! !

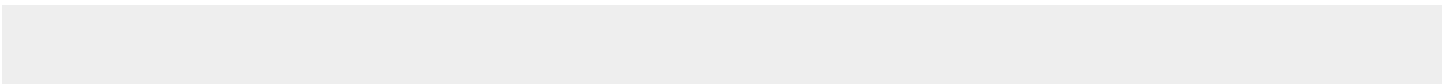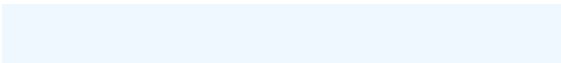! " ! S Â òs Ð p …p p dÂ ôÿ ô ñ sE ñ Ð0 ˆ5 89-5 <0008>-4.8 <0015>]

" $ /) , . ,   ) 1 . / + , 2 ,   )   %   &   '   #

7   0 3 1 3 1 2

! %) # - $ " 8 - . , " ! , & &

$ 3   . ,   .   4   3   + * 0 +) . +

* 8 9 2 1 : # " - % ;

$ 3) .   + *   .) 0   /) , . ,

< = 1 3 2 5
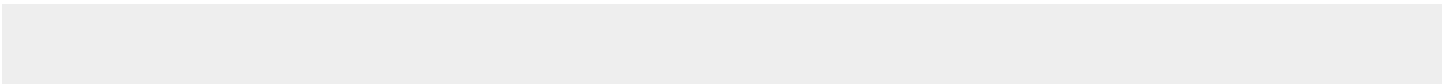
$ 3) .   * , . +   3   * + ,   . , 1 . +

6 = 1 3 2 >

$ / + + 0   5 ( )) 3 3 ,   1 , 0 #

%

School Site 1 (Primary)

Please provide informatio...

	Physical Address	Phone Number	District/CSD	Grades to Served at Site for coming year (K-5, 6-9, etc.)	Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no enter No)
Site 1	1300 Coynton Avenue, Bro NY 10472				No

...ast e provide the contact info...mation for Site 1.

	Name	Work Phone	Work Phone	Alternate Phone	Email Address
School Leader:	David Noah				
Operational Leader:	Esteff...	...ay Lopez			
Compliance Contact	David Noah				
Complaint Contact	David Noah				
DASA Coordinator	Esteffany Lopez				
Phone Contact for After Hours Emergencies	...vid Noah				

(.

$ 2 1 3 1 2

$

"   # $ %

2   %

' ( ) * &   +   + * ,   -

) +)

,

!

4 %

+

) +

!

5 6)

'

&. /. 0

!

' * #

#

1 &

1

0

&

.

=

, + = ,   . + 5) , 3   /) , . ,   = +) 0

" :   %) * 8 - & :

*   (F

%   1 1 3 1 2

$)) 3 -   . 1 3   .   , * + , -)   = +) 0

*   '

"

<

'

'

"

D 4) E $
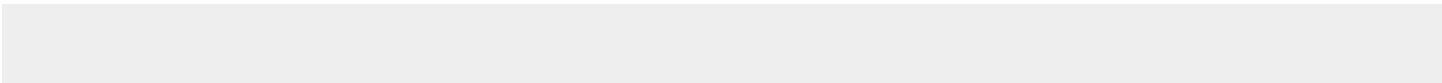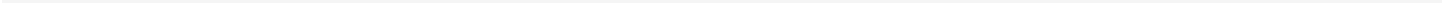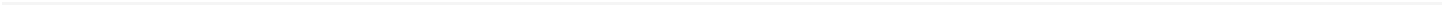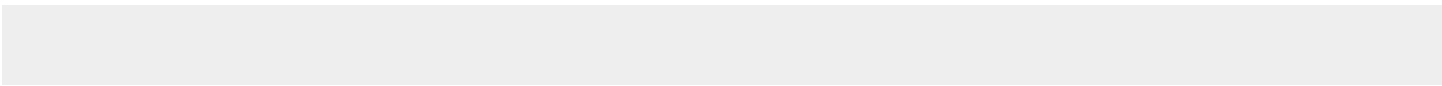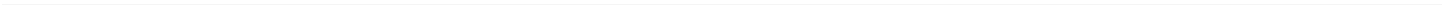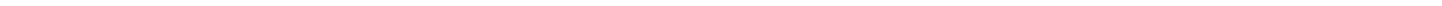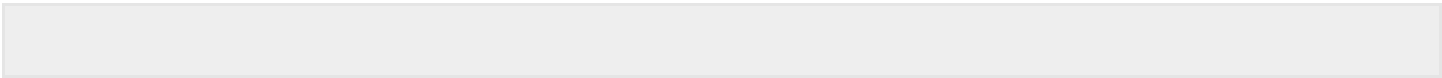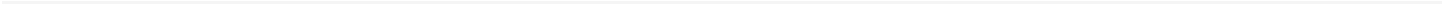
					% = $
					% $
$	?	1 2			
$	?	1 1			
$	?	1 0			
$	?	1 <			
$	?	1 B			
$	?	1 5			
$	?	1 6			
$	?	1 4			
$	?	1 >			
$	?	0 3			
$	?	0 2			
$	?	0 1			
$	?	0 0			
$	?	0 <			
$	?	0 B			
$	?	0 5			
$	?	0 6			
$	?	0 4			
$	?	0 >			
$	?	< 3			
$	?	< 2			
$	?	< 1			
$	?	< 0			
$	?	< <			
$	?	< B			

	?	< 5				
$	?	< 6				
$	?	< 4				
$	?	< >				
$	?	B 3				
$	?	B 2				
$	?	B 1				
$	?	B 0				
$	?	B <				
$	?	B B				
$	?	B 5				
$	?	B 6				
$	?	B 4				
$	?	B >				
$	?	5 3				
$	?	5 2				
$	?	5 1				
$	?	5 0				
$	?	5 <				
$	?	5 B				
$	?	5 5				
$	?	5 6				
$	?	B >				
$	?	5 3				
$	?	5 2				
$	?	5 1				

	%	, & $	#	* $	I ' # : ( ) = %	% ,	8 * , '' = 8 8 =))))	& 8 * , '' = 8 8 =))))	# ' $ 8 1 3 1 3 1 3 1 2
2									
1									
0									
<									
B									
5									
6									
4									
>									

$)   C   "   (.   >

%

	8 " & 1 3 1 3 : 1 3 1 2	8 " 1 3 1 2 : 1 3 1 1
8	- / & & & ((/ & : $ C > 6 J	
& ((	- / & & & ((/ & : $ C > 6 J	
8	- / & & & ((/ & : $ C > 6 J	

*

,   H   %) & 8

, & $ * +   F

                          %) & 8   H

                    %) & 8, & $ * +   < 4   H

        ,   F   < 4

                                    :   F

                    %) & 8   , & $ * +

                                    H   '

    N = =   2 1   =   =   =   = &   .   - 2 >

Attestation

,   ?

/	H

                              #

        2   %

        & ' ( )* &   +   + *   -   *'!(

(! ! " %   %   %   "   "
8 4 #   B " 0 - F G F %G   % %   %   7   %
      %   #   &   %   =   !   !)   8 #   &   %

                  %   =   F 3 (G   %   3 ;   +
"   %   -   %   "   3 (% -

                1   .

        ?

	. !¢80

	*
, * .	

$

. * -

2 %

& ' ( ) * &   +   + *   -   * ' ! (

*   -   0 (,
)

"

% ! # &

! !

+   )   )   )
!)   !   )   %   + $ %
!   !   %   +   !   "
&   "   !   !   )
!   : & . / .

= = % !
5 J

%   ,   =   !   )
%   )   !   %
) %

' * # #   1 &   1
0

3 ! 1   )   @

L (%)   )
L (& 2 $ %   )   )
L 7   "   +   F   !   %   %G   )
        F '   %   #   %   #   % %   (
) G
L   %   )
L   !   %)   )   %
L   !   %)   )
L 7   "   +   ;   ")   %
        %

URBAN ASSEMBLY CHARTER SCHOOL FOR COMPUTER SCIENCE

BRONX, NEW YORK

AUDITED FINANCIAL STATEMENTS

REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2021
(With Comparative Totals for 2020)

CONTENTS

<u>INDEPENDENT AUDITOR'S REPORT</u>

Board of Trustees
Urban Assembly Charter School for Computer Science

<u>Report on the Financial Statements</u>

We have audited the accompanying financial statements of Urban Assembly Charter School for Computer Science, which comprise the statement of financial position as of June 30, 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

<u>Management's Responsibility for the Financial Statements</u>

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

<u>Auditor's Responsibility</u>

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies use _   t l iateneon   o

URBAN ASSEMBLY CHARTER SCHOOL FOR COMPUTER SCIENCE

STATEMENT OF CASH FLOWS, Cont'd

YEAR ENDED JUNE 30, 2021
(With Comparative Totals for 2020)

	Year ended June 30,	
	2021	2020
SUPPLEMENTAL DISCLOSURE O		

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Charter School
Urban Assembly Charter School for Computer Science (the "Charter School") is an educational corporation that operates as a charter school in Bronx, New York. The Charter School provides a full range of educational services appropriate for grades nine through twelve. On August 29, 2016, the Board of Trustees of the University of the State of New York granted the Charter School a provisional charter valid for a term of five years and renewable upon expiration.   The term expires July 31, 2023.

Basis of accounting
The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Classification of net assets
To ensure observance of limitations and restrictions placed on the use of resources available to the Charter School, the accounts of the Charter School are maintained in accordance with the principles of accounting for not-for-profit organizations. This is the procedure by which resources are classified for reporting purposes into net asset groups, established according to their nature and purpose. Accordingly, all financial transactions have been recorded and reported by net asset group.

The assets, liabilities, activities and net assets of the Charter School are reported in the following self-balancing net asset groups:

Net Assets Without Donor Restrictions
Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board of Trustees has discretionary control to use these in carrying on operations in accordance with the guidelines established by the Charter School.

Net Assets With Donor Restrictions
Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Charter School had $50,000 of net assets with donor restrictions at June 30, 2021. The Charter School had $75,000 of net assets with donor restrictions at June 30, 2020.

Revenue and support recognition
Revenue from Exchange Transactions: The Charter School recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition.

NOTE C: PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2021 and 2020 consisted of the following:

	June 30,	
	2021	2020
Leasehold improvements	$ 853,515	$ 725,805
Furniture and fixtures	601,228	404,444
Computer equipment	293,829	116,013
	1,748,572	1,246,262
Less accumulated depreciation and amortization	829,593	422,958
	$ 918,979	$ 823,304

NOTE D: NOTE PAYABLE

In June 2018, the Charter School entered into an unsecured loan agreement with a lender to borrow up to $700,000 through October 31, 2019. The loan is payable in two equal installments of principal plus all accrued and unpaid interest at 2.5%, due July 15, 2022 and July 15, 2023. At June 30, 2021 and 2020, there was $700,000 outstanding.

NOTE E: NET ASSETS

Net assets with donor restrictions consisted of the following:

	June 30,	
	2021	2020
Summer Scholarship fund	$ 50,000	$ 50,000
CS++ Program	-	20,000
Design competition	-	5,000
	$ 50,000	$ 75,000

Net assets without donor restrictions are as follows:

	June 30,	
	2021	2020
Undesignated	$ 1,163,812	$ 554,238
Invested in property and equipment, net of related debt	218,979	123,304
	$ 1,382,791	$ 677,542

NOTE F: SCHOOL FACILITY

As part of the New York City Chancellor's Charter School Initiative, the New York City Department of Education has committed space to the Charter School at no charge under a verbal agreement. Total approximate square footage usage as of June 30, 2021 and 2020 was 20,000 square feet of classroom space and access to an additional 20,000 square feet consisting of an auditorium, gym, and cafeteria.

In June 2021, the Charter School signed a lease for facilities from a third party through June 2025. Monthly rent expense of approximately $37,500 commences July 1, 2021.

The future minimum payments required under the agreement is as follows:

Year ending June 30,	Amount
2022	$ 450,000
2023	450,000
2024	475,000
2025	500,000
	$ 1,875,000

In conjunction with this facility lease, the Charter School paid a security deposit of $75,000 which is included in security deposits on the accompanying statement of financial position at June 30, 2021.

NOTE G: CONTINGENCY

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

NOTE H: CONCENTRATIONS

At June 30, 2021 and 2020 approximately 97% and 53%, respectively, of grants and contracts receivable were due from federal agencies relating to certain grants.

For the years ended June 30, 2021 and 2020, approximately 94% and 95%, respectively, of total operating revenue and support came from per-pupil funding provided by New York State. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

URBAN ASSEMBLY CHARTER SCHOOL FOR COMPUTER SCIENCE

REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS

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

Board of Trustees
Urban Assembly Charter School for Computer Science

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Urban Assembly Charter School for Computer Science, which comprise the statement of financial position as of June 30, 2021 and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 21, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Urban Assembly Charter School for Computer Science's internal control over financial reporting (internal control) to determine the audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Urban Assembly Charter School for Computer Science's internal control. Accordingly, we do not express an opinion on the effectiveness of Urban Assembly Charter School for Computer Science's internal control.

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

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

Compliance and Other Matters

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

Purpose of This Report

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

Mengel, Metzger, Barr & Co. LLP

Rochester, New York
October 21, 2021

URBAN ASSEMBLY CHARTER SCHOOL FOR COMPUTER SCIENCE

REPORT TO THE FINANCE COMMITTEE

JUNE 30, 2021

Qevqdgt"43."4243

Hkpcpeg"Eqo okvvgg"
Wtdcp"Cuugodn{"Ejctvgt"Uejqqn"hqt"Eqorwvgt"Uekgpeg"

Yg"jcxg"cwfkvgf"vjg"hkpcpekcn"uvcvgogpvu qh"Wtdcp"Cuugodn{"Ejctvgt"Uejqqn"hqt Eqorwvgt"Uekgpeg"cu"qh" Lwpg"52.
4243."cpf"jcxg"kuuwgf"qwt"tgrqtv"vjgtgqp"fcvgf Qevqdgt"43."42430""Rtqhguukqpcn"uvcpfctfu"tgswktg"vjcv"yg"cfxkug"{qw
qh"vjg"hqnnqykpi"ocvvgtu"tgncvkpi"vq"qwt"cwfkv0

Our Responsibility in Relation to the Financial Statement Audit

Cu"eqoowpkecvgf"kp"qwt"gpicigogpv ngvvgt"fcvgf"Oc{"3."4243."qwt tgurqpukdknkv{."cu"fguetkdgf"d{"rtqhguukqpcn"
uvcpfctfu."ku"vq"hqto"cpf"gzrtguu"cp"qrkpkqp"cdqwv"yjgvjgt"vjg"hkpcpekcn"uvcvgogpvu"vjcv"jcxg"dggp"rtgrctgf"d{
ocpcigogpv ykvj"{qwt"qxgtukijv"ctg"rtgugpvgf"hcktn{."kp"cnn"ocvgtkcn"tgurgevu."kp"eqphqtokv{"ykvj"ceeqwpvkpi"
rtkpekrngu"igpgtcnn{ceegrvgf"kp"vjg"Wpkvgf"Uvcvgu"qh"Cogtkec0""Qwt"cwfkv"qh"vjg"hkpcpekcn"uvcvgogpvu"fqgu"pqv"tgnkgxg"
{qw"qt"ocpcigogpv"qh"kvu"tgurgevkxg"tgurqpukdknkvkgu0

Qwt"tgurqpukdknkv{."cu"rtguetkdgf"d{"rtqhguukqpcn"uvcpfctfu."ku vq"rncp"cpf"rgthqto"qwt"cwfkv"vq"qdvckp"tgcuqpcdng."
tcvjgt"vjcp"cduqnwvg."cuuwtcpeg"cdqwv"yjgvjgt"vjg"hkpcpekcn"uvcvgogpvu"ctg"htgg"qh"ocvgtkcn okuuvcvgogpv0"Cp"cwfkv"
qh"hkpcpekcn"uvcvgogpvu"kpenwfgu"eqpukfgtcvkqp"qh"kpvgtpcn"eqpvtqn"qxgt"hkpcpekcn"tgrqtvkpi"cu"c"dcuku"hqt"fgukipkpi"
cwfkv"rtqegfwtgu"vjcv"ctg"crrtqrtkcvg"kp"vjg"ektewouvcpegu."dwv pqv"hqt"vjg"rwtrqug"qh"gzrtguukpi"cp"qrkpkqp"qp"vjg"
ghhgevkxgpguu"qh" vjg" gpvkv{øu"kpvgtpcn" eqpvtqn" qxgt" hkpcpekcn" tgrqtvkpi0"" Ceeqtfkpin{." cu" rctv" qh" qwt" cwfkv." yg"
eqpukfgtgf"vjg"kpvgtpcn"eqpvtqn"qh"Wtdcp Cuugodn{"Ejctvgt"Uejqqn"hqt"Eqorwvgt"Uekgpeg"uqngn{"hqt"vjg"rwtrqug"qh"
fgvgtokpkpi"qwt"cwfkv"rtqegfwtgu"cpf"pqv"vq"rtqxkfg"cp{"cuuwtcpeg"eqpegtpkpi"uwej"kpvgtpcn"eqpvtqn0

Yg"ctg"cnuq"tgurqpukdng"hqt"eqoowpkecvkpi"ukipkhkecpv ocvvgtu"tgncvgf"vq"vjg"cwfkv"vjcv"ctg."kp"qwt"rtqhguukqpcn"
lwfiogpv."tgngxcpv"vq" {qwt"tgurqpukdknkvkgu"kp"qxgtuggkpi"vjg"hkpcpekcn"tgrqtvkpi rtqeguu0""Jqygxgt." yg"ctg"pqv"
tgswktgf"vq"fgukip"rtqegfwtgu"hqt"vjg"rwtrqug"qh"kfgpvkf{kpi"qvjgt ocvvgtu"vq"eqoowpkecvg"vq"{qw0""

Planned Scope and Timing of the Audit

Yg"eqpfwevgf"qwt"cwfkv"eqpukuvgpv"ykvj"vjg"rncppgf"ueqrg"cpf"vkokpi"yg"rtgxkqwun{"eqoowpkecvgf"vq"{qw0

Uncorrected and Corrected Misstatements

Hqt" rwtrqugu" qh" vjku" eqo o wpkecvkqp." rtqhguukqpcn" uvcpfctfu" tgswktg" wu" vq" ceewo wncvg" cnn" mpqy p" cpf" nkmgn{"
o kuuvcvgo gpvu"kfgpvkhkgf"fwtkpi"vjg"cwfkv."qvjgt"vjcp vjqug"vjcv"y g dgnkgxg"ctg"vtkxkcn."cpf"eqo o wpkecvg"vjgo "vq"vjg"
crrtqrtkcvg" ngxgn" qh" o cpcigo gpv0" Hwtvjgt." rtqhguukqpcn" uvcpfctfu" tgswktg" wu" vq" cnuq" eqo o wpkecvg" vjg" ghhgev" qh"
wpeqttgevgf" o kuuvcvgo gpvu" tgncvgf vq" rtkqt" rgtkqfu" qp" vjg" tgngxcpv" encuugu" qh" vtcpucevkqpu." ceeqwpv" dcncpegu" qt"
fkuenquwtgu."cpf"vjg"hkpcpekcn"uvcvgo gpvu"cu"c" y jqng0""Ocpcigo gpv"jcu"eqttgevgf cnn"uwej" o kuuvcvgo gpvu0""

Kp"cffkvkqp."rtqhguukqpcn"uvcpfctfu"tgswktg"wu"vq"eqo o wpkecvg"vq"{qw"cnn" o cvgtkcn."eqttgevgf" o kuuvcvgo gpvu"vjcv"y gtg"
dtqwijv"vq"vjg"cvvgpvkqp"qh o cpcigo gpv"cu"c"tguwnv"qh"qwt"cwfkv rtqegfwtgu0"Pqpg"qh"vjg" o kuuvcvgo gpvu"kfgpvkhkgf"d{"
wu"cu"c" tguwnv"qh"qwt" cwfkv" rtqegfwtgu"cpf" eqttgevgf d{" o cpcigo gpv" y gtg" o cvgtkcn"gkvjgt"kpfkxkfwcnn{"qt"kp"vjg"
ci itgicvg."vq"vjg"hkpcpekcn"uvcvgo gpvu"cu"c" y jqng0""

Disagreements with Management

Hqt"rwtrqugu"qh"vjku"ngvvgt."rtqhguukqpcn"uvcpfctfu"fghkpg"c fkucitggo gpv"y kvj" o cpcigo gpv"cu"c" o cvvgt." y jgvjgt"qt"
pqv" tguqnxgf"vq"qwt"ucvkuhcevkqp." eqpegtpkpi"c hkpcpekcn"ceeqwpvkpi."tgrqtvkpi. qt"cwfkvkpi" o cvvgt." y jkej"eqwnf"dg"
ukipkhkecpv"vq Wtdcp"Cuugo dn{"Ejctvgt"Uejqqn hqt Eqo rwvgt"Uekgpegøu"hkpcpekcn"uvcvgo gpvu"qt"vjg"cwfkvqtøu"tgrqtv0""
Yg"ctg"rngcugf"vq"tgrqtv"pq"uwej"fkucitggo gpvu"ctqug"fwtkpi"vjg"eqwtug"qh"vjg"cwfkv0

Representations Requested from Management

Yg" jcxg" tgswguvgf" egtvckp y tkvvgp" tgrtgugpvcvkqpu" htqo " o cpcigo gpv." y jkej" ctg" kpenwfgf" kp" vjg" o cpcigo gpv
tgrtgugpvcvkqp"ngvvgt0"""

Management's Consultations with Other Accountants

Kp"uqo g"ecugu." o cpcigo gpv" o c{"fgekfg"vq"eqpuwnv" y kvj"qvjgt"ceeqwpvcpvu"cdqwv"cwfkvkpi"cpf"ceeqwpvkpi" o cvvgtu0"
Ocpcigo gpv"kphqto gf"wu"vjcv."cpf"vq qwt mpqy ngfig."vjgtg"y gtg"pq"eqpuwnvcvkqpu y kvj"qvjgt"ceeqwpvcpvu"tgictfkpi"
cwfkvkpi"cpf"ceeqwpvkpi" o cvvgtu0"

Other Significant Matters, Findings or Issues

Kp"vjg"pqto cn"eqwtug"qh"qwt" rtqhguukqpcn"cuuqekcvkqp" y kvj"Wtdcp Cuugo dn{"Ejctvgt"Uejqqn"hqt"Eqo rwvgt"Uekgpeg."
y g"igpgtcnn{"fkuewuu"c"xctkgv{"qh" o cvvgtu."kpenwfkpi"vjg"crrnkecvkqp"qh"ceeqwpvkpi rtkpekrngu"cpf"cwfkvkpi"uvcpfctfu."
dwukpguu" eqpfkvkqpu chhgevkpi" vjg" gpvkv{." cpf" dwukpguu" rncpu" cpf" uvtcvgikgu"vjcv" o c{" chhgev" vjg" tkumu" qh" o cvgtkcn
o kuuvcvgo gpv0" Pqpg qh"vjg" o cvvgtu" fkuewuugf" tguwnvgf"kp"c eqpfkvkqp"vq" qwt"tgvgpvkqp"cu"Wtdcp"Cuugo dn{"Ejctvgt"
Uejqqn"hqt"Eqo rwvgt"Uekgpegøu"cwfkvqtu0"

Internal Control Matters

Yg"fkf"pqv"kfgpvkh{"cp{"fghkekgpekgu"kp"kpvgtpcn"eqpvtqn"vjcv"y g"eqpukfgtgf"vq"dg" o cvgtkcn"y gcmpguugu0

* * * * *

Ujqwnf"{qw"fguktg"hwtvjgt"kphqtocvkqp"eqpegtpkpi"vjgug"ocvvgtu."Okejgnng"Eckp"qt"Mcvg"XcpDtcogt"yknn"dg"jcrr{"vq oggv"ykvj"{qw"cv"{qwt"eqpxgpkgpeg0"

Vjku"tgrqtv"ku"kpvgpfgf"uqngn{"hqt"vjg"kphqtocvkqp"cpf"wug"qh"vjg"Dqctf"qh"Vtwuvggu."Hkpcpeg"Eqookvvgg"cpf ocpcigogpv"qh"Wtdcp"Cuugodn{"Ejctvgt"Uejqqn"hqt"Eqorwvgt"Uekgpeg"cpf"ku"pqv"kpvgpfgf"vq"dg"cpf"ujqwnf"pqv"dg wugf"d{"cp{qpg"qvjgt"vjcp"vjgug"urgekhkgf"rctvkgu0"

Xgt{"vtwn{"{qwtu."

Mengel, Metzger, Barr & Co. LLP

OGPIGN."OGV\IGT."DCTT"("EQ0""NNR"

November 15, 2017

Bronx, NY 10456

Re:

860 Forest Avenue
Block 2...
Bronx

To whom it may concern:

This is in response to your request regarding ...
Objection (LNO) ...

... as a school ... addi... indicates ...

... re... ... indicate a religious pro... ... ...rch, Syna...

... code M1.

... Letters of No Objection to properties if the ... the ... Certificate of Occupancy. However, please ...