

# Application: Growing Up Green Charter School I

Nancy Wong - wong@gugcs.org  
2023-2024 Annual Report

## Summary

ID: 0000000074  
Status: Annual Report Submission  
Last submitted: Nov 1 2024 08:15 PM (EDT)

## Entry 1 – School Information and Cover Page

Completed - Nov 1 2024

### Instructions

#### Required of ALL Charter Schools

Each Annual Report begins with a completed School Information and Cover Page. The information is collected in a survey format within the Annual Report Portal. When entering information in the portal, some of the following items may not appear, depending on your authorizer and/or your responses to related items.

## Entry 1 – School Information and Cover Page

(New schools that were not open for instruction for the 2023-2024 school year are not required to complete or submit an annual report this year).

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your school's authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer (as of June 30, 2024) or you may not be assigned the correct tasks.

## BASIC INFORMATION

### a. LEGAL SCHOOL NAME (as chartered)

(Select name from the drop down menu)

GROWING UP GREEN CHARTER SCHOOL 800000063974

**b. Unofficial or Popular School Name**

Growing Up Green Charter School

**c. CHARTER AUTHORIZER (As of June 30th, 2024)**

Please select the correct authorizer as of June 30, 2024 or you may not be assigned the correct tasks.

BOARD OF REGENTS

**c. School Unionized**

Is your charter school unionized?

Yes

**c1. Name of Union**

Select the name of the Union representing your school?

United Federation of Teachers

**c2. Date Unionized**

Apr 18 2023

**d. District/CSD of Location**

CSD #30 - QUEENS

**e. Date of Approved Initial Charter**

Dec 16 2008

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

Sep 8 2008

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

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

Mission: The Growing Up Green Charter School empowers children to be conscious, contributing members of their community through a rigorous curriculum and an engaging green culture. Graduates of GUGCS will be prepared to attend high performing schools where their interdisciplinary academic foundation, knowledge of sustainability, and strong sense of self sets them apart as leaders of the future.

### **Key Design Elements:**

#### **1. Responsive Classroom and Developmental Design Principles**

Responsive Classroom and its companion social curriculum in the middle school, Developmental Designs, are fundamental and centralizing forces within the school community, and our students and staff are immersed in its tenets during all aspects of the school day. At the core of Responsive Classroom and Developmental Designs are the beliefs that children learn at their best when attention is paid to building their social and emotional competencies. GUGCS' school-wide Responsive Classroom approach in the elementary school has established the framework for creating an environment that supports our children's social and emotional growth and empowers them to be active participants in their own learning and the learning of their peers. It accomplishes this by creating a classroom and school-wide environment with routines and universal expectations. Developmental Designs structures recognize the need for young adolescents to have autonomy, feel competent, be connected, have a voice, feel empowered, have fun, build relationships and feel safe. Just as with Responsive Classroom, our Developmental Designs approach in the middle school involves comprehensive classroom and school-wide practices that integrate social and academic learning.

#### **2. Mornings Meeting and Circle of Power and Respect**

The day begins in both our elementary school and middle school with a community-building tool aligned with the Responsive Classroom and Development Design Principles. These practices result in a safe and inclusive environment with engaged students where teaching and learning are strengthened. In the elementary school, the day begins with a morning meeting in all classrooms. The four components of morning meeting are a greeting, an activity, a share, and news/announcements. Morning meeting is an excellent tool to build community in classrooms, to informally assess skills in student games and activities, and to gauge the emotional state of the class before the academic day begins.

In the middle school, students begin the day by engaging in a Circle of Power and Respect ("CPR") two days per week in each Advisory. This meeting time sets the tone for the rest of the day for each student and the larger community as well. CPR is time for students to build relationships with their advisor and other students. In this



community-building period, the Advisory greets each other, shares news, and allows students and teachers to get to know each other better.

### 3. Incorporating Green in the School and Curriculum

Promoting a green culture and an understanding of sustainability are important components of our school's mission. First and foremost, 'green' is a mindset. It is an internalization of a sustainable way of life, one in which community members are responsible for what they consume and the waste produced. It is an awareness of where goods and products come from, with an emphasis on the importance of local, organic production. These principles guide the social curriculum of GUGCS. Morning meeting, Circle of Power and Respect, snack, class meetings, school wide functions, Science, ED Time and Social Studies all embody a 'green,' holistic approach to living. Middle school students also take a class focused on Sustainability. There are also physical aspects of GUGCS that are "green." Teachers are well versed and aware of sustainability principles relevant to class discussions. Read-alouds and writing projects often focus on tenants of responsibility within a community. In classrooms, resources and supplies are shared so that students learn empathy and the value of working in groups. Individual needs are stressed, because in order to be a contributing member of a community, students need to first take care of themselves.

Students are individually responsible for homework completion nightly, as well as the maintenance of personal reading logs and journals. Work is paramount at GUGCS and for no reason will students be able to leave assignments incomplete or below standard. Green is certainly an environmental mindset, but it is also a greater understanding of self-awareness and of accountability.

### 4. Student-Centered and Data-Driven Instruction

GUGCS' approach to instruction is both student-centered and data-driven. We expect teachers to be using assessment and data as part of their lesson planning and instructional process. In its first charter term, GUGCS successfully created a data-driven culture to support our underlying student-centered instructional philosophy. Teachers know that as a school community we view data as a foundation for talking about students' needs in a rigorous way, and that better instructional planning is the goal of incorporating data in our thinking. Our data-driven approach ensures that our student's learning needs are met and that they will ultimately achieve the school's rigorous performance standards.

While in the elementary school, the workshop model is the primary instructional approach used by teachers, middle school teachers use multiple instructional modalities to deliver lessons based on their assessment of the most effective path toward student understanding. The commonality among all methods is that data is informing how instruction is adjusted and delivered in order to maximize learning. The instructional methodologies that are chosen will engage students in their own learning to the greatest degree. Our instructional methods serve to develop

active, independent learners and highly critical thinkers by engaging students in the top levels of thinking in Bloom's Taxonomy.

#### 5. Response to Intervention

Since it opened, GUGCS has had a strong Response to Intervention (RtI) process in place. From the start, there has existed a process for teachers to identify struggling students through data and classroom observations and to present a student case-study to a group of colleagues at the Successful Student Committee (SSC). The GUGCS' RtI process is upheld by a robust support staff in both the elementary and middle school including learning specialists, intervention teachers, school counselors, a behavior coordinator, and ELL specialists. The RtI process will continue to be an important force in the new charter term to respond to the needs of struggling students.

#### 6. A Robust Special Education Program

GUGCS has had success in recruiting and retaining students with disabilities and is on par with CSD 30. This is due, in part, to our comprehensive special education program which includes at least one Integrated Co-Teaching Classroom (ICT) on each grade, K through 5th, a 12:1:1 K-1 Bridge Class, and one or two ICT classes per subject area (ELA, Math, Science, and Social Studies) in grades 6-8. We also have robust special education staffing model which includes a Director of Support Services and Intervention in both the elementary and middle school and an IEP Learning Specialist Coordinator in the both the elementary and middle school. There are also 64 learning specialists (certified special education teachers) and a speech and language therapist in the elementary school and 62 learning specialists in the middle school. The Support Services team in each school is supported by social work and counseling staff, including the Behavior and Student Life Coordinator and Deans of Students in the elementary school and and a Dean of Students and Behavior at the middle school.

#### 7. Middle School Advisory

A unique element of our middle school curriculum is Advisory. Every morning, students meet in small cohorts of approximately 15 students to participate in advisory periods. These advisory periods are facilitated by an advisory mentor, who is a member of the GUGCS staff. The advisory mentor's role in a student's academic life is one that specifically builds the kind of trust and adult connection that have been identified as key traits of responsive and high functioning middle schools. The Advisory Periods are an important component of our school mission as we provide emotional and social skills support in addition to strong academic classes. Advisory periods provide students formal opportunities to focus with the advisory mentor and peers on (1) social and emotional development; (2) character education and leadership and (3) their transition from elementary school to middle school (6th grade) and the transition from middle to high school (7th/8th grades).

**h. School Website Address**

<https://www.gugcs.org>

**i. Total Approved Charter Enrollment for 2023-2024 School Year**

849

**j. Total Enrollment on June 30, 2024 - excluding Pre-K program enrollment**

745

**k. Grades Served**

Grades served during the 2023-2024 school year (exclude Pre-K program students):

**Responses Selected:**

Kindergarten
1
2
3
4
5
6
7
8

I. Charter Management Organization/Educational Management Organization

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

No
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FACILITIES INFORMATION

m. FACILITIES: Owned, rented, leased to educate students

Will the school maintain or operate multiple sites in 2024-2025?

	Yes, 2 sites
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School Site 1 (Primary)

**m1. SCHOOL SITES**

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

	Physical Address	Phone Number	District/CSD	Grades Served at Site for 2023-2024 School Year (K-5, 6-9, etc.)	Grades to be Served at Site for 2024-2025 school year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	39-27 28th St., Long Island City, NY 11101	(347) 642-4306 Ext. 1	NYC CSD 30	K-5	K-5	No

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

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Anabel Schmelz	School Leader	347-642-4306		<a href="mailto:schmelz@gugcs.org">schmelz@gugcs.org</a>
Operational Leader	Steve Viola	Managing Director of Operations	347-642-4306		<a href="mailto:viola@gugcs.org">viola@gugcs.org</a>
Compliance Contact	Steve Viola	Managing Director of Operations	347-642-4306		<a href="mailto:viola@gugcs.org">viola@gugcs.org</a>
Complaint Contact	Matthew Greenberg	Founder & Director	347-642-4306		<a href="mailto:greenberg@gugcs.org">greenberg@gugcs.org</a>
DASA Coordinator	Bari Mimoun	School Counselor	347-642-4306		<a href="mailto:mimoun@gugcs.org">mimoun@gugcs.org</a>
Phone Contact for After Hours Emergencies	Matthew Greenberg	Founder & Director	347-642-4306	646-263-4931	<a href="mailto:greenberg@gugcs.org">greenberg@gugcs.org</a>

**m1b. Is site 1 in public space or in private space?**

Private Space

**m1c. Is site 1 in a co-located or not in a co-located facility?**

**Responses Selected:**

Not Co-Located

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

**m1e. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 1 if located in private space in NYC or located outside of NYC.**

**Certificate of Occupancy and Fire Inspection.** Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2024.

**Fire inspection certificates must be updated annually. For the upcoming school year 2024-2025, please submit a current fire inspection certificate.**

**If the fire inspection certificate will expire between the August 1, 2024, submission of the Annual Report and the November 1 Annual Report submission please submit the new certificate with the Annual Report entries due no later than 11:59 PM on November 1, 2024.**

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

[G1 ES Certificate of Occupancy.pdf](#)

**Filename:** G1 ES Certificate of Occupancy.pdf **Size:** 212.9 kB

**Site 1 Fire Inspection Report**

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

[G1 MS FDNY Fire Inspection \(9.15.22\).pdf](#)

**Filename:** G1 MS FDNY Fire Inspection (9.15.22).pdf **Size:** 189.5 kB

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**School Site 2**

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**m2. SCHOOL SITES**

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

	Physical Address	Phone Number	District/CSD	Grades Served at Site for 2023-2024 School Year (K-5, 6-9, etc.)	Grades to Be Served at Site for 2024-2025 School Year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 2	34-12 10th St., Long Island City, NY 11106	347-642-4306	NYC CSD 30	6-8	6-8	Yes

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

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Leticha Fraser	School Leader	347-642-4306		<a href="mailto:fraser@gugcs.org">fraser@gugcs.org</a> .
Operational Leader	Steve Viola	Managing Director of Operations	347-642-4306		<a href="mailto:viola@gugcs.org">viola@gugcs.org</a> .
Compliance Contact	Steve Viola	Managing Director of Operations	347-642-4306		<a href="mailto:viola@gugcs.org">viola@gugcs.org</a> .
Complaint Contact	Matthew Greenberg	Founder & Director	347-642-4306		<a href="mailto:greenberg@gugcs.org">greenberg@gugcs.org</a> .
DASA Coordinator	Alison Rosen, Amira Sharif	School Counselor	347-642-4306		<a href="mailto:rosen@gugcs.org">rosen@gugcs.org</a> .
Phone Contact for After Hours Emergencies	Matthew Greenberg	Founder & Director	347-642-4306	646-263-4931	<a href="mailto:greenberg@gugcs.org">greenberg@gugcs.org</a> .

**m2b. Is site 2 in public space or in private space?**

Private Space

**m2c. Is site 2 in a co-located or not in a co-located facility?**

**Responses Selected:**

No Co-Located



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

m2e. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 2 if located in private space in NYC or located outside of NYC.

**Certificate of Occupancy and Fire Inspection.** Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2024.

Fire inspection certificates must be updated annually. For the upcoming school year 2024-2025, please submit a current fire inspection certificate.

If the fire inspection certificate will expire between the August 1, 2024, submission of the Annual Report and the November 1 Annual Report submission please submit the new certificate with the Annual Report entries due no later than 11:59 PM on November 1, 2024.

### Site 2 Certificate of Occupancy (COO)

[G1 MS Certificate of Occupancy \(10th Street\).pdf](#)

**Filename:** G1 MS Certificate of Occupancy (10th Street).pdf **Size:** 32.7 kB

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### Site 2 Fire Inspection Report

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

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### School Site 5

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**m5. SCHOOL SITES**

Please provide information on Site 5 for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades Served at Site for 2023-2024 School Year (K-5, 6-9, etc.)	Grades to be Served at Site for 2024-2025 school year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 5						

**m5a. Please provide the contact information for Site 5.**

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader					
Operational Leader					
Compliance Contact					
Complaint Contact					
DASA Coordinator					
Phone Contact for After Hours Emergencies					

m5b. Is site 5 in public space or in private space?

(No response)

m5c. Is site 5 in a co-located or not in a co-located facility?

No Responses Selected

m5d. Please list the terms of your current co-location.

	Date school will leave current co-location	Is school working with NYCDOE to expand into current space?	If so, list year expansion will occur.	Is school working with NYCDOE to move to separate space?	If so, list the proposed space and year planned for move	School at Full Capacity at Site
Site 5						

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

m5e. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 5 if located in private space in NYC or located outside of NYC .

Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2024.

Fire inspection certificates must be updated annually. For the upcoming school year 2024-2025, please submit a current fire inspection certificate.

If the fire inspection certificate will expire between the August 1, 2024, submission of the Annual Report and the November 1 Annual Report submission please submit the new certificate with the Annual Report entries due no later than 11:59 PM on November 1, 2024.

Site 5 Certificate of Occupancy (COO)

Site 5 Fire Inspection Report

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

n. List of owned, rented, leased facilities not used to educate students and the purpose of each.

Separate by semi-colon (;)

Growing up Green does not own, rent, or lease facilities not used to educate students.

o1. Total Number of School Calendar Days

180

**o2. Total Number of Instructional Hours by Month (Entries are required for all months. Enter a zero for months with no instructional hours.)**

January 2024	152
February 2024	116
March 2024	145
April 2024	94
May 2024	157
June 2024	95
July 2023	0
August 2023	0
September 2023	126
October 2023	152
November 2023	138
December 2023	109

#### **CHARTER REVISIONS DURING THE 2023-2024 SCHOOL YEAR**

**p. Summary of Material and Non-Material Charter Revisions approved or pending in 2023-2024, including updates to the school's board of trustees' bylaws, enrollment policy, discipline policy, or complaint policy.**

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

Does the school have any material or non-material revisions approved or pending?

No

## ATTESTATIONS

q. Name/Position of Person Completing/Submitting the 2023-2024 Annual Report. (To write type in a phone number with an extension, please use this format: 123-456-7890-3. The dash and number 3 at the end of the phone number refers to the individual's phone extension. Do not type in the work extension or the abbreviation for it - just the dash and the extension number after the phone number).

Name	Nancy Wong
Position	Director of Assessment
Phone/Extension	516-983-9394
Email	<a href="mailto:wong@gugcs.org">wong@gugcs.org</a>

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

### Responses Selected:

Yes

As outlined in ENTRY 7 (Employee Fingerprint Requirements Attestation):

Our E-Signatures (not digital signatures) (Executive Director/School Leader/Head of School and Board President) below attest that our school has reviewed, understands and will comply with the employee clearance and fingerprint requirements as outlined in Entry 7 and found in the [NYSED CSO Fingerprint Clearance Oct 2019 Memo](#). Click **YES** to agree.

### Responses Selected:

Yes

**Signature, Head of Charter School**

(If you are not signing the application now, please click "Clear" on both signature fields before saving this task or else the system will return an error.)

A handwritten signature in black ink on a light gray background. The signature is stylized, starting with a large 'M' and ending with a long, sweeping line that curves upwards.

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

(If you are not signing the application now, please click "Clear" on both signature fields before saving this task or else the system will return an error.)

A handwritten signature in black ink on a light gray background. The signature is written in a cursive style, with the first letter being a large 'M' and the last letter being a large 'y'.

**Date**

Aug 1 2024



Thank you.

## Entry 2 – Links to Critical Documents on School Website

Completed - Nov 1 2024

## Instructions

**Required of ALL Charter Schools (Note that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved Dignity for All Students Act (DASA) policy and NYSED-Approved School Discipline Policy)**

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

1. Current Annual Report (i.e., 2023-2024 Annual Report);<sup>[1]</sup>
2. Board meeting notices, agendas and documents;
3. New York State School Report Card. This report captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State law;<sup>[2]</sup> (Even if there is no school data yet reported, provide a direct web link to the most recent [New York State School Report Card](#) for the charter school.
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy **(For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)**;
5. District-wide safety plan, not a building level safety plan (as per the July 2023 [Emergency Response Plan Memo](#) – Charter Schools Only);
6. Authorizer-approved FOIL Policy; and
7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

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

<sup>[2]</sup> SRC data is included in the reporting requirements for New York charter schools in 8 NYCRR 119.3.

## Entry 2 – Links to Critical Documents on School Website

School Name: Growing Up Green Charter School I

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**Required of ALL Charter Schools (Note that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved Dignity for All Students Act (DASA) policy and NYSED-Approved School Discipline Policy)**

By law, each charter school is required to maintain certain notices and policies listed on its website. Please insert the link from the school's website for each of the items. All links must be readily found on the school's website.

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2023-2024 Annual Report)	<a href="https://www.gugcs.org/apps/pages/index.jsp?dir=NYSED%20Annual%20Reports/GUG%20I/2023-2024&amp;uREC_ID=209356&amp;type=d&amp;termREC_ID=&amp;pREC_ID=409549&amp;pageIdx=1">https://www.gugcs.org/apps/pages/index.jsp?dir=NYSED%20Annual%20Reports/GUG%20I/2023-2024&amp;uREC_ID=209356&amp;type=d&amp;termREC_ID=&amp;pREC_ID=409549&amp;pageIdx=1</a>
2. Board meeting notices, agendas and documents	<a href="https://www.gugcs.org/apps/pages/index.jsp?dir=Growing%20Up%20Green%20Charter%20Schools%20Board%20Minutes/GUGCS%20Minutes/SY%202023-2024&amp;uREC_ID=209358&amp;type=d&amp;pageIdx=1">https://www.gugcs.org/apps/pages/index.jsp?dir=Growing%20Up%20Green%20Charter%20Schools%20Board%20Minutes/GUGCS%20Minutes/SY%202023-2024&amp;uREC_ID=209358&amp;type=d&amp;pageIdx=1</a>
3. New York State School Report Card. This report captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State law; (Even if there is no school data yet reported, provide a direct web link to the most recent New York State School Report Card for the charter school.	<a href="https://www.gugcs.org/apps/pages/index.jsp?uREC_ID=209356&amp;type=d&amp;termREC_ID=&amp;pREC_ID=860859">https://www.gugcs.org/apps/pages/index.jsp?uREC_ID=209356&amp;type=d&amp;termREC_ID=&amp;pREC_ID=860859</a>
4a. Authorizer-approved DASA Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	<a href="https://www.gugcs.org/pdf/GUGCS%20All%20Schools%20Discipline%20Policies%20Law%20Violation%20DASA%20%20Formal%20Complaint%20Updated%209%2028%2022_.pdf">https://www.gugcs.org/pdf/GUGCS%20All%20Schools%20Discipline%20Policies%20Law%20Violation%20DASA%20%20Formal%20Complaint%20Updated%209%2028%2022_.pdf</a>
4b. Authorizer-approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	<a href="https://www.gugcs.org/pdf/GUGCS%20All%20Schools%20Discipline%20Policies%20Law%20Violation%20DASA%20%20Formal%20Complaint%20Updated%209%2028%2022_.pdf">https://www.gugcs.org/pdf/GUGCS%20All%20Schools%20Discipline%20Policies%20Law%20Violation%20DASA%20%20Formal%20Complaint%20Updated%209%2028%2022_.pdf</a>
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response	<a href="https://www.gugcs.org/apps/pages/index.jsp?uREC_ID=209356&amp;type=d&amp;termREC_ID=&amp;pREC_ID=8">https://www.gugcs.org/apps/pages/index.jsp?uREC_ID=209356&amp;type=d&amp;termREC_ID=&amp;pREC_ID=8</a>

Plan Memo	<a href="#">60864</a>
6. Authorizer-approved FOIL Policy	<a href="https://www.gugcs.org/apps/pages/index.jsp?uREC_ID=209356&amp;type=d&amp;termREC_ID=&amp;pREC_ID=860895">https://www.gugcs.org/apps/pages/index.jsp?uREC_ID=209356&amp;type=d&amp;termREC_ID=&amp;pREC_ID=860895</a>
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	<a href="https://www.gugcs.org/apps/pages/index.jsp?uREC_ID=209356&amp;type=d&amp;termREC_ID=&amp;pREC_ID=860895">https://www.gugcs.org/apps/pages/index.jsp?uREC_ID=209356&amp;type=d&amp;termREC_ID=&amp;pREC_ID=860895</a>



Thank you.

## Entry 3 – Board of Trustees Disclosure of Financial Interest Form

Completed - Nov 1 2024

### Required of ALL Charter Schools

Each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2023-2024 school year must complete and sign a Trustee [Disclosure of Financial Interest Form](#) due **no later than 11:59 PM on August 1, 2024**. Acceptable signature formats include:

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

All completed forms must be collected and uploaded in .PDF format for each individual member. **The education corporation is responsible for ensuring that each member who served on the board during the 2023-2024 school year completes the form.**

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

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

### [GUGCS Board of Trustees Financial Disclosure Forms \(2023-24\)](#)

Filename: GUGCS\_Board\_of\_Trustees\_Financial\_\_DkOlchu.pdf Size: 4.0 MB

## Entry 4 – Board of Trustees Membership Table

Completed - Nov 1 2024

## Instructions

### Required of ALL charter schools

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

## Entry 4 – Board of Trustees Membership Table

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

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**Authorizer:**

Who is the authorizer of your charter school?

Board of Regents

# 1. 2023-2024 Board Member Information (Enter info for each BOT member)

	Voting Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliation (s)	Voting Member Per By- Laws (Y/N)	Number of Completed Terms Served	Start Date of Current Term (MM/DD/ YYYY)	End Date of Current Term (MM/DD/ YYYY)	Board Meetings Attended During 2023- 2024
1	Marc Greenberg	<a href="mailto:marc@iahh.org">marc@iahh.org</a>	Chair	Governance	Yes	2	07/01/2023	6/30/2025	12
2	Pastor Corwin Mason	<a href="mailto:mrmase77@yahoo.com">mrmase77@yahoo.com</a>	Trustee/ Member	Academic	Yes	2	07/01/2023	06/30/2025	9
3	Kelly Russotti	<a href="mailto:Krussotti@gmail.com">Krussotti@gmail.com</a>	Secretary	Governance	Yes	2	07/01/2024	06/30/2026	5 or less
4	Kiah Hufane	<a href="mailto:kiahhufane@achievementfirst.org">kiahhufane@achievementfirst.org</a>	Trustee/ Member	Academic	Yes	1	07/01/2023	06/30/2025	10
5	Peter Davis	<a href="mailto:peter.davis@ey.com">peter.davis@ey.com</a>	Trustee/ Member	Finance	Yes	1	07/01/2023	06/30/2025	8
6	Anne Levonen	<a href="mailto:levonenanne@outlook.com">levonenanne@outlook.com</a>	Treasurer	Finance	Yes	1	07/01/2023	06/30/2025	9
7	Danielle Williams	<a href="mailto:williamd@vschsd.org">williamd@vschsd.org</a>	Trustee/ Member	Academic	Yes	1	07/01/2024	06/30/2026	11
8	Mark Freidberg	<a href="mailto:mark.freidberg@gmail.com">mark.freidberg@gmail.com</a>	Trustee/ Member	Finance	Yes		06/20/2023	6/30/2025	8
9	Meegan Spellman	<a href="mailto:mspellman@penguinrandonline.com">mspellman@penguinrandonline.com</a>	Parent Rep	N/A	No		07/01/2024	06/30/2026	5 or less

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

No

2. Number of board meetings conducted in 2023-2024

12

3. Number of board meetings scheduled for the 2024-2025 school year

12

4. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total number of Voting Members on June 30, 2024	9
b. Total number of Voting Members added during the 2023-2024 school year	1
c. Total number of Voting Members who left the board during 2023-2024 school year	0
d. Total Maximum Number of Voting Members in 2023-2024; as set by the board in bylaws, resolution, or minutes	9

5. INFORMATION ABOUT NON-VOTING MEMBERS OF THE BOARD OF TRUSTEES (REGENTS, NYCDOE, and BUFFALO BOE-AUTHORIZED ONLY)

a. Total number of Non-Voting Members on June 30, 2024	0
b. Total number of Non-Voting Members added during the 2023-2024 school year	0
c. Total number of Non-Voting Members who left the board during the 2023-2024 school year	0
d. Total Maximum Number of Non-Voting members in 2023-2024, as set by the board in bylaws, resolution, or minuteset by the board in bylaws, resolution, or minutes	0
e. Board members attending 8 or fewer meetings during 2023-2024	0

Thank you.

Entry 5 – Board Meeting Minutes

Completed - Nov 1 2024

Instructions - Required of Regents, NYCDOE, and Buffalo BOE Authorized Schools ONLY

Schools must upload a complete set of final monthly board meeting minutes (July 2023-June 2024), which should match the number of meetings held during the 2023-2024 school year, as indicated in the above table. The minutes provided must be the final version approved by the school's Board of Trustees and may be uploaded individually or as one single combined file. Board meeting minutes must be submitted **no later than 11:59 PM on August 1, 2024**.

[GUGCS Board Meeting Minutes \(2023-24\)](#)

Filename: GUGCS\_Board\_Meeting\_Minutes\_2023-24.pdf Size: 584.5 kB

Entry 6 – Enrollment & Retention

Completed - Nov 1 2024

[Instructions for submitting Enrollment and Retention Efforts](#)

Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2023-2024 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWD), English Language Learner(s) (ELL), 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 2024-2025.

**\*SUNY-authorized charter schools**

The education corporation must include a plan for the charter to meet or exceed enrollment and retention targets established by the SUNY Trustees for students with disabilities, ELLs, and students who are eligible to participate in the FRPL program. See the [enrollment and retention target calculator](#) to find specific targets.

## **Entry 6 – Enrollment and Retention of Special Populations**

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

	Describe Recruitment Efforts in 2023-2024	Describe Recruitment Plans in 2024-2025
Students with Disabilities	<p>The school's website, its recruitment materials, and its staff handling new enrollments all clearly describe GUG I's inclusion model, its special education services, as well as its support and counseling services available for prospective students with disabilities.</p> <p>In addition, the school's Director of Support Services participates in recruitment and enrollment activities throughout the school year and summer to help recruit new families.</p> <p>GUG I also encourages nearby community-based organizations serving students with disabilities to join our prospective and new student events. These events are both in-person (tours) and online (virtual open houses) during which specific program information is provided (upon request) to families of students with disabilities. This furthers the GUG I's engagement with this population within our community.</p>	<p>GUG I will continue its strong and effective outreach efforts from the previous year toward families in the community that have students with disabilities.</p> <p>These families will continue to be encouraged to enroll at GUG I, and will be invited to various school events for new and prospective families (tours/open houses). They will also have access to the school's Director of Support Services to ensure all questions and concerns are addressed prior to enrollment.</p> <p>GUG I will continue its work with community-based organizations serving students with disabilities, and encourage them to join our recruitment events in-person or online to further engage with this community.</p>
English Language Learners	<p>In order to recruit English Language Learners, GUG I's recruitment materials are translated into a family's language of choice, and the ELL program is described in detail with the assistance of the ELL Coordinator and ELL teachers during enrollment events.</p> <p>The school also has several bilingual staff to help families with their application, enrollment and</p>	<p>The school recently hired a Network Director of MultiLingual Learning, who will support the school through strengthening and codifying the ELL identification process, coaching teachers to support classroom instruction, and revising systems to support all standardized testing for ELL students. This will ensure all ELL students and families are welcomed and embraced within our school community.</p>



	<p>registration process. These staff members participate in the regular school tours for prospective families, as well as work with nearby community-based organizations to cultivate the school's population of English Language Learners.</p>	<p>The school will also continue to recruit ELLs through its translated materials and bilingual staff during the application, enrollment, and registration process.</p>
Economically Disadvantaged	<p>The school's Director of Student Enrollment manages GUG I's systems and practices around recruitment. In addition to hosting a variety of enrollment events for prospective families throughout the school year (in-person tours, virtual open houses, etc.), the school also plans recruitment activities including: various neighborhood outreach, visits to nearby NYCHA housing developments (Queensbridge and Ravenswood), and visits to transitional housing shelters within District 30.</p> <p>During the 2023-2024 school year, GUG I successfully connected with countless families that are economically disadvantaged, especially with the large population of migrant families residing in temporary housing within District 30. Through its recruitment efforts, the school was able to enroll many new students within our district and welcome the students and families into our school community.</p>	<p>The school's recruitment of students who are economically disadvantaged will continue to be carefully maintained and strategically managed.</p> <p>With the successful enrollment events throughout the community (open houses, tours, outreach events, neighborhood visits, etc.), the school's practices will continue, especially in areas of District 30 where communities experience greater economic disadvantage (Queensbridge, Ravenswood, Transitional Housing Shelters, etc.).</p> <p>Through these ongoing efforts, relationships, and existing partnerships with community-based organizations focusing on at-risk youth/families, GUG I will be able to continue to successfully recruit and retain students within District 30 experiencing economic disadvantage.</p>

## Good Faith Efforts To Meet Retention Targets

	Describe Retention Efforts in 2023-2024	Describe Retention Plans in 2024-2025
Students with Disabilities	<p>GUG I has a track record of strong student retention within its population of students with disabilities. The school has achieved this through the development of a close, supportive community among students, staff and families through regular communication and various events (orientations, family workshops, conferences, celebrations, performances, etc.).</p> <p>Most importantly, the school is able to retain its students with disabilities through its wide scope of services it offers. For example, GUG I provides at least one ICT class per grade. In addition, support services for students with disabilities can be found throughout the school. GUG I also offers speech and language therapy, occupational therapy, hearing services, counseling, and physical therapy.</p>	<p>The school will strive to continue its success in retaining students with disabilities by always providing its students with disabilities the support services they need.</p> <p>This goal will be accomplished through individual IEP meetings with families that address individual concerns, and through the variety of support services the school provides: speech/language therapy, occupational therapy, hearing services, counseling and physical therapy.</p>
English Language Learners	<p>To retain its English Language Learners population, the school's ELL Coordinator and ELL teachers support the growing population of limited English proficient students through a variety of ways.</p> <p>GUG I is a school where students and families are known well by faculty and staff and supported throughout the school day. GUG I works closely with community organizations to ensure families have access to the supports they need. In addition, GUG I teachers and leadership team members work</p>	<p>To retain its ELL population, GUG I will continue to provide its families with opportunities to address their concerns and be involved in the school community.</p> <p>These engagement opportunities include: monthly parent association meetings, daily morning meetings, various other communication methods (email, phone, text, WhatsApp, etc.), and the support of GUG I's ELL team.</p> <p>The school will also continue to utilize the DOE's translation service</p>

	<p>collaboratively to ensure classrooms have access to resources for ELL students. GUG I also provides multiple opportunities for families to be involved in the community or to address any concerns with a variety of means (ex: email, phone, ParentSquare, text, WhatsApp, etc.) GUG I welcomes families to join Morning Meeting each day and often hosts school events (Curriculum Night, Talent Showcase, Winter Concert, Art Show, Sustainability Fair) and monthly parent association meetings to engage families and encourage families to build relationships within the GUG community.</p> <p>In addition, GUG I continues to utilize the DOE's translation service and commonly utilizes its own bilingual staff to support in communicating with families.</p>	<p>and its bilingual staff in order to retain its ELL student population.</p>
Economically Disadvantaged	<p>GUG I continues to have a very diverse student population with students from a variety of different economic backgrounds.</p> <p>In order to retain its students with economic disadvantage, the school provides: extra support services, small classroom sizes (with extra attention to students in need), as well as family workshops outlining math, literacy and behavioral models (which help solidify the learning taught at school at home).</p> <p>GUG I also continues to provide all of its families an open space to address their concerns and to be involved in our community. These opportunities include: monthly parent association meetings, daily</p>	<p>In order to continue to retain its economically disadvantaged students, GUG I will continue to provide our families with a variety of opportunities to be involved with our school community.</p> <p>These opportunities include: family workshops outlining math, literacy and behavioral models (which help solidify the learning taught at school at home); monthly parent association meetings; daily morning meetings; and various other communication methods (email, phone, text, WhatsApp, etc.).</p>

morning meetings, various other communication methods (email, phone, text, WhatsApp, etc.).
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## Entry 7 – Employee Fingerprint Requirements Attestation

Completed - Nov 1 2024

## Entry 7 – Employee Fingerprint Requirements Attestation

### A. TEACH System – Employee Clearance

#### Required of ALL Charter Schools

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

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

<sup>[1]</sup> Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at [NYSED CSO Employee Clearance and Fingerprint Memo](#) or visit the NYSED website at [Who Must Be Fingerprinted Charts](#) for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

## **B. Emergency Conditional Clearances**

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

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

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

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### **Attestation**

#### **Responses Selected:**

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

## **Entry 8 – Organization Chart**

Completed - Nov 1 2024

### **Instructions**

#### **Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY**

Upload the 2023-2024 **Organization Chart**. The organization chart should be a graphic representation (A list will not be accepted.) and should include position titles and reporting (hierarchical) relationships. Employee names should **not** appear on the chart.

#### **[GUGCS Organization Chart \(2023-24\)](#)**

Filename: GUGCS\_Organization\_Chart\_2023-24.pdf Size: 86.1 kB

## **Entry 9 – School Calendar**

Completed - Nov 1 2024

### **Instructions for submitting School Calendar**

#### **Required of ALL Charter Schools**

If the charter school has a tentative calendar based on available information and guidance at the time, please submit it **no later than 11:59 PM on August 1, 2024**. Charter schools must upload a final school calendar into the portal and may do so at any time but **no later than 11:59 PM on September 16, 2024**.

School calendars must meet the [minimum instructional requirements](#) as required of other public schools “... unless the school's charter requires more instructional time than is required under the regulations.”

Board of Regents-authorized charter schools also are required to submit school calendars that clearly indicate the start and end date of the instructional year AND the number of instructional hours and/or instructional days for each month (also used to align to schools with extended days/years referenced in their mission statements/key design elements). See an example of a calendar showing the requested information. Schools **must** use a calendar format and ensure there is a monthly tally of instructional days.

#### Sample Calendar:

12 Month Calendar 2021-2022										
184 Instructional Days										
<b>July</b>					<b>January (20)</b>					
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	
			1	2	3	4	5	6	7	
5	6	7	8	9	10	11	12	13	14	
12	13	14	15	16	17	18	19	20	21	
19	20	21	22	23	24	25	26	27	28	
26	27	28	29	30	31					
<b>August</b>					<b>February (15)</b>					
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	
2	3	4	5	6		1	2	3	4	
9	10	11	12	13	7	8	9	10	11	
16	17	18	19	20	14	15	16	17	18	
23	24	25	26	27	21	22	23	24	25	
30	31				28					
<b>September (18)</b>					<b>March (23)</b>					
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	
		1	2	3		1	2	3	4	
6	7	8	9	10	7	8	9	10	11	
13	14	15	16	17	14	15	16	17	18	
20	21	22	23	24	21	22	23	24	25	
27	28	29	30		28	29	30	31		
<b>October (20)</b>					<b>April (15)</b>					
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	
				1					1	
4	5	6	7	8	4	5	6	7	8	
11	12	13	14	15	11	12	13	14	15	
18	19	20	21	22	18	19	20	21	22	
25	26	27	28	29	25	26	27	28	29	
<b>November (18)</b>					<b>May (21)</b>					
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	
1	2	3	4	5	2	3	4	5	6	
8	9	10	11	12	9	10	11	12	13	
15	16	17	18	19	16	17	18	19	20	
22	23	24	25	26	23	24	25	26	27	
29	30				30	31				
<b>December (17)</b>					<b>June (17)</b>					
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	
		1	2	3			1	2	3	
6	7	8	9	10	6	7	8	9	10	
13	14	15	16	17	13	14	15	16	17	
20	21	22	23	24	20	21	22	23	24	
27	28	29	30	31	27	28	29	30		

Staff Report - August 23rd

Early Dismissal Days

Holiday/Recess (No Students or Staff)

Superintendent's Conference Day (No School for Students)

Regents and School-level Exams

September 8, 2021 All Grade Levels Report

June 24, 2022 - Last Day of School

#### [GUGCS Calendar \(2024-25\) - updated 7](#)

Filename: GUGCS\_Calendar\_2024-25\_-\_updated\_7.22.24.pdf Size: 68.7 kB

# Entry 10 – Faculty/Staff Roster Template

Completed - Nov 1 2024

## INSTRUCTIONS

### Required of Regents, NYCDOE, and Buffalo BOE-authorized Charter Schools ONLY

Please click on the MS Excel [Faculty/Staff Roster Template](#) and provide the following information for **ANY and ALL** instructional and non-instructional employees (all faculty and staff employed by the school during the 2023-2024 school year).

**Use of the 2023-2024 Annual Report Faculty/Staff Roster Template is required. Each of the data elements, with the exception of the Notes, are required, and use of the drop-down options, when provided, is also required.**

**Reminders:** Please use the Notes section provided to add any additional information as deemed necessary. Failure to adhere to the guidelines and validations in the Faculty/Staff Roster Template will result in a resubmission of a fully corrected roster.

Here is the complete list of data elements in the roster template and an explanation of what information is required to correctly complete this task.

Roster Data Elements	Explanations
Authorizer <b>NOTE: MUST BE DONE FIRST</b>	<b>Select</b> your school's authorizer from the <b>drop-down list first</b> , before completing the roster.
School Name and Institution ID	<b>Select</b> your school's name from the <b>drop-down list</b> .
Faculty/Staff First Name	Enter the first name of the Faculty/Staff person.
Faculty/Staff Last Name	Enter the last name of the Faculty/Staff person.
TEACH ID	Enter the <b>7 digit TEACH ID</b> for the Faculty/Staff person.
Role in School	<b>Select</b> the best choice of role of the Faculty/Staff person from the <b>drop-down list</b> .
CPR/AED Certification Status	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Hire Date	Enter the date that the Faculty/Staff person was hired.
Start Date	Enter the date that the Faculty/Staff person actually began employment in this school.
Total Years' Experience in this Role	Enter Total Years of Experience that the Faculty/Staff person has in their current role.
Total Years at this School	Enter the Total Years that the Faculty/Staff person has been employed in this school.
Out-of-Certification Justification	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Subject Taught	<b>Select</b> the appropriate choice from the <b>drop-down list</b> .
Notes	Optional

### [GUG 1 Faculty and Staff Roster template \(2023-24\)](#)

Filename: GUG\_1\_Faculty\_and\_Staff\_Roster\_te\_89BQI2d.xlsx Size: 33.9 kB

# Entry 11 – Progress Toward Goals

Completed - Nov 1 2024

## Instructions

### SUNY-Authorized Charter Schools ONLY- Complete Template and Upload to Epicenter

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report](#). After completing, SUNY-authorized charter schools must upload the document into the Annual Report Portal, and into the SUNY Epicenter document management system **no later than 11:59 PM on September 16, 2024**.

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters **no later than 11:59 PM on November 1, 2024.**

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

**Entry 11 – Progress Toward Goals**

**PROGRESS TOWARD CHARTER GOALS**

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

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 1, 2024.

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**1. ACADEMIC STUDENT PERFORMANCE GOALS**

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2024.**

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## 2023-2024 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1	Throughout the course of the school's next charter term, the school will show progress towards achieving 75 percent of 3rd—8th graders', who have been enrolled at the school on BEDS day for at least two consecutive years, performing at or above Level 3 on the New York State ELA examination.	<p>New York State Testing Program</p> <p>In Spring 2023, 50.6% of all 3rd-8th graders, who have been enrolled at the school on BEDS day for at least two consecutive years, performed at or above Level 3 on the ELA exam.</p> <p>In Spring 2024, 53.1% of all 3rd-8th graders (enrolled on BEDS day for at least two consecutive years) performed at or above Level 3 on the ELA exam.</p>	Met	
Academic Goal 2	Each year, each subgroup of students will meet the safe harbor (SH) target on the NYS ELA exam set forth in the NYS ESSA	New York State Education Department Report Card	Unable to Assess	Results not available by November 1st, 2024

	accountability system.			
Academic Goal 3	Each year, 75% of all tested students (Grades K-5) who have been enrolled in GUGCS for at least two consecutive BEDS dates will perform at or above grade level on the Fountas and Pinnell Benchmark Assessment System.	<p>Fountas and Pinnell Benchmark Assessment System</p> <p>Of the 1st graders tested, 42.9% are reading at or above grade level</p> <p>Of the 2nd graders tested, 26.5% are reading at or above grade level</p> <p>Of the 3rd graders tested, 39.3% are reading at or above grade level</p> <p>Of the 4th graders tested, 42.0% are reading at or above grade level</p> <p>Of the 5th graders tested, 48.5% are reading at or above grade level</p> <p>Of the all students tested in grades 1-5, 39.6% are reading at or above grade level</p>	Not Met	<p>- implementation of Book Clubs and small group phonics instruction in grades K-5</p> <p>- addition of Academic Choice Time and Intervention Blocks for spiral review and targeted practice in small groups</p> <p>- continue to support reading during daily Guided Reading blocks</p>

Academic Goal 4	<p>Throughout the course of the school's next charter term, , the school will show progress towards achieving 75 percent of 3rd—8th graders', who have been enrolled at the school on BEDS day for at least two consecutive years, performing at or above Level 3 on the New York State Mathematics examination.</p>	<p>New York State Testing Program</p> <p>In Spring 2023, 50.5% of all 3rd-8th graders, who have been enrolled at the school on BEDS day for at least two consecutive years, performed at or above Level 3 on the Math exam.</p> <p>In Spring 2024, 54.5% of all 3rd-8th graders (enrolled on BEDS day for at least two consecutive years) performed at or above Level 3 on the Math exam.</p>	Met	
Academic Goal 5	<p>Each year, each subgroup of students will meet the safe harbor (SH) target on the NYS Math exam set forth in the NYS ESSA accountability system.</p>	<p>New York State Education Department Report Card</p>	Unable to Assess	Results not available by November 1st, 2024
Academic Goal 6	<p>Each year, 50% of all Grade 8 students who took Algebra I in Grade 8 and were enrolled in GUGCS for at least two consecutive BEDS</p>	<p>New York State Regents Exam - Algebra I</p> <p>23.2% of our 8th grade students who were enrolled at</p>	Not Met	- provide specific data sets to highlight student performance & progress (by class period, subgroup, demographics, etc)

	<p>dates, will pass the Algebra I New York State Regents Exam with at least a score of 70.</p>	<p>GUGCS for at least 2 years passed the Algebra I Regents exam with at least a score of 70.</p>		<ul style="list-style-type: none"> <li>- focus targeted support and coaching from STEM coordinator based on teacher development needs and student performance data</li> <li>- increase opportunities to analyze student work in Algebra and focus instructional next steps based on work analysis</li> <li>- use morning Enrichment Blocks for additional instructional support in Algebra</li> </ul>
Academic Goal 7	<p>Throughout the course of the school's next charter term, the school will show progress towards achieving 75 percent of 4th graders, who have been enrolled at the school on BEDS day for at least two consecutive years, performing at or above Level 3 on the New York State Science examination.</p>	<p>New York State Testing Program</p>	<p>Unable to Assess</p>	<p>In Spring 2024, 4th grade science test was not available. NYSED has shifted the State examination to 5th grade.</p>

Academic Goal 8	Throughout the course of the school's next charter term, the school will show progress towards 75 percent of 8th graders, who have been enrolled at the school on BEDS day for at least two consecutive years, passing the Living Environment Regents exam with a score of at least 65.	<p>New York State Regents Exam - Living Environment</p> <p>In Spring 2023, 46.3% of all 8th graders (enrolled on BEDS day for at least two consecutive years) passed the Living Environment New York State Regents Exam with at least a score of 65.</p> <p>In Spring 2024, 44.3% of all 8th graders (enrolled on BEDS day for at least two consecutive years) passed the Living Environment New York State Regents Exam with at least a score of 65.</p>	Not Met	<p>- provide specific data sets to highlight student performance &amp; progress (by class period, subgroup, demographics, etc)</p> <p>- focus targeted support and coaching from STEM coordinator based on teacher development needs and student performance data</p> <p>- increase opportunities to analyze student work in Living Environment and focus instructional next steps based on work analysis</p> <p>- use morning Enrichment Blocks for additional instructional support in Living Environment</p>
Academic Goal 9	Each year, the percent of all tested students in each grade level, 3rd-8th, who perform at or above Level 3 on the NYS ELA exam will be greater than the percent of all students in CSD 30 in the same tested grade who perform at or above Level 3. This will be	<p>New York State Testing Program</p> <p>46.1% of GUG 3rd graders were proficient on the 2024 ELA exam as compared to 48.6% of students in CSD 30.</p> <p>47.6% of GUG 4th graders were proficient on the</p>	Not Met	<p>Elementary:</p> <p>- ensure the effective use of Academic Choice time and Intervention blocks driven by data action plans in response to assessments</p> <p>- continue with classroom observations with targeted feedback</p>

<p>measured by an analysis of performance compared to CSDs conducted by NYCDOE.</p>	<p>2024 ELA exam as compared to 54.7% of students in CSD 30.</p> <p>41.3% of GUG 5th graders were proficient on the 2024 ELA exam as compared to 51.3% of students in CSD 30.</p> <p>51.1% of GUG 6th graders were proficient on the 2024 ELA exam as compared to 52.2% of students in CSD 30.</p> <p>50.6% of GUG 7th graders were proficient on the 2024 ELA exam as compared to 62.3% of students in CSD 30.</p> <p>48.7% of GUG 8th graders were proficient on the 2024 ELA exam as compared to 61.4% of students in CSD 30.</p>	<ul style="list-style-type: none"> <li>- focus support on the 4 domains of language acquisition</li> <li>- increase the use of data to inform instructional choices</li> <li>- deepen our understanding of why students are struggling (based on demographic breakdown)</li> <li>- continue to use evidence-based frameworks like SIOP that are proven to support student learning outcomes</li> <li>- consider launching a tutoring program to support students throughout the year</li> </ul> <p>Middle School:</p> <ul style="list-style-type: none"> <li>- increase frequency and content of data (with visuals) for the leadership team in support of department meetings</li> <li>- consider more effective uses of department meetings to review student performance by standard</li> <li>- emphasize review</li> </ul>
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				<p>of student constructed response answers post LFLB and follow up with targeted writing instruction</p> <p>- improve strategies used to form small groups based on student work and student data</p> <p>- target data-drive instruction with an emphasis on student performance and growth over time</p> <p>- increase intentionality with the use of instructional practice (ex: analyzing student work samples, progress monitoring trackers, use of Pear Assessment (CBT platform), etc)</p> <p>- create more opportunities to track student progress beyond summative assessments and LFLB (interim)</p> <p>- provide more specific feedback to students after careful analysis of classroom work or assessments</p>
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Academic Goal 10	<p>Each year, the percent of all tested students in each grade level, 3rd-8th, who perform at or above Level 3 on the NYS Math exam will be greater than the percent of all students in CSD 30 in the same tested grade who perform at or above Level 3. This will be measured by an analysis of performance compared to CSDs conducted by NYCDOE.</p>	<p>New York State Testing Program</p> <p>50.6% of GUG 3rd graders were proficient on the 2024 Math exam as compared to 55.5% of students in CSD 30.</p> <p>50.6% of GUG 4th graders were proficient on the 2024 Math exam as compared to 60.5% of students in CSD 30.</p> <p>35.5% of GUG 5th graders were proficient on the 2024 Math exam as compared to 57.6% of students in CSD 30.</p> <p>46.8% of GUG 6th graders were proficient on the 2024 Math exam as compared to 54.5% of students in CSD 30.</p> <p>57.6% of GUG 7th graders were proficient on the 2024 Math exam as compared to 63.3% of students in CSD 30.</p>	Not Met	<p>Elementary:</p> <ul style="list-style-type: none"> <li>- ensure the effective use of Academic Choice time and Intervention blocks driven by data action plans in response to assessments</li> <li>- continue with classroom observations with targeted feedback</li> <li>- focus support on the 4 domains of language acquisition</li> <li>- increase the use of data to inform instructional choices</li> <li>- deepen our understanding of why students are struggling (based on demographic breakdown)</li> <li>- continue to use evidence-based frameworks like SIOP that are proven to support student learning outcomes</li> <li>- consider launching a tutoring program to support students throughout the year</li> </ul> <p>Middle School:</p> <ul style="list-style-type: none"> <li>- increase frequency</li> </ul>
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and content of data  
(with visuals) for the  
leadership team in  
support of  
department  
meetings

- consider more  
effective uses of  
department  
meetings to review  
student performance  
by standard

- emphasize review  
of student  
constructed  
response answers  
post LFLB and  
follow up with  
targeted math  
instruction

- improve strategies  
used to form small  
groups based on  
student work and  
student data

- target data-drive  
instruction with an  
emphasis on student  
performance and  
growth over time

- increase  
intentionality with the  
use of instructional  
practice (ex:  
analyzing student  
work samples,  
progress monitoring  
trackers, use of Pear  
Assessment (CBT  
platform), etc)

				<ul style="list-style-type: none"><li>- create more opportunities to track student progress beyond summative assessments and LFLB (interim)</li><li>- provide more specific feedback to students after careful analysis of classroom work or assessments</li></ul>
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2. Do have more academic goals to add?

Yes

## 2023-2024 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	2019-2020 progress toward attainment of goal Met/Not Met/Unable to Assess During Due to Closure
Academic Goal 11	Each year, each 3rd through 8th grade-level cohort of students (i.e. students who have been enrolled at the School for at least 2 consecutive BEDS dates) will reduce by one-quarter the gap between the percent at or above Level 3 on the previous year's State ELA exam and 75% at or above Level 3 on the current year's NYS ELA exam. If the number of students scoring above proficiency in a grade level cohort exceeded 75 percent on the previous year's NYS ELA exam, the grade level cohort is expected to demonstrate some growth (above 75 percent) in the current year.	<p>New York State Testing Program</p> <p>3rd grade students (2-year cohort) did not reduce the one-quarter gap between Spring 2023 (proficient at 44.3%) and Spring 2024 (proficient at 49.2%) on the ELA exam.</p> <p>4th grade students (2-year cohort) did not reduce the one-quarter gap between Spring 2023 (proficient at 47.9%) and Spring 2024 (proficient at 50.1%) on the ELA exam.</p> <p>5th grade students (2-year cohort) did not reduce the gap between Spring 2023 (proficient at 55.0%) and Spring 2024 (proficient at 44.1%) on the ELA exam.</p> <p>6th grade students (2-year cohort)</p>	Not Met	<p>Elementary:</p> <ul style="list-style-type: none"> <li>- increase the use of data to inform instructional choices</li> <li>- deepen our understanding of why students are struggling (based on demographic breakdown)</li> <li>- continue to use evidence-based frameworks like SIOP that are proven to support student learning outcomes</li> <li>- ensure the effective use of Academic Choice time and Intervention blocks</li> <li>- consider launching a tutoring program to support students throughout the year</li> </ul> <p>Middle: N/A</p>

		<p>reduced the gap between Spring 2023 (proficient at 42.6%) and Spring 2024 (proficient at 62.5%) on the ELA exam.</p> <p>7th grade students (2-year cohort) reduced the gap between Spring 2023 (proficient at 55.0%) and Spring 2024 (proficient at 62.2%) on the ELA exam.</p> <p>8th grade students (2-year cohort) reduced the gap between Spring 2023 (proficient at 50.8%) and Spring 2024 (proficient at 57.4%) on the ELA exam.</p>		
Academic Goal 12	Each year, each 3rd through 8th grade-level cohort of students (i.e. students who have been enrolled at the School for at least 2 consecutive BEDS dates) will reduce by one-quarter the gap between the average NCE score on the previous year's FastBridge Reading exam and an NCE of 50 for the current year's FastBridge exam by	<p>FastBridge Learning - aReading assessment</p> <p>Students in grades 3-8 did not reach this goal this year, except for Grade 6.</p> <p>Grade 3 students (2-year cohort) did not demonstrate growth above an average NCE score of 50. In Spring 2023 they averaged an NCE of 56 compared to Spring 2024 with an</p>	Not Met	<p>Elementary:</p> <ul style="list-style-type: none"> <li>- ensure the effective use of Academic Choice time and Intervention blocks driven by data action plans in response to assessments</li> <li>- continue with classroom observations with targeted feedback</li> <li>- implementation of Book Clubs and daily Guided</li> </ul>

<p>grade. If the average NCE score of a grade level cohort exceeded an NCE of 50 on the previous year's FastBridge Reading exam, the grade level cohort is expected to demonstrate some growth above an average NCE score of 50 in the current year.</p>	<p>average NCE of 46.</p> <p>Grade 4 students (2-year cohort) did not reduce by one-quarter gap. In Spring 2023 they averaged an NCE of 49 compared to Spring 2024 with an average NCE of 49.</p> <p>Grade 5 students (2-year cohort) did not demonstrate growth above an average NCE score of 50. In Spring 2023 they averaged an NCE of 54 compared to Spring 2024 with an average NCE of 43.</p> <p>Grade 6 students (2-year cohort) reduced the one-quarter gap. In Spring 2023, they averaged an NCE score of 47 compared to Spring 2024 with an average NCE of 57.8.</p> <p>Grade 7 students (2-year cohort) did not reduce the one-quarter gap between Spring 2023 (NCE of 47) and Spring 2024 (NCE of 44).</p> <p>Grade 8 students (2-year cohort) did not reduce the one-quarter gap between</p>	<p>Reading</p> <ul style="list-style-type: none"> <li>- implementation of Typing Agent (computer program) to support students with typing fluency</li> <li>- focus support on the 4 domains of language acquisition</li> <li>- increase the use of data to inform instructional choices</li> <li>- deepen our understanding of why students are struggling (based on demographic breakdown)</li> <li>- continue to use evidence-based frameworks like SIOP that are proven to support student learning outcomes</li> <li>- consider launching a tutoring program to support students throughout the year</li> </ul> <p>Middle School:</p> <ul style="list-style-type: none"> <li>- increase frequency and content of data (with visuals) for the leadership team in support of department meetings</li> <li>- consider more</li> </ul>
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		Spring 2023 (NCE of 42) and Spring 2024 (NCE of 38).		<p>effective uses of department meetings to review student performance by standard</p> <ul style="list-style-type: none"> <li>- improve strategies used to form small groups based on student work and student data</li> <li>- target data-drive instruction with an emphasis on student performance and growth over time</li> <li>- provide more specific feedback to students after careful analysis of classroom work or assessments</li> </ul>
Academic Goal 13	Students (K-5) who remained in the school for the entire year will on average show at least 3 levels of growth on the Fountas and Pinnell Benchmark Assessment System between September and June of each school year.	<p>Fountas and Pinnell Benchmark Assessment System</p> <p>Percentage of students at each grade level who show at least 3 levels of growth on the F&amp;P assessment:</p> <p>Kindergarten - 32.2%</p> <p>1st Grade - 66.7%</p> <p>2nd Grade - 49.3%</p> <p>3rd Grade - 35.5%</p>	Not Met	<ul style="list-style-type: none"> <li>- implementation of Book Clubs and small group phonics instruction in grades K-5</li> <li>- addition of Academic Choice Time and Intervention Blocks for spiral review and targeted practice in small groups</li> <li>- continue to support reading during daily Guided Reading blocks</li> </ul>

		4h Grade - 28.8%		
		5th Grade - 50.6%		
		All Students (K-5) - 41.6%		
Academic Goal 14	Each year, each 3rd through 8th grade-level cohort of students (i.e. students who have been enrolled at the School for at least 2 consecutive BEDS dates) will reduce by one-quarter the gap between the percent at or above Level 3 on the previous year's State Math exam and 75% at or above Level 3 on the current year's NYS Math exam. If the number of students scoring above proficiency in a grade level cohort exceeded 75 percent on the previous year's NYS Math exam, the grade level cohort is expected to demonstrate some growth (above 75 percent) in the current year.	<p>New York State Testing Program</p> <p>3rd grade students (2-year cohort) reduced the one-quarter gap between Spring 2023 (proficient at 47.7%) and Spring 2024 (proficient at 55.0%) on the Math exam.</p> <p>4th grade students (2-year cohort) did not reduce the one-quarter gap between Spring 2023 (proficient at 56.3%) and Spring 2024 (proficient at 53.5%) on the Math exam.</p> <p>5th grade students (2-year cohort) did not reduce the gap between Spring 2023 (proficient at 62.9%) and Spring 2023 (proficient at 40.0%) on the Math Exam.</p> <p>6th grade students (2-year cohort) reduced the gap between Spring 2023 (proficient at 45.7%) and Spring</p>	Not Met	<p>Elementary:</p> <ul style="list-style-type: none"> <li>- implement Math Routines with emphasis on developing math fluency and math critical thinking skills</li> <li>- provide professional development on Cognitively Guided Instruction (CGI) to develop problem solving skills</li> <li>- provide professional development on productive struggle to develop perseverance</li> <li>- use assessment data to drive instructional planning for Academic Choice time and Intervention blocks</li> <li>- continue with classroom observations with targeted feedback</li> <li>- focus support on the 4 domains of language acquisition</li> </ul>

		<p>2024 (proficient at 59.4%) on the Math exam.</p> <p>7th grade students (2-year cohort) did reduce the gap between Spring 2023 (proficient at 44.3%) and Spring 2024 (proficient at 69.8%) on the Math Exam.</p>		<p>(reading, writing, listening, speaking) needed for math learning</p> <ul style="list-style-type: none"> <li>- implement computer programs (Numbots and Time Table Rockstars) to increase arithmetic fluency</li> <li>- focus coaching to build teacher content and pedagogical knowledge in mathematics</li> <li>- develop understanding and balance between direct instruction and teacher facilitation during math instruction</li> </ul> <p>Middle - N/A</p>
Academic Goal 15	Each year, each 3rd through 8th grade-level cohort of students (i.e. students who have been enrolled at the School for at least 2 consecutive BEDS dates) will reduce by one-quarter the gap between the average NCE score on the previous year's FastBridge Math exam and an NCE of 50 for the current year's	<p>FastBridge Learning - aMath assessment</p> <p>Students in grades 3-8 did not reach this goal this year, except for Grades 6 and 7.</p> <p>Grade 3 students (2-year cohort) did not reduce by one-quarter gap. In Spring 2023, they averaged an NCE score of 49 compared to an</p>	Not Met	<p>Elementary:</p> <ul style="list-style-type: none"> <li>- implement Math Routines with emphasis on developing math fluency and math critical thinking skills</li> <li>- provide professional development on Cognitively Guided Instruction (CGI) to develop problem solving skills</li> <li>- provide</li> </ul>



<p>FastBridge exam by grade. If the average NCE score of a grade level cohort exceeded an NCE of 50 on the previous year's FastBridge Math exam, the grade level cohort is expected to demonstrate some growth above an average NCE score of 50 in the current year.</p>	<p>average NCE score of 47 in Spring 2024.</p> <p>Grade 4 students (2-year cohort) reduced by one-quarter gap. In Spring 2023, they averaged an NCE score of 43 compared to an average NCE score of 45 in Spring 2024.</p> <p>Grade 5 students (2-Year cohort) did not demonstrate growth above an average NCE score of 50. In Spring 2023, they averaged an NCE score of 51 compared to an average NCE score of 42 in Spring 2024.</p> <p>Grade 6 students (2-Year cohort) reduced the one-quarter gap between Spring 2023 (NCE of 44) and Spring 2024 (NCE of 50).</p> <p>Grade 7 students (2-Year cohort) reduced the one-quarter gap between Spring 2023 (NCE of 40) and Spring 2024 (NCE of 48).</p> <p>Grade 8 students (2-</p>	<p>professional development on productive struggle to develop perseverance</p> <ul style="list-style-type: none"> <li>- use assessment data to drive instructional planning for Academic Choice time and Intervention blocks</li> <li>- continue with classroom observations with targeted feedback</li> <li>- focus support on the 4 domains of language acquisition (reading, writing, listening, speaking) needed for math learning</li> <li>- implement computer programs (Numbots and Time Table Rockstars) to increase arithmetic fluency</li> <li>- focus coaching to build teacher content and pedagogical knowledge in mathematics</li> <li>- develop understanding and balance between direct instruction and teacher facilitation</li> </ul>
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Year cohort) did not reduce the one-quarter gap between Spring 2023 (NCE of 35) and Spring 2024 (NCE of 34).

during math instruction

Middle School:

- increase frequency and content of data (with visuals) for the leadership team in support of department meetings
- consider more effective uses of department meetings to review student performance by standard
- emphasize review of student constructed response answers post LFLB and follow up with targeted math instruction
- improve strategies used to form small groups based on student work and student data
- target data-drive instruction with an emphasis on student performance and growth over time
- increase intentionality with the use of instructional practice (ex: analyzing student work samples,

				<p>progress monitoring trackers, use of Pear Assessment (CBT platform), etc)</p> <p>- create more opportunities to track student progress beyond summative assessments and LFLB (interim)</p> <p>- provide more specific feedback to students after careful analysis of classroom work or assessments</p>
Academic Goal 16	Each year, the school will make AYP in Math, ELA and Science and will be deemed in "Good Standing" on its NYSED Report Card.	New York State Education Department Report Card	Unable to Assess	The NYSED Report Card no longer indicates whether or not a school has made AYP.
Academic Goal 17				
Academic Goal 18				
Academic Goal 19				
Academic Goal 20				

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

No

#### 4. ORGANIZATION GOALS

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

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## 2022-2023 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Org Goal 1	Each year, the school will have an average daily student attendance rate of at least 95%.	Growing Up Green uses PowerSchool, a Student Information System (SIS) to document daily attendance.	Not Met	<ul style="list-style-type: none"> <li>- Continue to improve systems to monitor student attendance on a weekly basis.</li> <li>- Provide weekly follow-up phone calls, letters, and attendance meetings with families to support a collaborative effort to improve student attendance counts.</li> <li>- Hold monthly meetings to review attendance data and follow up with new strategies (as needed) to support student attendance.</li> </ul>
Org Goal 2	Each year, 95% of all students enrolled on the last day of the school year will return the following September.	Enrollment Information	Not Met	GUG I will continue to work to increase student retention by heightening the quality of instruction and academic progress, improving school culture, and increasing engagement with the school's families and community, and

				highlighting the MS experience to promote retention of students from GUG I Elementary to Middle School.
Org Goal 3	Each year, the school will comply will all applicable laws, rules, regulations and contract terms including but not limited to, the New York Charter Schools Act, the New York Freedom of Information Law, the New York Open Meetings Law, the Individuals with Disabilities Education Act and the Family Educational Rights and Privacy Act.	Board Policies and Meetings	Met	
Org Goal 4	Per the 2010 amendment to the Charter Schools Act, the school shall demonstrate good faith efforts to attract, retain, and meet or exceeded enrollment and retention targets as prescribed by the Board of Regents through the State Education of students with disabilities, English language learners, and students who are eligible	Enrollment and Retention Marketing	Met	

	applicants for the free and reduced price lunch program.			
Org Goal 5	Per the charter agreement, each year, student enrollment will be at or within 15% below full enrollment as delineated in the approved renewal application. This will be measured each year by an analysis of student enrollment figures in ATS.	Enrollment Information	Met	
Org Goal 6	Each year, the School will make progress towards meeting or surpassing the New York City averages in positive student, parent, and teacher responses in all areas of the survey including rigorous instruction, supportive environment, collaborative teachers, effective school leadership, strong family-community ties, and trust.	NYC School Survey	Unable to Assess	This is not applicable as the NYC School Survey indicators and survey metrics have changed.
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				

Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

5. Do have more organizational goals to add?

No

6. FINANCIAL GOALS



## 2022-2023 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1	Each year, the School will undergo an independent financial audit that will result in an unqualified opinion and no major findings. A finding is "major" if it indicates a deliberate act of wrongdoing, reckless conduct or causes a loss of confidence in the abilities or integrity of the school or seriously jeopardizes the continued operation of the school.	Independent Financial Audit Findings	Met	
Financial Goal 2	Each year, the School will operate on a balanced budget and maintain a stable cash flow. A budget will be considered "balanced" if revenues equal or exceed expenditures less non-cash items.	Monthly financial statements are prepared, analyzed by the Managing Director of Finance and then distributed to the school admin and board of directors	Met	
Financial Goal 3				

Financial Goal 4				
Financial Goal 5				

7. Do have more financial goals to add?

No

Thank you.

## Entry 12 – Audited Financial Statements

Completed - Nov 1 2024

### Required of ALL Charter Schools

**ALL SUNY-authorized charter schools** must upload the financial statements and related documents in PDF format into the Annual Report Portal and into the SUNY Epicenter document management system **no later than 11:59 PM on November 1, 2024**. **SUNY-authorized charter schools** are asked to ensure that security features such as password protection are turned off.

**ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools** must upload final, audited financial statements to the Annual Report Portal **no later than 11:59 PM on November 1, 2024**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

**PLEASE NOTE:** This task appears as visible and optional task in the online portal until August 1 2024 but will be identified as a required task thereafter and due on November 1, 2024. This is a required task, and it is marked optional for administrative purposes only.

### [Growing Up Green Charter Schools FST with Mgmt Ltr](#)

Filename: Growing\_Up\_Green\_Charter\_Schools\_\_mUI4WXI.pdf Size: 468.2 kB

## Entry 12b – Audited Financial Report Template (BOR)

Completed - Nov 1 2024

### [Instructions - Regents-Authorized Charter Schools ONLY](#)

Regents-authorized schools must download and complete the Excel spreadsheet entitled “Audited Financial Report Template” from the online portal or the [2023-2024 Annual Reports](#) webpage. Upload the completed file in Excel format and submit **no later than 11:59 PM on November 1, 2024**.

**Please complete one spreadsheet at the Education Corporation level and submit the same spreadsheet for each of the schools.**

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

### [GUG FY24 NYSED Authorizer Audited FS Report](#)

Filename: GUG\_FY24\_NYSED\_Authorizer\_Audited\_x9UbjrT.xlsx Size: 91.5 kB

## Entry 12c – Additional Financial Documents

**Regents, NYCDOE and Buffalo BOE authorized schools** must upload financial documents and submit **no later than 11:59 PM on November 1, 2024**. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a “federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold.”

- 1. Advisory and/or Management letter
- 2. Federal Single Audit
- 3. Agreed-Upon Procedure Report
- 4. Evidence of Required Escrow Account for each school<sup>[1]</sup>
- 5. Corrective Action Plan for Audit Findings and Management Letter Recommendations

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

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

**Escrow Account G1**

**Filename:** Escrow\_Account\_G1.pdf **Size:** 81.0 kB

**Growing Up Green Charter Schools FST with Mgmt Ltr**

**Filename:** Growing\_Up\_Green\_Charter\_Schools\_\_\_TfwF2cW.pdf **Size:** 468.2 kB

**Entry 12d – Financial Contact Information**

**Regents, NYCDOE, and Buffalo BOE authorized schools** should enter financial contact information directly into the form within the portal **no later than 11:59 PM on November 1, 2024**.

**Form for "Financial Contact Information"**

**1. School Based Fiscal Contact Information**

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Anita Amoh	<a href="mailto:amoh@gugcs.org">amoh@gugcs.org</a>	347-624-2329

**2. Audit Firm Contact Information**

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Gus Saliba	<a href="mailto:gsaliba@pkfod.com">gsaliba@pkfod.com</a>	914-381-8900	9

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

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm
	Charter School Business Management	Karen Daniels	425 Est 79th street, Suite 1F, NY NY 10075	<a href="mailto:kdaniels@csbm.com">kdaniels@csbm.com</a>	888-710-2726	15

## Entry 13 – Fiscal Year 2024-2025 Budget

Completed - Nov 1 2024

**SUNY-authorized charter schools** should download the [2024-2025 Budget and Quarterly Report Template and the 2024-2025 Budget Narrative Questionnaire](#) from the SUNY website and upload the completed templates into the Annual Report Portal and into the Epicenter document management system. **Due no later than 11:59 PM on November 1, 2024.**

**Regents, NYCDOE, and Buffalo BOE authorized charter schools** should upload a copy of the school's FY25 Budget using the [2024-2025 Budget Template](#) into the Annual Report Portal or from the Annual Report website. **Due no later than 11:59 PM on November 1, 2024.**

The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, reference the page number or section in the application narrative that indicates the assumption being made. For instance, student enrollment would reference the applicable page number in Section I, C of the application narrative.

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

**[GUGI 2024-2025-annual-report-budget](#)**

**Filename:** GUGI\_2024-2025-annual-report-budget.xlsx **Size:** 47.9 kB

## Optional Additional Documents to Upload (BOR)

Incomplete



**For the best experience, open this PDF portfolio in  
Acrobat X or Adobe Reader X, or later.**

**Get Adobe Reader Now!**

## **GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING**

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

**Location:** Zoom

### **In attendance:**

Matthew Greenberg (GUGCS Founder and Executive Director), Desmond Holliday (Executive Assistant to Matthew Greenberg), Anita Amoh (GUGCS Director of Finance), Marc Greenberg (Interim Board Chair), Anne Levonen (Board Treasurer), Mark Freidberg (Board Trustee), Danielle Williams (Board Trustee), Kiah Hufane (Board Trustee), Kelly Russotti (Board Secretary), Pastor Corwin Mason (Board Trustee), Peter Davis (Board Trustee),

### **Commencement**

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

### **Previous Month's Board Meeting Minutes**

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

### **Executive Director Report**

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

### **District Safety Reporting**

Mark Freidberg made a motion to approve the District Safety report. Danielle Williams seconded the motion, all were in favor.

### **Financials**

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

## **GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING**

**Board Meeting Date:** Tuesday, August 15th, 2023, 7:00pm

**Location:** Zoom

### **In attendance:**

Matthew Greenberg (GUGCS Founder and Executive Director), Desmond Holliday (Executive Assistant to Matthew Greenberg), Anita Amoh (GUGCS Director of Finance), Marc Greenberg (Interim Board Chair), Linda Green (Assistant Board Secretary), Pastor Corwin Mason (Board Trustee), Peter Davis (Board Trustee), Danielle Williams (Board Trustee), Douglas Crowder (ES1 Teacher), Mary Crowder (ES1 Teacher), Morgan Brown (ES1 Teacher), Tania Perdomo (GUGCS Parent), B.K., Sarah Lindsay, Carmen Andino (G1 Parent), "Peter's iPad Air mini", Ned Milligan (GUGCS parent), "Eman's iPhone", Angel Garcia

### **Commencement**

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

### **Executive Director Report**

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

### **Financials**

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

Marc Greenberg made a motion to approve the updated FPP, Danielle Williams seconded the motion, all were in favor.

### **Vote to approve last month's minutes**

Marc Greeberg made a motion to approve last month's minutes, Linda seconded the motion, all were in favor.

## **GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING**

**Board Meeting Date:** Tuesday, September 19th, 2023, 7:00pm

**Location:** Zoom

### **In attendance:**

Matthew Greenberg (GUGCS Founder and Executive Director), Desmond Holliday (Executive Assistant to Matthew Greenberg), Erin Acosta (GUGCS Director of Development), Anita Amoh (GUGCS Director of Finance), Marc Greenberg (Interim Board Chair), Anne Levonen (Board Treasurer), Kelly Russotti (Board Secretary), Pastor Corwin Mason (Board Trustee), Mark Freidberg (Board Trustee), Mayan Abecasis (Board Parent Representative), Danielle Williams (Board Trustee), Reyna Valerio, Lina, "WMMG's iPhone", Raj Jain's iPhone, "iPhonerr" (GUG parent), Rochelle, Rachael Walton, Kimani Modeste, Lysie Slachetka (G1 parent), Marcelo Jain, Jenna Pandey, Diana Wangerin-Foster, Jesus Collazo, "iPhone (2)", Carmen Oropeza, Tania Perdomo (4th grade parent), "13474152102", Martyna Buczek, Emese Sz, Kim Calichio (G1 parent), Yenny C.M., Gina Hurt, Emeli Diaz, Kristin Sjoholm, Martha Nelson, iPad, Ned Milligan, Latoya Lindsay, Benjamin Thibault-Dury, Irene Demetriou, "bill", Jeffrey Lindo, "angel", Meenakshi Bhardwaj, Nicholas Beltran, Solange Navarro, Hasne Patwary, "Betsy", Paula Durazno, Blanca Vizhnay, Ana B, Quanya McKinley-Grant, O. Pin, Samantha Ward (G1 teacher), Douglas Crowder (G1 teacher), Mary Crowder (G1 teacher), Morgan Brown (G1 teacher), Marie Brande (G1 teacher), "iPhone XR", Devika Loknauth (G1 teacher), Rachel Legrand (G1 teacher), Sarah Lindsay (G1 teacher), Jameson Hensen (ES1 5th grade teacher), Ms. Flores (G1 teacher), Fran DeJong, Eileen Moore

*Before the Board Meeting began, Douglas Crowder, Mary Crowder, and Kim Calichio, made public comments.*

### **Commencement**

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

### **Executive Director Report**

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

### **Previous Month's Board Meeting Minutes**

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

### **Growing Up Green School Updates**

Erin Acosta presented updates from Growing Up Green.

### **Financials**

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



Marc Greenberg made a motion to approve a line of credit, Anne Levonen seconded the motion, all were in favor.

**Parent Rep Update**

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

## **GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING**

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

**Location:** ES1: 39-27 28th St, Long Island City, NY

### **In attendance:**

Matthew Greenberg (GUGCS Founder and Executive Director), Desmond Holliday (Executive Assistant to Matthew Greenberg), Erin Acosta (GUGCS Director of Development), Anita Amoh (GUGCS Director of Finance), Marc Greenberg (Interim Board Chair), Anabel Schmelz (School Leader of GUG I Elementary School), Leticha Fraser (School Leader of GUG I Middle School), Tomi Okuyemi (School Leader of GUG II Elementary School), Andrew Wintner (School Leader of GUG II Middle School), Maya Dennis (Managing Director of Curriculum & Instruction at GUGCS), Nancy Wong (Director of Assessment at GUGCS), Janna Lunetta (Director of Enrollment at GUGCS), Danielle Williams (Board Trustee), Kiah Hufane (Board Trustee), Peter Davis (Board Trustee), Mark Freidberg (Board Trustee), Antonia Sebastian, "Lady", "Katt", Mike G, Maria Juella, Mike G, Monica Rangel, "Francesca", Latoya Lindsay (GUG Parent), Rafael, Quanya McKinley Grant, Tania Perdomo (GUG Parent), Lauren Killeen, Maria Ortega, Neli C, Susie Garcia, Aleise Barnett, Alicia Sledge, Ana Tonato, "Cindy", Irene Demetriou, Jesus Collazo, Samantha Ward, Morgan Brown (ES1 Teacher), Marie Brande (ES1 ENL Teacher), Cody Rae Knue, Douglas Crowder

### **Commencement**

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

### **Previous Month's Board Meeting Minutes**

Kiah moved to approve the September minutes for Growing Up Green Charter Schools. Mark Freidberg seconded the motion, all were in favor.

### **Financials & Audit Presentation**

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

Mark Freidberg moved to approve financial audits from School Year 2022-2023, Kiah Hufane seconded the motion; all were in favor.

Marc Greenberg made the motion to approve the opening of two debit card accounts at JP Morgan Chase, Mark Freidberg seconded the motion; all were in favor

### **Executive Director Report**

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

### **Growing Up Green School Updates**

Maya Dennis and Nancy Wong gave a presentation on school data. Janna Lunetta presented on enrollment at GUGCS.

## **GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING**

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

**Location:** MS1 - 34-12 10th St, LIC 11106

### **In attendance:**

Matthew Greenberg (GUGCS Founder and Executive Director), Desmond Holliday (Executive Assistant to Matthew Greenberg), Erin Acosta (GUGCS Director of Development), Anita Amoh (GUGCS Director of Finance), Anabel Schmelz (School Leader of GUG I Elementary School), Leticha Fraser (School Leader of GUG I Middle School), Andrew Wintner (School Leader of GUG II Middle School), Marc Greenberg (Interim Board Chair), Anne Levonen (Board Treasurer), Peter Davis (Board Trustee), Mark Freidberg (Board Trustee), Kiah Hufane (Board Trustee), Pastor Corwin Mason (Board Trustee), Zelise Mazyck (G1 Parent), iPhone, Alicia Sledge (G2 Parent), O. Morales, Quanya McKinley-Grant, Milva Franz, Lyle Zuckerman, Maria Ruiz Pozo, Mike G.

### **Commencement**

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

### **Previous Month's Board Meeting Minutes**

Mark Friedberg moved to approve the October minutes for the Growing Up Green Charter Schools. Peter Davis seconded the motion, all were in favor.

### **Executive Director Report**

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

### **High School Expansion**

Marc Greenberg made a motion to approve the resolutions to file a letter of intent for high school expansion with the New York State Education Department. Mark Freidberg seconded the motion, all were in favor.

### **Growing Up Green School Updates**

Anabel Schmelz, Leticha Fraser, and Andrew Wintner presented updates from Growing Up Green Elementary and Middle Schools.

### **Financials**

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

## **GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING**

**Board Meeting Date:** Tuesday, December 19th, 2023, 7:00pm

**Location:** 89-25 161st St, Jamaica, NY 11432

### **In attendance:**

Matthew Greenberg (GUGCS Founder and Executive Director), Erin Acosta (GUGCS Director of Family Engagement & Communications), Anita Amoh (GUGCS Director of Finance), Marc Greenberg (Interim Board Chair), Anne Levonen (Board Treasurer), Danielle Williams (Board Trustee), Kiah Hufane (Board Trustee), Peter Davis (Board Trustee), “Mom of Eddy Brito”, Ned Milligan, O. Morales, Rachael Walton, Latoya Lindsay, “AB”

### **Commencement**

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

### **Previous Month’s Board Meeting Minutes**

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

### **Executive Director Report**

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

### **Growing Up Green School Updates**

Erin Acosta presented school updates.

### **Financials**

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

## **GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING**

**Board Meeting Date:** Tuesday, January 24th, 2024, 7:00pm

**Location:** MS2

### **In attendance:**

Matthew Greenberg (GUGCS Founder and Executive Director), Desmond Holliday (Executive Assistant to Matthew Greenberg), Anita Amoh (GUGCS Director of Finance), Marc Greenberg (Interim Board Chair), Anne Levonen (Board Treasurer), Mark Freidberg (Board Trustee), Peter Davis (Board Trustee), Danielle Williams (Board Trustee), Kiah Hufane (Board Trustee), Pastor Corwin Mason (Board Trustee), Nafis, Jasnoor Kaur, Minyoung Lee, Gift Opuiyo, Leanora, Quanya McKinley-Grant, Samantha Ward, Sarah Lindsay, iPhonewendy, Rachel Legrand, Cody Rae Knue, Latoya Lindsay, Morgan Brown, Hasne, Colette Livingston, Douglas Crowder, Mary Crowder, Marie Brande, Esther Morrison

### **Commencement**

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

### **Previous Month's Board Meeting Minutes**

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

### **Executive Director Report**

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

### **Financials**

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

## **GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING**

**Board Meeting Date:** Tuesday, February 27th, 2024, 7:00pm

**Location:**

ES1 - 39-27 28th Street, Queens, NY 11101

**In attendance:**

Matthew Greenberg (GUGCS Founder and Executive Director), Desmond Holliday (Executive Assistant to Matthew Greenberg), Anita Amoh (GUGCS Director of Finance), Tomi Okuyemi (School Leader of GUG II Elementary School), Andrew Wintner (School Leader of GUG II Middle School), Marc Greenberg (Interim Board Chair), Peter Davis (Board Trustee), Lyle Zuckerman (GUGCS Lawyer), Anne Levonen (Board Treasurer), Ben Weigher (GUGCS Director of Development), Kelly Russotti (Board Secretary), Kiah Hufane (Board Trustee), Pastor Corwin Mason (Board Trustee), Danielle Williams (Board Trustee), "AB", "Quanya McKinley", "Tania Perdomo", "Elvia Melgar", "iPhone", "iPhone (6)", "Sharon Baksh", Cody Rae Knue (GUGCS Teacher), "Lisa Shorter", "Veronica", "Magda Bernard", "Lynsie Slachetka", "Dan Maskara"

**Commencement**

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

**Previous Month's Board Meeting Minutes**

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

**Executive Director Report**

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

**Growing Up Green School Updates**

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

**Financials**

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

## **GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING**

**Board Meeting Date:** Tuesday, March 19th, 2024, 7:00pm

**Location:**

MS1 - 34-12 10th Street, Queens, NY 11106

**In attendance:**

Matthew Greenberg (GUGCS Founder and Executive Director), Desmond Holliday (Executive Assistant to Matthew Greenberg), Erin Acosta (GUGCS Director of Development), Anita Amoh (GUGCS Director of Finance), Marc Greenberg (Interim Board Chair), Anne Levonen (Board Treasurer), Anabel Schmelz (School Leader of GUG I Elementary School), Leticha Fraser (School Leader of GUG I Middle School), Maya Dennis (GUGCS Managing Director of Curriculum & Instruction), Steve Viola (GUGCS Managing Director of Operations), Kiah Hufane (Board Trustee), Danielle Williams (Board Trustee), Pastor Corwin Mason (Board Trustee), Meegan Spellman, Christine Kesse, "Arlene", Alicia Sledge, Quanya McKinley-Grant, "Irene", "Madison mom", Luisa Reyes, "Nafis/Hasne", Paula Durazno, "Kaiyel's mom", Susana Garcia, Jasnoor Kaur, O. Morales, Meenakshi Bhardwaj, Stephen Kesse, "Leanora", "iPhone", Sharon Baksh, "iPhone 12", Samantha Ward,

**Commencement**

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

**Executive Director Report**

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

**Growing Up Green School Updates**

Anabel Schmelz and Leticha Fraser presented updates from Growing Up Green Elementary and Middle Schools, respectively.

**Previous Month's Board Meeting Minutes**

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

**Growing Up Green School Updates**

Steve Viola presented regarding GUGCS operations, and Maya Dennis presented regarding GUGCS's MLL programming.

**Financials**

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

**Board Resolutions**

Anita Amoh explained the board resolutions for discussion tonight. Marc Greenberg made a motion to approve the resolutions, Kiah Hufane seconded the motion, all were in favor.

**Potential Parent Representative**

Marc Greenberg invited the potential future parent representative, Meegan Spellman, to share a bit about herself and interest in the position on the Board.



## **GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING**

**Board Meeting Date:** Tuesday, April 16th, 2024, 7:00pm

**Location:** ES2 - 89-25 161st Street, Queens, NY 11432

### **In attendance:**

Matthew Greenberg (GUGCS Founder and Executive Director), Desmond Holliday (Executive Assistant to Matthew Greenberg), Erin Acosta (GUGCS Director of Development), Anita Amoh (GUGCS Director of Finance), Marc Greenberg (Interim Board Chair), Maya Dennis (GUGCS Managing Director of Curriculum & Instruction), Nancy Wong (GUGCS Director of Assessment), Anne Levonen (Board Treasurer), Kiah Hufane (Board Trustee), Kelly Russotti (Board Trustee), Mark Freidberg (Board Trustee), Danielle Williams (Board Trustee), "810939", Gift Opuiyo, Delice Coleman (MS II Parent), Moises Alvarado, Quanya McKinley-Grant, Meegan Spellman, Dreama Pinnock, Susana Garcia (GUG MS I Parent), "Madison mom", Alicia Sledge (MS II PTO Rep), "Araceli I", "Arlene", "Sharon Baksh", "Yvonne Young", "O. Morales", "Colleen M"

### **Commencement**

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

### **Executive Director Report**

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

### **Growing Up Green School Updates**

Maya Dennis, Nancy Wong, and Erin Acosta presented updates from Growing Up Green Elementary and Middle Schools, respectively.

### **Previous Month's Board Meeting Minutes**

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

### **Vote to Approve Parent Rep**

Marc Greenberg moved to approve Meegan Spellman as the parent representative for Growing Up Green Charter Schools pending NYSED approval. Mark Freidberg seconded the motion, all were in favor.

### **Financials**

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

## **GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING**

**Board Meeting Date:** Wednesday, May 29th, 2024, 7:00pm

**Location:**

MS2 - 84-35 152nd Street, Queens, NY 11432

**In attendance:**

Matthew Greenberg (GUGCS Founder and Executive Director), Desmond Holliday (Executive Assistant to Matthew Greenberg), Anita Amoh (GUGCS Director of Finance), Marc Greenberg (Interim Board Chair), Erin Acosta (GUGCS Director of Family Engagement & Communications), Kelly Russotti (Board Secretary), Mark Freidberg (Board Trustee), Pastor Corwin Mason (Board Trustee), Danielle Williams (Board Trustee), Kiah Hufane (Board Trustee), Yelitza Velasquez, Dreama Pinnock, Carmen Andino, Kirsten Wheaton Black, Mary Crowder, Doug Crowder, Cody Rae Knue, Elwira Alaf, Margo Goldstein, Jacqueline Colon, Victoria White, AB, Paul Roer, Tania Perdomo, Ned Milligan, Cynthia Jimenez, Alicia Sledge, "Connected Chef", Chaii, Juan Lucero, Samantha Ward, Marie Brande, Morgan Brown, Margo Goldstein, Jacqueline Colon, Fran DeJong, Molly Terry, Sarah Lindsay, KG, Anna Lee, Matthew Seneca, Caroline Spector, Jim Hegarty, Kaiyel's mom, Vivian Cabrera, Felix Alvarado, christine adjo, iPhone (6), Elvia M, Meegan Spellman, iPhone, Kat (K), Starasia Brown, Stephen Dennison, Barbara Pilotto, Carissa, Julie's iPhone, Monica R, Mike G, Jazmin

**Prior to the meeting, public comments were made by: Paul Roer, Victoria White, Kirsten Wheaton Black, and Carmen Andino**

**Commencement**

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

**Previous Month's Board Meeting Minutes**

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

**Executive Director Report**

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

**Financials**

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

## **GROWING UP GREEN CHARTER SCHOOLS BOARD MEETING**

**Board Meeting Date:** Tuesday, June 13th, 2024, 7:00pm

**Location:** MS2 - 84-35 152nd Street, Queens, NY 11432

### **In attendance:**

Matthew Greenberg (GUGCS Founder and Executive Director), Desmond Holliday (Executive Assistant to Matthew Greenberg), Erin Acosta (GUGCS Director of Family Engagement & Communications), Anita Amoh (GUGCS Director of Finance), Anabel Schmelz (School Leader of GUG I Elementary School), Leticha Fraser (School Leader of GUG I Middle School), Tomi Okuyemi (School Leader of GUG II Elementary School), Alissa Vera (School Leader of GUG II Middle School), Ben Weigher (GUGCS Director of Development), Danielle Williams (Board Trustee), Kiah Hufane (Board Trustee), Mark Freidberg (Board Trustee), Pastor Corwin Mason (Board Trustee), Anne Levonen (Board Treasurer), Peter Davis (Board Trustee), Marc Greenberg (Interim Board Chair), Marcelo Jain, Aleise Barnett, Breema Pinnock, Douglas Crowder (GUG I Teacher), Samantha Ward (GUG I Teacher), Fran DeJong (GUG I Teacher), Molly Terry, Ned Milligan, Morgan Brown (GUG I Teacher), Elwira Araf, Cody Rae Knue (GUG I Teacher), Jamie Auriemma, iPhone (7), Carmen Andino, Atsushi Ouchi (GUG I Teacher), Pelin Gurer, Jacob Ready, Minyoung Lee (GUG I Teacher), Marie Brande (GUG I Teacher), Parent Coordinator - Mic..., Caleb, Anne, Caroline Spector, Silvia Puma, Tanitra Partivit, Yelitza Velasquez, Matthew Seneca, Sarah Lindsay (GUG I Teacher), Lysie Slachetka, Monica R, Club Maka Sin Fronteras, Angelica Kennedy, Tania Perdomo

### **Commencement**

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

### **Previous Month's Board Meeting Minutes**

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

### **Executive Director Report**

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

### **School Leader Share**

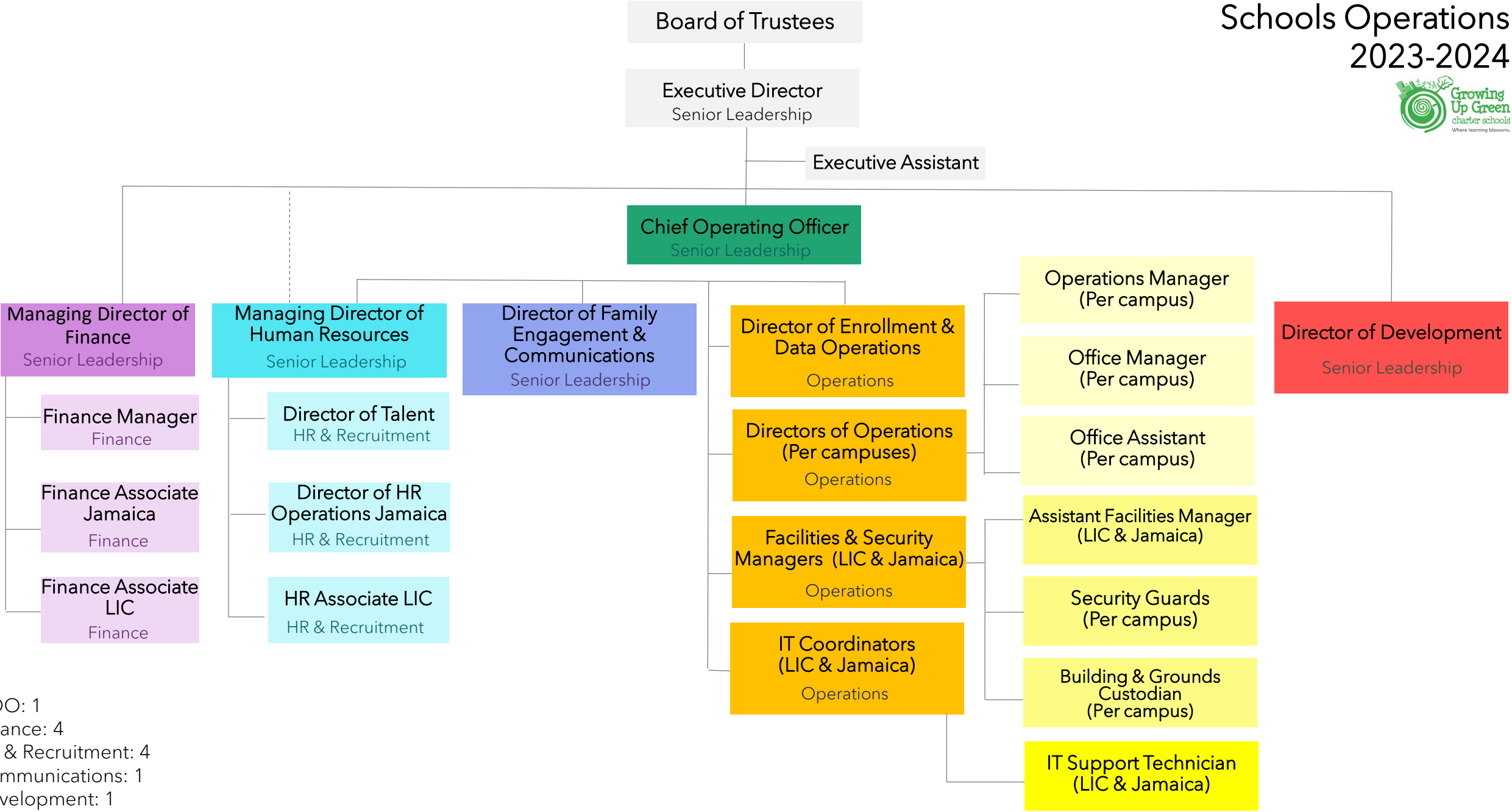
Anabel Schmelz, Tomi Okuyemi, Leticha Fraser, and Alissa Vera presented some end of year reflections for each of their campuses at Growing Up Green Charter Schools.

### **Financials**

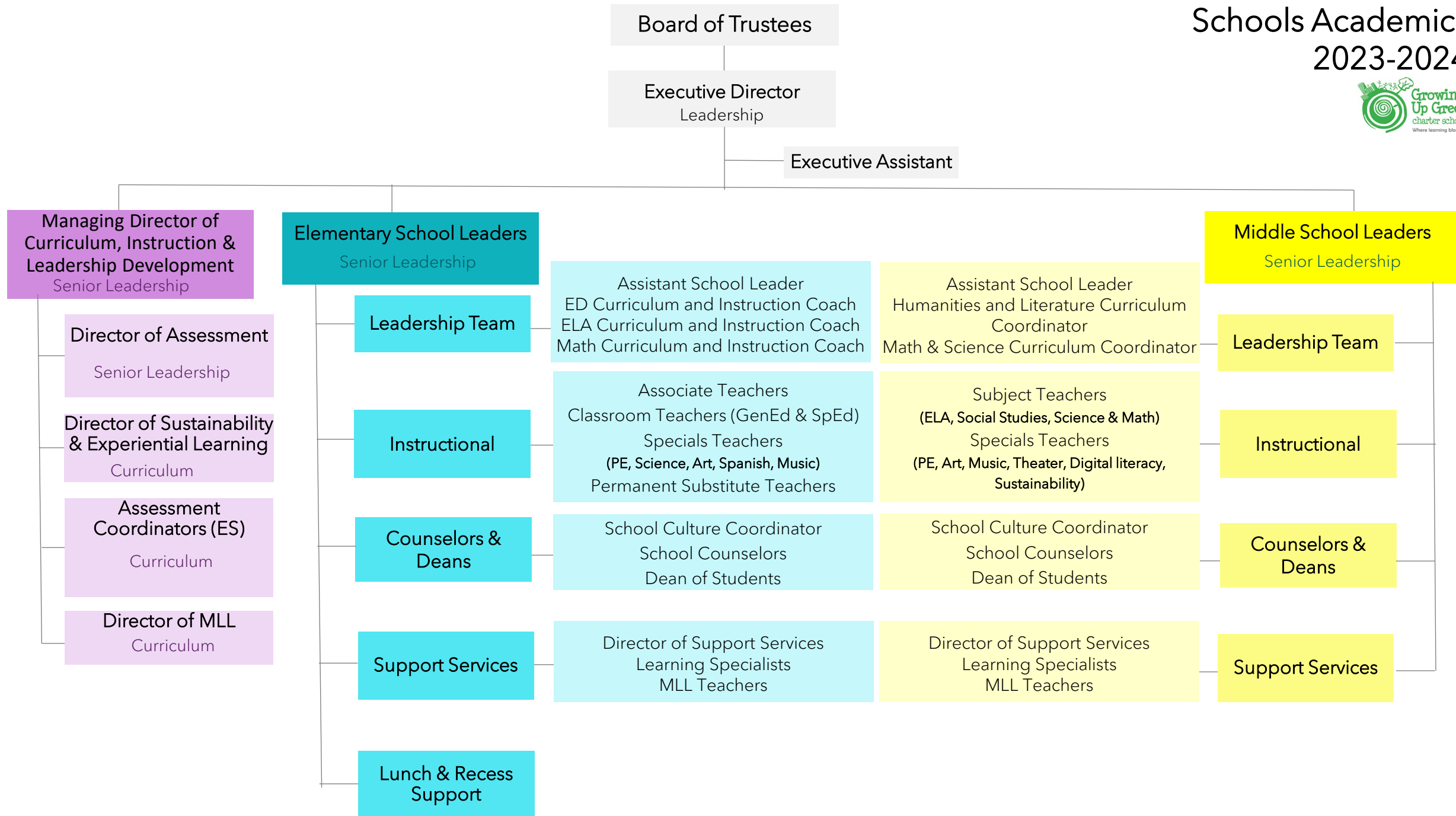
Anita Amoh went through the summary financial reports for Growing Up Green Charter Schools and presented next year's budget for approval. Marc Greenberg made a motion to approve the budget for SY 2024-2025, Anne Levonen seconded the motion; all were in favor.

### **Fundraising & Development**

Ben Weigher presented the development plan for the upcoming year at Growing Up Green Charter Schools.



# Schools Academics 2023-2024



# Growing Up Green Charter Schools Calendar 2024-2025 (w/ days) - updated 7.13.24

School Hours: 8:00am-3:15pm (435 minutes per day)

August 2024 - 0 days						
S	M	T	W	Th	F	Sa
				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

19<sup>th</sup> - Opening Meetings (new staff)  
 20<sup>th</sup>-29<sup>th</sup> - Opening Meetings (all staff)  
 30<sup>th</sup> - Labor Day Weekend (no Opening Mtgs)

September 2024 - 20 days						
S	M	T	W	Th	F	Sa
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					

2<sup>nd</sup> - Labor Day  
 3<sup>rd</sup> - First Day of School (1pm dismissal)  
 4<sup>th</sup> - 1pm dismissal

October 2024 - 20 days (40)						
S	M	T	W	Th	F	Sa
		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		

3<sup>rd</sup>-4<sup>th</sup> - Rosh Hashanah  
 14<sup>th</sup> - Indigenous Peoples' Day  
 23<sup>rd</sup> - Middle School Family Conferences

November 2024 - 16 days (56)						
S	M	T	W	Th	F	Sa
					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<sup>st</sup> - Diwali  
 5<sup>th</sup> - Election Day (Staff PD & Remote Learning)  
 11<sup>th</sup> - Veterans Day  
 25<sup>th</sup>-26<sup>th</sup> - Elementary Family Conferences  
 27<sup>th</sup>-29<sup>th</sup> - Thanksgiving Break

December 2024 - 15 days (71)						
S	M	T	W	Th	F	Sa
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				

20<sup>th</sup> - Winter Carnival (1pm dismissal)  
 23<sup>rd</sup>-31<sup>st</sup> - Winter Recess (buildings closed)

January 2025 - 18 days (89)						
S	M	T	W	Th	F	Sa
			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	

1<sup>st</sup>-3<sup>rd</sup> - Winter Recess  
 6<sup>th</sup> - Staff PD and Remote Learning  
 20<sup>th</sup> - Martin Luther King Jr Day  
 29<sup>th</sup> - Lunar New Year

February 2025 - 15 days (104)						
S	M	T	W	Th	F	Sa
						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	

5<sup>th</sup> - Middle School Family Conferences  
 17<sup>th</sup> - Presidents' Day  
 17<sup>th</sup>-21<sup>st</sup> - Mid Winter Recess

March 2025 - 20 days (124)						
S	M	T	W	Th	F	Sa
						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					

7<sup>th</sup>-8<sup>th</sup> - Elementary Family Conferences  
 17<sup>th</sup> - Staff PD and Remote Learning  
 31<sup>st</sup> - Eid al-Fitr

April 2025 - 17 days (141)						
S	M	T	W	Th	F	Sa
		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			

8<sup>th</sup>-9<sup>th</sup> - Elementary School ELA Exams  
 10<sup>th</sup>-11<sup>th</sup> - Middle School ELA Exams  
 14<sup>th</sup>-18<sup>th</sup> - Spring Recess  
 18<sup>th</sup> - Good Friday

May 2025 - 21 days (162)						
S	M	T	W	Th	F	Sa
				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

6<sup>th</sup>-7<sup>th</sup> - Elementary School Math Exams  
 8<sup>th</sup>-9<sup>th</sup> - Middle School Math Exams  
 13<sup>th</sup> - MS2 5<sup>th</sup> Science Exams  
 14<sup>th</sup> - ES1 5<sup>th</sup> Science Exams  
 14<sup>th</sup> - Middle School Family Conferences  
 23<sup>rd</sup> - 1pm dismissal  
 26<sup>th</sup> - Memorial Day

June 2025 - 18 days (180)						
S	M	T	W	Th	F	Sa
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					

5<sup>th</sup> - Eid al-Adha  
 6<sup>th</sup> - Staff PD and Remote Learning  
 17<sup>th</sup> - Algebra I Regents  
 18<sup>th</sup> - Living Environment Regents  
 19<sup>th</sup> - Juneteenth  
 25<sup>th</sup> - MS2 8th Grade Graduation (1pm dismissal)  
 26<sup>th</sup> - MS1 8th Grade Graduation (1pm dismissal)  
 27<sup>th</sup> - Last Day of School (1pm dismissal)

Key						
No School for Students & Staff						
1pm Dismissal						
Opening Meetings						
Remote Learning for Students						
CBT State Tests (3rd-8th): 4/7 thru 5/16						
CBT Science Tests (5th): 4/7 thru 5/16						
Regents (between 6/17-6/18)						
ES Family Conferences						
MS Family Conferences						
Main Office: 347.642.4306						

# **Growing Up Green Charter Schools**

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

June 30, 2024 and 2023

**Growing Up Green Charter Schools**  
Financial Statements and  
Uniform Guidance Schedules  
Together With Independent Auditors' Reports  
  
June 30, 2024 and 2023

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## **Independent Auditors' Report**

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

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

#### ***Opinion***

We have audited the accompanying financial statements of Growing Up Green Charter Schools (a nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023 and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Growing Up Green Charter Schools as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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

**Report on Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of activities by school for the year ended June 30, 2024 on page 20 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards on page 21, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2024, on our consideration of Growing Up Green Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Growing Up Green Charter Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Growing Up Green Charter Schools' internal control over financial reporting and compliance.

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 29, 2024

## Growing Up Green Charter Schools

### Statements of Financial Position

	June 30,	
	2024	2023
<b>ASSETS</b>		
Current Assets		
Cash	\$ 1,398,640	\$ 5,271,190
Investments	9,353,549	3,058,574
Grants and contracts receivable	784,754	1,135,824
Due from related party, net	871,587	1,067,190
Prepaid expenses and other current assets	891,683	1,237,302
Total Current Assets	13,300,213	11,770,080
Property and equipment, net	4,229,438	3,547,083
Security deposits	408,966	415,250
Restricted cash - escrow	200,028	148,226
Right of use assets, finance leases, net	568,468	-
Right of use assets, operating leases, net	140,726,014	99,729,973
	<u>\$ 159,433,127</u>	<u>\$ 115,610,612</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Accounts payable and accrued expenses	\$ 594,156	\$ 541,429
Accrued payroll and payroll taxes	2,415,638	2,143,956
Refundable advances	143,236	1,074,390
Finance lease liabilities	113,215	-
Operating lease liabilities	2,670,817	2,494,402
Total Current Liabilities	5,937,062	6,254,177
Finance lease liabilities, less current portion	492,348	-
Operating lease liabilities, less current portion	144,826,024	101,270,172
Total Liabilities	151,255,434	107,524,349
Net assets, without donor restrictions	8,177,693	8,086,263
	<u>\$ 159,433,127</u>	<u>\$ 115,610,612</u>

See notes to financial statements

## Growing Up Green Charter Schools

### Statements of Activities

	Year Ended June 30,	
	2024	2023
<b>OPERATING REVENUE</b>		
Public School District		
Regular student enrollment	\$ 28,358,322	\$ 25,827,519
Student with disabilities	4,251,638	3,982,537
Facilities funding	5,830,739	5,035,535
Grants and Contracts		
Federal grants	876,259	1,131,304
Federal E-Rate and IDEA	408,137	385,743
State and local	111,664	101,187
Total Operating Revenue	<u>39,836,759</u>	<u>36,463,825</u>
<b>EXPENSES</b>		
Program Services		
Regular education	23,746,411	23,248,501
Special education	12,103,046	10,881,885
After school	49,159	60,441
Total Program Services	<u>35,898,616</u>	<u>34,190,827</u>
Supporting Services		
Management and general	5,096,374	4,237,719
Fundraising	126,460	189,675
Total Expenses	<u>41,121,450</u>	<u>38,618,221</u>
(Deficit) from Operations	<u>(1,284,691)</u>	<u>(2,154,396)</u>
<b>SUPPORT, OTHER REVENUE, AND LOSSES</b>		
Contributions and fundraising	179,086	158,717
Other income	197,035	159,805
Lease transition of interest fee	1,000,000	-
Loss of disposal of property and equipment	-	(313,060)
Total Support, Other Revenue and Losses	<u>1,376,121</u>	<u>5,462</u>
Change in Net Assets	91,430	(2,148,934)
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>		
Beginning of year	8,086,263	3,472,362
Acquisition of net assets pursuant to merger of related charter school	<u>-</u>	<u>6,762,835</u>
End of year	<u>\$ 8,177,693</u>	<u>\$ 8,086,263</u>

See notes to financial statements

# Growing Up Green Charter Schools

## Statement of Functional Expenses Year Ended June 30, 2024

	Regular Education	Regular Education	Special Education	After School	Total	Management and General	Fundraising	Total
Personnel Services Costs								
Administrative staff personnel	58	\$ 2,652,887	\$ 882,801	\$ -	\$ 3,535,688	\$ 1,730,980	\$ 90,378	\$ 5,357,046
Instructional personnel	201	9,482,867	5,406,007	15,601	14,904,475	13,813	-	14,918,288
Non instructional personnel	12	61,403	46,813	474	108,690	395,722	-	504,412
Total Personnel Services Costs	271	12,197,157	6,335,621	16,075	18,548,853	2,140,515	90,378	20,779,746
Fringe benefits and payroll taxes		2,739,044	1,439,943	3,753	4,182,740	477,741	20,548	4,681,029
Retirement		250,499	135,362	415	386,276	43,140	1,996	431,412
Legal fees		-	-	-	-	267,437	-	267,437
Accounting and audit services		-	-	-	-	113,411	-	113,411
Other professional and consulting services		276,008	99,469	-	375,477	627,847	13,538	1,016,862
Building and land rent		5,877,022	3,005,359	-	8,882,381	1,037,186	-	9,919,567
Repairs and maintenance		140,353	78,282	-	218,635	24,932	-	243,567
Insurance		161,469	85,298	-	246,767	29,269	-	276,036
Utilities		135,906	76,244	-	212,150	24,087	-	236,237
Supplies and materials		442,604	151,521	28,916	623,041	16,481	-	639,522
Equipment and furnishings		45,354	18,245	-	63,599	4,374	-	67,973
Staff development		135,232	48,760	-	183,992	84,687	-	268,679
Marketing and recruiting		94,324	40,507	-	134,831	7,397	-	142,228
Technology		274,983	144,543	-	419,526	49,934	-	469,460
Food services		42,872	13,313	-	56,185	-	-	56,185
Student services		271,882	77,696	-	349,578	-	-	349,578
Office expense		202,985	109,431	-	312,416	36,523	-	348,939
Depreciation and amortization		398,926	207,156	-	606,082	72,753	-	678,835
Other		59,791	36,296	-	96,087	38,660	-	134,747
Total Expenses		<u>\$ 23,746,411</u>	<u>\$ 12,103,046</u>	<u>\$ 49,159</u>	<u>\$ 35,898,616</u>	<u>\$ 5,096,374</u>	<u>\$ 126,460</u>	<u>\$ 41,121,450</u>

See notes to financial statements

# **Growing Up Green Charter Schools**

## Statement of Functional Expenses Year Ended June 30, 2023

	Regular Education	Program Services				Management and General	Fundraising	Total
	Regular Education	Regular Education	Special Education	After School	Total			
Personnel Services Costs								
Administrative staff personnel	56	\$ 2,611,550	\$ 858,102	\$ -	\$ 3,469,652	\$ 1,641,567	\$ 142,657	\$ 5,253,876
Instructional personnel	185	9,899,898	5,187,002	11,241	15,098,141	4,587	-	15,102,728
Non instructional personnel	14	98,449	53,328	-	151,777	344,985	168	496,930
Total Personnel Services Costs	<u>255</u>	<u>12,609,897</u>	<u>6,098,432</u>	<u>11,241</u>	<u>18,719,570</u>	<u>1,991,139</u>	<u>142,825</u>	<u>20,853,534</u>
Fringe benefits and payroll taxes		2,764,758	1,368,334	2,736	4,135,828	429,759	32,706	4,598,293
Retirement		153,865	79,237	182	233,284	23,980	2,034	259,298
Legal fees		-	-	-	-	74,976	-	74,976
Accounting and audit services		-	-	-	-	128,115	-	128,115
Other professional and consulting services		146,981	50,711	-	197,692	375,416	12,110	585,218
Building and land rent		5,269,439	2,341,177	-	7,610,616	857,158	-	8,467,774
Repairs and maintenance		140,148	60,476	-	200,624	22,639	-	223,263
Insurance		156,719	75,101	-	231,820	25,977	-	257,797
Utilities		159,569	84,593	-	244,162	27,170	-	271,332
Supplies and materials		505,964	155,264	46,282	707,510	13,862	-	721,372
Equipment and furnishings		64,213	22,830	-	87,043	4,982	-	92,025
Staff development		145,014	45,783	-	190,797	101,190	-	291,987
Marketing and recruiting		83,479	35,742	-	119,221	7,005	-	126,226
Technology		205,449	102,455	-	307,904	34,409	-	342,313
Food services		27,919	7,749	-	35,668	-	-	35,668
Student services		232,553	62,839	-	295,392	-	-	295,392
Office expense		205,601	101,401	-	307,002	34,334	-	341,336
Depreciation and amortization		330,390	161,994	-	492,384	55,089	-	547,473
Other		46,543	27,767	-	74,310	30,519	-	104,829
Total Expenses		<u>\$ 23,248,501</u>	<u>\$ 10,881,885</u>	<u>\$ 60,441</u>	<u>\$ 34,190,827</u>	<u>\$ 4,237,719</u>	<u>\$ 189,675</u>	<u>\$ 38,618,221</u>

See notes to financial statements

# Growing Up Green Charter Schools

## Statements of Cash Flows

	Year Ended June 30,	
	2024	2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 91,430	\$ (2,148,934)
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation and amortization	612,633	547,473
Amortization of right of use assets - operating leases	5,132,109	5,319,141
Amortization of right of use assets - finance leases	66,202	-
Unrealized gain on investments	17,139	-
Loss on disposal of property and equipment	-	313,060
Changes in operating assets and liabilities		
Grants and contracts receivable	351,070	(69,994)
Due from related party	195,603	(582,913)
Prepaid expenses and other current assets	345,619	(251,552)
Security deposits	6,284	17,201
Accounts payable and accrued expenses	52,727	73,537
Accrued payroll and payroll taxes	271,682	246,601
Operating lease liabilities	(2,395,883)	(3,131,600)
Refundable advances	(931,154)	947,535
Net Cash from Operating Activities	<u>3,815,461</u>	<u>1,279,555</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchases of property and equipment	(1,294,988)	(1,271,237)
Purchase of investments	-	(3,058,574)
Proceeds from maturity of investments	(6,312,114)	-
Cash acquired from merger of related charter school	-	4,963,973
Net Cash from Investing Activities	<u>(7,607,102)</u>	<u>634,162</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Finance lease liabilities	<u>(29,107)</u>	<u>-</u>
Net Change in Cash and Restricted Cash	(3,820,748)	1,913,717
<b>CASH AND RESTRICTED CASH</b>		
Beginning of year	<u>5,419,416</u>	<u>3,505,699</u>
End of year	<u>\$ 1,598,668</u>	<u>\$ 5,419,416</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Operating right-of-use asset recognized in exchange for operating lease liabilities	\$ 46,128,150	\$ 105,049,114
Cash paid for amounts included in the measurement of lease liabilities	2,441,350	5,678,342
Finance right-of-use asset recognized in exchange for finance lease liabilities	634,670	-

See notes to financial statements



## **Growing Up Green Charter Schools**

Notes to Financial Statements  
June 30, 2024 and 2023

### **1. Organization and Tax Status**

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

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

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

The School's mission is to empower children to be conscious, contributing members of their community through a rigorous curriculum and an engaging green culture. Graduates of the School will be prepared to attend high performing schools where their interdisciplinary academic foundations, knowledge of sustainability, and strong sense of self sets them apart as leaders of the future. The School provided education to approximately 1546 students in grades kindergarten through eight during the 2023-2024 academic year.

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

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

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

## **Growing Up Green Charter Schools**

Notes to Financial Statements  
June 30, 2024 and 2023

### **2. Summary of Significant Accounting Policies**

#### ***Basis of Presentation and Use of Estimates***

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

#### ***Net Asset Presentation***

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

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

*Net assets with donor restrictions* – represents amounts restricted by donors for specific activities of the School or to be used at a future date. The School records contributions as net assets with donor restrictions if they are received with donor stipulations that limit their use either through purpose or time restrictions. When a donor restriction expires, that is, when a time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. The School had no net assets with donor restrictions at June 30, 2024 and 2023.

#### ***Fair Value Measurements***

The School follows U.S. GAAP guidance on fair value measurements which defines fair value and establishes a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with unadjusted quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable inputs and are used to the extent that observable inputs do not exist.

#### ***Investment Valuation***

Investments are stated at fair value.

## Growing Up Green Charter Schools

### Notes to Financial Statements June 30, 2024 and 2023

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

##### ***Investment Income Recognition***

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis and dividends are recorded on the ex-dividend date. Realized and unrealized gains and losses are included in the determination of change in net assets.

##### ***Restricted Cash***

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

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

	2024	2023
Cash	\$ 1,398,640	\$ 5,271,190
Restricted cash	200,028	148,226
	<u>\$ 1,598,668</u>	<u>\$ 5,419,416</u>

##### ***Property and Equipment***

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

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

Computers and equipment	5 years
Furniture and fixtures	7 years

Property and equipment are reviewed for impairment if the use of the asset significantly changes or another indicator of possible impairment is identified. If the carrying amount for the asset is not recoverable, the asset is written down to its fair value less costs to sell. There were no asset impairments for the years ended June 30, 2024 and 2023.

## **Growing Up Green Charter Schools**

### **Notes to Financial Statements June 30, 2024 and 2023**

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

##### ***Leases***

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

##### ***Refundable Advances***

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

##### ***Revenue and Support***

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

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

##### ***Marketing and Recruiting***

Marketing and recruiting costs are expensed as incurred for staff and student recruitment. Marketing and recruiting expense for the years ended June 30, 2024 and 2023 were \$142,228 and \$126,226.

## **Growing Up Green Charter Schools**

Notes to Financial Statements  
June 30, 2024 and 2023

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

#### ***Measure of Operations***

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

#### ***Functional Expense Allocation***

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

#### ***Accounting for Uncertainty in Income Taxes***

The School recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that the School had no uncertain tax positions that would require financial statement recognition or disclosure. The School is no longer subject to examinations by the applicable taxing jurisdictions for years prior to June 30, 2021.

#### ***Reclassification***

Certain 2023 accounts have been reclassified to conform to the 2024 financial statement presentation.

#### ***Subsequent Events Evaluation by Management***

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issue, which date is October 29, 2024.

### **3. Grants and Contracts Receivable**

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

## Growing Up Green Charter Schools

### Notes to Financial Statements June 30, 2024 and 2023

#### 4. Investments

Major categories of investments categorized by the fair value hierarchy are as follows at June 30:

	2024		
	Level I	Level II	Total
Certificates of deposit	\$ -	\$ 6,151,721	\$ 6,151,721
U.S. Treasury Securities	3,163,142	-	3,163,142
	<u>\$ 3,163,142</u>	<u>\$ 6,151,721</u>	9,314,863
Cash equivalents, at cost			38,686
			<u>\$ 9,353,549</u>

	2023		
	Level I	Level II	Total
U.S. Treasury Securities	\$ 3,057,478	\$ -	\$ 3,057,478
Cash equivalents, at cost			1,096
			<u>\$ 3,058,574</u>

#### 5. Property and Equipment

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

	2024	2023
Furniture and fixtures	\$ 713,603	\$ 613,079
Computers and equipment	2,523,230	1,810,932
Leasehold improvements	3,560,565	3,078,399
	<u>6,797,398</u>	<u>5,502,410</u>
Accumulated depreciation and amortization	(2,567,960)	(1,955,327)
	<u>\$ 4,229,438</u>	<u>\$ 3,547,083</u>

There was no disposal of assets during the year ended June 30, 2024. Assets with a cost basis of \$2,244,330 and accumulated depreciation of \$1,931,270 were disposed of during the year ended June 30, 2023. Loss on disposal of property and equipment was \$313,060 for the year ended June 30, 2023.

#### 6. Line-of-Credit

On September 28, 2023, the School entered into a \$2,000,000 revolving line of credit agreement with JP Morgan Chase to provide working capital. The line has an expiration date of March 22, 2025 and bears interest at the one-month Secured Overnight Financing Rate. Interest is payable on a monthly basis. The School did not draw down on the line of credit during the year ended June 30, 2024.

## Growing Up Green Charter Schools

### Notes to Financial Statements June 30, 2024 and 2023

#### 7. Liquidity and Availability of Financial Assets

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of the statements of financial position date, are comprised of the following at June 30:

	2024	2023
Cash	\$ 1,398,640	\$ 5,271,190
Investments	9,353,549	3,058,574
Grants and contracts receivable	784,754	1,135,824
Due from related party, net	871,587	1,067,190
	<u>\$ 12,408,530</u>	<u>\$ 10,532,778</u>

As part of the School's liquidity management plan, the status of grants and contracts receivable is monitored regularly and any excess cash is held in liquid instruments until it is required for operational use. The School will continue to rely on funding received from the New York City Department of Education to cover its future operating costs (see Note 10). In addition, the School has a \$2,000,000 Line of Credit, which it could draw upon.

#### 8. Employee Benefit Plan

The School maintains a pension plan qualified under Internal Revenue Code 401(k), for the benefit of its eligible employees. Under the plan, the School provided matching contributions up to 5% of the participant's annual compensation. Total employer match for the years ended June 30, 2024 and 2023 amounted to \$431,412 and \$259,298.

#### 9. Concentration of Credit Risk

Financial instruments that potentially subject the School to concentrations of credit and market risk consist principally of cash and restricted cash on deposit with financial institutions, which from time to time may exceed the Federal Deposit Insurance Corporation ("FDIC") limit. Investments are maintained at a broker which insures the balance up to \$500,000 with Securities Investor Protection Corporation insurance. The School does not believe that a significant risk of loss due to the failure of a financial institution presently exists. At June 30, 2024 and 2023, approximately \$1,349,000 and \$4,919,000 of cash was maintained with an institution in excess of FDIC limits.

#### 10. Concentration of Revenue and Support

The School receives a substantial portion of its revenue and support from the New York City Department of Education. For the years ended June 30, 2024 and 2023, the School received approximately 93% and 95% of its total revenue and support from the New York City Department of Education. If the charter school laws were modified, reducing or eliminating these revenues, the School's finances could be materially adversely affected.

## **Growing Up Green Charter Schools**

### **Notes to Financial Statements June 30, 2024 and 2023**

#### **11. Related Party Transactions (not disclosed elsewhere)**

The School is an affiliate of Friends of Growing Up Green ("Friends of GUG"), a New York State not-for-profit corporation, through common management. Friends of GUG supports the School through technical and financial assistance and by managing the School's real estate and facilities-related needs. During the years ended June 30, 2024 and 2023, the School charged \$1,139,493 and \$1,076,271 of operating expenses to Friends of GUG. At June 30, 2024 and 2023, the balance due from Friends of GUG was \$871,587 and \$1,067,190.

Effective July 1, 2021, the lease agreements for three facilities used by the School were transferred to Friends of GUG (see Note 12) and new sublease agreements were entered into between Friends of GUG (sublandlord) and the School (subtenant).

#### **12. Commitments**

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

On May 15, 2014, the School entered into an agreement to lease additional property at 36-49 11th Street, Long Island City, New York for a period of 10 years. The lease provides for rent escalations and the School is responsible for utilities and other operating expenses. This location became the home of Growing Up Green Middle School starting with the 2014-2015 academic year. In July 2021, the lease agreement was transferred to Friends of GUG (see Note 11) and a new sublease agreement between Friends of GUG (sublandlord) and the School (subtenant) was executed effective July 1, 2021 for a period of 3 years originally ending on June 30, 2024. The School entered into a lease transition agreement effective July 1, 2023, with an unrelated third party. As part of this agreement, the School collected a \$1,000,000 transition of interest fee, which is reflected accompanying 2024 statements of activities.

In July 2016, the School entered into a lease agreement for office and classroom space at 84-35 152<sup>nd</sup> Street, Jamaica, New York, expiring on June 30, 2036, with a renewal option for an additional ten years and subsequently a renewal option for an additional five years. The lease provides for rent escalations and the School is responsible for utilities and other operating expenses. In July 2021, the lease agreement was transferred to Friends of GUG (see Note 11) and a new sublease agreement between Friends of GUG (sublandlord) and the School (subtenant) was executed effective July 1, 2021 for a period concurrent to the lease term.

In September 2019, the School entered into a lease agreement for office and classroom space at 89-17 161<sup>st</sup> Street, Jamaica, New York, which commenced July 1, 2020 and expires July 31, 2053. The lease provides for rent escalations and the School is responsible for utilities and other operating expenses. Under the terms of the lease, the School paid a security deposit in the amount of \$130,000. In July 2021, the lease agreement was transferred to Friends of GUG (see Note 11) and a new sublease agreement between Friends of GUG (sublandlord) and the School (subtenant) was executed effective July 1, 2021 for a period concurrent to the lease term.



## Growing Up Green Charter Schools

### Notes to Financial Statements June 30, 2024 and 2023

#### 12. Commitments *(continued)*

In May 2023, the School entered into a sublease agreement with Friends of GUG (sublandlord) for office and classroom space at 34-12 10<sup>th</sup> Street, Long Island City, New York, which commenced July 1, 2023 and expires on June 30, 2055. The lease provides for rent escalations and the School is responsible for utilities and other operating expenses. Under the terms of the lease, the School paid a security deposit in the amount of \$130,000.

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

During the year ended June 30, 2024, the School entered into five finance leases for copiers, with payments due on a monthly basis with varying expiration dates through 2029.

ROU assets consist of the following at June 30, 2024:

	<u>Operating</u>	<u>Finance</u>
ROU assets	\$ 151,177,264	\$ 634,670
Less: accumulated amortization	<u>(10,451,250)</u>	<u>(66,202)</u>
	<u><u>\$ 140,726,014</u></u>	<u><u>\$ 568,468</u></u>
Weighted average remaining lease term (years)	25.98	4.93
Weighted average discount rate	3.35%	4.12%

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

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

## Growing Up Green Charter Schools

### Notes to Financial Statements June 30, 2024 and 2023

#### 12. Commitments (*continued*)

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

	Operating	Finance
2025	\$ 7,486,788	\$ 135,552
2026	7,645,038	135,552
2027	7,832,361	135,552
2028	8,061,528	135,552
2029	8,297,425	125,553
Thereafter	197,857,915	-
Total minimum lease payments	237,181,055	667,761
Present value discount	(89,684,214)	(62,198)
Present value of lease liabilities	147,496,841	605,563
Current portion	(2,670,817)	(113,215)
Lease liabilities, less current portion	<u>\$ 144,826,024</u>	<u>\$ 492,348</u>

Building and land rent/lease expense for the years ended June 30, 2024 and 2023, were \$9,919,567 and \$8,467,774.

Utilities expense for the years ended June 30, 2024 and 2023, were \$236,237 and \$271,232.

Copier lease expense for the years ended June 30, 2024 and 2023, were \$105,048 and \$150,514.

#### 13. Contingency

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

## Growing Up Green Charter Schools

### Notes to Financial Statements June 30, 2024 and 2023

#### 14. Merger Information

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

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

##### **ASSETS**

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

##### **LIABILITIES AND NET ASSETS**

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

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# **Growing Up Green Charter Schools**

Supplementary Information

Year Ended June 30, 2024

## Growing Up Green Charter Schools

### Schedule of Activities by School Year Ended June 30, 2024

	GUG	GUG II	Total
<b>OPERATING REVENUE</b>			
Public School District			
Regular student enrollment	\$ 14,098,954	\$ 14,259,368	\$ 28,358,322
Student with disabilities	1,889,367	2,362,271	4,251,638
Facilities funding	1,554,959	4,275,780	5,830,739
Grants and Contracts			
Federal grants	440,119	436,140	876,259
Federal E-Rate and IDEA	200,953	207,184	408,137
State and local	57,460	54,204	111,664
Total Operating Revenue	<u>18,241,812</u>	<u>21,594,947</u>	<u>39,836,759</u>
<b>EXPENSES</b>			
Program Services			
Regular education	10,317,169	13,429,242	23,746,411
Special education	6,044,488	6,058,558	12,103,046
After school	19,769	29,390	49,159
Total Program Services	<u>16,381,426</u>	<u>19,517,190</u>	<u>35,898,616</u>
Supporting Services			
Management and general	2,468,386	2,627,988	5,096,374
Fundraising	68,426	58,034	126,460
Total Expenses	<u>18,918,238</u>	<u>22,203,212</u>	<u>41,121,450</u>
(Deficit) from Operations	<u>(676,426)</u>	<u>(608,265)</u>	<u>(1,284,691)</u>
<b>SUPPORT, OTHER REVENUE, AND LOSSES</b>			
Contributions and fundraising	-	179,086	179,086
Other income	99,704	97,331	197,035
Lease transition of interest fee	1,000,000	-	1,000,000
Total Support, Other Revenue and Losses	<u>1,099,704</u>	<u>276,417</u>	<u>1,376,121</u>
Change in Net Assets	423,278	(331,848)	91,430
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>			
Beginning of year	<u>6,335,891</u>	<u>1,750,372</u>	<u>8,086,263</u>
End of year	<u>\$ 6,759,169</u>	<u>\$ 1,418,524</u>	<u>\$ 8,177,693</u>

See independent auditors' report

# **Growing Up Green Charter Schools**

Uniform Guidance  
Schedules and Reports

June 30, 2024

## Growing Up Green Charter Schools

### Schedule of Expenditures of Federal Awards Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Education				
Pass-Through New York State Education Department:				
Title I Grants to Local Educational Agencies	84.010	0021244620	\$ -	\$ 107,307
Title I Grants to Local Educational Agencies	84.010	0021245230	-	110,552
			-	217,859
English Language Acquisition State Grants	84.365	0293244620	-	22,395
English Language Acquisition State Grants	84.365	0293245230	-	8,540
			-	30,935
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	0147244620	-	20,399
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	0147245230	-	22,317
			-	42,716
Student Support and Academic Enrichment Program	84.424	0204244620	-	10,000
Student Support and Academic Enrichment Program	84.424	0204245230	-	10,000
			-	20,000
COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP	84.425U	5880214620	-	241,559
COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP	84.425U	5880215230	-	253,698
			-	495,257
Special Education Cluster (IDEA)-Cluster				
Pass-Through New York State Education Department:				
COVID-19 - Special Education Grants to States	84.027	not available	-	57,492
Total U.S. Department of Education			-	864,259
Federal Communications Commission				
Pass-Through Universal Service Administrative Company:				
COVID-19 Emergency Connectivity Fund Program	32.009	not available	-	12,000
Total Expenditures of Federal Awards			\$ -	\$ 876,259

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

## **Growing Up Green Charter Schools**

### **Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2024**

#### **1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Growing Up Green Charter Schools (the "School"), under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net assets or cash flows of the School.

#### **2. Summary of Significant Accounting Policies**

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

#### **3. Indirect Cost Rate**

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



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

**Independent Auditors' Report**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Growing Up Green Charter Schools (the "School") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 29, 2024.

**Report on Internal Control over Financial Reporting**

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

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

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

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

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

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 29, 2024

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

### **Independent Auditors' Report**

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

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

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

We have audited Growing Up Green Charter Schools' (the "School") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2024. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

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

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

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

##### ***Responsibilities of Management for Compliance***

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

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***Auditors' Responsibilities for the Audit of Compliance***

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

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

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

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

## **Report on Internal Control over Compliance**

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

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

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

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

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 29, 2024

## Growing Up Green Charter Schools

### Schedule of Findings and Questioned Costs Year Ended June 30, 2024

#### **Section I - Summary of Auditors' Results**

##### Financial Statements

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

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_\_ yes X no

Significant deficiency(ies) identified?

\_\_\_\_\_ yes X none reported

Noncompliance material to the financial statements noted?

\_\_\_\_\_ yes X no

##### Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?

\_\_\_\_\_ yes X no

Significant deficiency(ies) identified?

\_\_\_\_\_ yes X none reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

\_\_\_\_\_ yes X no

Identification of major federal programs:

##### Federal Assistance Listing Number(s)

##### Name of Federal Program or Cluster

84.425U

COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes X no

#### **Section II – Financial Statement Findings**

During our audit, we noted no material findings for the year ended June 30, 2024.

#### **Section III – Federal Award Findings and Questioned Costs**

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



## **Independent Auditors' Communication on Internal Control Matters**

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

In planning and performing our audit of the financial statements of Growing Up Green Charter Schools (the "School") as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified.

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

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

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

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 29, 2024



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

June 01, 2024 through June 28, 2024

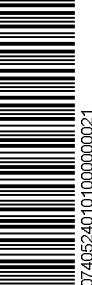
Account Number: **000003981331797**

### CUSTOMER SERVICE INFORMATION

Web site: **www.Chase.com**  
Service Center: **1-877-425-8100**  
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GROWING UP GREEN CHARTER SCHOOL II  
3927 28TH ST  
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### Good news – we reduced Non-Chase ATM Fees in more U.S. territories

As of February 20, 2024, we lowered the transaction fee from \$5 to \$3 for cash withdrawals made at non-Chase ATMs in American Samoa, Guam and the Northern Mariana Islands. We don't charge these fees when you use a Chase ATM.

We will continue to waive this fee for Chase Business Complete Checking<sup>SM</sup> accounts with Chase Military Banking benefits, Chase Platinum Business Checking<sup>SM</sup> and Chase Performance Business Checking<sup>®</sup> accounts.

Surcharge fees from the ATM owner/network may still apply. A Foreign Exchange Rate Adjustment Fee from Chase will apply for ATM withdrawals in the currency other than U.S. dollars.

You can find the current fee schedule in the **Additional Banking Services and Fees for Business Accounts** at [chase.com/business/disclosures](https://chase.com/business/disclosures).

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

### SAVINGS SUMMARY

Chase Business Premier Savings

	INSTANCES	AMOUNT
<b>Beginning Balance</b>		<b>\$100,011.83</b>
Deposits and Additions	1	1.51
<b>Ending Balance</b>	<b>1</b>	<b>\$100,013.34</b>
Annual Percentage Yield Earned This Period		0.02%
Interest Paid This Period		\$1.51
Interest Paid Year-to-Date		\$7.65

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

### TRANSACTION DETAIL

DATE	DESCRIPTION	AMOUNT	BALANCE
	<b>Beginning Balance</b>		<b>\$100,011.83</b>
06/28	Interest Payment	1.51	100,013.34
	<b>Ending Balance</b>		<b>\$100,013.34</b>

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





June 01, 2024 through June 28, 2024  
Account Number: **000003981331797**

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

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

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

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

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

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

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

**JPMorgan Chase Bank, N.A. Member FDIC**

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# **Growing Up Green Charter Schools**

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

June 30, 2024 and 2023

**Growing Up Green Charter Schools**  
Financial Statements and  
Uniform Guidance Schedules  
Together With Independent Auditors' Reports  
  
June 30, 2024 and 2023

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## **Independent Auditors' Report**

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

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

#### ***Opinion***

We have audited the accompanying financial statements of Growing Up Green Charter Schools (a nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023 and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Growing Up Green Charter Schools as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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

**Report on Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of activities by school for the year ended June 30, 2024 on page 20 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards on page 21, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2024, on our consideration of Growing Up Green Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Growing Up Green Charter Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Growing Up Green Charter Schools' internal control over financial reporting and compliance.

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 29, 2024

## Growing Up Green Charter Schools

### Statements of Financial Position

	June 30,	
	2024	2023
<b>ASSETS</b>		
Current Assets		
Cash	\$ 1,398,640	\$ 5,271,190
Investments	9,353,549	3,058,574
Grants and contracts receivable	784,754	1,135,824
Due from related party, net	871,587	1,067,190
Prepaid expenses and other current assets	891,683	1,237,302
Total Current Assets	13,300,213	11,770,080
Property and equipment, net	4,229,438	3,547,083
Security deposits	408,966	415,250
Restricted cash - escrow	200,028	148,226
Right of use assets, finance leases, net	568,468	-
Right of use assets, operating leases, net	140,726,014	99,729,973
	<u>\$ 159,433,127</u>	<u>\$ 115,610,612</u>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Accounts payable and accrued expenses	\$ 594,156	\$ 541,429
Accrued payroll and payroll taxes	2,415,638	2,143,956
Refundable advances	143,236	1,074,390
Finance lease liabilities	113,215	-
Operating lease liabilities	2,670,817	2,494,402
Total Current Liabilities	5,937,062	6,254,177
Finance lease liabilities, less current portion	492,348	-
Operating lease liabilities, less current portion	144,826,024	101,270,172
Total Liabilities	151,255,434	107,524,349
Net assets, without donor restrictions	8,177,693	8,086,263
	<u>\$ 159,433,127</u>	<u>\$ 115,610,612</u>

See notes to financial statements

## Growing Up Green Charter Schools

### Statements of Activities

	Year Ended June 30,	
	2024	2023
<b>OPERATING REVENUE</b>		
Public School District		
Regular student enrollment	\$ 28,358,322	\$ 25,827,519
Student with disabilities	4,251,638	3,982,537
Facilities funding	5,830,739	5,035,535
Grants and Contracts		
Federal grants	876,259	1,131,304
Federal E-Rate and IDEA	408,137	385,743
State and local	111,664	101,187
Total Operating Revenue	<u>39,836,759</u>	<u>36,463,825</u>
<b>EXPENSES</b>		
Program Services		
Regular education	23,746,411	23,248,501
Special education	12,103,046	10,881,885
After school	49,159	60,441
Total Program Services	<u>35,898,616</u>	<u>34,190,827</u>
Supporting Services		
Management and general	5,096,374	4,237,719
Fundraising	126,460	189,675
Total Expenses	<u>41,121,450</u>	<u>38,618,221</u>
(Deficit) from Operations	<u>(1,284,691)</u>	<u>(2,154,396)</u>
<b>SUPPORT, OTHER REVENUE, AND LOSSES</b>		
Contributions and fundraising	179,086	158,717
Other income	197,035	159,805
Lease transition of interest fee	1,000,000	-
Loss of disposal of property and equipment	-	(313,060)
Total Support, Other Revenue and Losses	<u>1,376,121</u>	<u>5,462</u>
Change in Net Assets	91,430	(2,148,934)
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>		
Beginning of year	8,086,263	3,472,362
Acquisition of net assets pursuant to merger of related charter school	<u>-</u>	<u>6,762,835</u>
End of year	<u>\$ 8,177,693</u>	<u>\$ 8,086,263</u>

See notes to financial statements



# **Growing Up Green Charter Schools**

## Statement of Functional Expenses Year Ended June 30, 2024

	Regular Education	Regular Education	Special Education	After School	Total	Management and General	Fundraising	Total
Personnel Services Costs								
Administrative staff personnel	58	\$ 2,652,887	\$ 882,801	\$ -	\$ 3,535,688	\$ 1,730,980	\$ 90,378	\$ 5,357,046
Instructional personnel	201	9,482,867	5,406,007	15,601	14,904,475	13,813	-	14,918,288
Non instructional personnel	12	61,403	46,813	474	108,690	395,722	-	504,412
Total Personnel Services Costs	271	12,197,157	6,335,621	16,075	18,548,853	2,140,515	90,378	20,779,746
Fringe benefits and payroll taxes		2,739,044	1,439,943	3,753	4,182,740	477,741	20,548	4,681,029
Retirement		250,499	135,362	415	386,276	43,140	1,996	431,412
Legal fees		-	-	-	-	267,437	-	267,437
Accounting and audit services		-	-	-	-	113,411	-	113,411
Other professional and consulting services		276,008	99,469	-	375,477	627,847	13,538	1,016,862
Building and land rent		5,877,022	3,005,359	-	8,882,381	1,037,186	-	9,919,567
Repairs and maintenance		140,353	78,282	-	218,635	24,932	-	243,567
Insurance		161,469	85,298	-	246,767	29,269	-	276,036
Utilities		135,906	76,244	-	212,150	24,087	-	236,237
Supplies and materials		442,604	151,521	28,916	623,041	16,481	-	639,522
Equipment and furnishings		45,354	18,245	-	63,599	4,374	-	67,973
Staff development		135,232	48,760	-	183,992	84,687	-	268,679
Marketing and recruiting		94,324	40,507	-	134,831	7,397	-	142,228
Technology		274,983	144,543	-	419,526	49,934	-	469,460
Food services		42,872	13,313	-	56,185	-	-	56,185
Student services		271,882	77,696	-	349,578	-	-	349,578
Office expense		202,985	109,431	-	312,416	36,523	-	348,939
Depreciation and amortization		398,926	207,156	-	606,082	72,753	-	678,835
Other		59,791	36,296	-	96,087	38,660	-	134,747
Total Expenses		<u>\$ 23,746,411</u>	<u>\$ 12,103,046</u>	<u>\$ 49,159</u>	<u>\$ 35,898,616</u>	<u>\$ 5,096,374</u>	<u>\$ 126,460</u>	<u>\$ 41,121,450</u>

# **Growing Up Green Charter Schools**

## Statement of Functional Expenses Year Ended June 30, 2023

	Regular Education	Program Services				Management and General	Fundraising	Total
	Regular Education	Regular Education	Special Education	After School	Total			
Personnel Services Costs								
Administrative staff personnel	56	\$ 2,611,550	\$ 858,102	\$ -	\$ 3,469,652	\$ 1,641,567	\$ 142,657	\$ 5,253,876
Instructional personnel	185	9,899,898	5,187,002	11,241	15,098,141	4,587	-	15,102,728
Non instructional personnel	14	98,449	53,328	-	151,777	344,985	168	496,930
Total Personnel Services Costs	<u>255</u>	<u>12,609,897</u>	<u>6,098,432</u>	<u>11,241</u>	<u>18,719,570</u>	<u>1,991,139</u>	<u>142,825</u>	<u>20,853,534</u>
Fringe benefits and payroll taxes		2,764,758	1,368,334	2,736	4,135,828	429,759	32,706	4,598,293
Retirement		153,865	79,237	182	233,284	23,980	2,034	259,298
Legal fees		-	-	-	-	74,976	-	74,976
Accounting and audit services		-	-	-	-	128,115	-	128,115
Other professional and consulting services		146,981	50,711	-	197,692	375,416	12,110	585,218
Building and land rent		5,269,439	2,341,177	-	7,610,616	857,158	-	8,467,774
Repairs and maintenance		140,148	60,476	-	200,624	22,639	-	223,263
Insurance		156,719	75,101	-	231,820	25,977	-	257,797
Utilities		159,569	84,593	-	244,162	27,170	-	271,332
Supplies and materials		505,964	155,264	46,282	707,510	13,862	-	721,372
Equipment and furnishings		64,213	22,830	-	87,043	4,982	-	92,025
Staff development		145,014	45,783	-	190,797	101,190	-	291,987
Marketing and recruiting		83,479	35,742	-	119,221	7,005	-	126,226
Technology		205,449	102,455	-	307,904	34,409	-	342,313
Food services		27,919	7,749	-	35,668	-	-	35,668
Student services		232,553	62,839	-	295,392	-	-	295,392
Office expense		205,601	101,401	-	307,002	34,334	-	341,336
Depreciation and amortization		330,390	161,994	-	492,384	55,089	-	547,473
Other		46,543	27,767	-	74,310	30,519	-	104,829
Total Expenses		<u>\$ 23,248,501</u>	<u>\$ 10,881,885</u>	<u>\$ 60,441</u>	<u>\$ 34,190,827</u>	<u>\$ 4,237,719</u>	<u>\$ 189,675</u>	<u>\$ 38,618,221</u>

See notes to financial statements

## Growing Up Green Charter Schools

### Statements of Cash Flows

	Year Ended June 30,	
	2024	2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 91,430	\$ (2,148,934)
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation and amortization	612,633	547,473
Amortization of right of use assets - operating leases	5,132,109	5,319,141
Amortization of right of use assets - finance leases	66,202	-
Unrealized gain on investments	17,139	-
Loss on disposal of property and equipment	-	313,060
Changes in operating assets and liabilities		
Grants and contracts receivable	351,070	(69,994)
Due from related party	195,603	(582,913)
Prepaid expenses and other current assets	345,619	(251,552)
Security deposits	6,284	17,201
Accounts payable and accrued expenses	52,727	73,537
Accrued payroll and payroll taxes	271,682	246,601
Operating lease liabilities	(2,395,883)	(3,131,600)
Refundable advances	(931,154)	947,535
Net Cash from Operating Activities	<u>3,815,461</u>	<u>1,279,555</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchases of property and equipment	(1,294,988)	(1,271,237)
Purchase of investments	-	(3,058,574)
Proceeds from maturity of investments	(6,312,114)	-
Cash acquired from merger of related charter school	-	4,963,973
Net Cash from Investing Activities	<u>(7,607,102)</u>	<u>634,162</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Finance lease liabilities	<u>(29,107)</u>	<u>-</u>
Net Change in Cash and Restricted Cash	(3,820,748)	1,913,717
<b>CASH AND RESTRICTED CASH</b>		
Beginning of year	<u>5,419,416</u>	<u>3,505,699</u>
End of year	<u>\$ 1,598,668</u>	<u>\$ 5,419,416</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Operating right-of-use asset recognized in exchange for operating lease liabilities	\$ 46,128,150	\$ 105,049,114
Cash paid for amounts included in the measurement of lease liabilities	2,441,350	5,678,342
Finance right-of-use asset recognized in exchange for finance lease liabilities	634,670	-

See notes to financial statements

## **Growing Up Green Charter Schools**

Notes to Financial Statements  
June 30, 2024 and 2023

### **1. Organization and Tax Status**

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

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

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

The School's mission is to empower children to be conscious, contributing members of their community through a rigorous curriculum and an engaging green culture. Graduates of the School will be prepared to attend high performing schools where their interdisciplinary academic foundations, knowledge of sustainability, and strong sense of self sets them apart as leaders of the future. The School provided education to approximately 1546 students in grades kindergarten through eight during the 2023-2024 academic year.

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

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

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

## **Growing Up Green Charter Schools**

Notes to Financial Statements  
June 30, 2024 and 2023

### **2. Summary of Significant Accounting Policies**

#### ***Basis of Presentation and Use of Estimates***

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

#### ***Net Asset Presentation***

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

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

*Net assets with donor restrictions* – represents amounts restricted by donors for specific activities of the School or to be used at a future date. The School records contributions as net assets with donor restrictions if they are received with donor stipulations that limit their use either through purpose or time restrictions. When a donor restriction expires, that is, when a time restriction ends or a purpose restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. The School had no net assets with donor restrictions at June 30, 2024 and 2023.

#### ***Fair Value Measurements***

The School follows U.S. GAAP guidance on fair value measurements which defines fair value and establishes a fair value hierarchy organized into three levels based upon the input assumptions used in pricing assets. Level 1 inputs have the highest reliability and are related to assets with unadjusted quoted prices in active markets. Level 2 inputs relate to assets with other than quoted prices in active markets which may include quoted prices for similar assets or liabilities or other inputs which can be corroborated by observable market data. Level 3 inputs are unobservable inputs and are used to the extent that observable inputs do not exist.

#### ***Investment Valuation***

Investments are stated at fair value.

## Growing Up Green Charter Schools

### Notes to Financial Statements June 30, 2024 and 2023

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

##### ***Investment Income Recognition***

Purchases and sales of securities are recorded on a trade date basis. Interest income is recorded on the accrual basis and dividends are recorded on the ex-dividend date. Realized and unrealized gains and losses are included in the determination of change in net assets.

##### ***Restricted Cash***

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

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

	2024	2023
Cash	\$ 1,398,640	\$ 5,271,190
Restricted cash	200,028	148,226
	<u>\$ 1,598,668</u>	<u>\$ 5,419,416</u>

##### ***Property and Equipment***

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

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

Computers and equipment	5 years
Furniture and fixtures	7 years

Property and equipment are reviewed for impairment if the use of the asset significantly changes or another indicator of possible impairment is identified. If the carrying amount for the asset is not recoverable, the asset is written down to its fair value less costs to sell. There were no asset impairments for the years ended June 30, 2024 and 2023.

## **Growing Up Green Charter Schools**

### **Notes to Financial Statements June 30, 2024 and 2023**

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

##### ***Leases***

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

##### ***Refundable Advances***

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

##### ***Revenue and Support***

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

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

##### ***Marketing and Recruiting***

Marketing and recruiting costs are expensed as incurred for staff and student recruitment. Marketing and recruiting expense for the years ended June 30, 2024 and 2023 were \$142,228 and \$126,226.

## **Growing Up Green Charter Schools**

Notes to Financial Statements  
June 30, 2024 and 2023

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

#### ***Measure of Operations***

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

#### ***Functional Expense Allocation***

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

#### ***Accounting for Uncertainty in Income Taxes***

The School recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that the School had no uncertain tax positions that would require financial statement recognition or disclosure. The School is no longer subject to examinations by the applicable taxing jurisdictions for years prior to June 30, 2021.

#### ***Reclassification***

Certain 2023 accounts have been reclassified to conform to the 2024 financial statement presentation.

#### ***Subsequent Events Evaluation by Management***

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issue, which date is October 29, 2024.

### **3. Grants and Contracts Receivable**

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



## Growing Up Green Charter Schools

### Notes to Financial Statements June 30, 2024 and 2023

#### 4. Investments

Major categories of investments categorized by the fair value hierarchy are as follows at June 30:

	2024		
	Level I	Level II	Total
Certificates of deposit	\$ -	\$ 6,151,721	\$ 6,151,721
U.S. Treasury Securities	3,163,142	-	3,163,142
	<u>\$ 3,163,142</u>	<u>\$ 6,151,721</u>	9,314,863
Cash equivalents, at cost			38,686
			<u>\$ 9,353,549</u>

	2023		
	Level I	Level II	Total
U.S. Treasury Securities	\$ 3,057,478	\$ -	\$ 3,057,478
Cash equivalents, at cost			1,096
			<u>\$ 3,058,574</u>

#### 5. Property and Equipment

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

	2024	2023
Furniture and fixtures	\$ 713,603	\$ 613,079
Computers and equipment	2,523,230	1,810,932
Leasehold improvements	3,560,565	3,078,399
	<u>6,797,398</u>	<u>5,502,410</u>
Accumulated depreciation and amortization	(2,567,960)	(1,955,327)
	<u>\$ 4,229,438</u>	<u>\$ 3,547,083</u>

There was no disposal of assets during the year ended June 30, 2024. Assets with a cost basis of \$2,244,330 and accumulated depreciation of \$1,931,270 were disposed of during the year ended June 30, 2023. Loss on disposal of property and equipment was \$313,060 for the year ended June 30, 2023.

#### 6. Line-of-Credit

On September 28, 2023, the School entered into a \$2,000,000 revolving line of credit agreement with JP Morgan Chase to provide working capital. The line has an expiration date of March 22, 2025 and bears interest at the one-month Secured Overnight Financing Rate. Interest is payable on a monthly basis. The School did not draw down on the line of credit during the year ended June 30, 2024.

## Growing Up Green Charter Schools

### Notes to Financial Statements June 30, 2024 and 2023

#### 7. Liquidity and Availability of Financial Assets

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use within one year of the statements of financial position date, are comprised of the following at June 30:

	2024	2023
Cash	\$ 1,398,640	\$ 5,271,190
Investments	9,353,549	3,058,574
Grants and contracts receivable	784,754	1,135,824
Due from related party, net	871,587	1,067,190
	<u>\$ 12,408,530</u>	<u>\$ 10,532,778</u>

As part of the School's liquidity management plan, the status of grants and contracts receivable is monitored regularly and any excess cash is held in liquid instruments until it is required for operational use. The School will continue to rely on funding received from the New York City Department of Education to cover its future operating costs (see Note 10). In addition, the School has a \$2,000,000 Line of Credit, which it could draw upon.

#### 8. Employee Benefit Plan

The School maintains a pension plan qualified under Internal Revenue Code 401(k), for the benefit of its eligible employees. Under the plan, the School provided matching contributions up to 5% of the participant's annual compensation. Total employer match for the years ended June 30, 2024 and 2023 amounted to \$431,412 and \$259,298.

#### 9. Concentration of Credit Risk

Financial instruments that potentially subject the School to concentrations of credit and market risk consist principally of cash and restricted cash on deposit with financial institutions, which from time to time may exceed the Federal Deposit Insurance Corporation ("FDIC") limit. Investments are maintained at a broker which insures the balance up to \$500,000 with Securities Investor Protection Corporation insurance. The School does not believe that a significant risk of loss due to the failure of a financial institution presently exists. At June 30, 2024 and 2023, approximately \$1,349,000 and \$4,919,000 of cash was maintained with an institution in excess of FDIC limits.

#### 10. Concentration of Revenue and Support

The School receives a substantial portion of its revenue and support from the New York City Department of Education. For the years ended June 30, 2024 and 2023, the School received approximately 93% and 95% of its total revenue and support from the New York City Department of Education. If the charter school laws were modified, reducing or eliminating these revenues, the School's finances could be materially adversely affected.

## **Growing Up Green Charter Schools**

### **Notes to Financial Statements June 30, 2024 and 2023**

#### **11. Related Party Transactions (not disclosed elsewhere)**

The School is an affiliate of Friends of Growing Up Green ("Friends of GUG"), a New York State not-for-profit corporation, through common management. Friends of GUG supports the School through technical and financial assistance and by managing the School's real estate and facilities-related needs. During the years ended June 30, 2024 and 2023, the School charged \$1,139,493 and \$1,076,271 of operating expenses to Friends of GUG. At June 30, 2024 and 2023, the balance due from Friends of GUG was \$871,587 and \$1,067,190.

Effective July 1, 2021, the lease agreements for three facilities used by the School were transferred to Friends of GUG (see Note 12) and new sublease agreements were entered into between Friends of GUG (sublandlord) and the School (subtenant).

#### **12. Commitments**

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

On May 15, 2014, the School entered into an agreement to lease additional property at 36-49 11th Street, Long Island City, New York for a period of 10 years. The lease provides for rent escalations and the School is responsible for utilities and other operating expenses. This location became the home of Growing Up Green Middle School starting with the 2014-2015 academic year. In July 2021, the lease agreement was transferred to Friends of GUG (see Note 11) and a new sublease agreement between Friends of GUG (sublandlord) and the School (subtenant) was executed effective July 1, 2021 for a period of 3 years originally ending on June 30, 2024. The School entered into a lease transition agreement effective July 1, 2023, with an unrelated third party. As part of this agreement, the School collected a \$1,000,000 transition of interest fee, which is reflected accompanying 2024 statements of activities.

In July 2016, the School entered into a lease agreement for office and classroom space at 84-35 152<sup>nd</sup> Street, Jamaica, New York, expiring on June 30, 2036, with a renewal option for an additional ten years and subsequently a renewal option for an additional five years. The lease provides for rent escalations and the School is responsible for utilities and other operating expenses. In July 2021, the lease agreement was transferred to Friends of GUG (see Note 11) and a new sublease agreement between Friends of GUG (sublandlord) and the School (subtenant) was executed effective July 1, 2021 for a period concurrent to the lease term.

In September 2019, the School entered into a lease agreement for office and classroom space at 89-17 161<sup>st</sup> Street, Jamaica, New York, which commenced July 1, 2020 and expires July 31, 2053. The lease provides for rent escalations and the School is responsible for utilities and other operating expenses. Under the terms of the lease, the School paid a security deposit in the amount of \$130,000. In July 2021, the lease agreement was transferred to Friends of GUG (see Note 11) and a new sublease agreement between Friends of GUG (sublandlord) and the School (subtenant) was executed effective July 1, 2021 for a period concurrent to the lease term.

## Growing Up Green Charter Schools

### Notes to Financial Statements June 30, 2024 and 2023

#### 12. Commitments *(continued)*

In May 2023, the School entered into a sublease agreement with Friends of GUG (sublandlord) for office and classroom space at 34-12 10<sup>th</sup> Street, Long Island City, New York, which commenced July 1, 2023 and expires on June 30, 2055. The lease provides for rent escalations and the School is responsible for utilities and other operating expenses. Under the terms of the lease, the School paid a security deposit in the amount of \$130,000.

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

During the year ended June 30, 2024, the School entered into five finance leases for copiers, with payments due on a monthly basis with varying expiration dates through 2029.

ROU assets consist of the following at June 30, 2024:

	<u>Operating</u>	<u>Finance</u>
ROU assets	\$ 151,177,264	\$ 634,670
Less: accumulated amortization	<u>(10,451,250)</u>	<u>(66,202)</u>
	<u>\$ 140,726,014</u>	<u>\$ 568,468</u>
Weighted average remaining lease term (years)	25.98	4.93
Weighted average discount rate	3.35%	4.12%

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

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

## Growing Up Green Charter Schools

### Notes to Financial Statements June 30, 2024 and 2023

#### 12. Commitments (*continued*)

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

	Operating	Finance
2025	\$ 7,486,788	\$ 135,552
2026	7,645,038	135,552
2027	7,832,361	135,552
2028	8,061,528	135,552
2029	8,297,425	125,553
Thereafter	197,857,915	-
Total minimum lease payments	237,181,055	667,761
Present value discount	(89,684,214)	(62,198)
Present value of lease liabilities	147,496,841	605,563
Current portion	(2,670,817)	(113,215)
Lease liabilities, less current portion	<u>\$ 144,826,024</u>	<u>\$ 492,348</u>

Building and land rent/lease expense for the years ended June 30, 2024 and 2023, were \$9,919,567 and \$8,467,774.

Utilities expense for the years ended June 30, 2024 and 2023, were \$236,237 and \$271,232.

Copier lease expense for the years ended June 30, 2024 and 2023, were \$105,048 and \$150,514.

#### 13. Contingency

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

## Growing Up Green Charter Schools

### Notes to Financial Statements June 30, 2024 and 2023

#### 14. Merger Information

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

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

##### **ASSETS**

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

##### **LIABILITIES AND NET ASSETS**

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

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# **Growing Up Green Charter Schools**

Supplementary Information

Year Ended June 30, 2024

## Growing Up Green Charter Schools

### Schedule of Activities by School Year Ended June 30, 2024

	GUG	GUG II	Total
<b>OPERATING REVENUE</b>			
Public School District			
Regular student enrollment	\$ 14,098,954	\$ 14,259,368	\$ 28,358,322
Student with disabilities	1,889,367	2,362,271	4,251,638
Facilities funding	1,554,959	4,275,780	5,830,739
Grants and Contracts			
Federal grants	440,119	436,140	876,259
Federal E-Rate and IDEA	200,953	207,184	408,137
State and local	57,460	54,204	111,664
Total Operating Revenue	<u>18,241,812</u>	<u>21,594,947</u>	<u>39,836,759</u>
<b>EXPENSES</b>			
Program Services			
Regular education	10,317,169	13,429,242	23,746,411
Special education	6,044,488	6,058,558	12,103,046
After school	19,769	29,390	49,159
Total Program Services	<u>16,381,426</u>	<u>19,517,190</u>	<u>35,898,616</u>
Supporting Services			
Management and general	2,468,386	2,627,988	5,096,374
Fundraising	68,426	58,034	126,460
Total Expenses	<u>18,918,238</u>	<u>22,203,212</u>	<u>41,121,450</u>
(Deficit) from Operations	<u>(676,426)</u>	<u>(608,265)</u>	<u>(1,284,691)</u>
<b>SUPPORT, OTHER REVENUE, AND LOSSES</b>			
Contributions and fundraising	-	179,086	179,086
Other income	99,704	97,331	197,035
Lease transition of interest fee	1,000,000	-	1,000,000
Total Support, Other Revenue and Losses	<u>1,099,704</u>	<u>276,417</u>	<u>1,376,121</u>
Change in Net Assets	423,278	(331,848)	91,430
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>			
Beginning of year	<u>6,335,891</u>	<u>1,750,372</u>	<u>8,086,263</u>
End of year	<u>\$ 6,759,169</u>	<u>\$ 1,418,524</u>	<u>\$ 8,177,693</u>

See independent auditors' report



# **Growing Up Green Charter Schools**

Uniform Guidance  
Schedules and Reports

June 30, 2024

## Growing Up Green Charter Schools

### Schedule of Expenditures of Federal Awards Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Education				
Pass-Through New York State Education Department:				
Title I Grants to Local Educational Agencies	84.010	0021244620	\$ -	\$ 107,307
Title I Grants to Local Educational Agencies	84.010	0021245230	-	110,552
			-	217,859
English Language Acquisition State Grants	84.365	0293244620	-	22,395
English Language Acquisition State Grants	84.365	0293245230	-	8,540
			-	30,935
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	0147244620	-	20,399
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	0147245230	-	22,317
			-	42,716
Student Support and Academic Enrichment Program	84.424	0204244620	-	10,000
Student Support and Academic Enrichment Program	84.424	0204245230	-	10,000
			-	20,000
COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP	84.425U	5880214620	-	241,559
COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP	84.425U	5880215230	-	253,698
			-	495,257
Special Education Cluster (IDEA)-Cluster				
Pass-Through New York State Education Department:				
COVID-19 - Special Education Grants to States	84.027	not available	-	57,492
Total U.S. Department of Education			-	864,259
Federal Communications Commission				
Pass-Through Universal Service Administrative Company:				
COVID-19 Emergency Connectivity Fund Program	32.009	not available	-	12,000
Total Expenditures of Federal Awards			\$ -	\$ 876,259

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

## **Growing Up Green Charter Schools**

### **Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2024**

#### **1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Growing Up Green Charter Schools (the "School"), under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net assets or cash flows of the School.

#### **2. Summary of Significant Accounting Policies**

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

#### **3. Indirect Cost Rate**

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

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

**Independent Auditors' Report**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Growing Up Green Charter Schools (the "School") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 29, 2024.

**Report on Internal Control over Financial Reporting**

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

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

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

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

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

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 29, 2024

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

**Independent Auditors' Report**

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

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

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

We have audited Growing Up Green Charter Schools' (the "School") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2024. The School's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

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

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

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

***Responsibilities of Management for Compliance***

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

PKF O'CONNOR DAVIES, LLP  
500 Mamaroneck Avenue, Harrison, NY 10528 | Tel: 914.381.8900 | Fax: 914.381.8910 | [www.pkfod.com](http://www.pkfod.com)

PKF O'Connor Davies, LLP is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

***Auditors' Responsibilities for the Audit of Compliance***

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

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

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

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

## **Report on Internal Control over Compliance**

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

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

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

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

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 29, 2024



## Growing Up Green Charter Schools

### Schedule of Findings and Questioned Costs Year Ended June 30, 2024

#### **Section I - Summary of Auditors' Results**

##### **Financial Statements**

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

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_\_ yes X no

Significant deficiency(ies) identified?

\_\_\_\_\_ yes X none reported

Noncompliance material to the financial statements noted?

\_\_\_\_\_ yes X no

##### **Federal Awards**

Internal control over major federal programs:

Material weakness(es) identified?

\_\_\_\_\_ yes X no

Significant deficiency(ies) identified?

\_\_\_\_\_ yes X none reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

\_\_\_\_\_ yes X no

Identification of major federal programs:

##### **Federal Assistance Listing Number(s)**

##### **Name of Federal Program or Cluster**

84.425U

COVID-19 Education Stabilization Fund/Elementary and Secondary School Emergency Relief Fund ARP

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes X no

#### **Section II – Financial Statement Findings**

During our audit, we noted no material findings for the year ended June 30, 2024.

#### **Section III – Federal Award Findings and Questioned Costs**

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



## **Independent Auditors' Communication on Internal Control Matters**

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

In planning and performing our audit of the financial statements of Growing Up Green Charter Schools (the "School") as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified.

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

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

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

*PKF O'Connor Davies, LLP*

Harrison, New York  
October 29, 2024



# FIRE DEPARTMENT

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

## BUREAU OF FIRE PREVENTION

Public Buildings Unit

DATE: 09.22.2022.

### PREMISES

Growing Up Charter School  
39-27 28<sup>th</sup> Street  
Queens NY 11101

Growing Up Charter School  
39-27 28<sup>th</sup> Street  
Queens NY 11101

To Whom It May Concern:

The New York City Fire Department ("FDNY"), Bureau of Fire Prevention, Public Buildings Unit conducted an inspection of the above-referenced premises on **09.15.2022**.

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

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

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

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

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

Examined by: \_\_\_\_\_  
Tomasz Korbas, Supervising Inspector, PBU



# Certificate of Occupancy

CO Number: 4003863-0000002

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

A.	<b>Borough:</b> QUEENS <b>Address:</b> 34-12 10TH STREET <b>Building Identification Number(BIN):</b> 4003863	<b>Block Number:</b> 324 <b>Lot Number(s):</b> 32 <b>Additional Lot Number(s):</b> <b>Application Type:</b> A1 - ALTERATION TYPE 1	<b>Full Building Certificate Type:</b> Final <b>Date Issued:</b> 03/21/2023
<b>This building is subject to this Building Code:</b> 2014			
<b>This Certificate of Occupancy is associated with job#</b> 421133482-01			
B.	<b>Construction Classification:</b> II-A: 1 HOUR PROTECTED - NON-COMBUST <b>Building Occupancy Group classification:</b> E - EDUCATIONAL <b>Multiple Dwelling Law Classification:</b> Not Available		
	<b>No. of stories:</b> 3	<b>Height in feet:</b> 35	<b>No. of dwelling units:</b> Not Available
C.	<b>Fire Protection Equipment:</b> Fire Alarm System, Sprinkler System		
D.	<b>Parking Spaces and Loading Berths:</b> Open Parking Spaces: 0 Enclosed Parking Spaces: 0 Total Loading Berths: Not available		
E.	<b>This Certificate is issued with the following legal limitations:</b> Restrictive Declaration: None      Zoning Exhibit: 2021000115038, 2021000115039 BSA Calendar Number(s): None      CPC Calendar Number(s): None		
<b>Borough Comments:</b>			

Borough Commissioner

Commissioner

  
 Acting Commissioner of Buildings



## Permissible Use and Occupancy

FLOOR	Occ Group	Max. Persons Permitted	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type
Open Space	A-3	197	OG	3B		421133482	Final
Description of Use:	Recreation OUTDOOR RECREATION SPACE				Exceptions:		
Floor 1	A-3	98	OG	3B		421133482	Final
Description of Use:	Cafeteria - school up to grade 12 EDU CAFETERIA (98 OCCUPANTS), WARMING KITCHEN (1 OCCUPANTS)				Exceptions:		
Floor 1	E	19	OG	3B		421133482	Final
Description of Use:	Academies and schools LOBBY, ADMINISTRATION, BOYS RESTROOM, GIRLS RESTROOM, ADA STAFF RESTROOM, OFFICES, FIRE PUMP ROOM				Exceptions:		
Floor 1	S-2	4	OG	3B		421133482	Final
Description of Use:	Storage of non combustible Materials JANITOR, STORAGE, IT CLOSET				Exceptions:		
Floor 1	F-2	4	OG	3B		421133482	Final
Description of Use:	Mechanical and/or electrical equipment rooms ELEVATOR MACHINE ROOM, ELECTRICAL ROOM, WATER METERSEWER ROOM, RPZ ROOM				Exceptions:		



## Permissible Use and Occupancy

FLOOR	Occ Group	Max. Persons Permitted	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type
Floor 1	A-3	300	OG	3B		421133482	Final
Description of Use:	Health Club/ Gym/ Fitness Center GYM				Exceptions:		
Floor 1	E	88	OG	3A		421133482	Final
Description of Use:	Academies and schools 3 CLASSROOMS				Exceptions:		
Floor 2	E	2	100	3B		421133482	Final
Description of Use:	Academies and schools OFFICE, JANITOR CLOSET				Exceptions:		
Floor 2	E	N/A	75	3A		421133482	Final
Description of Use:	Academies and schools RESTROOM				Exceptions:		
Floor 2	E	145	75	3A		421133482	Final
Description of Use:	Academies and schools 5 CLASSROOMS				Exceptions:		



## Permissible Use and Occupancy

FLOOR	Occ Group	Max. Persons Permitted	Live Loads (lbs per sq ft)	Zoning Use Group	Dwelling or Rooming Units	Job Reference	Certificate of Occupancy Type
Floor 3	E	1	75	3B		421133482	Final
Description of Use:	Academies and schools OFFICE				Exceptions:		
Floor 3	E	116	75	3A		421133482	Final
Description of Use:	Academies and schools 4 CLASSROOM				Exceptions:		
Floor 3	E	N/A	75	3A		421133482	Final
Description of Use:	Academies and schools RESTROOM				Exceptions:		
Roof	F-2	N/A	100	3B		421133482	Final
Description of Use:	Mechanical and/or electrical equipment rooms MECHANICAL EQUIPMENT				Exceptions:		

**CofO Comments:** ZONING EXHIBITS I & II HAVE BEEN RECORDED UNDER CRFN#S 2021000115038 AND 2021000115039.

Borough Commissioner

Commissioner

Acting Commissioner of Buildings

# DEPARTMENT OF BUILDINGS

BOROUGH OF

QUEENS

, THE CITY OF NEW YORK

Date 10/27/67

No.

170961

## CERTIFICATE OF OCCUPANCY

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

This certificate supersedes C. O. No.

THIS CERTIFIES that the ~~new~~ altered ~~existing~~ building—premises located at

39-27 28th Street

Block 398

1,37, Lot 38,39

That the zoning lot and premises above referred to are situated, bounded and described as follows:

BEGINNING at a point on the North side of 40th Ave and 28th St  
 distant 0 feet East from the corner formed by the intersection of  
 running thence E 347.35 feet; thence E 150 feet;  
 thence S 147.36 feet; thence S 100.11 feet;  
 running thence S 200.19 feet; thence W 200.21 feet;

to the point or place of beginning, conforms substantially to the approved plans and specifications, and to the requirements of the Building Code, the Zoning Resolution and all other laws and ordinances, and of the rules of the Board of Standards and Appeals, applicable to a building of its class and kind at the time the permit was issued; and

CERTIFIES FURTHER that, any provisions of Section 646F of the New York Charter have been complied with as certified by a report of the Fire Commissioner to the Borough Superintendent.

Alt. No.—

Alt 452/64

Construction classification—

Occupancy classification—

Public

Height 2 & Bemt stories, 31

Fireproof feet

Date of completion—

11/21/66

Located in M 1-3

Zoning District.

at time of issuance of permit.

This certificate is issued subject to the limitations hereinafter specified and to the following resolutions of the Board of Standards and Appeals: 32 1110-64 Bul #25, Vol. L. (Calendar numbers to be inserted here)

### PERMISSIBLE USE AND OCCUPANCY

Off-Street Parking Spaces

Off-Street Loading Berths

STORY	LIVE LOADS Lbs. per Sq. Ft.	PERSONS ACCOMMODATED	USE
Bemt	100 O.G.		Toilets, Boys & Girls, Lunchrooms, Kitchen, Boiler Rm., Stor. (Food & Chairs), Inc. Meter Rm.
1st	60 & 100	460	Classrooms (10) Toilets, Principal & Nurse Office
2nd	60 & 100	460	Classrooms (10) Toilets, Teachers Rm. Supply & General Storage
Fire Dept. Cert. - Interior Fire Alarm - 4/10/67			

U. Henry Simon



100-100000

PERMISSIBLE USE AND OCCUPANCY (continued)

STORY	LIVE LOADS Lbs. per Sq. Ft.	PERSONS ACCOMMODATED	USE
1st	100	100	Office
2nd	100	100	Office
3rd	100	100	Office
4th	100	100	Office
5th	100	100	Office
6th	100	100	Office
7th	100	100	Office
8th	100	100	Office
9th	100	100	Office
10th	100	100	Office
11th	100	100	Office
12th	100	100	Office
13th	100	100	Office
14th	100	100	Office
15th	100	100	Office
16th	100	100	Office
17th	100	100	Office
18th	100	100	Office
19th	100	100	Office
20th	100	100	Office
21st	100	100	Office
22nd	100	100	Office
23rd	100	100	Office
24th	100	100	Office
25th	100	100	Office
26th	100	100	Office
27th	100	100	Office
28th	100	100	Office
29th	100	100	Office
30th	100	100	Office
31st	100	100	Office
32nd	100	100	Office
33rd	100	100	Office
34th	100	100	Office
35th	100	100	Office
36th	100	100	Office
37th	100	100	Office
38th	100	100	Office
39th	100	100	Office
40th	100	100	Office
41st	100	100	Office
42nd	100	100	Office
43rd	100	100	Office
44th	100	100	Office
45th	100	100	Office
46th	100	100	Office
47th	100	100	Office
48th	100	100	Office
49th	100	100	Office
50th	100	100	Office
51st	100	100	Office
52nd	100	100	Office
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59th	100	100	Office
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61st	100	100	Office
62nd	100	100	Office
63rd	100	100	Office
64th	100	100	Office
65th	100	100	Office
66th	100	100	Office
67th	100	100	Office
68th	100	100	Office
69th	100	100	Office
70th	100	100	Office
71st	100	100	Office
72nd	100	100	Office
73rd	100	100	Office
74th	100	100	Office
75th	100	100	Office
76th	100	100	Office
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78th	100	100	Office
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80th	100	100	Office
81st	100	100	Office
82nd	100	100	Office
83rd	100	100	Office
84th	100	100	Office
85th	100	100	Office
86th	100	100	Office
87th	100	100	Office
88th	100	100	Office
89th	100	100	Office
90th	100	100	Office
91st	100	100	Office
92nd	100	100	Office
93rd	100	100	Office
94th	100	100	Office
95th	100	100	Office
96th	100	100	Office
97th	100	100	Office
98th	100	100	Office
99th	100	100	Office
100th	100	100	Office

Borough Superintendent