

Application: KIPP Freedom Charter School

Brian Choi - bchoi@kippnyc.org
2023-2024 Annual Report

Summary

ID: 0000000210
Status: Annual Report Submission
Last submitted: Jan 15 2025 09:03 AM (EST)

Entry 1 – School Information and Cover Page

Completed - Jul 26 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)

KIPP FREEDOM CHARTER SCHOOL 800000089926

b. Unofficial or Popular School Name

KIPP Freedom 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.

SUNY BOARD OF TRUSTEES

c. School Unionized

Is your charter school unionized?

No

d. District/CSD of Location

CSD #10 - BRONX

e. Date of Approved Initial Charter

Jul 1 2018

f. Date School First Opened for Instruction

Aug 1 2018

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

As part of the national KIPP network of schools, our mission states that “Together with families and communities, we create joyful, academically excellent schools that prepare students with the skills and confidence to pursue the paths they choose—college, career, and beyond—so they can lead fulfilling lives and build a more just world.”

h. School Website Address

<https://www.kippnyc.org/schools/kipp-freedom/>

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

502

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

483

k. Grades Served

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

Responses Selected:

Kindergarten
1
2
6
7
8

I. Charter Management Organization/Educational Management Organization

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

Yes

I1. Charter Management Organization Name

Include contact information (name, email address, telephone number)

KIPP NYC, LLC

I2. Charter Management Organization Email Address

aljohnson@kippnyc.org

I3. Charter Management Organization Phone Number

212-991-2610

FACILITIES INFORMATION

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

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

	Yes, 2 sites
--	--------------

School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades 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	1825 Prospect Avenue, Bronx NY 10457	718-841-6165	NYC CSD 10	6-8	6-8	

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Amanda Martinez	Principal	718-841-6165		AMartinez@kippnyc.org
Operational Leader	Rasheeda Simmons	Director of Operations	718-841-6165		RSimmons@kippnyc.org
Compliance Contact	Alicia Johnson	Chief Executive Officer	212-991-2610		aljohnson@kippnyc.org
Complaint Contact	Alicia Johnson	Chief Executive Officer	212-991-2610		aljohnson@kippnyc.org
DASA Coordinator					
Phone Contact for After Hours Emergencies					

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

Public Space

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

Responses Selected:

Co-Located with a District School

m1d. Please list the terms of your current co-location.

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

School Site 2

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	2246 Jerome Avenue, Bronx NY 10453	718-841-6160	NYC CSD 9	K-2	K-3	

m2a. Please provide the contact information for Site 2.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Sarah Kuwonu	Principal	718-841-6160		SKuwonu@kippnyc.org
Operational Leader	Camille Kerr	Director of Operations	718-841-6160		CaKerr@kippnyc.org
Compliance Contact	Alicia Johnson	Chief Executive Officer	212-991-2610		aljohnson@kippnyc.org
Complaint Contact	Alicia Johnson	Chief Executive Officer	212-991-2610		aljohnson@kippnyc.org
DASA Coordinator					
Phone Contact for After Hours Emergencies					

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

Public Space

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

Responses Selected:

Co-Located with a District School

m2d. Please list the terms of your current co-location.

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

School Site 5

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 (;)

N/A

o1. Total Number of School Calendar Days

189

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	168
February 2024	120
March 2024	152
April 2024	120
May 2024	176
June 2024	136
July 2023	0
August 2023	32
September 2023	152
October 2023	168
November 2023	160
December 2023	128

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	Brian Choi
Position	Associate Director of Compliance
Phone/Extension	212-991-2610
Email	bchoi@kippnyc.org

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

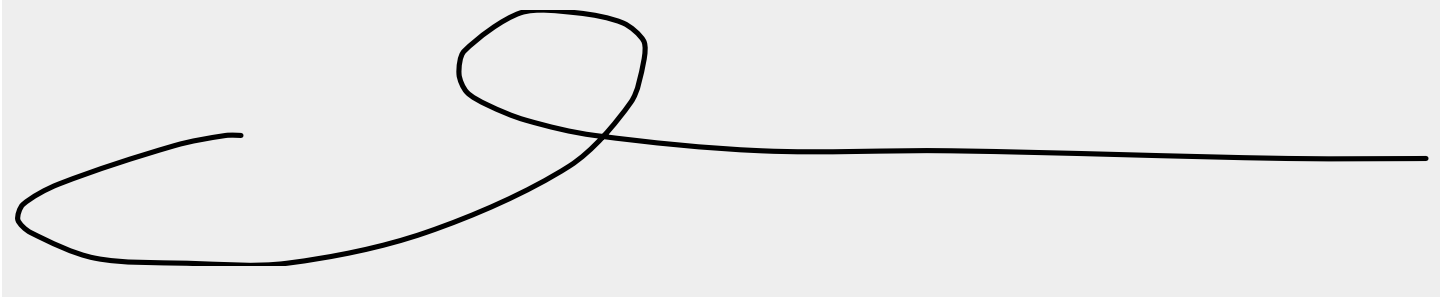
Signature, Head of Charter School

(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.)



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.)



Date

Jul 26 2024



Thank you.

Entry 2 – Links to Critical Documents on School Website

Completed - Jul 26 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);[\[1\]](#)

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;^[2] (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](#))

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

^[2] 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: KIPP Freedom Charter School

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)	https://kippnyc.org/charter-information/
2. Board meeting notices, agendas and documents	https://kippnyc.org/charter-information/
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.	https://data.nysed.gov/essa.php?year=2023&instid=8000000089926
4a. Authorizer-approved DASA Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://kippnyc.org/charter-information/
4b. Authorizer-approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://kippnyc.org/charter-information/
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	https://kippnyc.org/charter-information/
6. Authorizer-approved FOIL Policy	https://kippnyc.org/charter-information/
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://kippnyc.org/charter-information/

Thank you.



Entry 3 – Board of Trustees Disclosure of Financial Interest Form

Completed - Jul 26 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.

KIPP PCS Board of Trustees Disclosure of Financial Interest Form

Filename: KIPP_PCS_Board_of_Trustees_Disclos_f6wHC1K.pdf Size: 6.1 MB

Entry 4 – Board of Trustees Membership Table

Completed - Jul 26 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.

Authorizer:

Who is the authorizer of your charter school?

SUNY

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	Kange Kaneene	kange.kaneene@gmail.com	Chair	None	Yes	3	7/1/2023	6/30/2024	11
2	A.J. Fuentes	annjanete.fuentes@gmail.com	Trustee/ Member	None	Yes	1	7/1/2023	6/30/2024	9
3	Dave Levin	dlevin@arrayeducation.org	Trustee/ Member	None	Yes	1	7/1/2023	6/30/2024	7
4	Gwendolyn Brunson	gbrunson@probation.nyc.gov	Trustee/ Member	None	Yes	10	7/1/2023	6/30/2024	9
5	Richard M. Taft	rmtaft1@gmail.com	Trustee/ Member	Audit; Finance	Yes	8	7/1/2023	6/30/2024	5 or less
6									
7									
8									
9									

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	5
b. Total number of Voting Members added during the 2023-2024 school year	0
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	0

Thank you.

Entry 6 – Enrollment & Retention

Completed - Jul 26 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

Good Faith Efforts to Meet Recruitment Targets (Attract)

	Describe Recruitment Efforts in 2023-2024	Describe Recruitment Plans in 2024-2025
Students with Disabilities	KIPP NYC actively wants to serve all students. Our schools are not designed to supports students in 12:1:1 settings, but we detail the services we can provide to families. Specifically, we have ICT and SETSS programs, certified Special Education teachers, KIPP NYC speech and language therapists providing response to intervention services, and contract with the DOE/CSE for additional mandated services.	KIPP NYC actively wants to serve all students. Our schools are not designed to supports students in 12:1:1 settings, but we detail the services we can provide to families. Specifically, we have ICT and SETSS programs, certified Special Education teachers, KIPP NYC speech and language therapists providing response to intervention services, and contract with the DOE/CSE for additional mandated services.
English Language Learners	To specifically target families with limited English proficiency we recruit using bilingual materials and bilingual staff members.	To specifically target families with limited English proficiency we recruit using bilingual materials and bilingual staff members.
Economically Disadvantaged	Our recruiting efforts specifically target students in high need communities in New York City, and employ efforts that we have found to be effective in enrolling students in these populations. Moreover, our lottery process gives a preference to students eligible for the free and reduced price lunch program.	Our recruiting efforts specifically target students in high need communities in New York City, and employ efforts that we have found to be effective in enrolling students in these populations. Moreover, our lottery process gives a preference to students eligible for the free and reduced price lunch program.

Good Faith Efforts To Meet Retention Targets

	Describe Retention Efforts in 2023-2024	Describe Retention Plans in 2024-2025
Students with Disabilities	Our efforts to retain students with disabilities are in line with our efforts to retain all students. As a results of our retention rates for students with disabilities is generally in line with students who have not been classified as having a disability.	Our efforts to retain students with disabilities are in line with our efforts to retain all students. As a results of our retention rates for students with disabilities is generally in line with students who have not been classified as having a disability.
English Language Learners	Our efforts to retain ELL students are in line with our efforts to retain all students. In addition, parents and families are kept informed of their child's performance and progress through periodic, bilingual communications. Our ELLS are placed in specialized, evidence based reading programs to ensure they make progress in literacy. ELL students work with trained speech and language therapists.	Our efforts to retain ELL students are in line with our efforts to retain all students. In addition, parents and families are kept informed of their child's performance and progress through periodic, bilingual communications. Our ELLS are placed in specialized, evidence based reading programs to ensure they make progress in literacy. ELL students work with trained speech and language therapists.
Economically Disadvantaged	KIPP is focused on retaining all students. We provide high quality and highly structured educational programming tailored to the needs of students. In addition we survey students, families, and teachers to gauge the health of our schools and to ensure that our educational programming is meeting and exceeding the needs of our students. Furthermore we leverage best practices from KIPP schools across the country to increase student retention.	KIPP is focused on retaining all students. We provide high quality and highly structured educational programming tailored to the needs of students. In addition we survey students, families, and teachers to gauge the health of our schools and to ensure that our educational programming is meeting and exceeding the needs of our students. Furthermore we leverage best practices from KIPP schools across the country to increase student retention.

Entry 7 – Employee Fingerprint Requirements Attestation

Completed - Jul 26 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^[1] receive clearance through [the NYSED Office of School Personnel Review and Accountability](#) (OSPRA) prior to employment. **This includes paraprofessionals and other school personnel who are provided or assigned by the district of location, or related/contracted service providers.** After an employee has been cleared, schools are required to maintain proof of such clearance in the file of each employee. For the safety of all students, charter schools must take immediate steps to terminate the employment of individuals who have been denied clearance. Once the employees have been terminated, the school must terminate the request for clearance in the TEACH system.

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

^[1] 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](#).

Attestation

Responses Selected:

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

Entry 9 – School Calendar

Completed - Jul 26 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				
July				
Mon	Tues	Wed	Thurs	Fri
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30
August				
Mon	Tues	Wed	Thurs	Fri
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			
September (18)				
Mon	Tues	Wed	Thurs	Fri
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	
October (20)				
Mon	Tues	Wed	Thurs	Fri
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29
November (18)				
Mon	Tues	Wed	Thurs	Fri
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			
December (17)				
Mon	Tues	Wed	Thurs	Fri
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31
January (20)				
Mon	Tues	Wed	Thurs	Fri
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				
February (15)				
Mon	Tues	Wed	Thurs	Fri
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28				
March (23)				
Mon	Tues	Wed	Thurs	Fri
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	
April (15)				
Mon	Tues	Wed	Thurs	Fri
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29
May (21)				
Mon	Tues	Wed	Thurs	Fri
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			
June (17)				
Mon	Tues	Wed	Thurs	Fri
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
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

2024-2025 School Calendar

Filename: 2024-2025_School_Calendar_5LqXpGN.pdf Size: 105.4 kB

Entry 11 – Progress Toward Goals

Incomplete

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.

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**.

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				
Academic Goal 2				
Academic Goal 3				
Academic Goal 4				
Academic Goal 5				
Academic Goal 6				
Academic Goal 7				
Academic Goal 8				
Academic Goal 9				
Academic Goal 10				

2. Do have more academic goals to add?

(No response)

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 Meet	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 21				
Academic Goal 22				
Academic Goal 23				
Academic Goal 24				
Academic Goal 25				
Academic Goal 26				
Academic Goal 27				
Academic Goal 28				
Academic Goal 29				
Academic Goal 30				
Academic Goal 31				
Academic Goal 32				
Academic Goal 33				
Academic Goal 34				
Academic Goal 35				
Academic Goal 36				
Academic Goal 37				
Academic Goal 38				
Academic Goal 39				
Academic Goal 40				
Academic Goal 41				

Academic Goal 42				
Academic Goal 43				
Academic Goal 44				
Academic Goal 45				
Academic Goal 46				
Academic Goal 47				
Academic Goal 48				
Academic Goal 49				
Academic Goal 50				
Academic Goal 51				
Academic Goal 52				
Academic Goal 53				
Academic Goal 54				
Academic Goal 55				
Academic Goal 56				
Academic Goal 57				
Academic Goal 58				
Academic Goal 59				
Academic Goal 60				
Academic Goal 61				
Academic Goal 62				
Academic Goal 63				
Academic Goal 64				
Academic Goal 65				
Academic Goal 66				
Academic Goal 67				
Academic Goal 59				

Academic Goal 60				
Academic Goal 61				
Academic Goal 62				

4. ORGANIZATION GOALS

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

2022-2023 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Org Goal 1				
Org Goal 2				
Org Goal 3				
Org Goal 4				
Org Goal 5				
Org Goal 6				
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

5. Do have more organizational goals to add?

(No response)

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				
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				

7. Do have more financial goals to add?

(No response)

2021-2022 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 6				
Financial Goal 7				
Financial Goal 8				
Financial Goal 9				
Financial Goal 10				

Thank you.

Entry 11 – Progress Toward Goals (SUNY-Authorized Charter Schools Only)

Completed - Nov 18 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 by September 15, 2024.

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

2023-24 ACCOUNTABILITY PLAN (KIPP FRE)

Filename: 2023-24_ACCOUNTABILITY_PLAN_KIPP_FRE.pdf Size: 1.0 MB

Entry 12 – Audited Financial Statements

Completed - Jan 14 2025

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.

KIPP NYC Public Charter Schools FY2024 Uniform Guidance Financial Statements

Filename: KIPP_NYC_Public_Charter_Schools_FY_JDfyAnQ.pdf Size: 2.1 MB

Entry 12a – Audited Financial Report Template (SUNY)

Incomplete

Instructions - SUNY-Authorized Charter Schools ONLY

The Audited Financial Statement Template is no longer required by the SUNY Charter Schools Institute for school year 2023-24 annual reporting. This section is marked optional and no response is required for this section.

Entry 13 – Fiscal Year 2024-2025 Budget

Completed - Jan 6 2025

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.

[KIPP FRE 2024-2025](#)

Filename: KIPP_FRE_2024-2025.xlsx **Size:** 46.9 kB

Optional Additional Documents to Upload (BOR)

Incomplete



2023-2024 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2024.

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	KIPP NYC Public Charter Schools
Name of trustee (print):	Kange Kaneene
Position(s) on board, if any (e.g., chair, treasurer, committee chair,	Chair
Email Address:	kange.kaneene@gmail.com

Home Address	
Please complete with changes only:	
Street:	81 Fleet Pl Apt 12S
City, State Zip:	Brooklyn, NY, 11201
Phone:	5174108535

Business Address	
Please complete with changes only:	
Business	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b),	<input type="radio"/> Yes <input type="radio"/> No
1a) Description of	
1b) Salary:	
1c) Start date:	

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/ transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.
--

☐ None

2

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

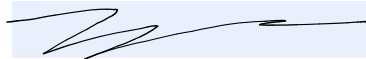
3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation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

☐ None

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

Trustee Signature

Signature:



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



2023-2024 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2024.

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	KIPP NYC Public Charter Schools
Name of trustee (print):	Ann-Janette Fuentes
Position(s) on board, if any (e.g., chair, treasurer, committee chair,	Member
Email Address:	annjanette.fuentes@gmail.com

Home Address	
Please complete with changes only:	
Street:	108 Degraw Street
City, State Zip:	Brooklyn, NY, 11231
Phone:	7033472804

Business Address	
Please complete with changes only:	
Business	
Street:	
City, State Zip:	
Phone:	

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

☐ None

2

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

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

☐ None

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

Trustee Signature

Signature:



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



2023-2024 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2024.

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	KIPP NYC Public Charter Schools
Name of trustee (print):	David Levin
Position(s) on board, if any (e.g., chair, treasurer, committee chair,	Member
Email Address:	dlevin@arrayeducation.org

Home Address	
Please complete with changes only:	
Street:	250 West 90th #15K
City, State Zip:	New York, NY 10024
Phone:	9176834373

Business Address	
Please complete with changes only:	
Business	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b),	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of	
1b) Salary:	
1c) Start date:	

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/ transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.
--

☒ None

2

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

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

☐ None

Name and Relationship	Entity Conducting Business with the Education	Nature of the Person's Interest in the Entity	Nature of Business Conducted	Approximate Value of the Business Conducted	Steps Taken to Avoid Conflict of Interest	Date of Transaction(s) or "Ongoing"
KIPP Foundation		Board Meeting			Recuse myself as appropriate	
Relay Graduate School		Board Member			Recuse myself as appropriate	
Zearn		Board Member			Recuse myself as appropriate	

Trustee Signature

Signature:

David Levin

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



2023-2024 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2024.

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

Home Address	
Please complete with changes only:	
Street:	890 Trinity Ave Apt 8C
City, State Zip:	Bronx, NY, 10456
Phone:	9178539040

Business Address	
Please complete with changes only:	
Business	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b),	<input type="radio"/> Yes <input type="radio"/> No
1a) Description of	
1b) Salary:	
1c) Start date:	

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/ transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.
--

☐ None

2

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

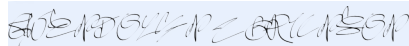
3) Identify each individual, business, corporation, union association, firm, partnership, committee, proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the education corporation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

☐ None

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

Trustee Signature

Signature:



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



2023-2024 DISCLOSURE OF FINANCIAL INTEREST FORM

Disclosure of financial interest by a not-for-profit charter school education corporation trustee
For the school year ended June 30, 2024.

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

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

Business Address	
Please complete with changes only:	
Business	
Street:	
City, State Zip:	
Phone:	

Questions	
1) Are you, or have you been during the last school year (July 1-June 30), an employee of the education corporation? [If you check yes , answer 1a), 1b),	<input type="radio"/> Yes <input type="radio"/> No
1a) Description of	
1b) Salary:	
1c) Start date:	

2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabitate with, any person (any of the foregoing being an "interested person") who is, or, during the last school year (July 1-June 30), was employed by the education corporation, or who could otherwise benefit from your being a trustee? If yes, please identify each interest/ transaction (and provide the requested information) that you ("self") or any interested persons have held or engaged in with the education corporation during the prior school year.
--

☐ None

2

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

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

☐ None

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

Trustee Signature

Signature:



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

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

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

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

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

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

August 2024

August 12-14	K-8 Teachers/Staff Return for School-Based PD
August 15-16	K-8 Regional PD Days
August 19-23	K-8 School Based PD
August 26	FIRST DAY OF SCHOOL – ALL GRADES (Full Days)

September 2024

September 2	NO SCHOOL – Labor Day
September 17	EARLY DISMISSAL (1:30PM) – Staff Development Day

October 2024

October 3	NO SCHOOL – Rosh Hashanah
October 14	NO SCHOOL – Indigenous People's Day
October 31	NO SCHOOL – Staff Development Day

November 2024

November 1	NO SCHOOL – Diwali
November 5	EARLY DISMISSAL (1:30PM) – Election Day (DOE closed)
November 22	End of Trimester 1
November 25-29	NO SCHOOL: Thanksgiving Break

December 2024

December 2	SCHOOL RESUMES - Trimester 2 Begins
December 10	EARLY DISMISSAL (1:30PM) – T1 Report Card Conferences
December 23 - 31	NO SCHOOL: Winter Break

January 2025

January 1-3	NO SCHOOL: Winter Break (continued)
January 6	SCHOOL RESUMES – Full Day, All Students
January 17	NO SCHOOL - Staff Development Day
January 20	NO SCHOOL: Martin Luther King Jr. Day
January 29	NO SCHOOL: Lunar New Year

February 2025

February 17-21	NO SCHOOL - Mid-Winter Break
February 28	NO SCHOOL - Staff Development Day

March 2025

March 14	End of Trimester 2
March 17	Trimester 3 Begins
March 25	EARLY DISMISSAL (1:30PM) – T2 Report Card Conferences
March 31	NO SCHOOL - Eid al-Fitr

April 2025

April 9-10	ELA State Test (Grades 3-8)
April 14-18	NO SCHOOL – Spring Break
April 21	SCHOOL RESUMES – Full Day, All Students

May 2025

May 7-8	Math State Test (Grades 3-8)
May 14-15	Science State Test (Grades 5 and 8)
May 26	NO SCHOOL - Memorial Day

June 2025

June 3	EARLY DISMISSAL (1:30PM) – Staff Development Day
June 19	NO SCHOOL - Juneteenth
June 20	End of Trimester 3
June 23	EARLY DISMISSAL (1:30PM)
June 24	EARLY DISMISSAL (1:30PM) - Last Day of School for Students and Staff!

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

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

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

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

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

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

LEGEND

Observed Holiday - No School for School Staff/Students	
School-Based PD Days	State Testing
Regional PD Days	Early Dismissal Day



KIPP Freedom Charter School

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

Submitted to the SUNY Charter Schools Institute on:

September 16, 2024

By Brian Choi

1224 Park Place, Brooklyn, NY 11213

718-943-3710

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

Brian Choi, Associate Director of Compliance prepared this 2023-24 Accountability Progress Report on behalf of the charter school's board of trustees:

Trustee's Name	Board Position	
	Office (e.g., chair, treasurer, secretary)	Committees (e.g., finance, executive)
Kange Kaneene	Chair	None
A.J. Fuentes	Trustee/Member	None
Dave Levin	Trustee/Member	None
Gwendolyn Brunson	Trustee/Member	None
Richard M. Taft	Trustee/Member	Audit Committee, Finance

Amanda Martinez has served as the principal since 2023.

Sarah Kuwonu has served as the principal since 2018.

SCHOOL OVERVIEW

The KIPP NYC mission is to work together with families and the community to create joyful and academically excellent schools that prepare students with the skills and confidence to pursue paths of their choosing. This August we will welcome over 9,000 students in grades K-12 back to school in pursuit of those pathways. In addition to the work we are doing K-12, we continue to make significant investments to provide support to over 2,300 KIPP NYC alumni in high school, college and beyond. With over 1,000 staff at KIPP NYC, we remain dedicated to making our organization an employer of choice and supporting our staff in doing their best work while supporting high quality life outcomes for our students. Since its earliest founding, KIPP has operated on the foundation of a shared commitment between school, community and dedicated staff working at all levels of our organization.

ENROLLMENT SUMMARY

School Enrollment by Grade Level and School Year														
School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2021-22	83	84	89	90	0	52	80	93	92	0	0	0	0	663
2022-23	91	95	91	88	81	50	71	75	86	0	0	0	0	728
2023-24	65	74	78	0	0	0	81	86	95	0	0	0	0	479

GOAL 1: ENGLISH LANGUAGE ARTS

Elementary School

Students in Grades K-1 will meet their individual growth goal on the DIBELS assessment. For Grades 2-4, students will meet 100% of their typical growth goals on i-Ready and reach their individual proficiency targets on the NYS ELA assessment. Our overall proficiency goals for NYS ELA are 67% for Grade 3 and 61% for Grade 4.

Middle School

We establish individual NYS test proficiency goals for each school and grade based on student reading levels and past performance. Our overall proficiency targets for the NYS ELA assessment are 62% for Grade 5, 54% for Grade 6, 60% for Grade 7, and 67% for Grade 8. Additionally, we aim for 100% of students to achieve their typical growth goals on the i-Ready reading assessment.

BACKGROUND

K-8 ELA Program

Based on assessment data, as well as feedback from students, teachers, and leaders, the K-8 ELA team developed four long-term curricular goals. These goals will shape the SY21-22, SY 22-23, and SY 23-24 curriculum revisions. The goals are: (1) Durability: K-8 Literacy Curriculum will be a durable curriculum

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

that minimizes the need for duplicative work across the organization and over time. (This goal includes work on tightening vertical alignment K-8.) (2) Culturally Responsive-Sustaining Education: K-8 Literacy Curriculum will affirm and center our students' identities by honoring the varied experiences, histories, and perspectives of our students and providing opportunities to connect across differences. (3) Supportiveness: K-8 Literacy Curriculum will support all teachers, regardless of their level of expertise or experience, and push them to the top of their practice. (4) Collaboration: K-8 Literacy Curriculum will evolve through deliberate, ongoing collaboration between curriculum designers, teachers, leaders, students, and families.

Elementary School

Elementary Schools have focused on better aligning our existing KIPP NYC Wheatley curriculum using the KIPP Foundation Wheatley curriculum as a baseline. For the 2023-2024 school year, elementary schools will have a more robust and aligned curriculum, with an opportunity to engage in Project Based Learning during Module 2 for G4 and Module 3 for GK-3. Furthermore, we aligned KIPP NYC Wheatley thematically or genre-based with our Writer's Workshop curriculum to create a more aligned ELA block. In addition, we are continuing our focus on Success for All for our foundational literacy and using our DIBELs/ i-Ready data and SFA progress monitoring data to better tailor our Literacy Acceleration Block.

Middle School

We use a custom KIPP NYC Wheatley (reading) and Baldwin (writing) curriculum. These are not to be confused with the KIPP Foundation's Wheatley curriculum. These curricula are designed to engage students in the three primary genres of text (narrative, informational, and argumentative) and to develop transferable and authentic literacy practices. They are aligned with the Next Generation Learning Standards and have been designed with principles of culturally responsive pedagogy and differentiation practices at the center. No significant changes to these curricula were made in SY23-24, though we did begin offering student-facing handouts for Do Nows for each lesson leveraging The Writing Revolution, a series of discrete writing strategies that emphasize the connection between writing and thinking. To support the experience of students with specialized learning needs, we used an online learning platform called Learning Ally to ensure every student had access to the audio version of their core unit novels. We also prioritize developing integrated co-teaching practices. Teachers received professional development related to effective writing instruction and integrated co-teaching practices.

ELEMENTARY AND MIDDLE ELA

ELA Measure 1 - Absolute

Each year, 75 percent of all tested students enrolled in at least their second year will perform at or above proficiency on the New York State English language arts examination for grades 3-8.

The tables below summarize the participation information for this year's test administration as well as the performance of all students and students enrolled for at least two years.

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

2023-24 State English Language Arts Exam Number of Students Tested and Not Tested

Grade	Total Tested	Not Tested						Total Enrolled
		Absent	Refusal	ELL/ IEP	Admin error	Medically excused	Other reason	
3	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0
5	0	0	0	0	0	0	0	0
6	73	3	0	2	0	0	1	77
7	78	1	0	0	0	0	2	81
8	78	5	0	3	0	0	1	84
All	229	9	0	5	0	0	4	242

Performance on 2023-24 State English Language Arts Exam By All Students and Students Enrolled in At Least Their Second Year¹

Grade	All Students			Enrolled in at least their Second Year		
	Number Tested	Number Proficient	Percent Proficient	Number Tested	Number Proficient	Percent Proficient
3	0	0	0	0	0	0
4	0	0	0	0	0	0
5	0	0	0	0	0	0
6	73	27	37	36	14	39
7	78	48	62	49	31	63
8	78	42	54	57	33	58
All	229	117	51	142	78	55

ELA Measure 2 - Absolute

Each year, the school's aggregate Performance Index ("PI") on the State English language arts exam will meet that year's state Measure of Interim Progress ("MIP") set forth in the state's ESSA accountability system.

In New York State, ESSA school performance goals are met by showing that an absolute proportion of a school's students who have taken the English language arts test have scored at the partially proficient, or proficient and advanced performance levels (Levels 2 or 3 & 4). The percentage of students at each of these three levels is used to calculate a PI and determine if the school has met the MIP set each year by the state's ESSA accountability system. To achieve this measure, all tested students must have a PI value that equals or exceeds the state's 2023-24 English language arts MIP for all students of **113**. The PI is the sum of the percent of students in all tested grades combined scoring at Level 2, plus two times

¹ Students are considered "enrolled in at least their second year" if they were enrolled on BEDS day of the school year prior to the most recent exam administration.

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

the percent of students scoring at Level 3, plus two-and-a-half times the percent of students scoring at Level 4. Thus, the highest possible PI is 250.²

English Language Arts 2023-24 Performance Index

Number in Cohort	Percent of Students at Each Performance Level				
	Level 1	Level 2	Level 3	Level 4	PI
229	19.21	29.69	36.24	14.85	139.30

RESULTS AND EVALUATION

KIPP Freedom Charter School's Performance Index (PI) is 139.30, well above the state's 2023-24 English Language Arts Measure of Interim Progress (MIP) of 113 for all students.

ELA Measure 3 - Comparative

Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of all students in the same tested grades in the school district of comparison.

A school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.³

2023-24 State English Language Arts Exam Charter School and District Performance by Grade Level

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	0	0	N/A	N/A
4	0	0	N/A	N/A
5	0	0	N/A	N/A
6	39	36	N/A	N/A
7	63	49	N/A	N/A
8	58	57	N/A	N/A
All	55	142	N/A	N/A

² You can find the statewide MIP goals for 2022-23 to 2026-27 [here](#)

³ Schools can access these data when the NYSED releases its database containing grade level ELA and mathematics results for all schools and districts statewide.

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

ELA Measure 4 - Comparative

Each year, the school will exceed its predicted level of performance on the state English language arts exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.

The Institute conducts a Comparative Performance Analysis, which compares the school's performance to that of demographically similar public schools statewide. The Institute uses a regression analysis to control for the percentage of economically disadvantaged students among all public schools in New York State. The difference between the school's actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3, or performing higher than expected to a meaningful degree, is the target for this measure. Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2023-24 analysis is not yet available. This report contains 2022-23 results.⁴

2022-23 English Language Arts Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Mean Scale Score		Effect Size
		Actual	Predicted	
3	97.7	453.0	436.9	1.55
4	87.2	462.0	442.2	1.94
5	91.7	443.0	439.8	0.34
6	87.9	444.0	439.8	0.49
7	87.3	450.0	443.3	0.77
8	92.6	457.0	446.3	1.16
All	90.9	452.4	441.5	1.12

ELA Measure 5 - Growth

Each year, under the state's Growth Model, the school's mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the target of 50.

METHOD

Given the timing of the state's release of Growth Model data, the 2023-24 analysis is not yet available. This report contains 2022-23 results, the most recent Growth Model data available.⁵

⁴ These data can be found in the school's Accountability Summary provided by the Institute in spring 2024.

⁵ These data can be found in the school's Accountability Summary provided by the Institute in spring 2024.

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2022-23 and also have a state exam score from 2021-22 including students who were retained in the same grade. Students with the same 2021-22 score are ranked by their 2022-23 score and assigned a percentile based on their relative growth in performance (student growth percentile). Students' growth percentiles are aggregated school-wide to yield a school's mean growth percentile. In order for a school to perform above the target for this measure, it must have a mean growth percentile greater than 50.

2022-23 English Language Arts Mean Growth Percentile by Grade Level

Grade	Mean Growth Percentile	
	School	Target
4	52.8	50.0
5	44.4	50.0
6	44.7	50.0
7	55.8	50.0
8	51.5	50.0
All	50.5	50.0

ELA INTERNAL EXAM RESULTS

Elementary School: Reading is measured through DIBELS in Grades Kindergarten and First Grade. Elementary schools are administering DIBELS in G2-4 and we are also supplementing G2-4 with i-Ready ELA to provide a beginning of year proficiency status and to generate growth goals by students. We also provide two ELA IAs during the year in addition to exit tickets and end of module assessments in our Tier 1 Reading Curriculum (Wheatley).

Middle School: In addition to the exit tickets and end of unit assessments (CPA) and published writing pieces within our tier 1 ELA curriculum. We have internal IAs for ELA. This year we also launched i-Ready ELA in G5-8 to ensure that every student has a grade level equivalency and growth goal that will be progress monitored using i-Ready three times during the year. We also have an authentic end of year ELA assessment that is in two parts: 1) Portfolio and 2) Guided Research.

During 2023-24, in addition to the New York State 3rd – 8th grade exams, the school primarily used the following assessment to measure student growth and achievement in ELA:

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KIPP Freedom Charter School Percent Meeting DIBELS Goals			
Grade	BOY	MOY	EOY
K	23%	86%	94%
1	61%	76%	86%
2	61%	76%	73%
3	N/A	N/A	N/A
4	N/A	N/A	N/A
Overall	48%	79%	84%

School	3	4	5	6	7	8
% of Students At or Above Grade Level on iReady EOY + 1 Level Below						
KIPP FRE				27% + 27%	52% + 19%	35% + 21%
KNYC	63% + 24%	47% + 38%	41% + 29%	39% + 30%	46% + 20%	43% + 20%

School	3	4	5	6	7	8
% of Students Making 100%+ of their iReady EOY Growth Goal						
KIPP FRE				56%	64%	46%
KNYC	66%	60%	58%	64%	65%	54%

SUMMARY OF THE ELA GOAL

Elementary School

Reading is measured through DIBELS in Grades Kindergarten and First Grade. Elementary schools are using DIBELS this year in G2-4 and we are also supplementing G2-4 with i-Ready ELA to provide a beginning of year proficiency status and to generate growth goals by students. We also provide two ELA IAs during the year in addition to exit tickets and end of module assessments in our Tier 1 Reading Curriculum (Wheatley).

Middle School

- Formative assessments: Exit tickets of "essential" or prioritized lessons
- Interim assessment - 1x/year, designed to mimic the NYS exam
- CPAs (end of unit assessments)
- Baldwin (writing) published pieces, scored on internally developed rubrics
- Authentic End-of-Year ELA Assessment in two parts: 1) Portfolio, and 2) Guided Research and Writing. These assessments were internally developed by members of the 3-8 ELA Assessment Working Group, in consultation with current assessment research and best practice.
- i-Ready Reading - administered BOY, MOY, & EOY, designed to show how students are doing according to grade level reading standards and how much growth they are making across one school year.

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- DIBELS assessment - administered BOY, MOY, & EOY for students who fall 2+ grade levels below according to iReady. Used to inform reading interventions and progress monitoring.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State English language arts exam for grades 3-8.	No
Absolute	Each year, the school's aggregate PI on the state's English language arts exam will meet that year's state MIP as set forth in the state's ESSA accountability system.	Yes
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the school district of comparison.	N/A
Comparative	Each year, the school will exceed its predicted level of performance on the state English language arts exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.	Yes
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the target of 50.	Yes

EVALUATION OF ELA GOAL

Elementary School

At the end of the 2023-2024 school year, 75% of students were at grade level on reading according to DIBELS. 71% of students grew at least one year this past year. 61% of students with IEPs made a year's worth of growth indicating that SpEd students are growing at similar rates as their general education peers. On the NYS ELA assessment, 51% of our G3 students scored proficiency while in G4, 60% of our student scored proficient.

Middle School

On the End of Year Authentic Assessment, students on average scored 68%, up from 66% the previous school year (and 63% in SY21-22). On the NYS assessment, our overall percent proficient (levels 3 and 4) increased by 1%, from 55% in SY22-23 to 56% in SY24-25. Of 34 cohorts across our nine middle schools, five met or exceeded their proficiency goals while 15 came within 10%. In terms of reducing the number of students performing at Level 1, 4 of our cohorts met their goal while 22 came within 10% of their reduction goal. According to i-Ready Reading, 61% of students met their typical growth goal.

ADDITIONAL CONTEXT AND EVIDENCE

Elementary School

We are in full implementation of both i-Ready ELA and DIBELS this year. Because of this, we expect that

there are some learning curves with test administration consistency and using a computer based assessment for the first time that may impact initial results. We are committed to continued norming and administration practice PD throughout the year to ensure validity of assessments.

Middle School

This was our first year administering i-Ready Reading and DIBELS in Middle School. Because of new and varied beginning of year administration struggles, some of the student growth metrics might be a bit off, though we anticipate this inconsistency to be eliminated in year 2 of administration.

ELA ACTION PLAN

The following strategies will help us progress toward our reading and writing goals:

- Implementing KIPP Foundation's Wheatley curriculum at the elementary level
- Implementing the homegrown KIPP NYC Wheatley and Baldwin curricula, designed by Curriculum Fellows in collaboration with the broader community, at the middle school level
- Committing time each day to both grade-level reading through the Wheatley curricula and instructional-level reading through guided and independent reading structures
- Running a phonics block in K-2 using Success For All phonics curriculum
- Administering a suite of literacy assessments and regionally leading analysis of assessment data. The suite of assessments includes: Reading Inventory, Fountas & Pinnell, curricular performance assessments, authentic writing tasks, and interim assessments that mirror the state test
- Designing and facilitating a series of professional development experiences focused on literacy across the school day and integrating the strands of literacy
- Engaging with school-based leaders in their ongoing Looking At Student Work practices and Observation-Feedback cycles

GOAL 2: MATHEMATICS

Assessment Goals

i-Ready, an adaptive online assessment, was used for grades 3-8 to diagnose student learning needs at the start of the school year. Mid-year and end-of-year i-Ready assessments became our primary measures for tracking growth. Although we did not set specific goals for each school or grade level, we established a regional expectation that 100% of students should achieve their typical growth goals, which equates to one full year of Math content growth according to their i-Ready placement.

Additionally, based on KIPP network and national data, we anticipated that 30-40% of students would meet their stretch growth goals by year-end, which represents growth equivalent to 1.3 years or more of Math content. For students who were placed two or more grades below on the fall diagnostic, we set an even higher stretch goal: 50% achieving stretch growth. This goal aimed to address significant learning gaps and help these students return to grade level.

We created NYS test Math goals for grades 3-8 based off of our fall i-Ready diagnostic data and the previous year's state test results for all schools and grades within each school. The regional proficiency

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

goals for the state test were as follows: 72% for 3rd grade, 79% for 4th grade, 74% for 5th grade, 74% for 6th grade, and 77% for 7th grade. We did not create an 8th grade state test goal as none of our 8th graders were expected to take the 8th grade state test and instead were preparing for the Algebra I Regents exam in June.

We continued to make progress towards our moonshot Algebra participation rate goals of having 90% of 8th graders sit for the Algebra I Regents exam, with 90% of these students passing with a score of 80+. Additionally, we created school specific goals for pass rates on the Algebra I Regents for our 8th graders, with a regional goal of 75% of students scoring 70+, as this benchmark would allow students to progress in their Math sequence to Geometry when entering our high school as 9th graders.

Instructional Priorities

In order to attain the assessment goals above, our regional and school-based leaders aligned on the following priorities for instruction.

Elementary School

- Increase proficiency / the number of students on or above level through strengthening T1 Instruction.
- Reduce L1s / the number of students severely below through monitoring progress against student goals.

Middle School

Teacher and leader actions will be driven by daily use of student data to identify precise gap(s) in student outcomes, with a distinction between what this looks like for teachers and what this looks like for instructional leaders.

(1) Teachers use precise gap(s) to inform lesson planning and execution decisions, intervention groups are fluid and responsive to precise gap(s), and use of real time data (active monitoring) to respond to precise gap(s) before it is too late.

(2) Instructional leaders use precise gap(s) in student outcomes as a driver for lens when observing instruction, create action steps that target teacher actions that will address student precise gap(s), and real-time coaching based on precise gap(s) in student outputs.

Intentional Intervention

We also believe that in order to address gaps from unfinished learning, we must strategically use our intervention blocks with students to support in providing access to Tier 1 instruction. For ES Math, we aimed to have students complete at least three Zearn lessons per week and for MS Math, we aimed to have students complete and pass at least two i-Ready lessons per week.

Shift to Next Generation Learning Standards (8th Grade Algebra)

A key initiative for the 2023-24 school year was to revise our 8th Grade Algebra curriculum and assessments to align with the new Next Generation Learning Standards. This adjustment was essential

as the 2024 NY State Algebra Regents Exam would be the first to reflect these updated standards. To achieve this, we updated our formative, summative, and interim assessments to match the new standards' language and content shifts. This involved introducing new lessons, rearranging existing ones across grade levels, and providing professional development for teachers and leaders to ensure they were well-versed in the new standards and their implications.

BACKGROUND

Elementary School

The curriculum we now use for our K-4 Math instruction is Eureka Math Squared, a research-based curriculum designed for engagement, accessibility, and rigor that aligns with the Next Generation New York Math State Standards. We have adapted the scope and sequence of this curriculum to fit our school calendar and to ensure a robust learning experience.

To complement Eureka Math Squared, we have introduced a block called Responsive to Math Instruction (RMI). This data-driven block utilizes math data from Eureka Math, CGI, Counting Jar, and various formative and summative assessments to target individual learning needs and promote student growth.

CGI instruction occurs 2-4 times a week alongside the RMI block, enhancing problem-solving skills through student-led discussions on open-ended, real-world problems. We also incorporate Math routines, such as Counting Jar and Money Jar, as well as automaticity assessments to practice and assess student fluency with core skills. Additionally, we provide ES schools with access to daily automaticity practice to further support skill development.

To make math work more fun and engaging, we provide students with two digital programs: i-Ready and Zearn. i-Ready creates an individualized learning path based on students' beginning-of-year diagnostics, setting both typical growth and stretch goals to meet them where they are. Zearn complements our curriculum with interactive lessons that align with Eureka Math Squared, reinforcing concepts through engaging digital activities.

Middle School

Our MS Math instruction is based on an in-house curriculum that has been refined over the course of the last decade, and is mostly aligned to the sequence of units covered in Eureka Math, but the daily objectives and content covered is different. Within each Math lesson, students typically activate prior knowledge in a Do Now activity, complete a fluency drill, engage in a discussion following a launch/explore/hook activity, learn new content and vocabulary, then follow a model problem in guided practice, and spend at least 20 minutes completing independent practice aligned to the daily objective. Students are assessed daily through formative checks for understanding and oftentimes an exit ticket.

Our Algebra 8th grade students follow a unique pacing calendar that integrates nearly two years of content into one school calendar, with the 8th grade and Algebra I next generation learning standards integrated into the same curriculum. Unlike the 8th grade Eureka Math curriculum, which follows a sequence that prepares students for the 8th grade NYS test, our Integrated Algebra curriculum

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consolidates the pre-Algebra content from 8th grade Math with the Algebra units and helps prepare students for success on the June Algebra I Regents exam.

To support teacher preparation and lesson mastery, each grade-level curriculum provides detailed daily lesson plans. These plans outline key lesson concepts, align with Next Generation Learning Standards, introduce new vocabulary, identify opportunities for student discussion, prioritize key problems, and address common misconceptions, ensuring teachers are well-equipped for effective instruction. Over the summer, a team of curriculum fellows also prepared turnkey unit launch sessions that were used to facilitate adult learning throughout the school year, either in large-scale regional professional development settings, in grade-level professional learning communities, in co-teacher content meetings, and/or in one-on-one coaching sessions.

Elementary and Middle Additional Information

This year marked the second iteration of our K-4 Math formative assessments and the introduction of new end-of-module assessments for 2nd grade. We also continued our 6th year of Middle School Math formative assessments, which consist of short, 30-minute quizzes administered every three to four weeks to evaluate recently taught content.

At the end of each assessment cycle, grades are recorded in Illuminate, and our regional content team analyzes the results. Teachers receive an analysis email/template that includes an overview of performance, suggested reteach topics and strategies, and a preview of upcoming content and assessments. The reteach topics are reassessed in subsequent formative assessments, allowing for immediate feedback on the effectiveness of reteaching and close monitoring of student progress.

Additionally, these formative assessments are occasionally supplemented by longer end-of-module summative assessments and interim assessments for grades K-8. These summative and interim assessments evaluate mastery and application of cumulative content covered across units.

It is important to note that we transitioned to computer-based testing in grades 5-7 this year, so our assessments and test-prep materials were digitized in an effort to build student habits and skills for engaging in mathematics and problem solving in our ever-evolving digital world.

Professional development in 2023-2024 for K-8 Math focused primarily on supporting teachers with our regional priorities, specifically:

- How to proactively target unfinished learning gaps through pre-teach
- Strategies to regularly use data to ensure instruction is responsive to student needs by incorporating small group instruction in core block as well as during designated intervention time in our school schedules
- The power of ICT instruction and effective co-teaching models
- Active monitoring and strategies for collecting and responding to data captured in-the-moment during instruction
- Building teacher content knowledge by collaborating with teachers and instructional leaders on lesson internalization and unit/module internalization

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

ELEMENTARY AND MIDDLE MATHEMATICS

Math Measure 1 - Absolute

Each year, 75 percent of all tested students enrolled in at least their second year will perform at or above proficiency on the New York State Mathematics examination for grades 3-8.

The tables below summarize the participation information for this year's test administration as well as the performance of all students and students enrolled for at least two years.

2023-24 State Mathematics Exam
Number of Students Tested and Not Tested

Grade	Total Tested	Not Tested							Total Enrolled
		Absent	Refusal	ELL/ IEP	Admin error	Medically excused	Other reason	Took Regents	
3	0	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0	0
5	0	0	0	0	0	0	0	0	0
6	72	4	0	2	0	0	1	0	77
7	76	3	0	1	0	0	2	0	81
8	0	0	0	0	0	0	0	84	84
All	148	7	0	3	0	0	3	84	242

Performance on 2023-24 State Mathematics Exam
By All Students and Students Enrolled in At Least Their Second Year

Grade	All Students			Enrolled in at least their Second Year		
	Number Tested	Number Proficient	Percent Proficient	Number Tested	Number Proficient	Percent Proficient
3	0	0	0	0	0	0
4	0	0	0	0	0	0
5	0	0	0	0	0	0
6	72	60	83	35	31	89
7	76	53	70	47	32	68
8	0	0	0	0	0	0
All	148	113	76	82	63	77

Math Measure 2 - Absolute

Each year, the school's aggregate Performance Index ("PI") on the state mathematics exam will meet that year's state Measure of Interim Progress ("MIP") set forth in the state's ESSA accountability system.

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METHOD

In New York State, ESSA school performance goals are met by showing that an absolute proportion of a school's students who have taken the mathematics test have scored at the partially proficient, or proficient and advanced performance levels (Levels 2 or 3 & 4). The percentage of students at each of these three levels is used to calculate a PI and determine if the school has met the MIP set each year by the state's ESSA accountability system. To achieve this measure, all tested students must have a PI value that equals or exceeds the state's 2023-24 mathematics MIP for all students of **115.3**. The PI is the sum of the percent of students in all tested grades combined scoring at Level 2, plus two times the percent of students scoring at Level 3, plus two-and-a-half times the percent of students scoring at Level 4. Thus, the highest possible PI is 250.

Mathematics 2023-24 Performance Index (PI)

Number in Cohort	Percent of Students at Each Performance Level				
	Level 1	Level 2	Level 3	Level 4	PI
148	4.05	19.59	39.86	36.49	190.54

RESULTS AND EVALUATION

KIPP Freedom Charter School's Performance Index (PI) is 190.54, well above the state's 2023-24 mathematics Measure of Interim Progress (MIP) of 115.3 for all students.

Math Measure 3 - Comparative

Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of all students in the same tested grades in the school district of comparison.

METHOD

A school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

2023-24 State Mathematics Exam Charter School and District Performance by Grade Level

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	0	0	N/A	N/A
4	0	0	N/A	N/A
5	0	0	N/A	N/A
6	89	35	N/A	N/A
7	68	47	N/A	N/A
8	0	0	N/A	N/A
All	77	82	N/A	N/A

Math Measure 4 - Comparative

Each year, the school will exceed its predicted level of performance on the state mathematics exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.

METHOD

The Institute conducts a Comparative Performance Analysis, which compares the school's performance to that of demographically similar public schools statewide. The Institute uses a regression analysis to control for the percentage of economically disadvantaged students among all public schools in New York State. The difference between the school's actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3, or performing higher than expected to a meaningful degree, is the target for this measure. Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2023-24 analysis is not yet available. This report contains 2022-23 results.⁶

⁶ These data can be found in the school's Accountability Summary provided by the Institute in spring 2024.

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

2022-23 Mathematics Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Mean Scale Score		Effect Size
		Actual	Predicted	
3	97.7	466.0	442.1	1.66
4	87.2	469.0	444.0	1.78
5	91.7	448.0	440.2	0.62
6	87.9	458.0	441.7	1.28
7	87.3	459.0	444.7	1.11
8	N/A	N/A	N/A	N/A
All	90.6	461.2	442.7	1.36

Math Measure 5 - Growth

Each year, under the state's Growth Model, the school's mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the target of 50.

METHOD

Given the timing of the state's release of Growth Model data, the 2023-24 analysis is not yet available. This report contains 2022-23 results, the most recent Growth Model data available.⁷

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2022-23 and also have a state exam score in 2021-22 including students who were retained in the same grade. Students with the same 2021-22 scores are ranked by their 2022-23 scores and assigned a percentile based on their relative growth in performance (student growth percentile). Students' growth percentiles are aggregated school-wide to yield a school's mean growth percentile. In order for a school to meet the measure, the school would have to achieve a mean growth percentile above the target of 50.

⁷ These data can be found in the school's Accountability Summary provided by the Institute in spring 2024.

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2022-23 Mathematics Mean Growth Percentile by Grade Level

Grade	Mean Growth Percentile	
	School	Target
4	60.1	50.0
5	48.1	50.0
6	64.5	50.0
7	73.2	50.0
8	N/A	50.0
All	62.4	50.0

MATHEMATICS INTERNAL EXAM RESULTS

Assessment tools for measuring student proficiency and growth included:

- Daily checks for understanding, including high priority exit tickets (2-3 times per week) - formative assessments that capture data on a daily objective that are typically 3-5 minutes and 1-4 questions in length
- Formative assessments - approximately 30 minute assessments that are 5-8 questions in length assessing critical content learned between formatives, and including 1-2 reassessment questions to measure reteach effectiveness and student growth
- End of module assessments - summative 60 minute assessments at the end of specified modules that cumulatively assess the content learned from that unit
- 2-3 interim assessments - exams that cumulatively assess content covered throughout the year and provide the best predictors of student success towards our NYS exam goals
- PT Simulation and Regents Simulation - exams that mimic the format and rigor of the NYS exam and Algebra Regents exam to cumulatively assess content and determine topics for remediation
- i-Ready diagnostic and standards mastery assessments - adaptive assessments administered at the beginning of the year, middle of the year, and end of the year, primarily used to measure growth, determine grade-level placement by domain, and identify students in greatest need for intervention.
- Assessments given in June to primarily assess the core skills and concepts learned that year and provide data to next year's teachers for the purposes of remediation

During 2023-24, in addition to the New York State 3rd – 8th grade exams, the school primarily used the following assessment to measure student growth and achievement in mathematics:

School	3	4	5	6	7	8
% of Students At or Above Grade Level on iReady EOY + 1 Level Below						
KIPP FRE				45% + 38%	40% + 34%	31% + 27%
KNYC	59% + 35%	60% + 29%	60% + 27%	57% + 24%	51% + 27%	42% + 24%

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

School	3	4	5	6	7	8
% of Students Making 100%+ of their iReady EOY Growth Goal						
KIPP FRE				72%	46%	46%
KNYC	69%	55%	72%	73%	63%	51%

SUMMARY OF THE MATHEMATICS GOAL

Our 23-24 moonshot math goals include:

- 100% of students meet typical growth goals on i-Ready
- 100% of students are proficient (3+) on NYS Exam
- 90% of 8th grade students sit for the Algebra I Regents Exam
- 90% of 8th grade students who take the Algebra I Regents Exam score 80%+

Our Math growth metrics for ES and MS, according to i-Ready data include:

- 100% of students, regardless of starting point, meet typical growth goal as determined by i-Ready by end of year
- 40% of students starting the year "on or above grade level" meet their stretch goal by end of year
- 50% of students starting the year "below grade level" meet their stretch goal by end of year

Given our strong outcomes from the 2022-23 school year, we created ambitious achievement goals for our performance on the 2024 NYS Math Exam in grades 3-7, as well as the June 2024 Algebra I Regents Exam. In summary, our goals by grade level and performance bands were as follows:

- 3rd Grade: 1% Level 1s, 22% Level 4s, and 72% Proficient (3+4).
- 4th Grade: 4% Level 1s, 28% Level 4s, and 79% Proficient (3+4).
- 5th Grade: 6% Level 1s, 27% Level 4s, and 74% Proficient (3+4).
- 6th Grade: 6% Level 1s, 26% Level 4s, and 73% Proficient (3+4).
- 7th Grade: 6% Level 1s, 40% Level 4s, and 76% Proficient (3+4).
- KNYC Grades 3-7 Overall: 5% Level 1s, 29% Level 4s, and 75% Proficient (3+4).

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State Mathematics exam for grades 3-8.	Yes
Absolute	Each year, the school's aggregate PI on the state's mathematics exam will meet that year's state MIP as set forth in the state's ESSA accountability system.	Yes

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Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of students in the same tested grades in the school district of comparison.	N/A
Comparative	Each year, the school will exceed its predicted level of performance on the state mathematics exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.	Yes
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the target of 50.	Yes

EVALUATION OF THE MATHEMATICS GOAL

Comparison to 2023-2024 NYS Exam Proficiency: All grades and cohorts showed a very similar performance to last year on 2023 - 2024 NYS test performance; for ES grades (3-4) the overall change was a 1% increase driven primarily by the 3% growth in grade 4. In MS for grades 6th and 7th, proficiency increased by 3% and 5% respectively; our grade 5 cohort experienced a 1% decrease year over year.

Comparison to 2023-2024 Proficiency Goals: All grades with the exception of 3rd grade fell a bit short of the internal network proficiency goal. In 3rd grade, the goal of 74% students was met. Across several campuses we saw certain grade levels that were able to exceed the grade level proficiency goal; AMP 7th, STAR 3rd, Wash Heights 4th, BEYOND 6th & 7th, INQ 3rd and FREE 6th.

ADDITIONAL CONTEXT AND EVIDENCE

This year, none of our 8th graders took the 8th grade state Math test. All schools, with the exception of KIPP Freedom Middle School, enrolled 100% of their students in the 8th grade Algebra Regents course. Consequently, we concentrated on preparing students for the Algebra I Regents exam in June and did not cover the 8th grade Geometry standards, leading to incomplete preparation for the state test. For the 25% of KIPP Freedom Middle School 8th graders not enrolled in Algebra, we administered an internal end-of-year high school placement exam to ensure proper course placement for the following year, as state test results are received too late for this purpose. Additionally, five students at KIPP AMP Middle School who completed the Algebra Regents exam in 7th grade took an 8th grade Geometry Regents course and sat for the exam in June. At other schools, any deviation from 100% Algebra Regents participation was due solely to student absences on the exam day. These details underscore the notable increase in our Algebra participation rate over the past school year.

MATHEMATICS ACTION PLAN

Tier 1: To ensure effective implementation of Eureka Math Squared (EM2) with fidelity in SY 24-25, it is essential to focus on several key practices:

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- **Preparation and Utilization of Materials**

Teachers must diligently prepare necessary materials, such as manipulatives, and effectively use the PowerPoint presentations via the digital platform. This approach will guarantee that students have access to Comprehensive Productive Verbal Activities (CPVA) and develop a deep conceptual understanding of mathematical concepts.

- **Daily Practice and Automaticity**

Implementing daily practice routines and Sprints is crucial for reinforcing automaticity in math skills. Consistent practice will help students build fluency and confidence in their mathematical abilities.

- **Assessment Administration**

Teachers should administer all required formative and summative assessments to monitor student progress and adjust instruction accordingly. This includes conducting EQUIP pre-module assessments to identify and address any prerequisite gaps or skills before and within each module.

- **Addressing Prerequisite Skills**

It is important to close prerequisite gaps and strengthen foundational skills before diving into new modules. This ensures that students are well-prepared to engage with new content and achieve their learning goals. We will use EM2 EQUIP as the main avenue for this.

By adhering to these practices, schools will support a rigorous and effective math instruction program that fosters student growth and achievement throughout the school year.

For SY 24-25, **Tier 2** interventions will focus on refining instructional practices to address specific student needs and enhance learning outcomes. The key areas of focus include:

- **Focused Skill Development**

Emphasize instruction on specific skills that students need to progress, such as number sense or fractions. Tier 2 interventions will target foundational skills that students may have gaps in, ensuring they master these skills to make meaningful progress and build a solid mathematical foundation.

- **EQUIP Pre-Module Assessment**

Utilize EQUIP pre-module assessments to identify and address specific gaps in students' understanding before introducing new content. These assessments help pinpoint areas where students may need additional support to ensure they are prepared for the upcoming material.

- **i-Ready Math Individualized MyPath**

Leverage the i-Ready Math individualized path to provide students with personalized learning experiences tailored to their unique needs. This tool will help students target and master specific skills at their own pace, reinforcing their understanding and improving their overall performance.

- **Instructional Fluency Routines**

Build additional time into the schedule for instructional fluency routines. These routines are

crucial for developing students' automaticity and confidence in their math skills, ensuring that they can apply concepts fluently and effectively.

- **Data-Driven Targeted Instruction**

Ensure that students receive data-driven, targeted small group instruction and differentiation based on their specific needs. This approach involves tailoring instruction to address individual learning gaps and providing the necessary support to help students succeed.

By concentrating on these areas, schools will provide targeted support that addresses individual student needs, helping them meet their goal of making one year's growth in one year's time. Additionally, these interventions will support at least 50% of students who start the year at three or more levels below grade level in math to meet their stretch goals, putting them back on track to grade-level proficiency.

Tier 3 Overview and Focus Area: Intensive Math Intervention

Tier 3 math intervention programs are specialized, intensive supports designed for students who struggle significantly with mathematical understanding. These interventions provide targeted, individualized support to address profound learning gaps and support students in achieving proficiency.

Key Focus Areas for Tier 3 Math Intervention:

- **Individualized Instruction**

Provide highly personalized instruction tailored to each student's specific needs. This may involve one-on-one feedback or very small group settings to focus intensively on individual learning gaps.

- **Diagnostic Assessments**

Use comprehensive diagnostic assessments to pinpoint precise areas of difficulty. These assessments help determine the root causes of mathematical struggles, such as gaps in foundational skills or misunderstandings of key concepts.

- **Skill Reinforcement**

Focus on reinforcing fundamental math skills that are crucial for students' overall understanding. This may include targeted practice in number sense, basic operations, or specific problem-solving strategies.

- **Concrete and Visual Supports**

Utilize concrete materials and visual aids to help students grasp abstract concepts. Tools such as manipulatives, visual models, and interactive activities can make math more accessible and understandable.

- **Targeted Interventions for Gaps**

Address specific gaps identified through assessments, such as difficulties with fractions, decimals, or algebraic concepts. Implement interventions designed to close these gaps and build a strong foundation for future learning.

- **Math Resources**

- Common Core Math Standards Coherence Map: Use this resource to understand how different math standards are connected and to identify gaps in students' understanding.

- EQUIP Pre-Module Assessments: Utilize these assessments to evaluate prerequisite skills and follow the recommended supporting lessons to address identified gaps.
- i-Ready Math Recommended Lessons: Leverage these lessons to provide targeted, individualized practice that aligns with students' current levels of understanding.
- Specific Fluency Practice: Incorporate fluency practices tailored to meet students where they are, ensuring that they receive practice that is appropriate to their skill level.
- **Progress Monitoring**
Regularly monitor student progress with formative assessments and adjust instruction as needed. Frequent check-ins ensure that interventions are effective and allow for timely adjustments to meet evolving needs.
- **Intensive Skill Practice**
Incorporate intensive, focused practice sessions that emphasize repetitive learning and mastery of critical skills. This practice helps students build confidence and proficiency through consistent reinforcement.
- **Collaborative Support**
Engage with special education professionals, reading specialists, and other support staff to provide a comprehensive approach to addressing students' needs. Collaborative efforts ensure that all aspects of students' learning difficulties are addressed.

By concentrating on these focus areas and utilizing the specified resources, Tier 3 interventions will provide the intensive, individualized support necessary to help students overcome significant learning barriers and progress towards mathematical proficiency.

GOAL 3: SCIENCE

The science goals are:

- 100% of teachers will attend and participate in Unit Launch sessions
- 100% of teachers will have at least one Science showcase/fair that include families and staff
- 100% of EOU assessments will be entered into DnA
- 80% of K-4 students will pass the EOU assessments
- 70% of 5-8 students will pass the EOU assessments
- 75% of K-8 students will pass the PB Focus Tasks
- 100% of schools will have a Robotics team consisting of 50% female identifying students

Our priority will be for fidelity, especially in the middle school, space around data and assessment.

BACKGROUND

Elementary Science

- Continued implementation of the Amplify science curriculum in all 8 Elementary schools.
- Reached 100% adoption of Computational Thinking units at all 8 elementary schools.

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- At least 50% of schools will be doing science five days a week.
- Increased the number of science teachers. Each elementary school now has one K-2 science teacher and one 3-4 science teacher. This will help to ensure that all students have access to high-quality science instruction.
- Participated in FIRST Robotics. A total of 18 teams, about one from each K-8 school, participated in the FIRST Robotics season. KIPP Infinity Middle School participated in the regional FIRST robotics competition based on being a top team in the regional qualifier. KIPP Academy ES and KIPP WHES embedded robotics as part of their curriculum for grades 3-4 and K-2 respectively. These schools hosted EOY fairs for parents & students to showcase their work from the season.
- Received a grant renewal from Robin Hood to continue the work of Computational Thinking in elementary schools. This grant will allow KIPP NYC to continue to provide students with the opportunity to develop the problem-solving and critical thinking skills that are essential in STEM fields.
- Assessments will continue to be a focus for the 2023-2024 school year by using the Amplify Data Base & illuminate for progress monitoring.
 - ES (K-4): CFT & EOU assessments

Middle School Science

- Continued expansion of Amplify science curriculum in all 9 middle schools.
- Completed year 3 of Amplify adoption in all middle schools.
- Continued the work of the curriculum Fellows Board for STE (Science and CT). This year, the work is focused on authentic learning experiences for students through presentation. For example, Middle School Science will add on a science fair unit with students participating in a school science fair. The top students from the school science fair will advance to KIPP NYC's first regional science fair. This will take place in June 2023. The elementary school additions will focus on project based learning.
- Assessments were a focus for the 2023-2024 school year by using the Amplify Data Base & Illuminate to track student data
 - MS (5-8): CFT, CJA & EOU assessments
- All middle schools have a dedicated science dean to support teachers in internalization, pedagogy, and coherence.
- 5 middle schools participated in a coding for climate action pilot to bring project based learning coding experiences to students
- Piloted CoderZ programming curriculum for 5th graders across 7 middle schools

ELEMENTARY AND MIDDLE SCIENCE

Science Measure 1 - Absolute

Each year, 75 percent of all tested students enrolled in at least their second year will perform at or above proficiency on the New York State science examination.

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The school administered the New York State Testing Program science assessment to students in 5th and 8th grade in spring 2024. The table below summarizes the performance of students enrolled for at least two years.

Charter School Performance on 2023-24 State Science Exam
By Students Enrolled in At Least Their Second Year

Grade	Students in At Least Their 2 nd Year		
	Number Tested	Number Proficient	Percent Proficient
5	0	0	0
8	53	22	42
All	53	22	42

Science Measure 2 - Comparative

Each year, the percent of all tested students enrolled in at least their second year and performing at proficiency on the state science exam will be greater than that of all students in the same tested grades in the school district of comparison.

The school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. Comparisons are between the results for each grade in which the school had tested students in at least their second year and the results for the respective grades in the school district of comparison.

2023-24 State Science Exam
Charter School and District Performance by Grade Level

Grade	Charter School Students in at Least 2 nd Year			All District Students		
	Number Tested	Number Proficient	Percent Proficient	Number Tested	Number Proficient	Percent Proficient
5	0	0	0	N/A	N/A	N/A
8	53	22	42	N/A	N/A	N/A
All	53	22	42	N/A	N/A	N/A

SUMMARY OF THE ELEMENTARY/MIDDLE SCIENCE GOAL

Elementary School Science

All KIPP NYC elementary schools continue to implement the Amplify science curriculum. In addition, all KIPP NYC elementary schools will implement Computational Thinking units that build off the phenomena introduced to students in the Amplify curriculum. Starting this year, all KIPP NYC elementary schools will have a Robotics Team. Each Robotics Team will participate in a Robotics Showcase Expo. The purpose of

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the Computational Thinking units and the Robotics Teams is to provide more opportunities for our students to develop their engineering and programming skills.

Middle School Science

- 8th Graders took the state test and 45% of students tested as proficient or higher in science.
- We anticipate that students will improve on these scores in 23-24 as the 8th grade test is an encompassing test from 6-8th grade science standards, and a large percentage of students missed key learning during remote/hybrid learning.
- 83% of teachers completed 100% of the scope & sequence

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State examination.	No
Comparative	Each year, the percent of all tested students enrolled in at least their second year and performing at proficiency on the state exam will be greater than that of all students in the same tested grades in the school district of comparison.	N/A

EVALUATION OF THE SCIENCE GOAL

Elementary School Science

- There was no 4th grade state test during the 2023-2024 school year
- 73% of Kindergarten students met Progress Build 3 by the end of the year of assessed students.
- 82% of 1st grade students met Progress Build 3 by the end of the year of assessed students.
- 74% of 2nd grade students met Progress Build 3 by the end of the year of assessed students.
- 79% of 3rd grade students met Progress Build 3 by the end of the year of assessed students.
- 73% of 4th grade students met Progress Build 3 by the end of the year of assessed students.

Middle School Science

- 8th Graders took the state test and 45% of students tested as proficient or higher in science.
- We anticipate that students will improve on these scores in 23-24 as the 8th grade test is an encompassing test from 6-8th grade science standards, and a large percentage of students missed key learning during remote/hybrid learning.
- 83% of teachers completed 100% of the scope & sequence

ADDITIONAL CONTEXT AND EVIDENCE

KIPP NYC remains committed to maintaining and improving academic performance in science despite facing challenges in staffing and leadership consistency. For the 2023-2024 academic year, we continue our focus on providing high-quality instruction through the implementation of the Amplify science curriculum, which aligns with the Next Generation Science Standards (NGSS). Recognizing the influx of new teachers and the inconsistencies in hiring and school leadership, we are placing a stronger emphasis on creating cohesion and standardization across all our schools, both horizontally and vertically.

To address these challenges and strengthen our science program, we are implementing several key initiatives:

- **Enhanced Professional Development**
These will focus on effective curriculum implementation, with special attention given to supporting new teachers and ensuring consistency across schools with varying levels of leadership stability.
- **Strengthened Alignment**
We are intensifying efforts to create stronger horizontal and vertical alignment across our schools. This includes developing standardized practices for curriculum implementation, assessment, and data collection to ensure consistency despite variations in staffing and leadership.
- **Cohesive Systems Development**
We will continue to strengthen existing systems and develop new ones to create greater cohesion amongst our schools. This includes implementing a regional scope and sequence to support teachers and schools in providing consistent formative and summative data checkpoints. These systems will allow for robust progress monitoring, teacher observations, and instructional coaching, ensuring quality instruction even in schools facing staffing or leadership challenges.
- **Data-Driven Interventions**
Using the data collected through our improved systems, we will identify students struggling in science and provide targeted interventions. These may include after-school tutoring, reteach sessions, or small group instruction, tailored to address the specific needs arising from inconsistent instruction or leadership.
- **Supportive Learning Environment**
We remain committed to creating an inclusive environment where all students feel they belong and can succeed in science. This includes fostering collaborative work, encouraging risk-taking, and celebrating successes, which is particularly important in schools experiencing staff turnover or leadership changes.
- **Norming and Cohesion Efforts**
To address the variations caused by inconsistent hiring and leadership, we are implementing norming sessions across schools. These sessions will help establish common standards,

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expectations, and best practices, ensuring a more uniform approach to science education across all KIPP NYC schools.

- **Leadership Support**

For schools experiencing leadership inconsistencies, we are providing additional support from regional science leaders. This includes more frequent check-ins, targeted coaching, and resources to ensure these schools maintain high standards of science instruction.

- **Teacher Retention and Support**

To combat inconsistent hiring, we are developing strategies to improve teacher retention. This includes mentorship programs, professional growth opportunities, and creating supportive professional communities within and across schools.

Performance on a Regents Science Exam
Of 8th Grade All Students by Year

Grade	Year	Regents Exam	Number Tested	Number Passing	Percent Passing
8	2021-22	N/A	N/A	N/A	N/A
8	2022-23	N/A	N/A	N/A	N/A
8	2023-24	N/A	N/A	N/A	N/A

ACTION PLAN

KIPP NYC is working to implement more consistent data collection, reporting and response to data in the coming year. We will do this by:

- Teaching the 2024-2025 Scope and Sequence with fidelity, collectively using Amplify as our Tier 1 instruction
- Continue to assess each critical juncture and end of unit with reporting on the data and a collective response to gaps that the data reveals.
- Improve assessments to be more predictive of state test results, by including sample test language and application of the content in a diverse way in order to test the deeper understanding of the material.
- Add in IA exams for 3rd and 4th grade and revamp the 6th and 7th grade IA's to be more state-test aligned
- Train teachers to use their data to adjust instruction through both exit tickets, re-teaches and other formatives. And using summative assessments to plan performance training in January.
- Deans will engage in student work protocols to turn key at their schools in order to align the eye on student output.
- Schools will strategically respond to the data through adjustments to instruction
- Implement and prepare students for the upcoming 5th and 8th grade state tests through the use of the NY State Hands on Investigations, spiraled review of material and teaching of the current content with fidelity
- Continue expansion of Computational Thinking, Computer Science, and Data Science programming

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- Continue ongoing robotics programming, and expand the number of teams at each school at both Elementary and Middle School Campuses

GOAL 4: ESSA

ESSA Measure 1

Under the state's ESSA accountability system, the school is in good standing: the state has not identified the school for comprehensive or targeted improvement.

Because *all* students are expected to meet the state's performance standards, the federal statute stipulates that various sub-populations and demographic categories of students among all tested students must meet the state standard in and of themselves aside from the overall school results. As New York State, like all states, is required to establish a specific system for making these determinations for its public schools, charter schools do not have latitude in establishing their own performance levels or criteria of success for meeting the ESSA accountability requirements. Each year, the state issues School Report Cards that indicate a school's status under the state accountability system. More information on assigned accountability designations and context can be found [here](#).

Accountability Status by Year

Year	Status
2021-22	Good Standing
2022-23	Good Standing
2023-24	Good Standing

ADDITIONAL CONTEXT AND EVIDENCE

KIPP Freedom Charter School has been in good standing for each year during the accountability period.



KIPP NYC PUBLIC CHARTER SCHOOLS

**CONSOLIDATED FINANCIAL STATEMENTS IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS AND
UNIFORM GUIDANCE
JUNE 30, 2024 AND 2023**

KIPP NYC PUBLIC CHARTER SCHOOLS

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June 30, 2024 and 2023

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

Independent Auditor's Report

To the Board of Directors of
KIPP NYC Public Charter Schools:

Report on the Audit of the Financial Statements

Opinion

We have audited the consolidated financial statements of KIPP NYC Public Charter Schools (a New York nonprofit corporation) (the School), which comprise the consolidated statements of financial position as of June 30, 2024 and 2023, and the related consolidated statements of activities and changes in net assets, cash flows, and functional expenses for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of KIPP NYC Public Charter Schools as of June 30, 2024 and 2023, and the changes in their net assets and their 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our 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 consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying supplementary information shown on pages 18 through 32 and the Schedule of Expenditures of Federal Awards for the year ended June 30, 2024, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information shown on pages 18 through 32 and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the consolidated 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 December 18, 2024, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

AAFCPAs, Inc.

Westborough, Massachusetts
December 18, 2024

KIPP NYC PUBLIC CHARTER SCHOOLS

Consolidated Statements of Financial Position June 30, 2024 and 2023

Assets	2024	2023
Current Assets:		
Cash and cash equivalents	\$ 26,795,838	\$ 11,328,875
Grants and contracts receivable	12,031,642	6,387,050
Prepaid expenses and other assets	6,917,003	7,435,477
Total current assets	45,744,483	25,151,402
Other Assets:		
Right-of-use lease assets - operating	37,831,760	42,418,762
Right-of-use lease assets - finance	264,938,626	553,376
Property and equipment, net	4,947,807	6,660,164
Total assets	<u>\$ 353,462,676</u>	<u>\$ 74,783,704</u>
Liabilities and Net Assets		
Current Liabilities:		
Current portion of loan payable	\$ 100,000	\$ 200,000
Current portion of operating lease liabilities	5,672,439	4,379,252
Current portion of finance lease liabilities	10,630,701	153,141
Accounts payable and accrued expenses	6,437,364	4,714,012
Due to KIPP NYC Enterprise	5,854,497	289,254
Deferred revenue	-	166,332
Total current liabilities	28,695,001	9,901,991
Other Liabilities:		
Loan payable, net of current portion	-	100,000
Operating lease liabilities, net of current portion	34,689,158	40,361,597
Finance lease liabilities, net of current portion	261,313,098	410,926
Total liabilities	<u>324,697,257</u>	<u>50,774,514</u>
Net Assets:		
Without donor restrictions	27,323,731	23,936,723
With donor restrictions	1,441,688	72,467
Total net assets	<u>28,765,419</u>	<u>24,009,190</u>
Total liabilities and net assets	<u>\$ 353,462,676</u>	<u>\$ 74,783,704</u>

KIPP NYC PUBLIC CHARTER SCHOOLS

Consolidated Statements of Activities and Changes in Net Assets
For the Years Ended June 30, 2024 and 2023

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Operating Revenue:						
Per-pupil tuition	\$ 143,625,637	\$ -	\$ 143,625,637	\$ 118,909,553	\$ -	\$ 118,909,553
Government grants and contracts	37,791,941	-	37,791,941	28,772,092	-	28,772,092
Grants and contributions	1,791,494	1,418,189	3,209,683	56,054	138,715	194,769
Interest and other	1,308,386	-	1,308,386	1,018,346	-	1,018,346
Donated goods and services	198,202	-	198,202	126,080	-	126,080
Net assets released from purpose restrictions	48,968	(48,968)	-	374,984	(374,984)	-
Total operating revenue	184,764,628	1,369,221	186,133,849	149,257,109	(236,269)	149,020,840
Operating Expenses:						
Program services	159,672,971	-	159,672,971	127,766,897	-	127,766,897
Supporting services	23,173,828	-	23,173,828	19,093,530	-	19,093,530
Total operating expenses	182,846,799	-	182,846,799	146,860,427	-	146,860,427
Changes in net assets from operations	1,917,829	1,369,221	3,287,050	2,396,682	(236,269)	2,160,413
Other Revenue:						
Forgiveness of due to KIPP NYC Enterprise	1,469,179	-	1,469,179	-	-	-
Total changes in net assets	3,387,008	1,369,221	4,756,229	2,396,682	(236,269)	2,160,413
Net Assets:						
Beginning of year	23,936,723	72,467	24,009,190	21,540,041	308,736	21,848,777
End of year	\$ 27,323,731	\$ 1,441,688	\$ 28,765,419	\$ 23,936,723	\$ 72,467	\$ 24,009,190

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

KIPP NYC PUBLIC CHARTER SCHOOLS

 Consolidated Statements of Cash Flows
 For the Years Ended June 30, 2024 and 2023

	2024	2023
Cash Flows from Operating Activities:		
Receipts from per-pupil tuition and government grants and contracts	\$ 176,967,183	\$ 146,778,001
Receipts from other sources	3,157,540	1,869,789
Payments for personnel and related	(105,568,442)	(98,627,221)
Payments for supplies and services	(58,606,847)	(51,633,033)
Payments for interest	(21,345)	(18,780)
Net cash provided by (used in) operating activities	<u>15,928,089</u>	<u>(1,631,244)</u>
Cash Flows from Investing Activities:		
Acquisition of property and equipment	<u>(107,985)</u>	<u>(2,225,936)</u>
Cash Flows from Financing Activities:		
Principal payments on loan payable	(200,000)	-
Principal payments on finance lease liabilities	<u>(153,141)</u>	<u>(319,266)</u>
Net cash used in financing activities	<u>(353,141)</u>	<u>(319,266)</u>
Net Change in Cash and Cash Equivalents	15,466,963	(4,176,446)
Cash and Cash Equivalents:		
Beginning of year	<u>11,328,875</u>	<u>15,505,321</u>
End of year	<u><u>\$ 26,795,838</u></u>	<u><u>\$ 11,328,875</u></u>
Reconciliation of Changes in Net Assets to Net Cash and Cash Equivalents		
Provided by (Used in) Operating Activities:		
Changes in net assets	\$ 4,756,229	\$ 2,160,413
Adjustments to reconcile changes in net assets to net cash and cash equivalents provided by (used in) operating activities:		
Depreciation and amortization	1,978,449	2,260,682
Non-cash lease expense	11,576,518	6,504,581
Forgiveness of due to KIPP NYC Enterprise	(1,469,179)	-
Changes in operating assets and liabilities:		
Grants and contracts receivable	(5,644,592)	381,342
Prepaid expenses and other assets	518,474	(881,823)
Change in operating lease liabilities	(4,379,252)	(4,182,494)
Accounts payable and accrued expenses	1,723,352	(1,122,235)
Due to/from KIPP NYC Enterprise	7,034,422	(4,147,377)
Deferred revenue	(166,332)	(628,312)
Deferred rent	-	(1,976,021)
Net cash provided by (used in) operating activities	<u><u>\$ 15,928,089</u></u>	<u><u>\$ (1,631,244)</u></u>
Supplemental Disclosure of Non-Cash Transaction:		
Right-of-use lease assets - operating exchanged for operating lease liabilities	<u><u>\$ -</u></u>	<u><u>\$ 46,882,227</u></u>
Right-of-use lease assets - finance exchanged for finance lease liabilities	<u><u>\$ 270,578,421</u></u>	<u><u>\$ 637,530</u></u>

KIPP NYC PUBLIC CHARTER SCHOOLS

Consolidated Statement of Functional Expenses

For the Year Ended June 30, 2024

(With Summarized Comparative Totals for the Year Ended June 30, 2023)

	2024			2023	
	Program Services			Support Services	
	Regular Education	Special Education	Total	Management and General	Total Expenses
					Total Expenses
Personnel and Related:					
Employee wages	\$ 75,337,483	\$ 5,980,890	\$ 81,318,373	\$ -	\$ 81,318,373
Payroll taxes and employee benefits	20,945,502	1,535,702	22,481,204	-	22,481,204
Professional development	2,275,418	1,251	2,276,669	-	2,276,669
Total personnel and related	98,558,403	7,517,843	106,076,246	-	106,076,246
Occupancy and Related:					
Rent	26,617,544	-	26,617,544	-	26,617,544
Security and cleaning	1,914,757	-	1,914,757	-	1,914,757
Depreciation	1,210,027	-	1,210,027	-	1,210,027
Contracted services	1,170,967	-	1,170,967	-	1,170,967
Insurance	-	-	-	1,010,249	1,010,249
Repairs and maintenance	575,222	-	575,222	-	575,222
Utilities	544,709	-	544,709	-	544,709
Supplies and equipment	332,635	-	332,635	-	332,635
Total occupancy and related	32,365,861	-	32,365,861	1,010,249	33,376,110
Other:					
Management fee	-	-	-	21,476,193	21,476,193
Student supplies and materials	7,391,578	4,723	7,396,301	-	7,396,301
Technology	4,639,995	-	4,639,995	-	4,639,995
Contracted services	3,073,416	34,482	3,107,898	-	3,107,898
Office	2,679,728	-	2,679,728	-	2,679,728
Student services	1,698,147	105	1,698,252	-	1,698,252
Miscellaneous	160,857	-	160,857	475,170	636,027
Depreciation	610,315	-	610,315	-	610,315
Professional fees	261,860	-	261,860	212,216	474,076
Equipment and maintenance	348,113	491	348,604	-	348,604
Amortization	158,107	-	158,107	-	158,107
Recruiting	147,602	-	147,602	-	147,602
Interest	21,345	-	21,345	-	21,345
Total other	21,191,063	39,801	21,230,864	22,163,579	43,394,443
Total expenses	\$ 152,115,327	\$ 7,557,644	\$ 159,672,971	\$ 23,173,828	\$ 182,846,799

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

KIPP NYC PUBLIC CHARTER SCHOOLS

 Consolidated Statement of Functional Expenses
 For the Year Ended June 30, 2023

	Program Services			Support Services	
	Regular Education	Special Education	Total	Management and General	Total Expenses
Personnel and Related:					
Employee wages	\$ 71,596,705	\$ 5,286,367	\$ 76,883,072	\$ -	\$ 76,883,072
Payroll taxes and employee benefits	18,212,747	1,323,478	19,536,225	-	19,536,225
Professional development	1,851,641	-	1,851,641	-	1,851,641
Total personnel and related	91,661,093	6,609,845	98,270,938	-	98,270,938
Occupancy and Related:					
Rent	7,303,591	-	7,303,591	-	7,303,591
Security and cleaning	1,980,852	-	1,980,852	-	1,980,852
Depreciation	1,526,048	-	1,526,048	-	1,526,048
Contracted services	723,237	-	723,237	-	723,237
Insurance	-	-	-	1,003,291	1,003,291
Repairs and maintenance	1,067,214	-	1,067,214	-	1,067,214
Utilities	450,119	-	450,119	-	450,119
Supplies and equipment	304,733	-	304,733	-	304,733
Total occupancy and related	13,355,794	-	13,355,794	1,003,291	14,359,085
Other:					
Management fee	-	-	-	17,592,854	17,592,854
Student supplies and materials	5,704,500	22,949	5,727,449	-	5,727,449
Technology	3,728,232	-	3,728,232	-	3,728,232
Contracted services	1,437,230	128,021	1,565,251	-	1,565,251
Office	1,546,960	-	1,546,960	-	1,546,960
Student services	1,429,668	-	1,429,668	-	1,429,668
Miscellaneous	63,361	-	63,361	384,343	447,704
Depreciation	650,480	-	650,480	-	650,480
Professional fees	132,174	-	132,174	113,042	245,216
Equipment and maintenance	888,017	-	888,017	-	888,017
Amortization	84,154	-	84,154	-	84,154
Recruiting	305,639	-	305,639	-	305,639
Interest	18,780	-	18,780	-	18,780
Total other	15,989,195	150,970	16,140,165	18,090,239	34,230,404
Total expenses	\$ 121,006,082	\$ 6,760,815	\$ 127,766,897	\$ 19,093,530	\$ 146,860,427

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

KIPP NYC PUBLIC CHARTER SCHOOLS

Notes to Consolidated Financial Statements
June 30, 2024 and 2023

1. OPERATIONS AND NONPROFIT STATUS

KIPP NYC Public Charter Schools (the School) is an education corporation consisting of the consolidation of the former KIPP NYC Washington Heights Academy Charter School (Washington Heights), KIPP STAR College Prep Charter School (STAR), KIPP Infinity Charter School (Infinity), KIPP Always Mentally Prepared Academy Charter School (AMP), KIPP Freedom Charter School (Freedom), KIPP Bronx Charter School II (KIPP Bronx II), KIPP Bronx Charter School III (KIPP Bronx III), and KIPP Beyond Charter School (KIPP Beyond). In fiscal years 2024 and 2023, the School served students in grades kindergarten through twelve. The schools have aligned the charter renewal timings to all be on the same timeline to increase operational efficiency. All eight charters were renewed during fiscal year 2024 for a term of five years and run through July 2029.

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

The School served approximately 8,440 and 6,070 students in fiscal years 2024 and 2023, respectively.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Principles of Consolidation

The consolidated financial statements include the accounts of the KIPP NYC Public Charter Schools and its eight wholly-owned subsidiaries: Washington Heights PCS, LLC, STAR Harlem PCS, LLC, Infinity PCS, LLC, AMP PCS, LLC, Freedom PCS, LLC, KIPP Bronx II, KIPP Bronx III, and KIPP Beyond (collectively, KIPP PCS). All intercompany accounts and transactions have been eliminated in consolidation.

Cash and Cash Equivalents

For the purposes of the consolidated statements of cash flows, management considers all highly liquid investments with an initial maturity of ninety days or less to be cash and cash equivalents. Cash and cash equivalents at June 30, 2024 and 2023, include an escrow account with a balance of \$300,000 established by the School in accordance with the terms of its charter agreement. The escrow account was adequately funded as of June 30, 2024 and 2023. This account must be held in a separate account and can only be used in the event the School closes.

Grants and Contracts Receivable

Reserves for grants and contracts receivable are recorded based on management's analysis of specific grants and contracts receivable and their estimate of amounts that may become uncollectible, if any. Amounts are written off when they are determined to be uncollectible. There was no reserve deemed necessary at June 30, 2024 and 2023.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Property and Equipment and Depreciation**

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

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

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

The School accounts for the carrying value of its property and equipment in accordance with the requirements of ASC Topic, *Property, Plant, and Equipment*. As of June 30, 2024, the School has not recognized any reduction in the carrying value of its property and equipment when considering this standard.

Consolidated Statements of Activities and Changes in Net Assets

Transactions deemed by management to be ongoing, major, or central to the School's services are reported as operating revenues and operating expenses in the accompanying consolidated statements of activities and changes in net assets. Peripheral or incidental transactions are reported as other revenue, which included forgiveness of due to KIPP NYC Enterprise for the year ended June 30, 2024.

Leases

The School determines if an arrangement is a lease at inception. Operating leases are included in right-of-use (ROU) assets - operating and operating lease liabilities in the School's consolidated statements of financial position. Financing leases are included in right-of-use (ROU) assets - finance leases and financing lease liabilities in the School's consolidated statements of financial position. The School only reassesses its determination if the terms and conditions of the arrangement are changed. Leases with initial terms, including renewal options, of twelve months or less are treated as short-term leases and are not recorded on the consolidated statements of financial position.

All of the School's leases are presented as right-of-use (ROU) assets with a corresponding current and long-term lease liability in the accompanying consolidated statements of financial position. ROU assets represent the School's right to use an underlying asset during its lease term, and lease liabilities represent the obligation to make lease payments.

Operating and finance lease liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The ROU assets equal the lease liabilities adjusted for any initial direct costs, prepaid or deferred rent, and lease incentives. The School uses the implicit discount rate when it is readily determinable. Since the School's leases do not provide an implicit rate, the School uses the risk-free discount rate at the lease commencement date to determine the present value of the lease payments. Variable rent payments, if included in the lease agreement and not determinable at the lease commencement, are not included in the measurement of the lease liabilities. Lease expense is recognized on a straight-line basis over the lease term. The School's lease terms may include options to extend or terminate leases when it is reasonably certain that the options will be exercised.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets Classification

Net Assets Without Donor Restrictions

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

Net Assets With Donor Restrictions

The School receives contributions and grants that are designated by donors for specific time periods or purposes. These contributions are recorded as net assets with donor restrictions until they have been expended for their designated purposes or as time restrictions expired. Net assets with donor restrictions are restricted for purpose at June 30, 2024 and 2023.

Revenue Recognition

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

In accordance with Topic 958, the School must determine whether a contribution (or a promise) is conditional or unconditional for transactions deemed to be a contribution. A contribution is considered to be a conditional contribution if an agreement includes a barrier that must be overcome and either a right of return of assets or a right of release of a promise to transfer assets exists. Indicators of a barrier include a measurable performance-related barrier or another measurable barrier, a stipulation that limits discretion by the recipient on the conduct of an activity, and stipulations that are related to the purpose of the agreement. Topic 958 prescribes that the School should not consider probability of compliance with the barrier when determining if such awards are conditional and should be reported as conditional grant advance liabilities until such conditions are met (see Note 7). These amounts are reflected as deferred revenue in the accompanying consolidated financial statements.

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

Interest and other income are recorded as earned.

Estimates

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Fair Value Measurements**

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

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

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

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

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

Allocation of Expenses

The costs of providing services have been summarized on a functional basis in the accompanying consolidated statements of activities and changes in net assets and functional expenses. Allocation of expenses to program services and support services is completed by direct expenses related to each function and based on enrollment, where applicable. Allocated expenses include employee wages and payroll taxes and employee benefits, which are allocated on the basis of estimates of time and effort.

Income Taxes

The School accounts for uncertainty in income taxes in accordance with ASC Topic, *Income Taxes*. This standard clarifies the accounting for uncertainty in tax positions and prescribes a recognition threshold and measurement attribute for the consolidated financial statements regarding a tax position taken or expected to be taken in a tax return. The School has determined that there are no uncertain tax positions which qualify for either recognition or disclosure in the consolidated financial statements at June 30, 2024 and 2023. The School's informational returns are subject to examination by the appropriate jurisdictions.

KIPP NYC PUBLIC CHARTER SCHOOLS

Notes to Consolidated Financial Statements
June 30, 2024 and 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donated Goods and Services

The School receives donated goods and services. These amounts, which are based upon information provided by the donors who contributed these goods and services, are recorded at their estimated fair value determined on the date of contribution. Donated goods and services consist of food commodities for the years ended June 30, 2024 and 2023, and are included in donated goods and services in the accompanying consolidated statements of activities and changes in net assets and student supplies and materials in the accompanying consolidated statements of functional expenses. Donated goods and services were utilized by the School's program services and there were no donor-imposed restrictions associated with them.

The School also receives the services of volunteers who have made significant contributions of their time in furtherance of the School's mission. These services were not reflected in the accompanying consolidated statements of activities and changes in net assets because they do not meet the necessary criteria for recognition under U.S. GAAP.

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

Subsequent Events

Subsequent events have been evaluated through December 18, 2024, which is the date the consolidated financial statements were available to be issued. There were no events that met the criteria for recognition or disclosure in the consolidated financial statements.

3. LIQUIDITY

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

As of June 30, 2024 and 2023, the following financial assets could be readily made available within one year of the consolidated statements of financial position date meet general expenditures:

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 26,795,838	\$ 11,328,875
Grants and contracts receivable	<u>12,031,642</u>	<u>6,387,050</u>
	38,827,480	17,715,925
Less - cash escrow	(300,000)	(300,000)
Less - donor-imposed restrictions	<u>(1,441,688)</u>	<u>(72,467)</u>
Total	<u>\$ 37,085,792</u>	<u>\$ 17,343,458</u>

KIPP NYC PUBLIC CHARTER SCHOOLS

Notes to Consolidated Financial Statements
June 30, 2024 and 2023

4. KIPP NYC ENTERPRISE

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

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

In addition, the School leases and subleases spaces from subsidiaries of KNYI, subleases space from a subsidiary of KIPP Facilities Holdings, Inc., and leases space from a subsidiary of PCS Properties Foundation, Inc. (see Note 10), and a subsidiary of KNYI provides management services to the School (see Note 12).

5. PROPERTY AND EQUIPMENT

Property and equipment consist of the following at June 30:

	<u>2024</u>	<u>2023</u>
Furniture and fixtures	\$ 478,229	\$ 731,681
Technology and equipment	6,445,647	8,310,114
Leasehold improvements	12,186,227	12,123,986
Work-in-progress	<u>14,735</u>	<u>1,240,767</u>
	19,124,838	22,406,548
Less - accumulated depreciation	<u>14,177,031</u>	<u>15,746,384</u>
Property and equipment, net	<u>\$ 4,947,807</u>	<u>\$ 6,660,164</u>

Work-in-progress at June 30, 2024 and 2023, consists of various projects that were underway at year-end. These assets will begin to be depreciated when placed in service. During fiscal year 2024, the School placed \$1,226,032 of work in progress in service.

Depreciation expense was \$1,820,342 and \$2,176,528 for the years ended June 30, 2024 and 2023, respectively, and is included in depreciation in the accompanying consolidated statements of functional expenses.

6. LOAN PAYABLE

The School has entered into a \$300,000 unsecured loan agreement with KIPP Foundation, bearing interest at 1% per annum and maturing on June 30, 2025. As of June 30, 2024 and 2023, the outstanding principal balance of this loan was \$100,000 and \$300,000, respectively. Interest expense incurred for the years ended June 30, 2024 and 2023, was \$2,000 and \$3,000, respectively. The outstanding balance of this loan is expected to be paid off during fiscal year 2025.

7. CONTRIBUTIONS AND GRANTS - CONDITIONAL

The School receives grants and contributions that contain donor-imposed conditions that represent a barrier that must be overcome, as well as a right of return of assets or release from obligations. The School recognizes these grants and contributions when donor-imposed conditions are met. During fiscal year 2024, the School was awarded a conditional grant totaling \$1,920,000 that contained donor-imposed conditions on future funding payments. As of June 30, 2024, the School recognized \$1,344,000 of this conditional grant, which is included in grants and contributions in the accompanying 2024 consolidated statement of activities and changes in net assets. As of June 30, 2024, the remaining conditional balance on this grant which has not been included in the accompanying consolidated financial statements amounted to \$576,000.

8. PENSION PLANS

The School is part of the KIPP NYC 403(b) Retirement Plan, a multiemployer defined contribution plan, under Section 403(b) of the IRC, which employees of the School can elect to contribute. Employees who choose this plan can contribute up to the level set by the Internal Revenue Service. The employer match is a discretionary contribution. The employer contributions to the plan totaled \$2,359,489 and \$2,265,685 for the years ended June 30, 2024 and 2023, respectively, and are included in payroll taxes and employee benefits in the accompanying consolidated statements of functional expenses.

The School also contributes to the Teachers Retirement System of the City of New York, a multiemployer defined benefit pension plan (the Plan), on behalf of eligible teachers. The Plan provides New York City educators with retirement, disability, and death benefit services. The School's participation in the Plan constitutes less than 1% of total plan contributions. The funded status of the Plan was 83.8% and 80.4% at June 30, 2021 and 2020, respectively, the date of the most recent actuarial calculation as indicated in the June 30, 2023 and 2022 Plan audits. The amount charged to operations for contributions to this Plan totaled \$711,394 and \$532,601 for the years ended June 30, 2024 and 2023, respectively, and are included in payroll taxes and employee benefits in the accompanying consolidated statements of functional expenses.

9. SCHOOL FACILITIES

The School occupies several facilities at no cost. As of fiscal year 2024, the School no longer occupies space at M.S. 45, a New York City public school, located at 2502 Lorillard Place, Bronx, New York. The School has an agreement with the New York City Department of Education for the following dedicated and shared space:

- P.S. 125, a New York City public school, located at 433 West 123rd Street, New York City, New York;
- P.S. 115, a New York City public school, located at 586 West 177th Street, New York City, New York;
- I.S. 90, a New York City public school, located at 21 Jumel Place, New York City, New York;
- M.S. 390, a New York City public school, located at 1224 Park Place, Brooklyn, New York;
- M.S. 195, a New York City public school, located at 625 West 133rd Street, New York City, New York; and
- X859, a New York City public school, located at 2246 Jerome Avenue, Bronx, New York;
- P.S. 44, a New York City public school, located at 1825 Prospect Avenue, Bronx, New York.

The School is responsible for any overtime-related costs for services provided beyond regular opening hours in all facilities. Costs for these kinds of services are included in contracted services in the accompanying consolidated statements of functional expenses.

KIPP NYC PUBLIC CHARTER SCHOOLS

Notes to Consolidated Financial Statements
June 30, 2024 and 2023

9. SCHOOL FACILITIES (Continued)

The School also occupies approximately 132,500 square feet of space at 201 East 144th Street in the South Bronx, where the joint high school for KIPP NYC Public Charter Schools and KIPP Academy Charter School resides. The lease requires rent payments from the School to cover all maintenance and operating costs, and other expenses passed through from the landlord to the School. The expenses are included in rent and repairs and maintenance in the accompanying statements of functional expenses.

10. LEASES

Finance Leases

The School leases office equipment under three finance lease agreements expiring at various dates through December 2028.

On August 28, 2023, the School entered into two facility lease agreements (the Macombs Facility and the Jerome Facility) with subsidiaries of KNYI expiring on June 30, 2061. The School is also responsible for its proportionate share of facility maintenance, repairs, utilities, safety, and other expenses as stated in the agreements.

Total cash paid for amounts included in the measurement of the finance lease liabilities was \$9,000,119 (principal of \$153,141 and interest of \$8,846,978) for the year ended June 30, 2024.

Operating Leases

The School rents two facilities under operating lease agreements. The School is also responsible for its proportionate share of facility maintenance, repairs, utilities, safety, and other expenses as stated in the agreements.

On March 24, 2021, a subsidiary of KNYI and the School entered into a sublease for the facility located at 501 Gerard Avenue, Bronx, New York. The sublease was amended and restated on November 30, 2021, and on January 20, 2023. The term of the sublease payments started on September 1, 2021, and is through June 30, 2042. The School has an option to terminate at its first option on June 30, 2032.

On July 26, 2021, a subsidiary of KIPP Facilities Holdings, Inc. and the School entered into a sublease agreement for the facility located at 533-535 West 121st Street, New York. The sublease commenced on August 1, 2021, and terminates on July 30, 2028.

The School has entered into an additional facility (Canal Facility Lease) and equipment lease (Canal Equipment Lease). Rent for the Canal Facility Lease and the Canal Equipment Lease has not commenced yet as the facility is under construction and the rent commencement date is the date of substantial completion. Management expects substantial completion for school year 2025-2026. The School has made a payment of \$5,453,000 in connection with the Canal Facility and Canal Equipment leases, which is included in prepaid expenses and other assets as of June 30, 2024 and 2023.

The School has certain leases that are for a period of twelve months or less or contain renewals for periods of twelve months or less. The School has elected the practical expedient to not include these leases within the operating ROU assets and lease liabilities.

KIPP NYC PUBLIC CHARTER SCHOOLS

Notes to Consolidated Financial Statements
June 30, 2024 and 2023

10. LEASES (Continued)

The following summarizes the line items in the accompanying consolidated statements of functional expenses which include the components of finance lease expense for the years ended June 30:

	<u>2024</u>	<u>2023</u>
Operating lease costs:		
Operating lease costs (included in rent expense)	\$ 5,806,388	\$ 5,806,388
Add - variable lease cost (included in rent expense)	4,994,007	1,490,553
Add - short-term lease costs (included in rent expense)	-	6,650
Finance lease costs:		
Amortization of lease asset included in rent expense	6,035,064	-
Interest on finance lease liabilities included in rent expense	<u>9,782,085</u>	<u>-</u>
Total lease expense	<u>\$ 26,617,544</u>	<u>\$ 7,303,591</u>

The following summarizes the weighted-average remaining lease term and discount rate as of June 30:

	<u>2024</u>	<u>2023</u>
Weighted-Average Remaining Lease Term:		
Operating leases	7.63 years	8.51 years
Finance leases	36.97 years	3.42 years
Weighted-Average Discount Rate:		
Operating leases	2.88%	2.90%
Finance leases	4.29%	4.00%

The maturities of operating and finance lease liabilities by fiscal year as of June 30, 2024, are as follows:

<u>Year Ending June 30:</u>	<u>Operating</u>	<u>Finance</u>
2025	\$ 5,672,439	\$ 10,630,701
2026	5,790,767	10,630,701
2027	5,866,859	12,298,208
2028	5,944,597	12,216,278
2029	5,079,317	12,521,684
Thereafter	<u>16,792,333</u>	<u>516,456,663</u>
Total future undiscounted lease payments	45,146,312	574,754,235
Less - present value discount	<u>(4,784,715)</u>	<u>(302,810,436)</u>
	40,361,597	271,943,799
Less - current portion of lease liabilities	<u>(5,672,439)</u>	<u>(10,630,701)</u>
Lease liabilities, net	<u>\$ 34,689,158</u>	<u>\$ 261,313,098</u>

KIPP NYC PUBLIC CHARTER SCHOOLS

Notes to Consolidated Financial Statements
June 30, 2024 and 2023

10. LEASES (Continued)

The following summarizes the line items in the accompanying consolidated statements of financial position, which include amounts for operating and finance leases as of June 30:

	<u>2024</u>	<u>2023</u>
Right-of-use lease assets - operating	\$ 46,882,227	\$ 46,882,227
Less - accumulated amortization	<u>(9,050,467)</u>	<u>(4,463,465)</u>
Right-of-use lease assets - operating, net	<u>\$ 37,831,760</u>	<u>\$ 42,418,762</u>
Operating lease liabilities:		
Current portion	\$ 5,672,439	\$ 4,379,252
Long-term portion	<u>34,689,158</u>	<u>40,361,597</u>
Total operating lease liabilities	<u>\$ 40,361,597</u>	<u>\$ 44,740,849</u>
Right-of-use lease assets - finance	\$ 271,215,951	\$ 637,530
Less - accumulated amortization	<u>(6,277,325)</u>	<u>(84,154)</u>
Right-of-use lease assets - finance, net	<u>\$ 264,938,626</u>	<u>\$ 553,376</u>
Finance lease liabilities:		
Current portion	\$ 10,630,701	\$ 153,141
Long-term portion	<u>261,313,098</u>	<u>410,926</u>
Total finance lease liabilities	<u>\$ 271,943,799</u>	<u>\$ 564,067</u>

11. TRADEMARK LICENSE AGREEMENT

The Knowledge is Power Program Foundation (KIPP Foundation) is a national nonprofit organization that trains school leaders to open and run academically rigorous public schools. The School is a member of KIPP Foundation's KIPP Network of Schools and, as such, is eligible for a range of benefits and fee-based services.

The School has entered into a trademark license agreement with KIPP Foundation subject to a license fee of 1% per-pupil operating revenue not to exceed \$30,000 per elementary school, middle school, or high school. Schools that opened in year 2000 or earlier are not subject to this fee. The School incurred licensing fees amounting to \$475,170 and \$384,343 for the years ended June 30, 2024 and 2023, respectively, which are included in miscellaneous expense in the accompanying consolidated statements of functional expenses.

The School can elect to terminate this agreement. However, if the School elects to terminate the agreement, it is required to reimburse KIPP Foundation up to \$300,000, which is intended to offset costs KIPP Foundation incurred in the training of staff and assistance in opening the School.

KIPP NYC PUBLIC CHARTER SCHOOLS

Notes to Consolidated Financial Statements
June 30, 2024 and 2023

12. SHARED SERVICES AGREEMENT

The School is party to a fee agreement with KIPP NYC, LLC (LLC), a wholly-owned disregarded entity of KNYI (see Note 4), for the back-office functions. The management fee ranges from 10% to 12% of the revenue as defined in the services agreement. The School incurred a management fee to LLC in the amount of \$21,476,193 and \$17,592,854 for the years ended June 30, 2024 and 2023, respectively. The amount due to LLC for shared services as of June 30, 2024 and 2023, was \$1,614,015 and \$2,162,504, respectively, and is included in accounts payable and accrued expenses.

13. FUNDING AND CONCENTRATIONS

The School receives significant funding from the State of New York for its per-pupil tuition revenue and grant support. This funding is subject to audit by the appropriate governmental agency. In the opinion of management, the results of such audits, if any, will not have a material effect on the consolidated statements of financial position of the School as of June 30, 2024 and 2023, or on the consolidated changes in net assets for the years then ended.

The School received approximately 97% and 99% of its revenue from the State of New York for the years ended June 30, 2024 and 2023, respectively. Approximately 86% and 95% of grants and contracts receivable are due from the State of New York at June 30, 2024 and 2023, respectively.

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

14. CONTINGENCIES

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

KIPP NYC PUBLIC CHARTER SCHOOLS

Statement of Financial Position by Entity
June 30, 2024

		KIPP NYC Washington Heights Academy	KIPP AMP Academy	KIPP Infinity	KIPP Freedom	KIPP Bronx II	KIPP Bronx III	KIPP Beyond	KIPP PCS	Total
Assets	KIPP Star College Prep									
Current Assets:										
Cash and cash equivalents	\$ 1,914,576	\$ 6,108,274	\$ 5,308,562	\$ 1,147,607	\$ 919,617	\$ 3,898,252	\$ 2,780,066	\$ 1,410,988	\$ 3,307,896	\$ 26,795,838
Grants and contracts receivable	1,756,391	1,714,125	1,146,887	1,265,088	842,489	3,366,396	1,626,415	209,847	104,004	12,031,642
Prepaid expenses and other assets	1,052,956	1,571,593	1,228,297	170,624	1,058,080	270,884	1,406,354	158,215	-	6,917,003
Total current assets	4,723,923	9,393,992	7,683,746	2,583,319	2,820,186	7,535,532	5,812,835	1,779,050	3,411,900	45,744,483
Other Assets:										
Right-of-use lease assets - operating	-	-	-	-	-	-	-	3,761,797	34,069,963	37,831,760
Right-of-use lease assets - finance	-	-	-	-	-	-	-	-	264,938,626	264,938,626
Property and equipment, net	133,708	774,259	1,248,672	484,182	545,113	987,639	261,136	513,098	-	4,947,807
Total assets	<u>\$ 4,857,631</u>	<u>\$ 10,168,251</u>	<u>\$ 8,932,418</u>	<u>\$ 3,067,501</u>	<u>\$ 3,365,299</u>	<u>\$ 8,523,171</u>	<u>\$ 6,073,971</u>	<u>\$ 6,053,945</u>	<u>\$ 302,420,489</u>	<u>\$ 353,462,676</u>
Liabilities and Net Assets										
Current Liabilities:										
Loan payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Current portion of operating lease liabilities	-	-	-	-	-	-	-	875,882	4,796,557	5,672,439
Current portion of finance lease liabilities	-	-	-	-	-	-	-	-	10,630,701	10,630,701
Accounts payable and accrued expenses	568,794	561,425	521,631	1,634,111	497,673	799,562	915,743	216,080	722,345	6,437,364
Due to (from) KIPP NYC Enterprise	(1,618,029)	(8,870,888)	(4,895,891)	10,735,734	1,156,221	774,669	6,135,518	4,573,406	(2,136,243)	5,854,497
Total current liabilities	(1,049,235)	(8,309,463)	(4,374,260)	12,369,845	1,653,894	1,574,231	7,051,261	5,665,368	14,113,360	28,695,001
Other Liabilities:										
Operating lease liabilities, net of current portion	-	-	-	-	-	-	-	3,028,196	31,660,962	34,689,158
Finance lease liabilities, net of current portion	-	-	-	-	-	-	-	-	261,313,098	261,313,098
Total liabilities	<u>(1,049,235)</u>	<u>(8,309,463)</u>	<u>(4,374,260)</u>	<u>12,369,845</u>	<u>1,653,894</u>	<u>1,574,231</u>	<u>7,051,261</u>	<u>8,693,564</u>	<u>307,087,420</u>	<u>324,697,257</u>
Net Assets:										
Without donor restrictions	5,389,967	18,463,459	13,008,460	(9,357,889)	1,709,905	6,437,858	(1,014,951)	(2,646,147)	(4,666,931)	27,323,731
With donor restrictions	516,899	14,255	298,218	55,545	1,500	511,082	37,661	6,528	-	1,441,688
Total net assets	<u>5,906,866</u>	<u>18,477,714</u>	<u>13,306,678</u>	<u>(9,302,344)</u>	<u>1,711,405</u>	<u>6,948,940</u>	<u>(977,290)</u>	<u>(2,639,619)</u>	<u>(4,666,931)</u>	<u>28,765,419</u>
Total liabilities and net assets	<u>\$ 4,857,631</u>	<u>\$ 10,168,251</u>	<u>\$ 8,932,418</u>	<u>\$ 3,067,501</u>	<u>\$ 3,365,299</u>	<u>\$ 8,523,171</u>	<u>\$ 6,073,971</u>	<u>\$ 6,053,945</u>	<u>\$ 302,420,489</u>	<u>\$ 353,462,676</u>

KIPP NYC PUBLIC CHARTER SCHOOLS

Statement of Activities and Changes in Net Assets by Entity For the Year Ended June 30, 2024

	KIPP Star College Prep			KIPP NYC Washington Heights Academy		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Operating Revenue:						
Per-pupil tuition	\$ 13,781,796	\$ -	\$ 13,781,796	\$ 16,150,021	\$ -	\$ 16,150,021
Government grants and contracts	2,018,219	-	2,018,219	2,711,897	-	2,711,897
Grants and contributions	18,264	515,200	533,464	22,218	10,000	32,218
Interest and other	36,887	-	36,887	27,418	-	27,418
Net assets released from purpose restrictions	9,850	(9,850)	-	49	(49)	-
Total operating revenue	15,865,016	505,350	16,370,366	18,911,603	9,951	18,921,554
Operating Expenses:						
Program services	12,777,857	-	12,777,857	14,068,660	-	14,068,660
Supporting services	2,090,401	-	2,090,401	2,437,255	-	2,437,255
Total operating expenses	14,868,258	-	14,868,258	16,505,915	-	16,505,915
Changes in net assets	996,758	505,350	1,502,108	2,405,688	9,951	2,415,639
Net Assets:						
Beginning of year	4,393,209	11,549	4,404,758	16,057,771	4,304	16,062,075
End of year	\$ 5,389,967	\$ 516,899	\$ 5,906,866	\$ 18,463,459	\$ 14,255	\$ 18,477,714

KIPP NYC PUBLIC CHARTER SCHOOLS

Statement of Activities and Changes in Net Assets by Entity
For the Year Ended June 30, 2024

	KIPP AMP Academy			KIPP Infinity		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Operating Revenue:						
Per-pupil tuition	\$ 18,327,001	\$ -	\$ 18,327,001	\$ 36,021,734	\$ -	\$ 36,021,734
Government grants and contracts	2,200,093	-	2,200,093	7,845,655	-	7,845,655
Grants and contributions	25,333	302,400	327,733	455,081	10,000	465,081
Interest and other	103,681	-	103,681	615,589	-	615,589
Donated goods and services	-	-	-	198,202	-	198,202
Net assets released from purpose restrictions	10,263	(10,263)	-	3,488	(3,488)	-
Total operating revenue	20,666,371	292,137	20,958,508	45,139,749	6,512	45,146,261
Operating Expenses:						
Program services	13,883,397	-	13,883,397	42,910,190	-	42,910,190
Supporting services	2,644,070	-	2,644,070	5,596,084	-	5,596,084
Total operating expenses	16,527,467	-	16,527,467	48,506,274	-	48,506,274
Changes in net assets	4,138,904	292,137	4,431,041	(3,366,525)	6,512	(3,360,013)
Net Assets:						
Beginning of year	8,869,556	6,081	8,875,637	(5,991,364)	49,033	(5,942,331)
End of year	\$ 13,008,460	\$ 298,218	\$ 13,306,678	\$ (9,357,889)	\$ 55,545	\$ (9,302,344)

KIPP NYC PUBLIC CHARTER SCHOOLS

Statement of Activities and Changes in Net Assets by Entity
For the Year Ended June 30, 2024

	KIPP Freedom			KIPP Bronx II		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Operating Revenue:						
Per-pupil tuition	\$ 9,150,391	\$ -	\$ 9,150,391	\$ 19,382,424	\$ -	\$ 19,382,424
Government grants and contracts	1,941,608	-	1,941,608	8,962,820	-	8,962,820
Grants and contributions	12,476	-	12,476	24,952	526,400	551,352
Interest and other	92,816	-	92,816	66,093	-	66,093
Net assets released from purpose restrictions	-	-	-	15,318	(15,318)	-
Total operating revenue	11,197,291	-	11,197,291	28,451,607	511,082	28,962,689
Operating Expenses:						
Program services	9,063,608	-	9,063,608	20,347,271	-	20,347,271
Supporting services	1,475,125	-	1,475,125	3,529,003	-	3,529,003
Total operating expenses	10,538,733	-	10,538,733	23,876,274	-	23,876,274
Changes in net assets	658,558	-	658,558	4,575,333	511,082	5,086,415
Net Assets:						
Beginning of year	1,051,347	1,500	1,052,847	1,862,525	-	1,862,525
End of year	<u>\$ 1,709,905</u>	<u>\$ 1,500</u>	<u>\$ 1,711,405</u>	<u>\$ 6,437,858</u>	<u>\$ 511,082</u>	<u>\$ 6,948,940</u>

KIPP NYC PUBLIC CHARTER SCHOOLS

Statement of Activities and Changes in Net Assets by Entity
For the Year Ended June 30, 2024

	KIPP Bronx III			KIPP Beyond		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Operating Revenue:						
Per-pupil tuition	\$ 25,274,799	\$ -	\$ 25,274,799	\$ 5,537,471	\$ -	\$ 5,537,471
Government grants and contracts	10,207,490	-	10,207,490	1,904,159	-	1,904,159
Grants and contributions	1,226,279	47,661	1,273,940	6,641	6,528	13,169
Interest and other	136,149	-	136,149	36,238	-	36,238
Net assets released from purpose restrictions	10,000	(10,000)	-	-	-	-
Total operating revenue	36,854,717	37,661	36,892,378	7,484,509	6,528	7,491,037
Operating Expenses:						
Program services	32,434,343	-	32,434,343	6,805,111	-	6,805,111
Supporting services	4,471,178	-	4,471,178	930,712	-	930,712
Total operating expenses	36,905,521	-	36,905,521	7,735,823	-	7,735,823
Changes in net assets	(50,804)	37,661	(13,143)	(251,314)	6,528	(244,786)
Net Assets:						
Beginning of year	(964,147)	-	(964,147)	(2,394,833)	-	(2,394,833)
End of year	<u>\$ (1,014,951)</u>	<u>\$ 37,661</u>	<u>\$ (977,290)</u>	<u>\$ (2,646,147)</u>	<u>\$ 6,528</u>	<u>\$ (2,639,619)</u>

KIPP NYC PUBLIC CHARTER SCHOOLS

Statement of Activities and Changes in Net Assets by Entity For the Year Ended June 30, 2024

	KIPP PCS			
	Without Donor Restrictions	With Donor Restrictions	Eliminations	Total
Operating Revenue:				
Grants and contributions	\$ 250	\$ -	\$ -	\$ 250
Interest and other	193,515	-	-	193,515
Rent	13,474,200	-	(13,474,200)	-
Total operating revenue	13,667,965	-	(13,474,200)	193,765
Operating Expenses:				
Program services	20,856,734	-	(13,474,200)	7,382,534
Supporting services	-	-	-	-
Total operating expenses	20,856,734	-	(13,474,200)	7,382,534
Changes in net assets from operations	(7,188,769)	-	-	(7,188,769)
Other Revenue:				
Forgiveness of due to KIPP NYC Enterprise	1,469,179	-	-	1,469,179
Total changes in net assets	(5,719,590)	-	-	(5,719,590)
Net Assets:				
Beginning of year	1,052,659	-	-	1,052,659
End of year	\$ (4,666,931)	\$ -	\$ -	\$ (4,666,931)

KIPP NYC PUBLIC CHARTER SCHOOLS

Statement of Functional Expenses by Entity
For the Year Ended June 30, 2024

	KIPP Star College Prep				
	Program Services			Support Services	Total Expenses
	Regular Education	Special Education	Total	Management and General	
Personnel and Related:					
Employee wages	\$ 7,693,630	\$ 574,645	\$ 8,268,275	\$ -	\$ 8,268,275
Payroll taxes and employee benefits	2,181,809	192,202	2,374,011	-	2,374,011
Professional development	258,397	144	258,541	-	258,541
Total personnel and related	10,133,836	766,991	10,900,827	-	10,900,827
Occupancy and Related:					
Security and cleaning	176,585	-	176,585	-	176,585
Depreciation	52,247	-	52,247	-	52,247
Contracted services	56,413	-	56,413	-	56,413
Insurance	-	-	-	95,170	95,170
Repairs and maintenance	37,991	-	37,991	-	37,991
Supplies and equipment	9,853	-	9,853	-	9,853
Total occupancy and related	333,089	-	333,089	95,170	428,259
Other:					
Management fee	-	-	-	1,913,778	1,913,778
Student supplies and materials	460,078	-	460,078	-	460,078
Technology	396,817	-	396,817	-	396,817
Contracted services	178,713	-	178,713	-	178,713
Office	276,339	-	276,339	-	276,339
Student services	144,745	-	144,745	-	144,745
Miscellaneous	15,151	-	15,151	60,000	75,151
Depreciation	23,275	-	23,275	-	23,275
Professional fees	15,087	-	15,087	21,453	36,540
Equipment and maintenance	20,830	-	20,830	-	20,830
Recruiting	12,906	-	12,906	-	12,906
Total other	1,543,941	-	1,543,941	1,995,231	3,539,172
Total expenses	\$ 12,010,866	\$ 766,991	\$ 12,777,857	\$ 2,090,401	\$ 14,868,258

KIPP NYC PUBLIC CHARTER SCHOOLS

Statement of Functional Expenses by Entity
For the Year Ended June 30, 2024

KIPP NYC Washington Heights Academy

	Program Services			Support Services	
	Regular Education	Special Education	Total	Management and General	Total Expenses
Personnel and Related:					
Employee wages	\$ 8,646,707	\$ 620,335	\$ 9,267,042	\$ -	\$ 9,267,042
Payroll taxes and employee benefits	2,338,993	152,109	2,491,102	-	2,491,102
Professional development	211,091	-	211,091	-	211,091
Total personnel and related	11,196,791	772,444	11,969,235	-	11,969,235
Occupancy and Related:					
Security and cleaning	37,794	-	37,794	-	37,794
Depreciation	164,675	-	164,675	-	164,675
Contracted services	81,036	-	81,036	-	81,036
Insurance	-	-	-	103,861	103,861
Repairs and maintenance	28,027	-	28,027	-	28,027
Supplies and equipment	41,240	-	41,240	-	41,240
Total occupancy and related	352,772	-	352,772	103,861	456,633
Other:					
Management fee	-	-	-	2,250,698	2,250,698
Student supplies and materials	415,731	-	415,731	-	415,731
Technology	421,367	-	421,367	-	421,367
Contracted services	254,541	-	254,541	-	254,541
Office	315,351	-	315,351	-	315,351
Student services	139,745	-	139,745	-	139,745
Miscellaneous	23,873	-	23,873	60,000	83,873
Depreciation	43,960	-	43,960	-	43,960
Professional fees	32,280	-	32,280	22,696	54,976
Equipment and maintenance	69,389	-	69,389	-	69,389
Recruiting	30,416	-	30,416	-	30,416
Total other	1,746,653	-	1,746,653	2,333,394	4,080,047
Total expenses	\$ 13,296,216	\$ 772,444	\$ 14,068,660	\$ 2,437,255	\$ 16,505,915

KIPP NYC PUBLIC CHARTER SCHOOLS

Statement of Functional Expenses by Entity
For the Year Ended June 30, 2024

	KIPP AMP Academy				
	Program Services			Support Services	Total Expenses
	Regular Education	Special Education	Total	Management and General	
Personnel and Related:					
Employee wages	\$ 8,519,772	\$ 292,558	\$ 8,812,330	\$ -	\$ 8,812,330
Payroll taxes and employee benefits	2,383,248	54,357	2,437,605	-	2,437,605
Professional development	255,923	-	255,923	-	255,923
Total personnel and related	11,158,943	346,915	11,505,858	-	11,505,858
Occupancy and Related:					
Security and cleaning	14,481	-	14,481	-	14,481
Depreciation	195,779	-	195,779	-	195,779
Contracted services	80,195	-	80,195	-	80,195
Insurance	-	-	-	112,698	112,698
Repairs and maintenance	35,638	-	35,638	-	35,638
Supplies and equipment	38,109	-	38,109	-	38,109
Total occupancy and related	364,202	-	364,202	112,698	476,900
Other:					
Management fee	-	-	-	2,445,823	2,445,823
Student supplies and materials	400,495	-	400,495	-	400,495
Technology	530,480	-	530,480	-	530,480
Contracted services	343,037	-	343,037	-	343,037
Office	375,648	-	375,648	-	375,648
Student services	229,803	-	229,803	-	229,803
Miscellaneous	6,557	-	6,557	60,000	66,557
Depreciation	31,454	-	31,454	-	31,454
Professional fees	13,909	-	13,909	25,549	39,458
Equipment and maintenance	73,619	-	73,619	-	73,619
Recruiting	8,335	-	8,335	-	8,335
Total other	2,013,337	-	2,013,337	2,531,372	4,544,709
Total expenses	\$ 13,536,482	\$ 346,915	\$ 13,883,397	\$ 2,644,070	\$ 16,527,467

KIPP NYC PUBLIC CHARTER SCHOOLS

Statement of Functional Expenses by Entity
For the Year Ended June 30, 2024

	KIPP Infinity				
	Program Services			Support Services	Total Expenses
	Regular Education	Special Education	Total	Management and General	
Personnel and Related:					
Employee wages	\$ 21,932,230	\$ 1,971,892	\$ 23,904,122	\$ -	\$ 23,904,122
Payroll taxes and employee benefits	6,300,997	457,034	6,758,031	-	6,758,031
Professional development	561,975	753	562,728	-	562,728
Total personnel and related	28,795,202	2,429,679	31,224,881	-	31,224,881
Occupancy and Related:					
Rent	2,495,753	-	2,495,753	-	2,495,753
Security and cleaning	740,944	-	740,944	-	740,944
Depreciation	171,509	-	171,509	-	171,509
Contracted services	267,216	-	267,216	-	267,216
Insurance	-	-	-	333,659	333,659
Repairs and maintenance	212,036	-	212,036	-	212,036
Utilities	375,366	-	375,366	-	375,366
Supplies and equipment	119,115	-	119,115	-	119,115
Total occupancy and related	4,381,939	-	4,381,939	333,659	4,715,598
Other:					
Management fee	-	-	-	5,129,629	5,129,629
Student supplies and materials	4,353,545	3,213	4,356,758	-	4,356,758
Technology	894,095	-	894,095	-	894,095
Contracted services	718,852	23,455	742,307	-	742,307
Office	568,171	-	568,171	-	568,171
Student services	383,118	71	383,189	-	383,189
Miscellaneous	17,440	-	17,440	77,121	94,561
Depreciation	179,065	-	179,065	-	179,065
Professional fees	83,291	-	83,291	55,675	138,966
Equipment and maintenance	56,077	334	56,411	-	56,411
Recruiting	22,643	-	22,643	-	22,643
Total other	7,276,297	27,073	7,303,370	5,262,425	12,565,795
Total expenses	\$ 40,453,438	\$ 2,456,752	\$ 42,910,190	\$ 5,596,084	\$ 48,506,274

KIPP NYC PUBLIC CHARTER SCHOOLS

 Statement of Functional Expenses by Entity
 For the Year Ended June 30, 2024

	KIPP Freedom				
	Program Services			Support Services	Total Expenses
	Regular Education	Special Education	Total	Management and General	
Personnel and Related:					
Employee wages	\$ 4,903,727	\$ 394,764	\$ 5,298,491	\$ -	\$ 5,298,491
Payroll taxes and employee benefits	1,345,555	106,933	1,452,488	-	1,452,488
Professional development	148,418	-	148,418	-	148,418
Total personnel and related	6,397,700	501,697	6,899,397	-	6,899,397
Occupancy and Related:					
Security and cleaning	21,535	-	21,535	-	21,535
Depreciation	466,370	-	466,370	-	466,370
Contracted services	81,957	-	81,957	-	81,957
Insurance	-	-	-	64,916	64,916
Repairs and maintenance	101,675	-	101,675	-	101,675
Supplies and equipment	11,986	-	11,986	-	11,986
Total occupancy and related	683,523	-	683,523	64,916	748,439
Other:					
Management fee	-	-	-	1,335,974	1,335,974
Student supplies and materials	168,797	-	168,797	-	168,797
Technology	385,570	-	385,570	-	385,570
Contracted services	320,548	-	320,548	-	320,548
Office	245,923	-	245,923	-	245,923
Student services	151,260	-	151,260	-	151,260
Miscellaneous	47,073	-	47,073	60,000	107,073
Depreciation	118,968	-	118,968	-	118,968
Professional fees	10,430	-	10,430	14,235	24,665
Equipment and maintenance	20,284	-	20,284	-	20,284
Recruiting	11,835	-	11,835	-	11,835
Total other	1,480,688	-	1,480,688	1,410,209	2,890,897
Total expenses	\$ 8,561,911	\$ 501,697	\$ 9,063,608	\$ 1,475,125	\$ 10,538,733

KIPP NYC PUBLIC CHARTER SCHOOLS

Statement of Functional Expenses by Entity
For the Year Ended June 30, 2024

	KIPP Bronx II				
	Program Services			Support Services	Total Expenses
	Regular Education	Special Education	Total	Management and General	
Personnel and Related:					
Employee wages	\$ 8,303,964	\$ 641,318	\$ 8,945,282	\$ -	\$ 8,945,282
Payroll taxes and employee benefits	2,094,922	181,929	2,276,851	-	2,276,851
Professional development	354,826	-	354,826	-	354,826
Total personnel and related	10,753,712	823,247	11,576,959	-	11,576,959
Occupancy and Related:					
Rent	5,609,145	-	5,609,145	-	5,609,145
Security and cleaning	66,954	-	66,954	-	66,954
Depreciation	2,399	-	2,399	-	2,399
Contracted services	240,899	-	240,899	-	240,899
Insurance	-	-	-	111,137	111,137
Repairs and maintenance	10,538	-	10,538	-	10,538
Supplies and equipment	4,659	-	4,659	-	4,659
Total occupancy and related	5,934,594	-	5,934,594	111,137	6,045,731
Other:					
Management fee	-	-	-	3,329,830	3,329,830
Student supplies and materials	720,950	-	720,950	-	720,950
Technology	776,898	-	776,898	-	776,898
Contracted services	502,450	-	502,450	-	502,450
Office	364,561	-	364,561	-	364,561
Student services	231,367	-	231,367	-	231,367
Miscellaneous	37,348	-	37,348	60,000	97,348
Depreciation	70,105	-	70,105	-	70,105
Professional fees	61,711	-	61,711	28,036	89,747
Equipment and maintenance	42,892	-	42,892	-	42,892
Recruiting	27,436	-	27,436	-	27,436
Total other	2,835,718	-	2,835,718	3,417,866	6,253,584
Total expenses	\$ 19,524,024	\$ 823,247	\$ 20,347,271	\$ 3,529,003	\$ 23,876,274

KIPP NYC PUBLIC CHARTER SCHOOLS

Statement of Functional Expenses by Entity
For the Year Ended June 30, 2024

	KIPP Bronx III				
	Program Services			Support Services	Total Expenses
	Regular Education	Special Education	Total	Management and General	
Personnel and Related:					
Employee wages	\$ 12,566,585	\$ 1,204,005	\$ 13,770,590	\$ -	\$ 13,770,590
Payroll taxes and employee benefits	3,581,021	314,440	3,895,461	-	3,895,461
Professional development	419,195	354	419,549	-	419,549
Total personnel and related	16,566,801	1,518,799	18,085,600	-	18,085,600
Occupancy and Related:					
Rent	9,879,170	-	9,879,170	-	9,879,170
Security and cleaning	426,646	-	426,646	-	426,646
Depreciation	9,262	-	9,262	-	9,262
Contracted services	309,574	-	309,574	-	309,574
Insurance	-	-	-	155,857	155,857
Repairs and maintenance	122,714	-	122,714	-	122,714
Utilities	169,343	-	169,343	-	169,343
Supplies and equipment	58,159	-	58,159	-	58,159
Total occupancy and related	10,974,868	-	10,974,868	155,857	11,130,725
Other:					
Management fee	-	-	-	4,209,784	4,209,784
Student supplies and materials	718,261	1,510	719,771	-	719,771
Technology	991,786	-	991,786	-	991,786
Contracted services	629,997	11,027	641,024	-	641,024
Office	445,587	-	445,587	-	445,587
Student services	331,090	34	331,124	-	331,124
Miscellaneous	167	-	167	68,049	68,216
Depreciation	125,650	-	125,650	-	125,650
Professional fees	40,138	-	40,138	37,488	77,626
Equipment and maintenance	52,539	157	52,696	-	52,696
Recruiting	25,932	-	25,932	-	25,932
Total other	3,361,147	12,728	3,373,875	4,315,321	7,689,196
Total expenses	\$ 30,902,816	\$ 1,531,527	\$ 32,434,343	\$ 4,471,178	\$ 36,905,521

KIPP NYC PUBLIC CHARTER SCHOOLS

Statement of Functional Expenses by Entity
For the Year Ended June 30, 2024

	KIPP Beyond				
	Program Services			Support Services	Total Expenses
	Regular Education	Special Education	Total	Management and General	
Personnel and Related:					
Employee wages	\$ 2,770,868	\$ 281,373	\$ 3,052,241	\$ -	\$ 3,052,241
Payroll taxes and employee benefits	718,957	76,698	795,655	-	795,655
Professional development	65,593	-	65,593	-	65,593
Total personnel and related	<u>3,555,418</u>	<u>358,071</u>	<u>3,913,489</u>	<u>-</u>	<u>3,913,489</u>
Occupancy and Related:					
Rent	1,463,193	-	1,463,193	-	1,463,193
Security and cleaning	429,818	-	429,818	-	429,818
Depreciation	147,786	-	147,786	-	147,786
Contracted services	53,677	-	53,677	-	53,677
Insurance	-	-	-	32,951	32,951
Repairs and maintenance	26,603	-	26,603	-	26,603
Supplies and equipment	49,514	-	49,514	-	49,514
Total occupancy and related	<u>2,170,591</u>	<u>-</u>	<u>2,170,591</u>	<u>32,951</u>	<u>2,203,542</u>
Other:					
Management fee	-	-	-	860,677	860,677
Student supplies and materials	153,721	-	153,721	-	153,721
Technology	242,982	-	242,982	-	242,982
Contracted services	114,238	-	114,238	-	114,238
Office	79,590	-	79,590	-	79,590
Student services	87,019	-	87,019	-	87,019
Miscellaneous	47	-	47	30,000	30,047
Depreciation	17,838	-	17,838	-	17,838
Professional fees	5,014	-	5,014	7,084	12,098
Equipment and maintenance	12,483	-	12,483	-	12,483
Recruiting	8,099	-	8,099	-	8,099
Total other	<u>721,031</u>	<u>-</u>	<u>721,031</u>	<u>897,761</u>	<u>1,618,792</u>
Total expenses	<u>\$ 6,447,040</u>	<u>\$ 358,071</u>	<u>\$ 6,805,111</u>	<u>\$ 930,712</u>	<u>\$ 7,735,823</u>

KIPP NYC PUBLIC CHARTER SCHOOLS

Statement of Functional Expenses by Entity
For the Year Ended June 30, 2024

KIPP PCS

	Program Services			Support Services	Eliminations	Total Expenses
	Regular Education	Special Education	Total	Management and General		
Occupancy and Related:						
Rent	\$ 20,644,483	\$ -	\$ 20,644,483	\$ -	\$ (13,474,200)	\$ 7,170,283
Other:						
Contracted services	11,040	-	11,040	-	-	11,040
Office	8,558	-	8,558	-	-	8,558
Miscellaneous	13,201	-	13,201	-	-	13,201
Amortization	158,107	-	158,107	-	-	158,107
Interest	21,345	-	21,345	-	-	21,345
Total other	212,251	-	212,251	-	-	212,251
Total expenses	\$ 20,856,734	\$ -	\$ 20,856,734	\$ -	\$ (13,474,200)	\$ 7,382,534

KIPP NYC PUBLIC CHARTER SCHOOLS

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Assistance Listing (AL) Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education:			
Passed-through New York State Education Department:			
COVID-19 - Education Stabilization Fund	84.425D	5891-21-5445 5891-21-5515 5891-21-5520 5891-21-4294 5891-21-4296 5891-21-4160 5891-21-4282	\$ 413,668
COVID-19 - Education Stabilization Fund	84.425U	5880-21-5445 5880-21-5515 5880-21-5520 5880-21-4294 5880-21-4296 5880-21-5720 5880-21-4160 5880-21-4282	7,154,879
COVID-19 - Education Stabilization Fund	84.425W	5218-21-4282	<u>1,333</u>
Total AL No. 84.425			7,569,880
Title I Grants to Local Educational Agencies	84.010	0021-23-5445 0021-23-5515 0021-23-5520 0021-23-4294 0021-23-4296 0021-23-5720 0021-23-4160 0021-23-4282 0021-24-5445 0021-24-5515 0021-24-5520 0021-24-4294 0021-24-4296 0021-24-5720 0021-24-4160 0021-24-4282	3,664,590

KIPP NYC PUBLIC CHARTER SCHOOLS

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Assistance Listing (AL) Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education: (Continued)			
Passed-through New York State Education Department: (Continued)			
Supporting Effective Instruction State Grants (Formerly, Improving Teacher Quality State Grants)	84.367	0147-23-5445 0147-23-5515 0147-23-5520 0147-23-4294 0147-23-4296 0147-23-5720 0147-23-4160 0147-23-4282 0147-24-5445 0147-24-5515 0147-24-5520 0147-24-4294 0147-24-4296 0147-24-5720 0147-24-4160 0147-24-4282	386,896
Student Support and Academic Enrichment Program	84.424	0204-23-5445 0204-23-5515 0204-23-5520 0204-23-4294 0204-23-4296 0204-23-4160 0204-23-4282 0204-24-5445 0204-24-5515 0204-24-5520 0204-24-4294 0204-24-4296 0204-24-5720 0204-24-4160 0204-24-4282	227,101
English Language Acquisition State Grants	84.365	0293-24-4282	72,176
Total U.S. Department of Education			11,920,643

KIPP NYC PUBLIC CHARTER SCHOOLS

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title	Assistance Listing (AL) Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture:			
Passed-through New York State Education Department:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	N/A	3,606,962
National School Lunch Program (Food Commodities)	10.555	N/A	198,202
Total AL No. 10.555			3,805,164
School Breakfast Program	10.553	N/A	1,374,244
Total Child Nutrition Cluster and U.S. Department of Agriculture			5,179,408
Federal Communications Commission:			
Passed-through KIPP New York LLC:			
COVID-19 - Emergency Connectivity Fund Program	32.009	N/A	56,056
U.S. Department of Health and Human Services:			
Passed-through New York Office of Children and Family Services:			
Child Care and Development Block Grant (CCDF Cluster)	93.575	N/A	213,812
Total Expenditures of Federal Awards			\$ 17,369,919

Note 1. Basis of Presentation

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

Note 2. Indirect Cost Rate

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

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

Independent Auditor's Report

To the Board of Directors of
KIPP NYC Public 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 consolidated financial statements of KIPP NYC Public Charter Schools (the School), which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated statements of activities and changes in net assets, cash flows and functional expenses for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated December 18, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated 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 consolidated 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 consolidated 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 consolidated 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 consolidated 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 School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

AAFCPA, Inc.

Westborough, Massachusetts
December 18, 2024

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

Independent Auditor's Report

To the Board of Directors of
KIPP NYC Public Charter Schools:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited KIPP NYC Public 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 the School's major Federal program for the year ended June 30, 2024. The School's major Federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major Federal program for the year ended June 30, 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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

Report on Internal Control Over Compliance (Continued)

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

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

AAFCPA, Inc.

Westborough, Massachusetts
December 18, 2024

KIPP NYC PUBLIC CHARTER SCHOOLS

Schedule of Findings and Questioned Costs
June 30, 2024

1. SUMMARY OF AUDITOR'S RESULTS

Consolidated Financial Statements

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

Is a "going concern" emphasis-of-matter paragraph included in the auditor's report? Yes X No

Internal control over financial reporting:

- Material weakness(es) disclosed? Yes X No
- Significant deficiency(ies) disclosed? Yes X No

Noncompliance material to consolidated financial statements disclosed? Yes X No

Federal Awards

Internal control over major Federal program:

- Material weakness(es) disclosed? Yes X No
- Significant deficiency(ies) disclosed? Yes X No

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes X No

Identification of major Federal program:

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

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

Auditee qualified as low-risk auditee? Yes X No

KIPP NYC PUBLIC CHARTER SCHOOLS

Schedule of Findings and Questioned Costs
June 30, 2024

2. CONSOLIDATED FINANCIAL STATEMENT FINDINGS

None

3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Consolidated Financial Statement Findings – Material Weakness

Finding 2023-001

During fiscal years 2022 and 2023, the School had unreconciled per-pupil tuition billing discrepancies with the New York State Education Department (NYSED) for both general education and special education students. The discrepancies resulted primarily from three types of data: (a) misalignment of the level of service billed compared to the level approved in the Special Education Student Information System, (b) data for students who left the School and for whom residence data in the School system lagged NYSED data, and (c) a misalignment of final attendance information between the School and NYSED data. In fiscal year 2022, the total per-pupil revenue was \$107,449,851 and the amount unreconciled for general education students was \$755,117 and \$180,552 for special education students. There was an unreconciled amount of \$104,627 for rental assistance payments. In fiscal year 2023, the total per-pupil revenue was \$118,909,553 and the amount unreconciled for general education students was \$660,328 and \$466,488 for special education students.

Status

Corrective action has been taken during fiscal year 2024. Current management has developed the controls and procedures and put additional training in place to ensure adherence to updated procedures. Management has widely distributed the new procedures and has conducted trainings to ensure per-pupil tuition reconciliations are occurring on a timely basis. This finding was addressed in fiscal year 2024.