138		
TOTAL REVENUE		6,874,635	161,028	165,000		7,200,663		
EXPENSES							List exact titles and staff FTE's (Full time	
ADMINISTRATIVE STAFF PERSONNEL COSTS	No. of Positions							
Executive Management	1.00		-	-	13,371	120,338	133,709	10% 90% Allocation
Instructional Management	3.00	256,500	13,500	-	-	-	270,000	95% / 5% Allocation (DCI and 2 instructional coaches)
Deans, Directors & Coordinators	5.00	290,377	19,199	36,000	-	38,397	383,973	85% / 5% / 10% Allocation (Dean of Culture, Dean Family
CFO / Director of Finance	1.00	-	-	-	5,665	107,635	113,300	5% / 95% Allocation (Director of Finance)
Operation / Business Manager	4.00	147,321	7,754	-	-	103,383	258,457	57% / 3% / 40% Allocation (Director of Operations,
Administrative Staff	4.00	94,050	4,950	-	-	66,000	165,000	Student and Staff Recruitment Coordinator, Office
TOTAL ADMINISTRATIVE STAFF	18	788,247	45,402	36,000	19,036	435,753	1,324,439	
INSTRUCTIONAL PERSONNEL COSTS								
Teachers - Regular	22.00	1,326,777	-	-	-	-	1,326,777	
Teachers - SPED	4.00	-	329,827	-	-	-	329,827	
Substitute Teachers	1.00	28,500	1,500	-	-	-	30,000	95% / 5% Allocation
Teaching Assistants	-	-	-	-	-	-	-	
Specialty Teachers	5.00	298,935	15,733	-	-	-	314,668	95% / 5% Allocation
Aides	1.00	47,872	2,520	-	-	-	50,392	95% / 5% Allocation
Therapists & Counselors	1.00	63,924	7,103	-	-	-	71,027	90% / 10% Allocation
Other		-	-	-	-	-	-	
TOTAL INSTRUCTIONAL	34	1,766,008	356,682				2,122,691	
NON-INSTRUCTIONAL PERSONNEL COSTS								
Nurse	0.50	32,291	1,700	-	-	-	33,990	95% / 5% Allocation
Librarian	1.00	62,285	3,278	-	-	-	65,564	95% / 5% Allocation
Custodian	3.00	55,432	2,918	-	-	38,900	97,250	57% / 3% / 40% Allocation
Security	-	-	-	-	-	-	-	
Other	1.00	26,713	1,406	-	-	-	28,119	Food Service Worker
TOTAL NON-INSTRUCTIONAL	5.5	176,721	9,301			38,900	224,923	

Amani Public

PROJECTED BUDGET FOR 2018-2019

July 1, 2018 to June 30, 2019

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.

Assumptions
DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	6,874,635	161,028	165,000	-	-	7,200,663	
Total Expenses	5,436,415	649,155	165,000	33,488	1,341,658	7,625,716	
Net Income	1,438,220	(488,127)	0	(33,488)	(1,341,658)	(425,053)	We will utilize \$277,374 in reserves for the payment of the B
Actual Student Enrollment	333	15					
Total Paid Student Enrollment	-	-					

PROGRAM SERVICES SUPPORT SERVICES

REGULAR EDUCATION SPECIAL EDUCATION OTHER FUNDRAISING MANAGEMENT & GENERAL TOTAL

SUBTOTAL PERSONNEL SERVICE COSTS 58 2,730,977 411,386 36,000 19,036 474,653 3,672,052

PAYROLL TAXES AND BENEFITS

Payroll Taxes	238,329	31,777	-	3,178	44,488	317,772	75% / 10% / 1% / 14% Allocation
Fringe / Employee Benefits	331,297	44,173	-	4,417	61,842	441,729	75% / 10% / 1% / 14% Allocation
Retirement / Pension	35,025	4,670	-	467	6,538	46,700	75% / 10% / 1% / 14% Allocation
TOTAL PAYROLL TAXES AND BENEFITS	604,651	80,620		8,062	112,868	806,202	

TOTAL PERSONNEL SERVICE COSTS 3,335,629 492,006 36,000 27,098 587,522 4,478,254

CONTRACTED SERVICES

	55%	3%	27%		15%		
Accounting / Audit	-	-	-	-	80,000	80,000	
Legal	-	-	-	-	-	-	
Management Company Fee	-	-	-	-	-	-	
Nurse Services	-	-	-	-	-	-	
Food Service / School Lunch	111,150	5,850	-	-	-	117,000	
Payroll Services	56,250	7,500	-	750	10,500	75,000	
Special Ed Services	-	20,000	-	-	-	20,000	
Titlement Services (i.e. Title I)	-	-	-	-	-	-	
Other Purchased / Professional / Consulting	259,600	14,160	129,000	-	69,240	472,000	55% / 3% / 27% / 15% (Other is Afterschool program)
TOTAL CONTRACTED SERVICES	427,000	47,510	129,000	750	159,740	764,000	

SCHOOL OPERATIONS

Board Expenses	-	-	-	-	-	(2,400)	
Classroom / Teaching Supplies & Materials	19,000	1,000	-	-	-	20,000	
Special Ed Supplies & Materials	-	3,000	-	-	-	3,000	
Textbooks / Workbooks	28,500	1,500	-	-	-	30,000	
Supplies & Materials other	14,250	750	-	-	-	15,000	
Equipment / Furniture	45,500	-	-	-	-	45,500	
Telephone	10,875	725	-	-	2,900	14,500	75% / 5% / 20%
Technology	4,750	250	-	-	-	5,000	95% / 5%
Student Testing & Assessment	14,250	750	-	-	-	15,000	95% / 5%
Field Trips	24,700	1,300	-	-	-	26,000	95% / 5%
Transportation (student)	4,750	250	-	-	-	5,000	95% / 5%
Student Services - other	19,475	1,025	-	-	-	20,500	95% / 5%
Office Expense	85,500	5,700	-	1,140	21,660	114,000	75% / 5% / 1% / 19%
Staff Development	51,375	3,425	-	-	13,700	68,500	75% / 5% / 20%
Staff Recruitment	5,625	375	-	-	1,500	7,500	75% / 5% / 20%
Student Recruitment / Marketing	6,650	350	-	-	-	7,000	95% / 5%
School Meals / Lunch	-	-	-	-	-	-	
Travel (Staff)	3,000	200	-	-	800	4,000	75% / 5% / 20%
Fundraising	-	-	-	4,500	-	4,500	
Other	24,750	1,650	-	-	6,600	33,000	75% / 5% / 20%
TOTAL SCHOOL OPERATIONS	362,950	22,250		5,640	47,160	438,000	

FACILITY OPERATION & MAINTENANCE

Insurance	28,109	1,874	-	-	7,496	37,478	75% / 5% / 20%
Janitorial	7,500	500	-	-	2,000	10,000	75% / 5% / 20%
Building and Land Rent / Lease	1,113,978	74,265	-	-	297,061	1,485,304	75% / 5% / 20%
Repairs & Maintenance	71,250	4,750	-	-	19,000	95,000	75% / 5% / 20%
Equipment / Furniture	15,000	1,000	-	-	4,000	20,000	75% / 5% / 20%
Security	-	-	-	-	-	-	75% / 5% / 20%
Utilities	75,000	5,000	-	-	20,000	100,000	75% / 5% / 20%
TOTAL FACILITY OPERATION & MAINTENANCE	1,310,837	87,389			349,556	1,747,782	

DEPRECIATION & AMORTIZATION

DISSOLUTION ESCROW & RESERVES / CONTINGENCY - - - - - 197,680 197,680

TOTAL EXPENSES 5,436,415 649,155 165,000 33,488 1,341,658 7,625,716

NET INCOME 1,438,220 (488,127) 0 (33,488) (1,341,658) (425,053)

ENROLLMENT - *School Districts Are Linked To Above Entries*

	REGULAR EDUCATION	SPECIAL EDUCATION	TOTAL ENROLLED
Mount Vernon	328	15	343
New York City	3		3
Yonkers	1		1
New Rochelle	1		1

Amani Public

PROJECTED BUDGET FOR 2018-2019

July 1, 2018 to June 30, 2019

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.

PROJECTED BUDGET FOR 2018-2019							Assumptions
July 1, 2018 to June 30, 2019							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	6,874,635	161,028	165,000	-	-	7,200,663	
Total Expenses	5,436,415	649,155	165,000	33,488	1,341,658	7,625,716	
Net Income	1,438,220	(488,127)	0	(33,488)	(1,341,658)	(425,053)	We will utilize \$277,374 in reserves for the payment of the B
Actual Student Enrollment	333	15					
Total Paid Student Enrollment	-	-					
PROGRAM SERVICES							SUPPORT SERVICES
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
District of Location (Mount Vernon)			-				
TOTAL ENROLLMENT	333	15	348				
REVENUE PER PUPIL	20,645	10,735	-				
EXPENSES PER PUPIL	16,326	43,277	-				

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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
<p>NONE</p> <p><i>Please write "None" if applicable. Do not leave this space blank.</i></p>				

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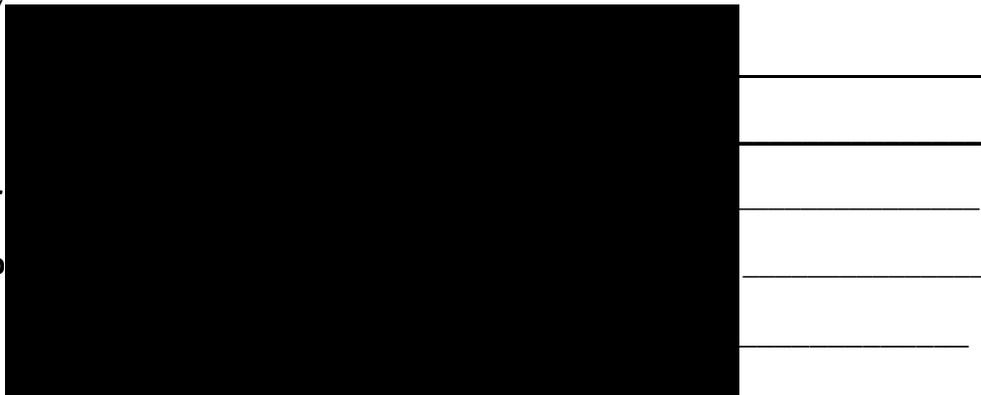

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Signature

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

Business T
Business A
E-mail Addr
Home Telep
Home Addr



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

Trustee Name:

David Eichler

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

Amani Public Charter School

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 **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
NONE	<i>Please write "None" if applicable. Do not leave this space blank.</i>		

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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
<p>NONE</p> <p><i>Please write "None" if applicable. Do not leave this space blank.</i></p>				

DocuSigned by:

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 Signature

7/16/2018 1:11:57 PM EDT

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

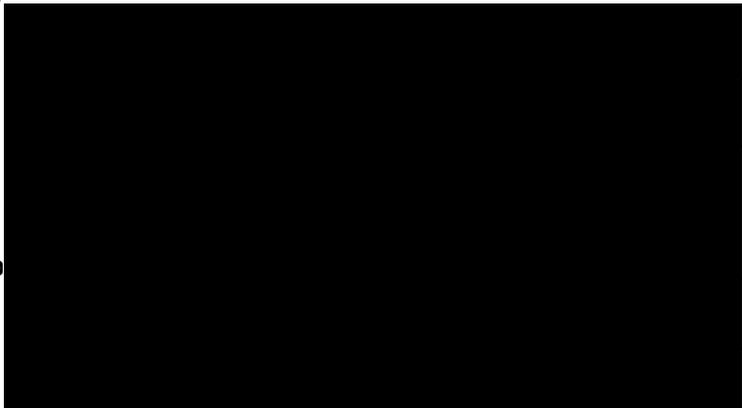
Business Tele

Business Add

E-mail Address

Home Telepho

Home Address



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

Trustee Name:

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

Amani Public Charter School

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

Secretary/Treasurer

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
<p>Please write "None" if applicable. Do not leave this space blank.</p> <p style="font-size: 2em; color: blue;"><i>NONE APPLICABLE</i></p>			

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 APPLICABLE	None APPLICABLE	N/A	N/A	N/A
<i>Please write "None" if applicable. Do not leave this space blank.</i>				

Signature _____ Date 7/14/18

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

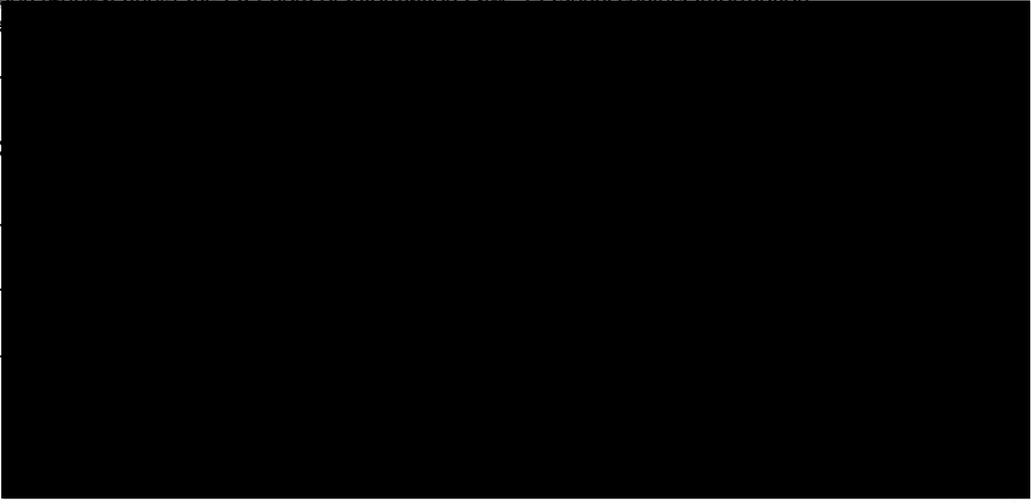
Business Telephone: _____

Business Address: _____

E-mail Address: _____

Home Telephone: _____

Home Address: _____



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

Trustee Name:

Laura Francis

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

Amani Public Charter School

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

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
NONE	<i>Please write "None" if applicable. Do not leave this space blank.</i>		

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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
<p>NONE</p> <p><i>Please write "None" if applicable. Do not leave this space blank.</i></p>				

DocuSigned by:



7/16/2018 4:39:59 PM EDT

Signature

Date

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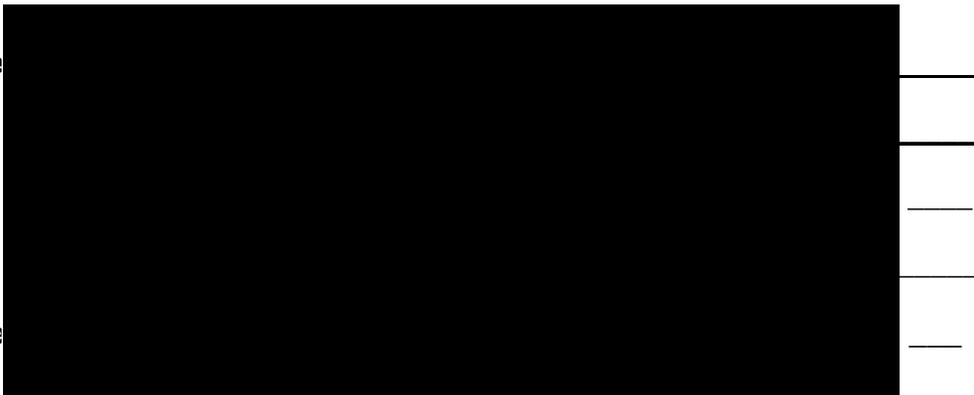
Business Telephone

Business Address

E-mail Address

Home Telephone

Home Address



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

Trustee Name:

Richard Thomas

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

AMANI PUBLIC CHARTER SCHOOL

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 No

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

3. 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. N/A

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	<i>Please write "None" if applicable. Do not leave this space blank.</i>		

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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
<p>NONE</p> <p><i>Please write "None" if applicable. Do not leave this space blank.</i></p>				

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 Signature

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Date

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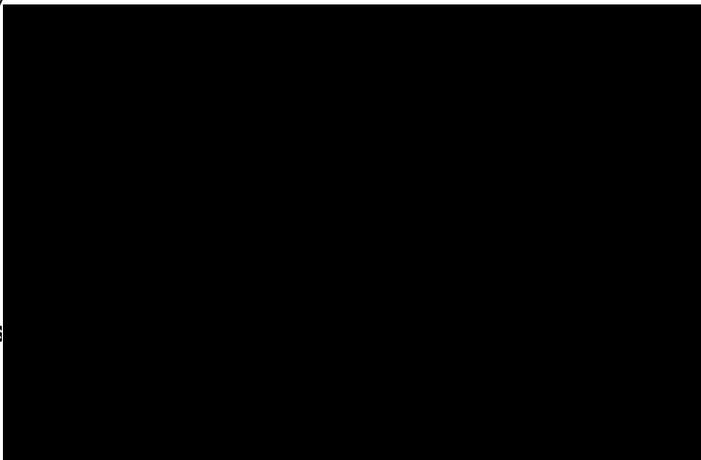
Business Tel

Business Ad

E-mail Addre

Home Teleph

Home Address



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

Trustee Name:

ROBERT D. JONES

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

AMANI PUBLIC 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 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
7/8/13 - 7/18/13	RECEIVED SALES COMMISSION FROM SERVICE PROVIDER OF THE SCHOOL'S SUMMER ENGINEERING CAMP	OCCURRED PRIOR TO BEING A TRUSTEE	SELF

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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**.

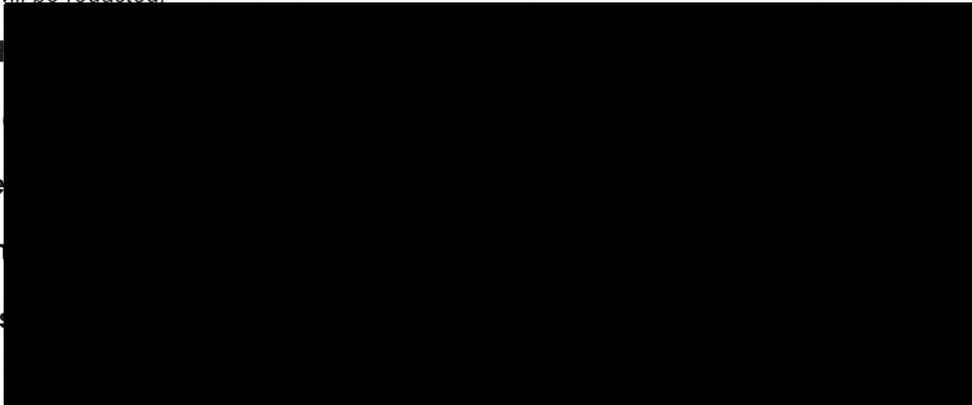
Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
NONE →				


7/14/2018

Signature Date

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

Business Tel
 Business Ad
 E-mail Address
 Home Telephone
 Home Address



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

Trustee Name:

Sidney Burke

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

Amani Public Charter School

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

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
None			

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

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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
DLA Piper LLP (US) ("DLA")	DLA serves as pro bono counsel to the School on certain matters.	DLA does not charge for its services, but may be reimbursed for out-of-pocket expenses.	I am a partner at DLA.	Disclosed potential conflict of interest and did not vote.



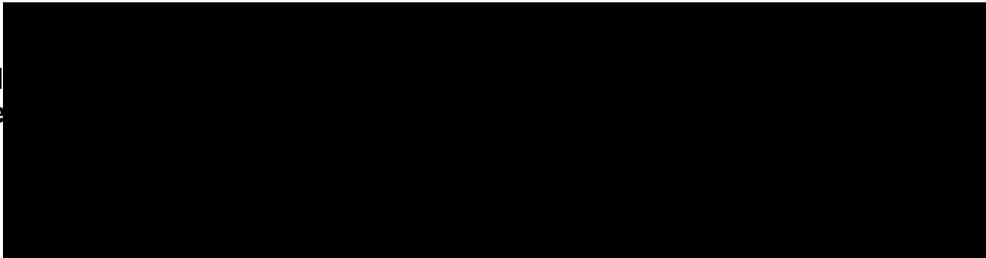
Signature

July 12, 2018

Date

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

Business Telephone
 Business Address
 E-mail Address
 Home Telephone
 Home Address





Entry 8 BOT Table

Created: 07/24/2018 • Last updated: 08/01/2018

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 2017-18
1	Sidney Burke, [REDACTED]	Chair	Executive	Yes	3	06/11/2018	06/11/2021	12
2	E. Adell Dowdy, [REDACTED]	Vice Chair	Executive, Education and Accountability	Yes	2	06/20/2016	07/01/2018	7
3	Laura Francis, [REDACTED]	Trustee/Member	Education, Accountability	Yes	2	07/10/2017	07/10/2020	6
4	Robert Jones, [REDACTED]	Trustee/Member	Finance, Education and Accountability	Yes	1	06/20/2016	06/20/2019	11
5	Jim Killoran, [REDACTED]	Trustee/Member	Executive, Finance	Yes	2	07/10/2017	07/10/2020	10
6	David Eichler, [REDACTED]	Treasurer	Executive, Finance	Yes	3	06/01/2015	06/01/2018	5 or less
7	Richard Thomas, [REDACTED]	Trustee/Member	Finance	Yes	2	07/10/2014	07/10/2017	5 or less

8				Yes				
9				Yes				

1a. Are there more that 9 members of the Board of Trustees? No

2. Total number of members on June 30, 2018 5

3. Total number of members joining the Board during the 2017-18 school year 0

4. Total number of members departing the Board during the 2017-18 school year 2

5. Number of voting members in 2017-18, as set by the by-laws, resolution or minutes 5

6. Number of Board meetings conducted during the 2017-18 School Year 12

7. Number of Board meetings scheduled for the coming 2018-19 school year 12

Thank you.



Entry 9 - Board Meeting Minutes

Last updated: 07/24/2018

[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 2017--June 2018, which should match the number of meetings held during the 2017-18 school year.

AMANI PUBLIC CS (REGENTS)

Are all monthly BOT meeting minutes posted, which should match the number of meetings held during 2017-18 school year, on the charter school's website?

Yes

the charter school's website.

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 2017-18 school year.

<https://www.amanicharter.org/meeting-minutes/>



Entry 10 Enrollment and Retention of Special Populations

Last updated: 07/31/2018

[Instructions for Reporting Enrollment and Retention Strategies](#)

Describe the efforts the charter school has made in 2017-18 toward meeting targets to attract and retain enrollment of students with disabilities, English language 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 2018-19.

AMANI PUBLIC CS (REGENTS)Section Heading

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2017-18	Describe Recruitment Plans in 2018-19)
Economically Disadvantaged	Community engagement and outreach is the primary strategy for recruiting ED students. Our recruitment efforts are focused in zip code 10550, which has the highest concentration of ED families in the city. Along with being an active and vibrant member of the community in which we reside, we have used several strategies to increase the population of ED students. These efforts include, distributing written literature in community centers, attendance at community based events and at local churches. We also use Facebook campaigns to reach 16,000 recipients in the city of Mount Vernon. Facebook allows us to target our advertising in the 10550 zip code. One of the key elements of our program is a longer school day and year. This is a particularly strong method for retaining ED students, as well as to the structures offered for students who may need additional academic support. Furthermore, many of our ED families are also exposed to higher rates of crime and violence. Therefore, it is paramount that Amani offer a safe school experience. We implement this through our high standards for behavior, and a dedicated Culture Team, which includes dean positions that support students facing trauma or challenging	Amani will continue the efforts made in 2017-18, with the addition of increasing social media targeting.

	situations.	
English Language Learners	<p>We continue to utilize the familial relationships we have developed with presently enrolled Spanish-speaking families to recruit new ELL families. We believe that building strong relationships with the members of our community and utilizing them as ambassadors for the school is the best approach. We continue to advertise in local media targeted to specific Spanish-speaking populations, including, El Diario. Our targeted Facebook Campaign was also deployed in Spanish and targeted zip codes with large hispanic populations. The Amani Public Charter School Application and Information Packet is translated into different languages including Spanish and Portuguese. We distribute multi-language literature in local barbershops and beauty salons. In addition, we host a Spanish open house that we advertised widely throughout the community. To serve ELLs, we employ a certified English as a New Language (ENL) teacher to support push-in and pull-out support for ELLs. In addition, we offer a daily small-group session for ELLs to work with the ENL teacher. The Director of Pupil Personnel provides oversight of services for ELLs. Students who do not qualify as ELLs, but who may require additional ELA support are served through AIS or school based intervention.</p>	Amani will continue the efforts made in 2017-18, with the addition of a lottery weight for ELLs.
Students with Disabilities	<p>To date, Amani has relied on word-of-mouth as a primary method for recruiting SWD, though with the decrease in SWD enrollment between 2016-17 and 2017-18, we recognize a need to expand our efforts. We continue to employ a Director of Pupil Personnel Services whose responsibility is support and growth of our program for SWD and ELL students. The school provides a full continuum of services for students with disabilities. The school is committed to creating alignment for the CSE recommendations and to offer comparable services for all students with disabilities.</p>	Amani will continue the efforts made in 2017-18, with the addition of a lottery weight for SWD.

Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2017-18	Describe Retention Plans in 2018-19)
	In 17-18, Amani had a retention rate of 95%	

Economically Disadvantaged	<p>for ED students. Amani provides several forms of academic intervention services for students who received a 1 or 2 on the NYS exams, students with Individualized Education Plans (IEPs), or students in need of additional support as identified by the STAR assessment.</p>	<p>Amani will continue the strategies already in place, as they have consistently resulted in retention rates of over 90% for this subgroup.</p>
English Language Learners	<p>In 17-18, Amani had a retention rate of 100% for ELLs. Although Amani has historically served few English Language Learners (ELLs), we are continuously working to recruit additional ELLs and we have the necessary staff and structures to support additional ELLs. All new students complete the Home Language Questionnaire. If another language is indicated on the questionnaire, the student is interviewed to determine their status as an ELL. These students are then given the New York State Identification Test for English Language Learners (NYSITELL), which determines their placement in programs.</p> <p>Amani employs a certified English as a New Language (ENL) teacher to support push-in and pull-out support for ELLs. In addition, we offer a daily small-group session for ELLs to work with the ENL teacher. The Director of Pupil Personnel provides oversight of services for ELLs. Students who do not qualify as ELLs, but who may require additional ELA support, are served through AIS or school-based intervention.</p>	<p>Amani will continue the strategies already in place, as they have consistently resulted in retention rates of over 90% for this subgroup.</p>
Students with Disabilities	<p>In 17-18, Amani had a retention rate of 91% for SWD. Primarily, all teachers are trained to follow students' Individualized Education Plans (IEP) and support is provided by the school nurse, social worker, special education (SPED) teachers, and SPED Coordinator to ensure that students receive all mandated services according to their IEPs. Amani has a continuum of supports for students with disabilities (SWD), which varies depending on the needs of students enrolled each year. In 2017-18, these supports included:</p> <ul style="list-style-type: none"> One Integrated Co-Teaching (ICT) classroom in seventh grade, offered daily in ELA and math and bi-weekly in science and social studies; Resource Room for qualifying students in 	<p>Amani will continue the strategies already in place, as they have consistently resulted in retention rates of over 90% for this subgroup.</p>

seventh and eighth grade; and
One ICT classroom in eighth grade, daily in
ELA and math.



Entry 11 Classroom Teacher and Administrator Attrition

Last updated: 07/31/2018

Report changes in teacher and administrator staffing.

Instructions for completing the Classroom Teacher and Administrator Attrition Tables

Charter schools must complete the tables titled 2017-2018 Classroom Teacher and Administrator Attrition to report changes in teacher and administrator staffing during the 2017-2018 school year. Please provide the full time equivalent (FTE) of staff on June 30, 2017; the FTE for any departed staff from July 1, 2017 through June 30, 2018; the FTE for added staff from July 1, 2017 through June 30, 2018; and the FTE of staff added in newly created positions from July 1, 2017 through June 30, 2018 using the tables provided.

1. Classroom Teacher Attrition Table

FTE Classroom Teachers on 6/30/17	FTE Classroom Teachers Departed 7/1/17 - 6/30/18	FTE Classroom Teachers Filling Vacant Positions 7/1/17 - 6/30/18	FTE Classroom Teachers Added in New Positions 7/1/17 - 6/30/18	FTE of Classroom Teachers on 6/30/18
33.75	5	9	0	32

2. Administrator Position Attrition Table

FTE Administrative Positions on 6/30/17	FTE Administrators Departed 7/1/17 - 6/30/18	FTE Administrators Filling Vacant Positions 7/1/17 - 6/30/18	FTE Administrators Added in New Positions 7/1/17 - 6/30/18	FTE Administrative Positions on 6/30/18
19.5	4.5	3	1	19.5

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.

One teaching assistant (included in teacher attrition) transitioned into an administrative position.

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
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Thank you



Entry 12 Uncertified Teachers

Last updated: 08/01/2018

**FTE Count of All Teachers 32
(Certified and Uncertified) as of
6/30/18**

**FTE Count of All Certified 18
Teachers as of 6/30/18**

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 (6-30-18)	14
2. FTE count of uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience (6-30-18)	11
3. FTE count of uncertified teachers who are tenured or tenure track college faculty (6-30-18)	0
4. FTE count of uncertified teachers with two years of Teach for America experience (6-30-18)	0
5. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (6-30-18)	3
6. FTE count of uncertified teachers who do not fit into any of the prior four categories (6-30-18)	0

Thank you.

Amani Public Charter School
Board of Trustees

Debra Stern
Executive Director

Kelly Gardner
Executive Assistant

Finance Team

Operations Team

Instructional Team

Culture Team

Phil Salmon
Director of Finance

Bruce Tanner
Director of Operations

Sandra Bynum
Director of Curriculum and Instruction

Jamell Scott
Director of School Culture

Amiell Parker
Registrar

Mark Stewart
Technology Coordinator

Michelle Danko
SPED Coordinator

Kacie Anderson
Dean of Scholars and Family

Rebecca Weis
Bookkeeper

Nicole Francis
Nurse

Jane Tulley, Cara Martin
Instructional Coaches

Alysia James, Karl Eason
Assistant Dean of Scholars

Marelyis Popeter
Talent and Student Recruitment

Ashley Davenport
Office Manager

Tara McLaughlin
Data Coordinator

Mandy Zoffness
Social Worker

Library Staff

Rebecca Johnson
Office Assistant

Harvey Zuckerman
Academic Dean

Custodial Staff

Teachers

Security Staff

Amani Public Charter School | 2018-2019 CALENDAR

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

August 13 – 24 – Staff PD
 August 27 First day of School
 5th Grade
 August 28 – First day of
 School all & 5th Grade Trip

18-22 Mid-Winter Recess

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

3 Labor Day

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

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

8 Columbus Day
31 Halloween

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

2-4 NYS Exams – ELA
15-19 Spring Recess

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

11 Veterans Day
19-20 Parent Teacher Conferences
22-23 Thanksgiving

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

1-3 NYS Math Exam
12 Mother's Day
27 Memorial's Day

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

24-31 Holiday Recess

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

16 Father's Day
25 – Last day of School
26 – Graduation Day

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

1 New Years Day
21 M.L. King Day

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

Key
 Schools Closed
 Early Dismissal
Total Days - 195

Amani Public Charter School | 2018-2019 CALENDAR