

Application: New Roots Charter School

Tina Nilsen-Hodges - tnilsenhodges@newrootsschool.org
2020-2021 Annual Report

Entry 1 School Info and Cover Page

Completed Aug 2 2021

[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 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 2020-2021 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, 2021)** or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

NEW ROOTS CHARTER SCHOOL 610600860944

a1. Popular School Name

New Roots Charter School

b. CHARTER AUTHORIZER (As of June 30th, 2021)

Please select the correct authorizer as of June 30, 2021 or you may not be assigned the correct tasks.

SUNY BOARD OF TRUSTEES

c. DISTRICT / CSD OF LOCATION

ITHACA CSD

d. DATE OF INITIAL CHARTER

9/2009

e. DATE FIRST OPENED FOR INSTRUCTION

9/2009

h. SCHOOL WEB ADDRESS (URL)

www.newrootsschool.org

i. TOTAL MAX APPROVED ENROLLMENT FOR THE 2020-2021 SCHOOL YEAR (exclude Pre-K program enrollment)

160

j. TOTAL STUDENT ENROLLMENT ON JUNE 30, 2021 (exclude Pre-K program enrollment)

114

k. GRADES SERVED IN SCHOOL YEAR 2020-2021 (exclude Pre-K program students)

Check all that apply

Grades Served

9, 10, 11, 12

l. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?

No

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2021-2022?

No, just one site.

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 to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	116 North Cayuga St	607-882-9220	Ithaca	9-12	No

m1a. Please provide the contact information for Site 1.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Tina Nilsen-Hodges			
Operational Leader	Allyn Rosenbaum			
Compliance Contact	Ian Cummings			
Complaint Contact	Tina Nilsen-Hodges			
DASA Coordinator	Jhakeem Haltom			
Phone Contact for After Hours Emergencies	Tina Nilsen-Hodges			

m1b. Is site 1 in public (co-located) space or in private space?

Private Space

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

m1d. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 1 if located in private space in NYC or located outside of NYC .

Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2021.

Site 1 Certificate of Occupancy (COO)

[3086 001 \(2\) \(dragged\).pdf](#)

Filename: 3086 001 (2) (dragged).pdf **Size:** 117.8 kB

Site 1 Fire Inspection Report

[3086 001 \(2\).pdf](#)

Filename: 3086 001 (2).pdf **Size:** 120.8 kB

CHARTER REVISIONS DURING THE 2020-2021 SCHOOL YEAR

n1. Were there any revisions to the school's charter during the 2020-2021 school year? (Please include approved or pending material and non-material charter revisions).

No

o. Has your school's Board of Trustee's approved a budget for the 2020-2021 FY?

Yes

ATTESTATIONS

p. Individual Primarily Responsible for Submitting the Annual Report.

Name	Tina Nilsen-Hodges
Position	Principal & Superintendent
Phone/Extension	607-882-9220
Email	tina@newrootsschool.org

p. Our 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 10 and found in the [NYSED CSO Fingerprint Clearance Oct 2019 Memo](#). Click **YES to agree.**

Responses Selected:

Yes

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).**

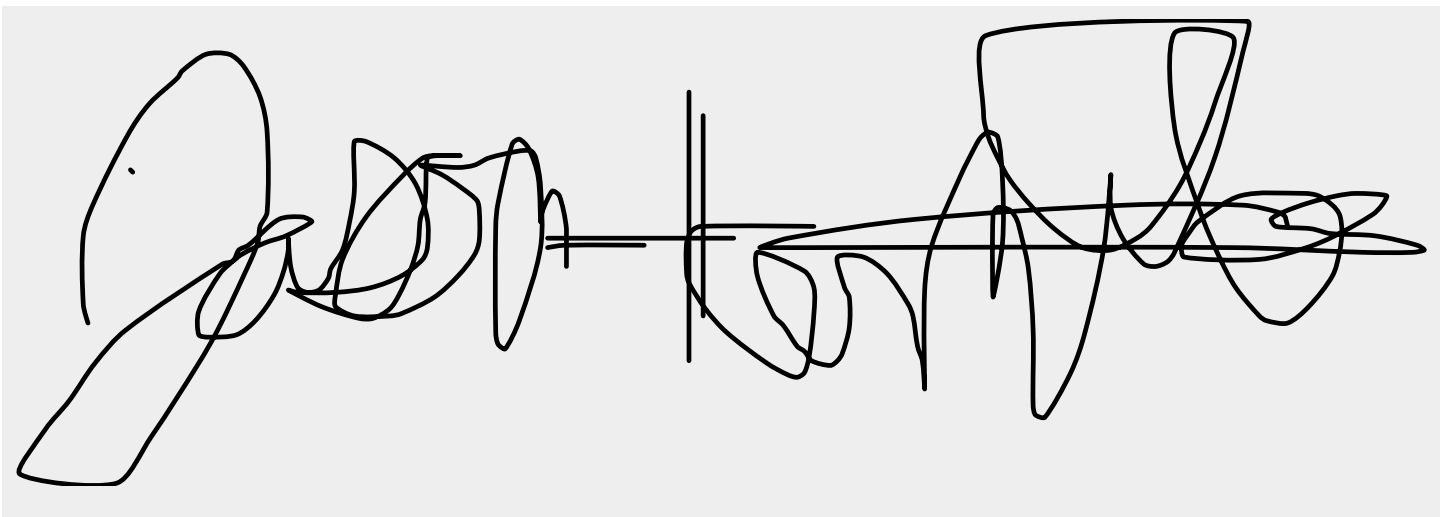
Responses Selected:

Yes

Signature, Head of Charter School

A handwritten signature in black ink on a light gray background. The signature reads "Tina Wilson Hodge" in a cursive, flowing style.

Signature, President of the Board of Trustees

A handwritten signature in black ink on a light gray background. The signature is highly stylized and abstract, consisting of several large, overlapping loops and a horizontal line.

Date

Aug 2 2021

Thank you.



Entry 3 Accountability Plan Progress Reports

Incomplete

Instructions

SUNY-Authorized Charter Schools ONLY

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report template](#). After completing, schools must upload the document into the SUNY Epicenter system by **August 16, 2021**.

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

Entry 4 - Audited Financial Statements

Completed Nov 1 2021

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements in .pdf format into the SUNY Epicenter system no later than **November 1, 2021**. SUNY CSI will forward to NYSED CSO.

ALL Regents, NYCDOE, and Buffalo BOE authorized charter schools must upload final, audited financial statements to the [Annual Report Portal](#) no later than **November 1, 2021**. 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 protection are turned off.

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

NRCS 2021 Management Comment Letter

Filename: NRCS 2021 Management Comment Letter.pdf **Size:** 153.3 kB

Entry 4a - Audited Financial Report Template (SUNY)

Completed Nov 1 2021

Instructions - SUNY-Authorized Charter Schools ONLY

SUNY-authorized schools must download the Excel spreadsheet entitled "Audited Financial Report Template" at <http://www.newyorkcharters.org/fiscal/>. After completing, schools must upload the document into the SUNY Epicenter system by **November 1**.

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

2020-21-Audited-Financial-Statement-NRCS_FYE21

Filename: 2020 21 Audited Financial Statemen e4v6kRo.xlsx **Size:** 175.5 kB

Entry 4c - Additional Financial Documents

Incomplete Hidden from applicant

Instructions - Regents, NYCDOE and Buffalo BOE authorized schools must upload financial

documents in this section **by November 1, 2021**. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a “federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold.”

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

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

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

Entry 4d - Financial Services Contact Information

Incomplete Hidden from applicant

Instructions: Please enter the contact information for school staff, firms or other entities providing financial services to the education corporation **by November 1, 2021**.

Form for "Financial Services Contact Information"

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm

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

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm

Entry 5 - Fiscal Year 2021-2022 Budget

Completed Aug 2 2021

Instructions - Regents, NYCDOE, and Buffalo BOE authorized charter schools should upload a copy of the school's FY21 Budget using the 2021-2022 [Projected Annual Budget template](#) in the portal or from the Annual Report website **by November 1, 2021**.

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.

Instructions - SUNY authorized charter schools should download the [2021-2022 Budget and Quarterly Report Template](#) on the SUNY website or Epicenter and upload the completed template into the portal **by November 1, 2021**.

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

[FY 21-22 New Roots budget approved 6-21-21](#)

Filename: FY 21 22 New Roots budget approved 6 21 21.xlsx **Size:** 523.6 kB

Entry 6 - Board of Trustees Disclosure of Financial Interest Form

Completed Aug 2 2021

Required of ALL Charter Schools by August 2

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 2020-2021 school year must complete a signed:

- Regents, NYCDOE, and Buffalo BOE Authorized Schools: [Disclosure of Financial Interest Form](#)
- SUNY- Authorized Charter Schools: [SUNY Trustee Financial Disclosure Form](#)

All completed forms must be collected and uploaded in .PDF format for each individual member. **If a trustee is not able or available to complete the form by the deadline, the education corporation is responsible for doing so on behalf of the trustee.** (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 Disclosure of Financial Interest Form, trustees must disclose information relevant to any of the schools served by the

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2020-2021
1	Dr. Jason Hamilton		Chair	Finance	Yes	10	07/27/2019	07/27/2022	11
2	Dr. Peter Bardaglio		Trustee/Member	Accountability	Yes	10	07/27/2021	07/27/2024	9
3	Kathleen Torello		Treasurer	Finance	Yes	10	07/27/2018	07/27/2021	10
4	Joseph Wilson		Secretary	Accountability	Yes	10	07/27/2019	07/27/2022	10
5	Cate Thompson		Vice Chair	Development	Yes	5	07/01/2020	06/30/2023	9
6	Tanya Saunders		Trustee/Member		Yes	3	07/01/2020	06/30/2023	10
7	Tina Nilsen-Hodges		Other		No	10	07/21/2021	07/27/2024	11

8									
9									

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

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2021	6
b.Total Number of Members Added During 2020-2021	1
c. Total Number of Members who Departed during 2020-2021	0
d.Total Number of members, as set in Bylaws, Resolution or Minutes	6

3. Number of Board meetings held during 2020-2021

11

4. Number of Board meetings scheduled for 2021-2022

10

Thank you.

Entry 8 Board Meeting Minutes

Incomplete Hidden from applicant

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

Schools must upload a complete set of monthly board meeting minutes (July 2020-June 2021), which should match the number of meetings held during the 2020-2021 school year, as indicated in the above table. The minutes provided must be the final version approved by the school's Board of Trustees and may be uploaded individually or as one single combined file. Board meeting minutes must be submitted by August 2, 2021.

Entry 9 Enrollment & Retention

Completed Aug 2 2021

Instructions for submitting Enrollment and Retention Efforts

ALL charter schools must complete this section. Describe the good faith efforts the charter school has made in 2020-2021 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), 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 2021-2022.

Entry 9 Enrollment and Retention of Special Populations

Instructions for Reporting Enrollment and Retention Strategies

Describe the efforts the charter school has made in 2020-2021 toward meeting targets to attract and retain enrollment of students with disabilities, English language learners, and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2021-2022.

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2020-2021	Describe Recruitment Plans in 2021-2022
Economically Disadvantaged	Regular outreach through community organizations that serve under resourced families.	Regular outreach through community organizations that serve under resourced families.
English Language Learners	Regular outreach through programs providing English language instruction to families who are recent immigrants or refugees.	Regular outreach through community organizations that serve under resourced families.
Students with Disabilities	Regular outreach through community organizations that serve under resourced families. Providing school information to school counselors and committees on special education in local districts.	Regular outreach through community organizations that serve under resourced families. Providing school information to school counselors and committees on special education in local districts.

Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2020-2021	Describe Retention Plans in 2021-2022
Economically Disadvantaged	Provide individualized attention and support for student success, engage families through regular communication, free Farm-to-School lunch for all students, support for college application process.	Provide individualized attention and support for student success, engage families through regular communication, free Farm-to-School lunch for all students, support for college application process.
English Language Learners	Provide resources to support the needs of the individual learner in the context of our school program.	Provide resources to support the needs of the individual learner in the context of our school program.
Students with Disabilities	Individualized support for student engagement and academic success, family engagement, good coordination with school districts of residence.	Individualized support for student engagement and academic success, family engagement, good coordination with school districts of residence.

Entry 10 - Teacher and Administrator Attrition

Completed Aug 2 2021

Form for "Entry 10 - Teacher and Administrator Attrition" Revised to Employee Fingerprint Requirements Attestation

A. TEACH System - Employee Clearance

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 that 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 that 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 <http://www.p12.nysed.gov/psc/aboutcharterschools/lawsandregs/EmployeeFingerprintOct19.pdf> or visit the NYSED website at: <http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html> 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 simultaneously 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

<http://www.p12.nysed.gov/psc/aboutcharterschools/lawsandregs/EmployeeFingerprintOct19.pdf>.

Attestation

Responses Selected:

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

Entry 11 Percent of Uncertified Teachers

In Progress Last edited: Aug 2 2021 Hidden from applicant

Instructions

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

The table below reflects the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Uncertified teachers are those not certified pursuant to the State Certification Requirements established by the NYSED Commissioner of Education.

Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools

The table below reflects the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Uncertified teachers are those not certified pursuant to the State Certification Requirements established by the NYSED Commissioner of Education. Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

If more than one line applies to a teacher, please include in only one FTE uncertified category. Please do not include paraprofessionals, such as teacher aides.

CATEGORY A. 30% OR 5 UNCERTIFIED TEACHERS WHICHEVER IS LESS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2021)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021)	
Total Category A: 5 or 30% whichever is less	0

CATEGORY B. PLUS FIVE UNCERTIFIED TEACHERS IN MATHEMATICS, SCIENCE, COMPUTER SCIENCE, TECHNOLOGY OR CAREER AND TECHNICAL EDUCATION.

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2021)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021)	
Total Category B: not to exceed 5	0

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2021)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2021)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2021)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2021)	
Total Category C: not to exceed 5	0

CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS

(Include teachers who do not fit in one of these categories or if did fit would exceed the numerical limits for that category)

	FTE Count
Total Category D	

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	



Thank you.

Entry 12 Organization Chart

Incomplete Hidden from applicant

[Instructions](#)

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

Upload the 2020-2021 **Organization Chart**. The organization chart should include position titles and reporting relationships. Employee names should not appear on the chart

Entry 13 School Calendar

Completed Aug 2 2021

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

Given these uncertain and changing times, charter schools may or may not have a school calendar ready to upload by the submission deadline this year of August 2, 2021. If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 2nd submission. Charter schools will be able to upload an updated school calendar into the portal at any time but no later than **September 15, 2021**.

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 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.

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

[DRAFT NRCS Academic Calendar 2021-2022](#)

Filename: DRAFT NRCS Academic Calendar 2021 2022.pdf **Size:** 350.2 kB

Entry 14 Links to Critical Documents on School Website

Completed Aug 2 2021

Instructions

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

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:

1. Most recently filed Annual Report (i.e., 2019-2020 Annual Report);
2. Most recent board meeting notice, documents to be discussed at the meeting (if any), and webcast of Board meetings (if held virtually per Governor's Executive Order);
3. Link to New York State School Report Card;
4. Lottery Notice announcing date of lottery;
5. Authorizer-approved DASA Policy;
6. District-wide safety plan and Authorizer-approved Discipline Policy (as per August 29, 2019 [Emergency Response Plan Memo](#));
7. Authorizer-approved FOIL Policy; and
8. Subject matter list of FOIL records.
9. Link to School Reopening Plan

Form for Entry 14 Links to Critical Documents on School Website

School Name: **New Roots Charter School**

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 5: Authorizer-approved DASA 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:

	Link to Documents
1. Most Recent Annual Report (i.e., 2019-20)	https://drive.google.com/file/d/1izMaR3wME33tm4Yx1JMAvKRvH1oN5t-K/view?usp=sharing
2. Most recent board meeting notice, documents to be discussed at the meeting (if any)	https://drive.google.com/drive/folders/1INwxoo6LtuBx3USAlxGiRuLlIfxGZa4?usp=sharing
2a. Webcast of Board Meetings (per Governor's Executive Order)	https://docs.google.com/document/d/10V4GQg2G0ViqnSI5FCwyv1BLxI0-SgNfLNNgH-MhcMU/edit?usp=sharing
3. Link to NYS School Report Card	https://data.nysed.gov/profile.php?instid=800000063986
4. Lottery Notice announcing date of lottery	https://newrootsschool.org/enroll/
5. Authorizer-approved DASA Policy (For Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY);	
6. District-wide Safety Plan	https://newrootsschool.org/wp-content/uploads/2020/08/NRCS-District-Wide-Safety-Plan-2020-2021.pdf
6a. Authorizer-Approved Discipline Policy (as per August 29, 2019 Emergency Response Plan Memo)	https://newrootsschool.org/wp-content/uploads/2020/09/Student-Handbook-20-21.pdf
7. Authorizer-Approved FOIL Policy	https://drive.google.com/file/d/1MexUCU9JKq0SkrLC_5dlbqYqoftOU4o6/view?usp=sharing
8. Subject matter list of FOIL records	https://drive.google.com/file/d/1r-ndIPHn4OEJM3EOiq2jN78CnontvQbW/view?usp=sharing

Thank you.



Entry 15 Staff Roster

Incomplete Hidden from applicant

INSTRUCTIONS

Required of Regents-Authorized Charter Schools ONLY

Please click on [the MS Excel Staff Roster Template](#) and provide the following information for ANY and ALL instructional and non-instructional employees.

- Full name for any and all employees
- TEACH IDs for any and all employees
- Using the drop down menu, select a role/position (or the best fit) for each employee in the charter school. (Please provide additional information to the Notes Section of the Staff Roster Template as necessary)
- Date of hire and employment start dates
- Number of years each employee has had in their respective professions
- Number of years each employee has had in their current role in the charter school
- Using the drop down menu, select the correct explanation as to why a teacher is teaching outside of their certification area.



Transmittal Form
Annual Financial Statement Audit Report
for SUNY Authorized Charter Schools

Charter School Name:	New Roots Charter School
Audit Period:	2020-21
Prior Period:	2019-20
Report Due Date:	Monday, November 1, 2021
School Fiscal Contact Name:	Tina Nilsen-Hodges
School Fiscal Contact Email:	[REDACTED]
School Fiscal Contact Phone:	[REDACTED]
School Audit Firm Name:	Insero&Co
School Audit Contact Name:	Ben Owens
School Audit Contact Email:	[REDACTED]
School Audit Contact Phone:	[REDACTED]

SUNY CHARTER SCHOOLS INSTITUTE - Reporting Requirements:

Online Portal: <https://my.epicenternow.org/>

Required 8 Items:

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

And, if applicable:

The additional items listed below should be included if applicable. Please explain the reason(s) if the items are not included. Examples might include: a written management letter was not issued; the school did not expend federal funds in excess of the Single Audit Threshold of \$750,000; the management letter response will be submitted by the following date (should be no later than 30 days from the submission of the report); etc. If not applicable enter "N/A."

	<i>If not included, state the reason(s) below. Or, if not applicable fill in "N/A"):</i>
4) Management Letter	
5) Management Letter Response	NA
6) Form 990; or Extension Form 8868	Not complete
7) Federal Single Audit/ Uniform Guidance in 2 CFR Part 200, Subpart F	NA
8) Corrective Action Plan	NA

NEW ROOTS CHARTER SCHOOL
Statement of Activities
as of June 30, 2021

	2020-21			2019-20
	Without Donor Restrictions	With Donor Restrictions	Total	Total
REVENUE, GAINS AND OTHER SUPPORT				
Public School District				
Resident Student Enrollment	\$ 1,464,051	\$ -	\$ 1,464,051	\$ 1,550,649
Students with disabilities	102,708	-	102,708	124,109
Grants and Contracts				
State and local	-	15,692	15,692	-
Federal - Title and IDEA	-	45,222	45,222	-
Federal - Other	-	36,877	36,877	-
Other	326,285	34,168	360,453	-
NYC DoE Rental Assistance	-	-	-	-
Food Service/Child Nutrition Program	273	21,801	22,074	-
TOTAL REVENUE, GAINS AND OTHER SUPPORT	1,893,317	153,760	2,047,077	1,674,758
EXPENSES				
Program Services				
Regular Education	\$ 1,128,431	\$ -	\$ 1,128,431	\$ 1,230,464
Special Education	139,949	-	139,949	153,770
Other Programs	115,033	-	115,033	135,939
Total Program Services	1,383,413	-	1,383,413	1,520,173
Management and general	411,803	-	411,803	435,770
Fundraising	-	-	-	-
TOTAL OPERATING EXPENSES	1,795,216	-	1,795,216	1,955,943
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	98,101	153,760	251,861	(281,185)
SUPPORT AND OTHER REVENUE				
Contributions				
Foundations	\$ -	\$ -	\$ -	-
Individuals	181,613	22,800	204,413	202,649
Corporations	-	-	-	228
Fundraising	-	-	-	1,079
Interest income	306	-	306	7,825
Miscellaneous income	15,685	-	15,685	22,089
Net assets released from restriction	176,560	(176,560)	-	179,242
TOTAL SUPPORT AND OTHER REVENUE	374,164	(153,760)	220,404	413,112
CHANGE IN NET ASSETS	472,265	-	472,265	131,927
NET ASSETS BEGINNING OF YEAR	439,738	9,082	448,820	447,519
PRIOR YEAR/PERIOD ADJUSTMENTS	68,130	-	68,130	(139,708)
NET ASSETS END OF YEAR	\$ 980,133	\$ 9,082	\$ 989,215	\$ 439,738

NEW ROOTS CHARTER SCHOOL
Statement of Cash Flows
as of June 30, 2021

	<u>2020-21</u>	<u>2019-20</u>
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets		\$ -
Revenues from School Districts	1,648,064	1,749,637
Accounts Receivable	-	-
Due from School Districts	-	-
Depreciation	-	-
Grants Receivable	-	-
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	-	-
Accounts Payable	-	-
Accrued Expenses	-	-
Accrued Liabilities	-	-
Contributions and fund-raising activities	632,995	371,485
Miscellaneous sources	-	-
Deferred Revenue	-	-
Interest payments	-	-
Cash Paid to Employees	(1,061,992)	(1,343,758)
Cash Paid to Vendors/Suppliers	(900,634)	(610,317)
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ 318,433	\$ 167,047
CASH FLOWS - INVESTING ACTIVITIES		
Purchase of equipment	-	-
Other	-	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ -	\$ -
CASH FLOWS - FINANCING ACTIVITIES		
Principal payments on long-term debt	-	-
Other	306	228
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ 306	\$ 228
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ 318,739	\$ 167,275
Cash at beginning of year	335,439	168,164
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 654,178	\$ 335,439

NEW ROOTS CHARTER SCHOOL
Statement of Functional Expenses
as of June 30, 2021

		2020-21							2019-20	
		Program Services				Supporting Services				
No. of Positions		Regular	Special Education	Other Education	Total	Management and		Total	Total	
		Education				Fund-raising	General			
Personnel Services Costs		\$	\$	\$	\$	\$	\$	\$	\$	
Administrative Staff Personnel	4.00	19,876	3,110	1,677	24,663	-	233,590	233,590	258,253	288,169
Instructional Personnel	14.00	569,280	89,261	48,200	706,741	-	-	-	706,741	788,610
Non-Instructional Personnel	1.00	1,159	-	-	1,159	-	-	-	1,159	1,293
Total Salaries and Staff	19.00	590,315	92,371	49,877	732,563	-	233,590	233,590	966,153	1,078,072
Fringe Benefits & Payroll Taxes		102,676	16,066	8,663	127,405	-	40,631	40,631	168,036	207,400
Retirement		-	-	-	-	-	-	-	-	-
Management Company Fees		-	-	-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	35,847	35,847	35,847	26,049
Accounting / Audit Services		-	-	-	-	-	36,687	36,687	36,687	27,490
Other Purchased / Professional / Consulting Services		24,553	4,670	4,209	33,432	-	18,050	18,050	51,482	58,819
Building and Land Rent / Lease / Facility Finance Interest		258,179	9,694	25,012	292,885	-	29,569	29,569	322,454	329,488
Repairs & Maintenance		4,190	632	-	4,822	-	689	689	5,511	2,750
Insurance		20,364	764	1,958	23,086	-	2,347	2,347	25,433	40,514
Utilities		8,930	490	-	9,420	-	-	-	9,420	14,545
Supplies / Materials		4,265	955	-	5,220	-	106	106	5,326	12,521
Equipment / Furnishings		-	-	-	-	-	729	729	729	246
Staff Development		2,129	1,078	-	3,207	-	-	-	3,207	3,326
Marketing / Recruitment		16,709	3,966	737	21,412	-	4,170	4,170	25,582	30,935
Technology		38,885	6,862	-	45,747	-	-	-	45,747	17,894
Food Service		-	-	20,763	20,763	-	-	-	20,763	30,897
Student Services		2,732	911	-	3,643	-	-	-	3,643	3,824
Office Expense		-	-	-	-	-	3,236	3,236	3,236	3,565
Depreciation		39,572	1,490	3,814	44,876	-	4,650	4,650	49,526	56,045
OTHER		14,932	-	-	14,932	-	1,502	1,502	16,434	11,563
Total Expenses		\$ 1,128,431	\$ 139,949	\$ 115,033	\$ 1,383,413	\$ -	\$ 411,803	\$ 411,803	\$ 1,795,216	\$ 1,955,943

New Roots Charter School

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Submitted to the SUNY Charter Schools Institute on:

August 16th, 2021

By Tina Nilsen-Hodges, Superintendent

116 N. Cayuga Street, Ithaca, NY

607-882-9220



2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Tina Nilsen-Hodges, Principal and Superintendent, and Ian Cummings, Executive Projects Coordinator, prepared this 2020-21 Accountability Progress Report on behalf of the school’s Board of Trustees:

Trustee’s Name	Board Position	
	Office (e.g. chair, treasurer, secretary)	Committees (e.g. finance, executive)
Dr. Jason Hamilton	Chair	Executive
Cate Thompson	Vice Chair	Personnel, Accountability
Kathleen Torello	Treasurer	Finance
Joseph Wilson	Secretary	Accountability, Finance
Dr. Peter Bardaglio	Accountability	Personnel
Tanya Saunders	Trustee	Development

Tina Nilsen-Hodges has served as the school leader since Fall 2008.

SCHOOL OVERVIEW

New Roots Charter School is a small high school that inspires student engagement and learning with real-world interdisciplinary projects and community service reflecting education for sustainability (EfS) standards. Informed by the work of the Cloud Institute for Sustainability Education, the State Education and Environment Roundtable, and Expeditionary Learning Schools, New Roots employs research-based best practices demonstrated to foster a positive school culture with high academic expectations for all students.

The school's mission is to support all students, regardless of educational and family background, to earn a Regents diploma and demonstrate readiness for higher education and a meaningful career. Our slogan is, "Growing Students for a Just and Sustainable Future through Academic Achievement."

In 2021, New Roots Charter School was recognized as a U.S. Department of Education Green Ribbon School, one of only five charter schools among 37 schools in the nation to receive this distinction. In 2017, the school was selected by the Green Schools National Network as one of the ten leading schools in our field, and began preparing to serve as an Accelerator School, a replication hub for other high schools across the nation. In June 2018, the regional director for the Department of Environmental Conservation (DEC) met with a team of teachers and administrators to develop ways for New Roots students to contribute to the DEC's priorities in our region. We were subsequently awarded a \$38,000 grant from the DEC to establish a three-year youth ecological restoration corps to further our Cayuga Wetlands Restoration Project. In collaboration with leaders from the Cayuga Nation, this project engages students in developing solutions to key water quality issues by using scientific and indigenous ecological knowledge in concert.

In 2019, New Roots Charter School was recognized with a Best of Green Schools Award by the Green Schools National Network. The school's programs supporting student wellbeing and academic success during the COVID-19 school closure were featured in this organization's national newsletter in 2020.

New Roots students have expressed being attracted to the school for a wide variety of reasons, including our mission of education for sustainability and social justice, desire for greater academic challenge, the greater personal attention offered by a small school setting, and desire for a "fresh start" in school.

New Roots serves a student population with a unique demographic profile and highly divergent skill levels entering high school. Our students reside in up to 20 regional school districts surrounding the small upstate city of Ithaca, NY, home to Cornell University and Ithaca College. Of the approximately 115 students enrolled during the 2020-21 academic year, about half live in the Ithaca City School District and the rest reside in the rural areas surrounding Ithaca. As of BEDS Day in 2020, 57% of the students enrolled in New Roots Charter School were identified as qualifying for our free or reduced price lunch program, and approximately 40% received special education services or had a 504 plan. The percentage of economically disadvantaged students we serve is significantly higher than that of Ithaca High School, and the percentage of students with disabilities is over two times as many.

Many New Roots students overcome significant obstacles on the road to college and career readiness. We must work quickly to close achievement gaps developed throughout

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

elementary and middle school with students who express little confidence of graduating from high school or attending college. One feature of our program is that all New Roots students are grouped in heterogeneous classes with peers who have entered high school with more advanced skills, with all students offered equal access to Honors Program enrichment activities.

During the 2020-21 school year, the school operated under a hybrid model, with students attending remotely and in person in grade-level cohorts on alternate days. The bell schedule was modified to allow students to focus on a smaller number of courses at a time and complete the course hours necessary for a full unit of study in one semester. On Fridays, the schedule was designed to facilitate outdoor learning activities and safe outdoor and indoor electives. The school provided fully remote instruction to students with health issues, and on days when COVID symptoms or exposures impacted their ability to attend in person.

Supports provided for students during the 2020-21 school year included:

- Ensuring that all students had a Chromebook or other device, and internet access at home that would enable them to participate in remote instruction.
- Delivery of free Farm to School lunches to students attending remotely, and packaged for hybrid students to take home for remote learning days.
- Home visits to deliver school supplies, plants, art materials, and musical instruments.
- Regular check ins with each family to determine what community services they might need.
- Delivery of fresh vegetables and food pantry items to families in need.
- Virtual counseling sessions with the Dean of Students and school social worker.
- Development of virtual social events called “Newt’s Night” to allow students to gather and interact with one another and teachers in a social setting.
- Interdisciplinary, community-based learning about the pandemic and its impacts on our local community.
- Opportunities to participate in community service, such as growing food for a food pantry.

In the absence of Regents exams, the school developed and tracked a variety of student performance indicators during the 2020-21 school year including Measures of Academic Progress (MAP) testing data, performance-based assessments in all Regents-aligned courses, and quarterly assessments of education for sustainability standards.

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
2016-17										32	38	38	30	138
2017-18										29	31	38	30	128
2018-19										44	40	28	35	147

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

2019-20										15	42	28	24	109
2020-21										17	16	45	32	110

HIGH SCHOOL COHORTS

ACCOUNTABILITY COHORT

The state’s Accountability Cohort consists specifically of students who are in their fourth year of high school after entering the 9th grade. For example, the 2017 state Accountability Cohort consists of students who entered the 9th grade anywhere sometime during the 2017-18 school year, were enrolled in the school on the state’s annual enrollment-determination day (i.e., BEDS day) in the 2020-21 school year, and either remained in the school for the rest of the year or left for an acceptable reason. (See New York State Education Department’s SIRS Manual for more details about cohort eligibility and acceptable exit reasons: <http://www.p12.nysed.gov/irs/sirs/ht>)

The following table indicates the number of students in the Accountability Cohorts who are in their fourth year of high school and were enrolled at the school on BEDS Day in October and remained in the school until June 30th of that year.

Fourth-Year High School Accountability Cohorts

Fourth Year Cohort	Year Entered 9 th Grade Anywhere	Cohort Designation	Number of Students Enrolled on BEDS Day in October of the Cohort’s Fourth Year	Number Leaving During the School Year	Number in Accountability Cohort as of June 30 th
2018-19	2015-16	2015	32	3	29
2019-20	2016-17	2016	23	0	23
2020-21	2017-18	2017	31	1	30

TOTAL COHORT FOR GRADUATION

Students are also included in the Total Cohort for Graduation (referred to as the Graduation Cohort, Total Graduation Cohort, or Total Cohort interchangeably throughout this report) based on the year they first enter the 9th grade. Students enrolled for at least one day in the school after entering the 9th grade are part of the school’s Graduation Cohort. The school may remove students from the Graduation Cohort if the school has discharged those students for an acceptable reason listed in the SIRS manual, including the following: if they transfer to another public or private diploma-granting program with documentation, transfer to home schooling by a parent or guardian, transfer to another district or school, transfer by court order, leave the U.S., or are deceased.

Fourth Year Total Cohort for Graduation

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Fourth Year Cohort	Year Entered 9 th Grade Anywhere	Cohort Designation	Number of Students Graduated or Enrolled on June 30 th of the Cohort's Fourth Year (a)	Number of Students No Longer at the School Who Had Been Enrolled for at Least One Day Prior to Leaving the School and Who Were <u>Not</u> Discharged for an Acceptable Reason (b)	Total Graduation Cohort (a) + (b)
2018-19	2015-16	2015	30	1	31
2019-20	2016-17	2016	24	3	27
2020-21	2017-18	2017	29	1	30

Fifth Year Total Cohort for Graduation

Fifth Year Cohort	Year Entered 9 th Grade Anywhere	Cohort Designation	Number of Students Graduated or Enrolled on June 30 th of the Cohort's Fifth Year (a)	Number of Students No Longer at the School Who Had Been Enrolled for at Least One Day Prior to Leaving the School and Who Were <u>Not</u> Discharged for an Acceptable Reason (b)	Total Graduation Cohort (a) + (b)
2018-19	2014-15	2014	28	1	29
2019-20	2015-16	2015	28	2	30
2020-21	2016-17	2016	23	4	27

PROMOTION POLICY

New Roots Charter School supports all students in working towards achievement of the Regents Diploma Requirements, as specified in State Education Commissioner Regulations, and as summarized below. Students must earn at least five credits to be promoted to the next grade level.

In accordance with the Commissioner's guidance for the 2020-21 school year, students were awarded credit for achieving course learning outcomes by demonstrating that they met standards assessed in the provided coursework.

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

	Advanced Regents Diploma		Regents Diploma	
<i>Subject</i>	<i>Units of Credit</i>	<i>Regents Exam</i>	<i>Units of Credit</i>	<i>Regents Exam</i>
English	4.0	1	4.0	1
Social Studies [*]	4.0	2	4.0	2
Math ^{**}	4.0	3	3.0-4.0	1
Science ^{***}	4.0	2	3.0-4.0	1
Spanish/ LOTE [#]	3.0*	0	1.0	1
Physical Education	2.0	0	2.0	0
Arts ^{##}	1.0	0	1.0	0
Health	0.5	0	0.5	0
Sequence Courses, Electives	3.5	0	3.5	0
Total	24 minimum	8	22 minimum	5

Regents Examinations or equivalent: 5

Students must pass the following Regents Exams (or a state-approved equivalent):

- Comprehensive English;

- Global History and Geography;
- United States History and Government;
- One (1) in Mathematics (Integrated Algebra, Geometry, or Algebra 2/Trigonometry);
and
- One (1) in Science.

Mathematics, Science, and Technology (MST): A commencement-level course in technology education may be used as the third unit of credit in science or mathematics, but not both. Also, students may meet the learning standards in technology either in a technology education course or through an integrated course combining technology with mathematics and/or science.

CDOS Pathway: Students may also pursue the Career Development Occupational Studies (CDOS) graduation pathway to meet the New York State CDOS Commencement Credential.

Students may graduate with a Regents diploma through a 4+ CDOS Pathway. This pathway requires students to demonstrate the State's standards for academic achievement in math, English, science, social studies, and the State's standards for essential work-readiness knowledge and skills necessary for successful employment after high school.

NYS Regents Exam Requirements

- 1) Common Core Algebra
- 2) Global History & Geography
- 3) Living Environment
- 4) U.S. History & Government
- 5) Common Core English

Additional Requirements for Advanced Designation

- 6) Common Core Geometry
- 7) Common Core Algebra 2 / Trigonometry
- 8) Physics (or another physical science)
- 9) Local examination in culmination of Spanish 3

Graduation Requirements

Distribution of Units of Credit

(all courses listed are 1 credit unless otherwise noted)

- English Language Arts (4 credits required)

- English Language Arts
- Literary Studies
- Academic Writing and Literature
- College Literature and Writing*
- Social Studies (4 credits required)
 - Global I
 - Global II
 - U.S. History & Government
 - Participation in Government (.5 credits)
 - Economics (.5 credits)
- Mathematics (3-4 credits required)
 - Mathematical Reasoning I: Problem Solving
 - Mathematical Reasoning II: Algebra
 - PreAlgebra
 - * Geometry
 - Algebra 2 / Trigonometry
 - Statistics*
 - Personal Finance
 - Pre-Calculus*
 - Calculus*
- Science (3-4 credits required)
 - Earth System Science
 - Earth System Science: Living Environment
 - Contemporary Science & Technology (Physics)
 - Global Environmental Science*
 - Chemistry*
- Health and Wellness (2.5 credits required)
 - Physical Education (.5 credits/year = 2 credits)
 - Health (.5 credits)
 - Personal Wellness is a required course for Lower School students. Both health and physical education credits are awarded for successful completion of this class.
- The Arts (1 credit required)
 - Studio Art
 - Various Art Options
 - Various Music Options
- Language Other Than English (1 credit required)
 - Spanish 1
 - Spanish 2
 - Spanish 3/4*
- Sequence Courses or Electives (3.5 credits required)
 - Crew (.25 credits/year = 1 credit)
 - Interdisciplinary, place-based courses (credits vary by year)
 - Annually varied courses selections

**Concurrent enrollment available through Tompkins-Cortland Community College, State University of New York College of Environmental Science and Forestry (SUNY ESF) or Syracuse University (varies by year)*

Additional Requirements

- 1) Career and College Success Seminar
- 2) Application to college
- 3) Senior Capstone Project
- 4) Graduation Portfolio
- 5) Annual service learning hours

* Including 1 unit of American history, ½ unit of Participation In Government, and ½ unit of Economics

** Math may include Integrated Algebra, Geometry, and Algebra 2/Trigonometry

*** Including at least one course in life science, one in physical science, and third in either life sciences or physical science

Language Other Than English requirement for and Advanced Diploma includes passage of a proficiency exam with typically 3 years of necessary course work.

Including dance, music, theatre, and/or visual arts

GOAL 1: HIGH SCHOOL GRADUATION

GOAL 1: HIGH SCHOOL GRADUATION

All New Roots Charter School students will earn a New York State Regents diploma.

Goal 1: Leading Indicator

Each year, 75 percent of students in first and second year high school Total Graduation Cohorts will earn at least ten credits (if 44 needed for graduation) or five credits (if 22 needed for graduation) each year.

METHOD

This measure serves as a leading indicator of the performance of the high school cohort and examines students’ progress toward graduation based on annual credit accumulation. The measure requires that, based on the school’s promotion requirements, 75 percent of the first and second year high school Total Graduation Cohorts will earn the required number of credits.

RESULTS AND EVALUATION

The school met the measure. The school attributes strong results in this area to weekly interdisciplinary teacher team meetings used to monitor work completion and create action plans for students at risk, and regular academic support provided through the crew curriculum for all students.

Percent of Students in First and Second Year Cohorts Earning the Required Number of Credits in 2020-21

Cohort Designation	Number in Cohort during 2020-21	Percent promoted
2019	19	89%
2020	22	86%

ADDITIONAL EVIDENCE

The school improved the credit accumulation of the 2019 cohort by over 10 percentage points compared to the 2019-20 school year. The in-person learning opportunities afforded by the transition to hybrid learning was supportive of students’ academic engagement.

Goal 1: Leading Indicator

Each year, 75 percent of students in the second year high school Total Graduation Cohort will score at or above proficient on at least three different New York State Regents exams required for graduation.

METHOD

This measure serves as a leading indicator of the performance of high school cohorts and examines their progress towards graduation based on Regents exam passage. The measure requires that 75 percent of students in each Graduation Cohort have passed at least three Regents exams by their second year in the cohort.

As a result of the Board of Regents’ guidance regarding the cancellation of multiple administrations of the Regents exams in 2019-20 and 2020-21, for the most recent second year cohort schools should report the percentage of students who either passed or were exempted from at least three exams. In August of 2021, the 2019 cohort will have completed its second year.

RESULTS AND EVALUATION

The school met the measure. 95% of students passed three Regents exams or completed Regents-level coursework that qualified them for an exemption. This success is attributed to weekly teacher team meetings to track student progress and develop support plans.

Percent of Students in their Second Year Passing Three Regents Exams by Cohort

Cohort Designation	School Year	Number in Cohort	Percent Passing at Least Three Regents (including exemptions)
2017	2018-19	38	76%
2018	2019-20	41	76%
2019	2020-21	19	95%

ADDITIONAL EVIDENCE

The school has maintained a high level of performance for three consecutive years on this measure.

Goal 1: Absolute Measures

Each year, 75 percent of students in the fourth year high school Total Graduation Cohort and 95 percent of students in the fifth year high school Total Graduation Cohort will graduate.

METHOD

This measure examines students in two high school Graduation Cohorts: those who entered the 9th grade as members of the 2017 cohort and graduated four years later and those who entered as members of the 2016 cohort and graduated five years later. These data reflect August graduation rates. At a minimum, these students have passed or been exempted from five Regents exams required for high school graduation in ELA, mathematics, science, U.S. History, and Global History or met the requirements for the 4+1 pathway to graduation.¹

The school's graduation requirements appear in this document above the graduation goal.

RESULTS AND EVALUATION

The school met the four-year graduation measure. The school attributes our consistently high graduation rates to weekly team meetings to monitor student progress and develop action plans, academic support provided through the crew curriculum, bi-weekly data meetings focusing on monitoring the 2017 cohort's progress, and developing individualized intervention plans as needed.

¹ The state's guidance for the 4+1 graduation pathway can be found here:

<http://www.p12.nysed.gov/ciai/multiple-pathways/>.

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Percent of Students in the Total Graduation Cohort who have Graduated After Four Years

Cohort Designation	School Year	Number in Cohort	Percent Graduating
2015	2018-19	31	84%
2016	2019-20	27	85%
2017	2020-21	30	87%

Percent of Students in Total Graduation Cohort Who Have Graduated After Five Years

Cohort Designation	School Year	Number in Cohort	Percent Graduating
2014	2018-19	29	97%
2015	2019-20	29	97%
2016	2020-21	27	85%

ADDITIONAL EVIDENCE

The school has maintained a graduation rate at or above 80% for four consecutive years despite the impacts of school closure and a modified schedule that limited in-person learning during the pandemic period.

Goal 1: Comparative Measure

Each year, the percent of students in the high school Total Graduation Cohort graduating after the completion of their fourth year will exceed that of the Total Graduation Cohort from the school district of comparison.

METHOD

The school compares the graduation rate of students completing their fourth year in the charter school's Total Graduation Cohort to that of the respective cohort of students in the school district of comparison. Given that district results for the current year are generally not available at this time, for purposes of this report schools should include the district's 2019-20 results as a temporary placeholder for the district's 2020-21 results.

RESULTS AND EVALUATION

The school came close to meeting the measure with a four-year graduation rate that is equal to that of the Ithaca City School District in prior years. The school's graduation rate is also greater than the statewide average of 83.4 for the 2015 cohort.

Percent of Students in the Total Graduation Cohort who Graduate in Four Years Compared to the District

Cohort Designation	School Year	Charter School		School District	
		Number in Cohort	Percent Graduating	Number in Cohort	Percent Graduating
2015	2018-19	31	84%	356	87%
2016	2019-20	31	85%	378	87%
2017	2020-21	30	87%	n/a	n/a

ADDITIONAL EVIDENCE

The school has maintained a four-year graduation rate of higher than 80% for four consecutive years.

Goal 1: Absolute Measure

Each year, 75 percent of students in the high school Total Cohort pursuing an alternative graduation pathway (commonly referred to as the 4+1 pathway) will achieve a Regents equivalency score and pass an approved pathway assessment required for graduation by the end of their fourth year in the cohort.

METHOD

The New York State Board of Regents approved regulations establishing alternative pathways to graduation for all students. Students may replace one of the required Social Studies Regents exams with an approved alternative assessment. For more information about requirements and approved assessments refer to the NYSED resource online: <http://www.p12.nysed.gov/ciai/multiple-pathways/>. The school will document the names of the alternative assessments administered and success rate for students in the templates bellow.

As a result of the Board of Regents’ guidance regarding the cancellation of multiple administrations of the Regents exams in 2019-20 and 2020-21, students planning to take a pathway examination during those cancelled dates would be exempted from the requirement. For purposes of this measure, only report results for students with valid scores for any pathway exam.

RESULTS AND EVALUATION

The school did not administer alternative pathway assessments during the 2020-2021 school year

SUMMARY OF THE HIGH SCHOOL GRADUATION GOAL

The school has achieved a strong track record of success in supporting students in graduating in four years, with graduation rates consistently over 80%. In 2020-21, the school matched the Ithaca City School District’s last published four-year graduation rate of 87%. In the pre-COVID period, the school also exceeded benchmarks for the 5-year graduation cohort twice in this charter term.

The school has also established a strong track record of improving performance on leading indicators including credit accumulation in the first two years of high school and the second year cohort’s performance on Regents exams, a measure met for the first time in the third charter term.

Type	Measure	Outcome
Leading Indicator	Each year, 75 percent of students in first and second year high school Total Graduation Cohorts will earn at least ten credits (if 44 needed for graduation) or five credits (if 22 needed for graduation) each year.	Met

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Leading Indicator	Each year, 75 percent of students in the high school Total Graduation Cohort will score at least 65 on at least three different New York State Regents exams required for graduation by the completion of their second year in the cohort.	Met
Absolute	Each year, 75 percent of students in the fourth year high school Total Graduation Cohort will graduate.	Met
Absolute	Each year, 95 percent of students in the fifth year high school Total Graduation Cohort will graduate.	Not Met
Comparative	Each year, the percent of students in the high school Total Graduation Cohort graduating after the completion of their fourth year will exceed that of the Total Graduation Cohort from the school district of comparison.	Not Met
Absolute	Each year, 75 percent of students in the high school Total Cohort pursuing an alternative graduation pathway will achieve a Regents equivalency score and pass an approved pathway assessment required for graduation by the end of their fourth year.	N/A

ACTION PLAN

The school will maintain our academic performance by continuing the practices of monitoring student performance data in weekly team meetings, developing individualized intervention plans, providing academic support through the crew curriculum, and bi-weekly graduation cohort meetings led by the Dean of Students.

To ensure that all students have the skills necessary to stay on track to graduate in four years despite COVID-related learning loss, the school will increase instructional time in literacy and mathematics in the 2021-22 school year for students in grades 9-11, and implement an interdisciplinary literacy curriculum to foster skill development in core areas. Teachers will participate in weekly data meetings to analyze exit tickets as evidence of student mastery of literacy standards taught across the disciplines, and core math skills necessary for success on Regents exams.

GOAL 2: COLLEGE PREPARATION

GOAL 2: COLLEGE PREPARATION

New Roots Charter School students will graduate from high school with an educational and occupational plan, prepared for college and career success.

The school maintains a partnership with Tompkins Cortland Community College's CollegeNow Program to offer concurrent enrollment classes for college credit in grades 11 and 12. All

graduating students apply for college in the fall of their senior year. The school added the position of College and Career Advisor for the 2020-21 school year to provide further support for students in the area of career exploration and college readiness.

Goal 2: Absolute Measure

Each year, 75 percent of graduating students will demonstrate their preparation for college by at least one or some combination of the following indicators:

- Passing an Advanced Placement (“AP”) exam with a score of 3 or higher;
- Earning a score of 4 or higher on an International Baccalaureate (“IB”) exam;
- Passing a College Level Examination Program (“CLEP”) exam;
- Passing a college level course offered at a college or university or through a school partnership with a college or university;
- Achieving the college and career readiness benchmark on the SAT; or,
- Earning a Regents diploma with advanced designation; or,
- A different school-created indicator approved by the Institute.

METHOD

Schools use any method listed here, or any combination thereof, to demonstrate that at least 75 percent of graduates are prepared to engage in rigorous college level coursework. The school should select only those methods listed here that it uses to demonstrate the college readiness of its students and eliminate those that it will not. For instance, high schools that do not deliver an IB Program as part of their high school design do not report on the IB option. The school reports on the number of students who attempted to achieve each indicator, the number who succeeded, and the corresponding percentage. Additionally, the school should report on the overall number of students who graduated after four years, the number of those graduates who achieved any of the relevant indicators, and the overall percentage achieving any indicator.

New Roots offers concurrent enrollment courses for college credit through Tompkins Cortland Community College and SUNY College of Environmental Science and Forestry. Students can earn college credit for courses such as College Writing and Literature, US History, Global Environmental Science, Physics, Chemistry, Music Theory, and Economics in grades 11 and 12.

RESULTS AND EVALUATION

The school met the measure. All students are expected to complete the requirements necessary to earn college credit for at least one class while in grades 11 or 12. Students also have the opportunity to pursue additional college preparation opportunities.

Percentage of the 2017 Total Cohort Graduates Demonstrating College Preparation by Indicator

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Indicator	Number of Graduates who Attempted the Indicator	Number who Achieved Indicator	Percentage of Graduates who Achieved Indicator
Earning a Regents Diploma with Advanced Designation	4	4	17%
Passed a college level course offered at a college or university or through a school partnership with a college or university	23	23	100%
Achieving the college and career readiness benchmark on the SAT	6	4	17%
AP	3	3	100%
Overall	23	23	100%

ADDITIONAL EVIDENCE

The school consistently monitors and supports all students in accessing college level coursework on a yearly basis through core classes offered at New Roots. The school introduced AP coursework for the first time in 2020-21 and achieved good results. In 2021-22, all juniors and seniors will take the PSAT and SAT exams during school hours as part of their College and Career Success Seminar requirements.

Goal 2: Absolute Measure

Each year, the College, Career, and Civic Readiness Index (“CCCRI”) for the school’s Total Cohort will exceed the Measure of Interim Progress (“MIP”) set forth in the state’s ESSA accountability system.

The calculation of this measure is not required for 2020-21.

Goal 2: Comparative Measure

Each year, the school’s CCCRI for the Total Cohort will exceed that of the district of comparison’s Total Cohort.

The calculation of this measure is not required for 2020-21.

Goal 2: Absolute Measure

Each year, 75 percent of graduating students will matriculate into a college or university in the year after graduation.

METHOD

The ultimate measure of whether a college prep high school has lived up to its mission is whether students actually enroll and succeed in college. Schools track and report the percentage of fourth-year Total Cohort graduates who matriculate into a two or four-year college program in the school year following graduation. Schools should update and confirm data for Cohorts prior to 2020-21 and provide preliminary matriculation data for 2017 Cohort. It may be necessary for schools to provide updated data to the Institute when National Student Clearinghouse or other data sources become available later in the school year.

RESULTS AND EVALUATION

The school did not meet the measure. The school requires all students to apply to college as part of their graduation requirements, but we have not met our targets for growth in this area in 2020 or 2021.

Matriculation Rate of Graduates by Year

Cohort	Graduation Year	Number of Graduates (a)	Number Enrolled in 2 or 4-year Program in Following Year (b)	Matriculation Rate =[(b)/(a)]*100
2015	2018-19	27	16	59%
2016	2019-20	23	6	26%
2017	2020-21	24	10	42%

ADDITIONAL EVIDENCE

To acquire the complete data set required to fully evaluate the school’s success on this measure, in 2020-21 the school subscribed to the National Clearinghouse and engaged a College and Career Advisor to engage alumni and organize an Alumni Association so that the school can better track student matriculation and persistence in college.

We do not yet have information about all alumni, but our incomplete data set is promising, showing that 50-74% of the total graduates in each graduation cohort to date have chosen to matriculate into college at some point after graduating from high school. Matriculation rates for the last two cohorts have been impacted by the pandemic.

SUMMARY OF THE COLLEGE PREPARATION GOAL

100% of New Roots graduates meet at least one indicator of college readiness, and 100% apply to college. The majority of New Roots graduates enroll in college at some point after graduating from high school.

Type	Measure	Outcome
Absolute	Each year, 75 percent of graduating students will demonstrate their preparation for college by one or more possible indicators of college readiness.	Met
Absolute	Each year, the CCCRI for the school's Total Cohort will exceed that year's state MIP set forth in the state's ESSA accountability system.	N/A
Comparative	Each year, the school's CCCRI for the Total Cohort will exceed that of the district's Total Cohort.	N/A
Absolute	Each year, 75 percent of graduating students will matriculate into a college or university in the year after graduation.	Not Met

ACTION PLAN

The school is developing systems for tracking students' post-graduation career and college activities.

The school is developing Career and Technical Education coursework for all students, beginning with Green Career exploration classes, to increase motivation and interest in postsecondary education.

The school is implementing Honors course standards in math and English classes in grades 9 and 10 to prepare all students to undertake rigorous college coursework in their last two years of high school.

GOAL 3: ENGLISH LANGUAGE ARTS

HIGH SCHOOL ENGLISH LANGUAGE ARTS

Goal 3: Absolute Measure

Each year, 65 percent of students in the high school Accountability Cohort will exceed Common Core expectations (currently scoring at or above Performance Level 4 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

METHOD

The school administered the Regents English exam that students must pass to graduate. The State Education Department currently defines the college and career readiness standard as scoring at or above Performance Level 4 (meeting Common Core expectations) on the Regents Exam in English

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

Language Arts (Common Core). This measure examines the percent of the Accountability Cohort that achieved at least Performance Level 4 by the completion of their fourth year in the cohort.

Due to the state’s cancellation of multiple administrations of the Regents exams in 2019-20 and 2020-21, some students in the 2017 Cohort who had not previously sat for the exam but were scheduled to sit for this exam during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam as well as the percentage of students achieving at least Level 4 among the students who sat for the exam.

RESULTS AND EVALUATION

The school met the measure.

Percent Scoring at Least Level 4 on Regents English Common Core Exam
by Fourth Year Accountability Cohort²

Cohort	Fourth Year	Number in Cohort (a)	Number exempted with No Valid Score (b)	Number Scoring at Least Level 4 (c)	Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b)
2015	2018-19	29	0	19	66%
2016	2019-20	22	1	16	77%
2017	2020-21	30	7	15	65%

ADDITIONAL EVIDENCE

The school has maintained a high level of performance in this area for three consecutive years. The 2017 cohort achieved this level of performance during the midyear January 2020 exam period, which was originally intended as the first of two exam administrations for this cohort.

Percent Achieving at Least Level 4 by Cohort and Year

Cohort Designation	2018-19		2019-20		2020-21	
	Number in Cohort	Percent Level 4	Number in Cohort	Percent Level 4	Number in Cohort	Percent Level 4
2017	n/a	n/a	24	97%	30	65%
2018	n/a	n/a	n/a	n/a	43	25%*
2019			n/a	n/a	n/a	n/a
2020					n/a	n/a

² Based on the highest score for each student on the English Regents exam

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* 50% of the students in the 2018 cohort who took the Regents exam in 2021 performed at a Level 4 or higher.

Goal 3: Absolute Measure

Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

METHOD

The school administered the Regents English exam that students must pass to graduate. The school scores Regents on a scale from 0 to 100. The State Education Department currently defines the cut off for passing and meeting the requirement for graduation as scoring at or above Performance Level 3 (partially meeting Common Core expectations) on the Regents Exam in English Language Arts (Common Core). This measure examines the percent of the Accountability Cohort that achieved at least Performance Level 3 by the completion of their fourth year in the cohort.

Due to the state’s cancellation of multiple administrations of the Regents exams in 2019-20 and 2020-21, some students in the 2017 Cohort who had not previously sat for the exam but were scheduled to sit for this exam during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam as well as the percentage of students achieving at least Level 3 among the students who sat for the exam.

RESULTS AND EVALUATION

The school met the measure.

Percent Scoring at Least Level 3 on Regents English Common Core Exam
by Fourth Year Accountability Cohort

Cohort Designation	Fourth Year	Number in Cohort (a)	Number Exempted with No Valid Score (b)	Number Scoring at Least Level 3 (c)	Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b)
2015	2018-19	29	0	26	90%
2016	2019-20	22	1	21	100%
2017	2020-21	30	7	19	83%

ADDITIONAL EVIDENCE

While the school has maintained a high level of performance, the percentage of students passing with valid scores was impacted by the cancellation of exams in June 2020.

Percent Achieving at Least Level 3 by Cohort and Year

Cohort Designation	2018-19		2019-20		2020-21	
	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing
2017	n/a	n/a	24	100%	30	83%
2018	n/a	n/a	n/a	n/a	43	39%*
2019			n/a	n/a	n/a	n/a
2020					n/a	n/a

*Seventy-eight percent of students in the 2018 cohort who sat for the exam scored at least a level 3

Goal 3: Absolute Measure

Each year, the Performance Index (“PI”) on the Regents English exam of students completing their fourth year in the Accountability Cohort will meet the state’s Measure of Interim Progress (“MIP”) set forth in the state’s ESSA accountability system.

The calculation of this measure is not required for 2020-21.

Goal 3: Comparative Measure

Each year, the percent of students in the high school Total Cohort meeting or exceeding Common Core expectations on the Regents Exam in English Language Arts (Common Core) will exceed the percentage of comparable students in the district meeting or exceeding Common Core expectations.

The calculation of this measure is not required for 2020-21.

Goal 3: Comparative Measure

Each year, the percent of students in the high school Total Cohort at least partially meeting Common Core expectations on the Regents Exam in English Language Arts (Common Core) will exceed the percentage of comparable students in the district at least partially meeting Common Core expectations.

The calculation of this measure is not required for 2020-21.

Goal 3: Comparative Measure

Each year, the Performance Index (“PI”) in Regents English of students in the fourth year of their high school Accountability Cohort will exceed that of comparable students from the school district of comparison.

The calculation of this measure is not required for 2020-21.

Goal 3: Growth Measure

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Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8th grade English language arts exam will meet the college and career readiness standard (currently scoring at Performance Level 4 and fully meeting Common Core expectations on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

METHOD

The school demonstrates the effectiveness of its English language arts program by enabling students who were not meeting proficiency standards in the eighth grade to meet the English requirement for the college and career readiness standard.

RESULTS AND EVALUATION

The school receives incomplete records from local school districts and is therefore unable to reliably determine which students to include in this calculation. The school did not meet the measure based on available data.

Percent Achieving at Least Performance Level 4 on Common Core exam among Students Who Were Not Proficient in the 8th Grade by Fourth Year Accountability Cohort

Cohort Designation	Fourth Year	Number in Cohort not Proficient in 8 th Grade (a)	Number Exempted with No Valid Score (b)	Number Scoring at Least Level 4 (c)	Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b)
2015	2018-19	n/a	0	n/a	n/a
2016	2019-20	n/a	n/a	n/a	n/a
2017	2020-21	1	0	0	0%

ADDITIONAL EVIDENCE

New Roots students come from a variety of school backgrounds prior to enrolling including homeschooling and out-of-state transfer. Additionally, we are only able to calculate these growth measures based on receiving records from the student's home districts, which are not yet available when records are requested for incoming freshmen. Based on these limitations in accessing records, these calculations reflect the available data for the 2017 cohort.

Goal 3: Growth Measure

Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8th grade English language arts exam will at least partially meet Common Core expectations (currently scoring at Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

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METHOD

The school demonstrates the effectiveness of its English language arts program by enabling students who were not meeting proficiency standards in the eighth grade to meet the English requirement for graduation.

RESULTS AND EVALUATION

The school receives incomplete records from local school districts and is therefore unable to reliably determine which students to include in this calculation. The school met the measure based on available data.

Percent Achieving at Least Performance Level 3 on Common Core exam among Students Who Were Not Proficient in the 8th Grade by Fourth Year Accountability Cohort

Cohort Designation	Fourth Year	Number in Cohort not Proficient in 8 th Grade (a)	Number Exempted with No Valid Score (b)	Number Scoring at Least Level 3 (c)	Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b)
2015	2018-19	n/a	0	n/a	n/a
2016	2019-20	n/a	n/a	n/a	n/a
2017	2020-21	1	0	1	100%

ADDITIONAL EVIDENCE

New Roots students come from a variety of school backgrounds prior to enrolling including homeschooling and out-of-state transfer. Additionally, we are only able to calculate these growth measures based on receiving records from the student's home districts, which are not yet available when records are requested for incoming freshmen. Based on these limitations in accessing records, these calculations reflect the available data for the 2017 cohort.

SUMMARY OF THE HIGH SCHOOL ENGLISH LANGUAGE ARTS GOAL

The school met key measures despite the impacts of COVID on exam administration. The school has insufficient evidence to reliably determine which students in the cohort did not score proficient on grade 8 test scores.

Type	Measure	Outcome
Absolute	Each year, 65 percent of students in the high school Accountability Cohort will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.	Met
Absolute	Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.	Met
Absolute	Each year, the Performance Index (PI) on the Regents English exam of students completing their fourth year in the Accountability Cohort will meet	N/A

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	the state Measure of Interim Progress (MIP) set forth in the state’s ESSA accountability system.	
Comparative	Each year, the percentage of students in the Total Cohort meeting or exceeding Common Core expectations on the Regents Exam in English Language Arts (Common Core) will exceed the percentage of comparable students from the district meeting or exceeding Common Core expectations.	N/A
Comparative	Each year, the percentage of students in the Total Cohort partially meeting Common Core expectations on the Regents Exam in English Language Arts (Common Core) will exceed the percentage of comparable students in the district at least partially meeting Common Core expectations.	N/A
Comparative	Each year, the Performance Index (PI) in Regents English of students in the fourth year of their high school Accountability Cohort will exceed that of comparable students from the school district of comparison.	N/A
Growth	Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 th grade English language arts exam will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.	Not Met
Growth	Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 th grade English language arts exam will at least partially meet Common Core expectations (currently scoring at least Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.	Met

ACTION PLAN

To restore and sustain our high historical performance in this area, the school will adopt a schoolwide, interdisciplinary focus on literacy instruction in 2021-22 to mitigate learning loss, using MAP data to focus instructions and interventions. Humanities courses will continue to integrate the externally validated performance-based assessments the school developed in 2020-21 to assess student learning in the absence of Regents exams to support development of research and expository writing skills.

GOAL 4: MATHEMATICS

HIGH SCHOOL MATHEMATICS

Goal 4: Absolute Measure

Each year, 65 percent of students in the high school Accountability Cohort will exceed Common Core expectations (currently scoring at or above Performance Level 4 on a Regents mathematics exam) by the completion of their fourth year in the cohort.

METHOD

The school administered the Regents mathematics exam(s) that students must pass to graduate. The State Education Department currently defines the college and career readiness standard as scoring at or above Performance Level 4 (meeting Common Core expectations) on any Regents Common Core mathematics exams. This measure examines the percent of the Accountability Cohort that achieved at least Performance Level 4 by the completion of their fourth year in the cohort.

Due to the state’s cancellation of multiple administrations of the Regents exams in 2019-20 and 2020-21, some students in the 2017 Cohort who had not previously sat for any mathematics exam but were scheduled to sit for one during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam requirement as well as the percentage of students achieving at least Level 4 among the students who sat for any exam.

RESULTS AND EVALUATION

The school did not meet the measure. The school maintained a rate of performance consistent with historical gains despite the cancellation of Regents exams in 2020 and 2021.

Percent Scoring at Least Level 4 on a Regents Mathematics Common Core Exam by Fourth Year Accountability Cohort

Cohort	Fourth Year	Number in Cohort (a)	Number exempted with No Valid Score (b)	Number Scoring at Least Level 4 (c)	Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b)
2015	2018-19	29	0	5	18%
2016	2019-20	22	5	6	35%
2017	2020-21	30	4	8	31%

ADDITIONAL EVIDENCE

Pre-COVID data from the 2019 cohort shows an upward trend that demonstrates that the school was making significant progress towards meeting the measure’s target with this cohort.

Percent Achieving at Least Level 4 by Cohort and Year

Cohort Designation	2018-19		2019-20		2020-21	
	Number in Cohort	Percent Level 4	Number in Cohort	Percent Level 4	Number in Cohort	Percent Level 4
2017	26	8%	24	58%	30	31%
2018	29	15%	37	45%	43	36%
2019			12	20%	21	40%

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2020						20	0%
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Goal 4: Absolute Measure

Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort.

METHOD

The school administered the Regents mathematics exam(s) that students must pass to graduate. The State Education Department currently defines the cut off for passing and meeting the requirement for graduation as scoring at or above Performance Level 3 (partially meeting Common Core expectations) on the Regents mathematics exams. This measure examines the percent of the Accountability Cohort that achieved at least Performance Level 3 by the completion of their fourth year in the cohort.

Due to the state’s cancellation of multiple administrations of the Regents exams in 2019-20 and 2020-21, some students in the 2017 Cohort who had not previously sat for any mathematics exam but were scheduled to sit for one during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam requirement as well as the percentage of students achieving at least Level 3 among the students who sat for any exam.

RESULTS AND EVALUATION

The school met the measure.

**Percent Scoring at Least Level 3 on a Regents Mathematics Common Core Exam
by Fourth Year Accountability Cohort**

Cohort Designation	Fourth Year	Number in Cohort (a)	Number Exempted with No Valid Score (b)	Number Scoring at Least Level 3 (c)	Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b)
2015	2018-19	29	0	28	96%
2016	2019-20	22	5	17	100%
2017	2020-21	30	4	21	81%

ADDITIONAL EVIDENCE

None.

Percent Achieving at Least Level 3 by Cohort and Year

Cohort Designation	2018-19		2019-20		2020-21	
	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing
2017	29	77%	24	83%	30	81%

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2018	n/a	n/a	37	84%	43	68%
2019			12	58%	21	60%
2020					20	60%

Goal 4: Absolute Measure

Each year, the Performance Index (“PI”) on the Regents mathematics exam of students completing their fourth year in the Accountability Cohort will meet the state’s Measure of Interim Progress (“MIP”) set forth in the state’s ESSA accountability system.

The calculation of this measure is not required for 2020-21.

Goal 4: Comparative Measure

Each year, the percent of students in the high school Total Cohort meeting or exceeding Common Core expectations on a Regents mathematics exams will exceed the percentage of comparable students in the district meeting or exceeding Common Core expectations.

The calculation of this measure is not required for 2020-21.

Goal 4: Comparative Measure

Each year, the percent of students in the high school Total Cohort at least partially meeting Common Core expectations on a Regents mathematics exams will exceed the percentage of comparable students in the district at least partially meeting Common Core expectations.

The calculation of this measure is not required for 2020-21.

Goal 4: Comparative Measure

Each year, the Performance Index (“PI”) in Regents mathematics of students in the fourth year of their high school Accountability Cohort will exceed that of comparable students from the school district of comparison.

The calculation of this measure is not required for 2020-21.

Goal 4: Growth Measure

Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8th grade mathematics exam will meet the college and career readiness standard (currently scoring at Performance Level 4 and fully meeting Common Core expectations on a Regents mathematics exam) by the completion of their fourth year in the cohort.

METHOD

The school demonstrates the effectiveness of its mathematics program by enabling students who were not meeting proficiency standards in the eighth grade to grow to meeting the mathematics requirement for the college and career readiness standard.

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RESULTS AND EVALUATION

The school receives incomplete records from local school districts and is therefore unable to reliably determine which students to include in this calculation. The school did not meet the measure based on available data.

Percent Achieving at Least Performance Level 4 on a Mathematics Regents Exam among Students Who Were Not Proficient in the 8th Grade by Fourth Year Accountability Cohort

Cohort Designation	Fourth Year	Number in Cohort not Proficient in 8 th Grade (a)	Number Exempted with No Valid Score (b)	Number Scoring at Least Level 4 (c)	Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b)
2015	2018-19	n/a	0	n/a	n/a
2016	2019-20	n/a	n/a	n/a	n/a
2017	2020-21	2	0	0	0%

ADDITIONAL EVIDENCE

New Roots students come from a variety of school backgrounds prior to enrolling including homeschooling and out-of-state transfer. Additionally, we are only able to calculate these growth measures based on receiving records from the student's home districts, which are not yet available when records are requested for incoming freshmen. Based on these limitations in accessing records, these calculations reflect the available data for the 2017 cohort.

Goal 4: Growth Measure

Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8th grade mathematics exam will at least partially meet Common Core expectations (currently scoring at Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort.

METHOD

The school demonstrates the effectiveness of its mathematics program by enabling students who were not meeting proficiency standards in the eighth grade to move to meeting the English requirement for graduation.

RESULTS AND EVALUATION

The school receives incomplete records from local school districts and is therefore unable to reliably determine which students to include in this calculation. The school met the measure based on available data.

Percent Achieving at Least Performance Level 3 on a Mathematics Regents Exam among Students Who Were Not Proficient in the 8th Grade by Fourth Year Accountability Cohort

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Cohort Designation	Fourth Year	Number in Cohort not Proficient in 8 th Grade (a)	Number Exempted with No Valid Score (b)	Number Scoring at Least Level 3 (c)	Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b)
2015	2018-19	n/a	0	n/a	n/a
2016	2019-20	n/a	n/a	n/a	n/a
2017	2020-21	2	0	2	100%

ADDITIONAL EVIDENCE

New Roots students come from a variety of school backgrounds prior to enrolling including homeschooling and out-of-state transfer. Additionally, we are only able to calculate these growth measures based on receiving records from the student's home districts, which are not yet available when records are requested for incoming freshmen. Based on these limitations in accessing records, these calculations reflect the available data for the 2017 cohort.

SUMMARY OF THE HIGH SCHOOL MATHEMATICS GOAL

The school met the measure of achievement for the four-year graduation cohort, and maintained gains in the percentage of students demonstrating mastery despite the cancellation of exams.

Type	Measure	Outcome
Absolute	Each year, 65 percent of students in the high school Accountability Cohort will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on a Regents mathematics exam) by the completion of their fourth year in the cohort.	Not Met
Absolute	Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort.	Met
Absolute	Each year, the Performance Index (PI) in mathematics of students completing their fourth year in the Accountability Cohort will meet the state Measure of Interim Progress (MIP) set forth in the state's ESSA accountability system.	N/A
Comparative	Each year, the percentage of students in the Total Cohort meeting or exceeding Common Core expectations on a Regents mathematics exam will exceed the percentage of comparable students from the district meeting or exceeding Common Core expectations.	N/A
Comparative	Each year, the percentage of students in the Total Cohort partially meeting Common Core expectations on a Regents mathematics exam will exceed the percentage of comparable students in the district at least partially meeting Common Core expectations.	N/A
Comparative	Each year, the Performance Index (PI) in Regents mathematics of students in the fourth year of their high school Accountability Cohort will exceed that of comparable students from the school district of comparison.	N/A
Growth	Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 th grade mathematics exam will meet or exceed Common Core expectations (currently scoring at	Not Met

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	or above Performance Level 4 on a Regents mathematics exam) by the completion of their fourth year in the cohort.	
Growth	Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 th grade mathematics exam will at least partially meet Common Core expectations (currently scoring at least Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort.	Met

ACTION PLAN

The school will build on its success in doubling the rate of students who score at a level 4 or higher on a Regents exam by testing all students using the MAP (Measures of Academic Progress) to identify areas for targeted instruction and intervention to mitigate learning loss. The school administers a placement exam to all new students to determine instructional needs and ensure proper course placement. The school will continue to build on its successes by continued use of rigorous curriculum aligned with the Regents exams supplemented by practice using IXL, online software that provides targeted practice opportunities for students and a dashboard of analytics for teachers.

GOAL 5: SCIENCE

HIGH SCHOOL SCIENCE

Goal 5: Absolute Measure

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on a New York State Regents science exam by the completion of their fourth year in the cohort.

METHOD

New York State schools administer multiple high school science assessments; current Regent exams are Living Environment, Earth Science, Chemistry and Physics. The school administers the Living Environment Regents exam to students during one of the two years of Earth Systems Science, and also offers Chemistry and Physics. It scores Regents on a scale from 0 to 100; students must score at least 65 to pass. This measure requires students in each Accountability Cohort to pass any one of the Regents science exams by their fourth year in the cohort. Students may have taken a particular Regents science exam multiple times or have taken multiple science exams. Students have until the summer of their fourth year to pass a science exam.

Due to the state’s cancellation of multiple administrations of the Regents exams in 2019-20 and 2020-21, some students in the 2017 Cohort who had not previously sat for the exam but were scheduled to sit for this exam during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

exempted from the exam as well as the percentage of students passing among the students who sat for the exam.

RESULTS AND EVALUATION

The school met the measure.

**Science Regents Passing Rate with a Score of 65
by Fourth Year Accountability Cohort**

Cohort Designation	Fourth Year	Number in Cohort (a)	Number Exempted with No Valid Score (b)	Number Passing with at Least a 65 (c)	Percent Passing Among Students with Valid Score (c)/(a-b)
2015	2018-19	29	0	28	97%
2016	2019-20	22	2	20	100%
2017	2020-21	30	3	24	89%

ADDITIONAL EVIDENCE

100% of the members of the 2019 and 2020 cohorts earned a rating of Proficient or above, with 72% performing at a Good or Outstanding using an externally validated rating process on a rigorous performance-based assessment involving designing an original Earth Systems Science experiment and presenting the findings that is used only with juniors and seniors in New York Performance Standards Consortium schools.

Science Regents Passing Rate with a score of 65 by Cohort and Year

Cohort Designation	2018-19		2019-20		2020-21	
	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing
2017	29	97%	24	92%	30	89%
2018	28	94%	37	86%	43	72%
2019					21	33%
2020					n/a	n/a

Goal 5: Comparative Measure

Each year, the percent of students in the high school Total Cohort passing a Regents science exam with a score of 65 or above will exceed that of the high school Total Cohort from the school district of comparison.

The calculation of this measure is not required for 2020-21.

ADDITIONAL EVIDENCE

N/A

GOAL 6: SOCIAL STUDIES

Goal 6: Social Studies

New Roots Charter School students will demonstrate an understanding of human history and the current historical moment, and will be prepared to be active as democratic leaders and citizens.

Goal 6: Absolute Measure

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on the New York State Regents U.S. History exam by the completion of their fourth year in the cohort.

METHOD

New York State administers two high school social studies assessments: U.S. History and Global History. In order to graduate, students must pass both of these Regents exams with a score of 65 or higher. This measure requires students in each Accountability Cohort to pass the two exams by the completion of their fourth year in the cohort. Students may have taken the exams multiple times and have until the summer of their fourth year to pass it. Once students pass it, performance on subsequent administrations of the same exam do not affect their status as passing.

Due to the state’s cancellation of multiple administrations of the Regents exams in 2019-20 and 2020-21, some students in the 2017 Cohort who had not previously sat for the exam but were scheduled to sit for this exam during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam as well as the percentage of students passing among the students who sat for the exam.

RESULTS

The school did not meet the measure due to the impacts of COVID-19.

U.S. History Regents Passing Rate with a Score of 65
by Fourth Year Accountability Cohort

Cohort Designation	Fourth Year	Number in Cohort (a)	Number Exempted with No Valid Score (b)	Number Passing with at Least a 65 (c)	Percent Passing Among Students with Valid Score (c)/(a-b)
2015	2018-19	29	0	27	91%
2016	2019-20	22	2	20	100%
2017	2020-21	30	7	15	65%

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

The school administered the U.S. History Regents to the 2017 cohort midyear in January 2020 with the intention of readministering the exam to any student who did not achieve proficiency in June 2020. The cancellation of the June 2020 exam administration impacted the school’s track record of strong performance on this measure.

ADDITIONAL EVIDENCE

No Regents exam data is available for the 2018 cohort due to the cancellation of exams in 2021. 95% of the members of the 2018 cohort earned a rating of Proficient or above, with 68% of the members of the 2018 cohort earned a rating of Good or Outstanding using an externally validated rating process on a rigorous performance-based assessment involving historical research.

U.S. History Regents Passing Rate with a score of 65 by Cohort and Year

Cohort Designation	2018-19		2019-20		2020-21	
	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing
2017	n/a	n/a	24	87%	30	65%
2018	n/a	n/a	37	n/a	43	8%
2019			12	n/a	n/a	n/a
2020					n/a	n/a

Goal 6: Comparative Measure

Each year, the percent to students in the high school Total Cohort passing the Regents U.S. History exam with a score of 65 or above will exceed that of the high school Total Cohort from the school district of comparison.

The calculation of this measure is not required for 2020-21.

Goal 6: Absolute Measure

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on the New York State Regents Global History exam by the completion of their fourth year in the cohort.

METHOD

This measure requires students in each Accountability Cohort to pass the Global History exam by the completion of their fourth year in the cohort. Students may have taken the exam multiple times, and had until the summer of their fourth year to pass it. Once students pass it, performance on subsequent administrations of the same exam do not affect their status as passing.

Due to the state’s cancellation of multiple administrations of the Regents exams in 2019-20 and 2020-21, some students in the 2017 Cohort who had not previously sat for the exam but were

2020-21 ACCOUNTABILITY PLAN PROGRESS REPORT

scheduled to sit for this exam during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam as well as the percentage of students passing among the students who sat for the exam.

RESULTS

The school met the measure.

**Global History Regents Passing Rate with a Score of 65
by Fourth Year Accountability Cohort**

Cohort Designation	Fourth Year	Number in Cohort (a)	Number Exempted with No Valid Score (b)	Number Passing with at Least a 65 (c)	Percent Passing Among Students with Valid Score (c)/(a-b)
2015	2018-19	29	0	28	96%
2016	2019-20	22	3	18	95%
2017	2020-21	30	2	24	86%

EVALUATION

The school's historically strong performance on this measure was only moderately impacted by loss of the opportunity for students to take or retake the Global History Regents exam in their junior or senior year if necessary.

ADDITIONAL EVIDENCE

No Regents exam data is available for the 2019 cohort due to the cancellation of exams in 2021.

Global History Regents Passing Rate with a score of 65 by Cohort and Year

Cohort Designation	2018-19		2019-20		2020-21	
	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing	Number in Cohort	Percent Passing
2017	29	100%	24	91%	30	86%
2018	n/a	n/a	37	81%*	43	0%
2019			12	n/a	21	0%
2020					n/a	n/a

*Based on June and August 2020 Regents exam exemptions

Goal 6: Comparative Measure

Each year, the percent of students in the high school Total Cohort passing the Regents Global History exam with a score of 65 or above will exceed that of the high school Total Cohort from the school district of comparison.

The calculation of this measure is not required for 2020-21

ADDITIONAL EVIDENCE

95% of the members of the 2019 cohort earned a rating of Proficient or above, with 42% performing at a Good or Outstanding using an externally validated rating process on a rigorous performance-based assessment involving historical research that is used only with juniors and seniors in New York Performance Standards Consortium schools.

GOAL 7: ESSA

Due to COVID-19 and the subsequent changes to the state’s testing, accountability, and federal reporting requirements, the 2020-21 school accountability statuses are the same as those assigned for the 2019-20 school year. The 2019-20 accountability statuses were based on 2018-19 exam results. Assigned accountability designations and further context can be found [here](#).

Goal 7: Absolute Measure

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.

METHOD

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.

RESULTS AND EVALUATION

The school met the measure with an accountability status of Good Standing in 2020-21.

ADDITIONAL EVIDENCE

The school has maintained its Good Standing status throughout the history of the school.

Accountability Status by Year

Year	Status
2018-19	Good Standing
2019-20	Good Standing
2020-21	Good Standing



Transmittal Form
Annual Financial Statement Audit Report
for SUNY Authorized Charter Schools

Charter School Name:	New Roots Charter School
Audit Period:	2020-21
Prior Period:	2019-20
Report Due Date:	Monday, November 1, 2021
School Fiscal Contact Name:	Tina Nilsen-Hodges
School Fiscal Contact Email:	[REDACTED]
School Fiscal Contact Phone:	[REDACTED]
School Audit Firm Name:	Insero&Co
School Audit Contact Name:	Ben Owens
School Audit Contact Email:	[REDACTED]
School Audit Contact Phone:	[REDACTED]

SUNY CHARTER SCHOOLS INSTITUTE - Reporting Requirements:

Online Portal: <https://my.epicenternow.org/>

Required 8 Items:

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

And, if applicable:

The additional items listed below should be included if applicable. Please explain the reason(s) if the items are not included. Examples might include: a written management letter was not issued; the school did not expend federal funds in excess of the Single Audit Threshold of \$750,000; the management letter response will be submitted by the following date (should be no later than 30 days from the submission of the report); etc. If not applicable enter "N/A."

	<i>If not included, state the reason(s) below. Or, if not applicable fill in "N/A":</i>
4) Management Letter	N/A
5) Management Letter Response	NA
6) Form 990; or Extension Form 8868	Extension filed for submission by 5/15/22
7) Federal Single Audit/ Uniform Guidance in 2 CFR Part 200, Subpart F	NA
8) Corrective Action Plan	NA

NEW ROOTS CHARTER SCHOOL

Statement of Activities

as of June 30, 2021

	2020-21			2019-20
	Without Donor Restrictions	With Donor Restrictions	Total	Total
REVENUE, GAINS AND OTHER SUPPORT				
Public School District				
Resident Student Enrollment	\$ 1,464,051	\$ -	\$ 1,464,051	\$ 1,550,649
Students with disabilities	102,708	-	102,708	124,109
Grants and Contracts				
State and local	-	15,692	15,692	-
Federal - Title and IDEA	-	45,222	45,222	-
Federal - Other	-	36,877	36,877	-
Other	326,285	34,168	360,453	-
NYC DoE Rental Assistance	-	-	-	-
Food Service/Child Nutrition Program	273	21,801	22,074	-
TOTAL REVENUE, GAINS AND OTHER SUPPORT	1,893,317	153,760	2,047,077	1,674,758
EXPENSES				
Program Services				
Regular Education	\$ 1,128,431	\$ -	\$ 1,128,431	\$ 1,230,464
Special Education	139,949	-	139,949	153,770
Other Programs	115,033	-	115,033	135,939
Total Program Services	1,383,413	-	1,383,413	1,520,173
Management and general	411,803	-	411,803	435,770
Fundraising	-	-	-	-
TOTAL OPERATING EXPENSES	1,795,216	-	1,795,216	1,955,943
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	98,101	153,760	251,861	(281,185)
SUPPORT AND OTHER REVENUE				
Contributions				
Foundations	\$ -	\$ -	\$ -	
Individuals	181,613	22,800	204,413	202,649
Corporations	-	-	-	228
Fundraising	-	-	-	1,079
Interest income	306	-	306	7,825
Miscellaneous income	15,685	-	15,685	22,089
Net assets released from restriction	176,560	(176,560)	-	179,242
TOTAL SUPPORT AND OTHER REVENUE	374,164	(153,760)	220,404	413,112
CHANGE IN NET ASSETS	472,265	-	472,265	131,927
NET ASSETS BEGINNING OF YEAR	439,738	9,082	448,820	447,519
PRIOR YEAR/PERIOD ADJUSTMENTS	68,130	-	68,130	(139,708)
NET ASSETS END OF YEAR	\$ 980,133	\$ 9,082	\$ 989,215	\$ 439,738

NEW ROOTS CHARTER SCHOOL
Statement of Cash Flows
as of June 30, 2021

	2020-21	2019-20
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets		\$ -
Revenues from School Districts	1,648,064	1,749,637
Accounts Receivable	-	-
Due from School Districts	-	-
Depreciation	-	-
Grants Receivable	-	-
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	-	-
Accounts Payable	-	-
Accrued Expenses	-	-
Accrued Liabilities	-	-
Contributions and fund-raising activities	632,995	371,485
Miscellaneous sources	-	-
Deferred Revenue	-	-
Interest payments	-	-
Cash Paid to Employees	(1,061,992)	(1,343,758)
Cash Paid to Vendors/Suppliers	(900,634)	(610,317)
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ 318,433	\$ 167,047
CASH FLOWS - INVESTING ACTIVITIES		
Purchase of equipment	-	-
Other	-	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ -	\$ -
CASH FLOWS - FINANCING ACTIVITIES		
Principal payments on long-term debt	-	-
Other	306	228
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ 306	\$ 228
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ 318,739	\$ 167,275
Cash at beginning of year	335,439	168,164
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 654,178	\$ 335,439

NEW ROOTS CHARTER SCHOOL
Statement of Functional Expenses
as of June 30, 2021

	No. of Positions	2020-21							2019-20	
		Program Services				Supporting Services			Total	Total
		Regular Education	Special Education	Other Education	Total	Fund-raising	Management and General	Total		
Personnel Services Costs		\$	\$	\$	\$	\$	\$	\$	\$	\$
Administrative Staff Personnel	4.00	19,876	3,110	1,677	24,663	-	233,590	233,590	258,253	288,169
Instructional Personnel	14.00	569,280	89,261	48,200	706,741	-	-	-	706,741	788,610
Non-Instructional Personnel	1.00	1,159	-	-	1,159	-	-	-	1,159	1,293
Total Salaries and Staff	19.00	590,315	92,371	49,877	732,563	-	233,590	233,590	966,153	1,078,072
Fringe Benefits & Payroll Taxes		102,676	16,066	8,663	127,405	-	40,631	40,631	168,036	207,400
Retirement		-	-	-	-	-	-	-	-	-
Management Company Fees		-	-	-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	35,847	35,847	35,847	26,049
Accounting / Audit Services		-	-	-	-	-	36,687	36,687	36,687	27,490
Other Purchased / Professional / Consulting Services		24,553	4,670	4,209	33,432	-	18,050	18,050	51,482	58,819
Building and Land Rent / Lease / Facility Finance Interest		258,179	9,694	25,012	292,885	-	29,569	29,569	322,454	329,488
Repairs & Maintenance		4,190	632	-	4,822	-	689	689	5,511	2,750
Insurance		20,364	764	1,958	23,086	-	2,347	2,347	25,433	40,514
Utilities		8,930	490	-	9,420	-	-	-	9,420	14,545
Supplies / Materials		4,265	955	-	5,220	-	106	106	5,326	12,521
Equipment / Furnishings		-	-	-	-	-	729	729	729	246
Staff Development		2,129	1,078	-	3,207	-	-	-	3,207	3,326
Marketing / Recruitment		16,709	3,966	737	21,412	-	4,170	4,170	25,582	30,935
Technology		38,885	6,862	-	45,747	-	-	-	45,747	17,894
Food Service		-	-	20,763	20,763	-	-	-	20,763	30,897
Student Services		2,732	911	-	3,643	-	-	-	3,643	3,824
Office Expense		-	-	-	-	-	3,236	3,236	3,236	3,565
Depreciation		39,572	1,490	3,814	44,876	-	4,650	4,650	49,526	56,045
OTHER		14,932	-	-	14,932	-	1,502	1,502	16,434	11,563
Total Expenses		\$ 1,128,431	\$ 139,949	\$ 115,033	\$ 1,383,413	\$ -	\$ 411,803	\$ 411,803	\$ 1,795,216	\$ 1,955,943



**GENERAL INSTRUCTIONS FOR
ANNUAL BUDGET/QUARTERLY REPORT**

TEMPLATE TABS




1- GRAY tab contains the Instructions

Instructions	Provides description of tabs and input requirements.
Funding by District	Charter School Tuition Rates

2- BLUE tabs require input of information

1.) Name of School	>Select school name from list. >Enter contact information.
2.) Enrollment	Enter enrollment information for Annual Budget (& Revisions) and Quarterly Actuals. Includes: >Enrollment by Grade >Enrollment by District
3.) Staffing Plan	Enter staffing plan information for Annual Budget (& Revisions) and Quarterly Actuals. Includes: >Full Time Equivalent (FTE), by Position Category, By Quarter >"Prior Year" column may <i>initially</i> be completed based upon preliminary data, and <i>subsequently</i> adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted.
4.) Yearly Budget	Enter Yearly Budget information. Includes: >"Prior Year" column may <i>initially</i> be completed based upon preliminary data, and <i>subsequently</i> adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted. (Note: Quarterly Revenue allocation may be set) >Budgeted Enrollment data and Per Pupil Revenue for the current year are populated based upon input on tab "2.) Enrollment." >Budgeted FTE for current year is populated based upon input on tab "3.) Staffing Plan." >All other sources of revenue >All expenses >Budget Revisions, as necessary and <i>approved</i> by the school's Board of Directors, should be submitted when submitting Quarterly Actuals.
5.) Balance Sheet	Enter Balance Sheet information for EdCorps. Separate schools merged into a primary EdCorp should NOT use this tab. >"Prior Year" column may be <i>initially</i> completed based upon preliminary data, and <i>subsequently</i> adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted
6.) Quarterly Report	Enter Actual Quarterly Report information. Includes: >Actual Enrollment data and Per Pupil Revenue for the current year are populated based upon input on tab "2.) Enrollment." >Actual FTE for current year is populated based upon input on tab "3.) Staffing Plan." >All other sources of revenue >All expenses
7.) Annual Report Requirement	Complete when submitting Actual Quarter 4.

CELL COLORS & GUIDANCE COMMENTS

-  = Enter information into the light BLUE shaded cells.
-  = Cells labeled in ORANGE contain guidance regarding the input of information.
-  = Cells containing RED triangles in the upper right corner contain "guidance comments" on that particular line item. Please "mouse-over" the triangle to reveal each comment.

**Charter Funding Alphabetical By NYS School District
* (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)**



ANNUAL BUDGET & QUARTERLY REPORT TEMPLATE

New Roots Charter School

SCHOOL

Name:	New Roots Charter School
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CONTACT INFORMATION

Contact Name:	Tina Nilsen-Hodges
Contact Title:	Principal and Superintendent
Contact Email:	[REDACTED]
Contact Phone:	[REDACTED]

REPORT PERIOD

Current Academic Year:	2021-22
Prior Academic Year:	2020-21

**NEW ROOTS CHARTER SCHOOL
2021-22**

ENROLLMENT BY GRADES

GRADES	K	1	2	3	4	5	6	7	8	9	10	11	12
INITIAL BUDGETED ENROLLMENT													
TOTAL ENROLLMENT =													

ENROLLMENT BY DISTRICT

		PRIOR YEAR	ANNUAL BUDGET TOTAL DISTRICTS/ENROLLMENT BY QUARTER								ACTUAL QUARTERLY TOTAL DISTRICTS/ENROLLMENT			
		ACTUAL	QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
			Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual
NUMBER OF SCHOOL DISTRICTS ENROLLED:		16	15	0	15	0	15	0	15	0	0	0	0	0
NUMBER OF STUDENTS ENROLLED:		112	116	0	116	0	116	0	116	0	0	0	0	0
*NOTE: If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4.														
		PRIOR YEAR	ANNUAL BUDGET ENROLLMENT BY QUARTER								ACTUAL ENROLLMENT BY QUARTER			
		2020-21	QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
PRIMARY/OTHER	DISTRICT NAME(S)	Actual Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment
1	PRIMARY District	60	64		64		64		64					
2	SECONDARY District	9	11		11		11		11					
3	Other District 3	2	2		2		2		2					
4	Other District 4		3		3		3		3					
5	Other District 5	5	3		3		3		3					
6	Other District 6	1	1		1		1		1					
7	Other District 7	7	8		8		8		8					
8	Other District 8	3	3		3		3		3					
9	Other District 9	2	2		2		2		2					
10	Other District 10	5	7		7		7		7					
11	Other District 11	4	4		4		4		4					
12	Other District 12		2		2		2		2					
13	Other District 13	5	4		4		4		4					
14	Other District 14	1	1		1		1		1					
15	Other District 15		1		1		1		1					
16	Other District 16	1												
17	Other District 17	3												
18	Other District 18	1												
19	Other District 19	3												
20	Other District 20													

		PRIOR YEAR	ANNUAL BUDGET ENROLLMENT BY QUARTER								ACTUAL ENROLLMENT BY QUARTER			
		2020-21	QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
PRIMARY/OTHER	DISTRICT NAME(S)	Actual Enrollment	Original Budgeted Enrollment	<i>Revised</i> Budgeted Enrollment	Original Budgeted Enrollment	<i>Revised</i> Budgeted Enrollment	Original Budgeted Enrollment	<i>Revised</i> Budgeted Enrollment	Original Budgeted Enrollment	<i>Revised</i> Budgeted Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment

**NEW ROOTS CHARTER SCHOOL
2021-22**

STAFFING PLAN - FULL TIME EQUIVALENT ("FTE")

***NOTE:** Enter the number of FTE positions in the "blue" cells.

***NOTE:** If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4.

***NOTE:** Each quarter, the actual FTE should be input.

***NOTE:** State the assumptions that are being made for personnel FTE levels.

ADMINISTRATIVE PERSONNEL FTE	PRIOR YEAR 2020-21 ACTUAL	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions		
		Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4			
		Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual			
Executive Management	0.5	0.5		0.5		0.5		0.5								
Instructional Management	0.5	0.5		0.5		0.5		0.5								
Deans, Directors & Coordinators	2.0	3.0		3.0		3.0		3.0								
CFO / Director of Finance	0.0	0.0		0.0		0.0		0.0								
Operation / Business Manager	1.0	1.0		1.0		1.0		1.0								
Administrative Staff	1.0	1.0		1.0		1.0		1.0								
TOTAL ADMINISTRATIVE STAFF	5.0	6.0	0.0	6.0	0.0	6.0	0.0	6.0	0.0	0.0	0.0	0.0	0.0			
INSTRUCTIONAL PERSONNEL FTE	PRIOR YEAR 2020-21 ACTUAL	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions		
		Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4			
		Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual			
Teachers - Regular	7.0	8.3		8.3		8.3		8.3								
Teachers - SPED	1.4	1.5		1.5		1.5		1.5								
Substitute Teachers	0.0	0.0		0.0		0.0		0.0								
Teaching Assistants	0.0	0.0		0.0		0.0		0.0								
Specialty Teachers	1.8	3.0		3.0		3.0		3.0								
Aides	0.0	0.0		0.0		0.0		0.0								
Therapists & Counselors	1.0	2.0		2.0		2.0		2.0								
Other	0.0															
TOTAL INSTRUCTIONAL	11.2	14.8	0.0	14.8	0.0	14.8	0.0	14.8	0.0	0.0	0.0	0.0	0.0			
NON-INSTRUCTIONAL PERSONNEL FTE	PRIOR YEAR 2020-21 ACTUAL	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions		
		Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4			
		Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual			
Nurse																
Librarian																
Custodian																
Security																
Other	1.8	1.8		1.8		1.8		1.8								
TOTAL NON-INSTRUCTIONAL	1.8	1.8	0.0	1.8	0.0	1.8	0.0	1.8	0.0	0.0	0.0	0.0	0.0			
TOTAL PERSONNEL SERVICE FTE	18.0	22.6	0.0	22.6	0.0	22.6	0.0	22.6	0.0	0.0	0.0	0.0	0.0			

**NEW ROOTS CHARTER SCHOOL
Budget / Operating Plan
2021-22**

		NEW ROOTS CHARTER SCHOOL Budget / Operating Plan 2021-22												
Total Revenue		-	580,089	-	-	580,089	-	-	580,089	-	-	580,089	-	-
Total Expenses		-	554,256	-	-	554,256	-	-	554,256	-	-	554,256	-	-
Net Income		-	25,833	-	-	25,833	-	-	25,833	-	-	25,833	-	-
Actual Student Enrollment		112	116	-	-	116	-	-	116	-	-	116	-	-
		Prior Year Actual 2020-21 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
			Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
REVENUE		Allocate Per Pupil Revenue by Quarter *NOTE: If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4.												
REVENUES FROM STATE SOURCES		2021-22												
Per Pupil Revenue		Per Pupil Rate	PPR %/Qtr->	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
ITHACA CITY SD		15,096	241,536	-	-	241,536	-	-	241,536	-	-	241,536	-	-
DRYDEN CSD		12,532	34,463	-	-	34,463	-	-	34,463	-	-	34,463	-	-
GROTON CSD		11,840	5,920	-	-	5,920	-	-	5,920	-	-	5,920	-	-
CORTLAND CITY SD		11,306	8,480	-	-	8,480	-	-	8,480	-	-	8,480	-	-
LANSING CSD		12,830	9,623	-	-	9,623	-	-	9,623	-	-	9,623	-	-
MORAVIA CSD		11,632	2,908	-	-	2,908	-	-	2,908	-	-	2,908	-	-
NEWFIELD CSD		11,823	23,646	-	-	23,646	-	-	23,646	-	-	23,646	-	-
NEWARK VALLEY CSD		11,378	8,534	-	-	8,534	-	-	8,534	-	-	8,534	-	-
SOUTHERN CAYUGA CSD		14,438	7,219	-	-	7,219	-	-	7,219	-	-	7,219	-	-
SPENCER-VAN ETEN CSD		12,702	22,229	-	-	22,229	-	-	22,229	-	-	22,229	-	-
TRUMANSBURG CSD		12,232	12,232	-	-	12,232	-	-	12,232	-	-	12,232	-	-
ODESSA-MONTOUR CSD		12,094	6,047	-	-	6,047	-	-	6,047	-	-	6,047	-	-
WATKINS GLEN CSD		11,788	11,788	-	-	11,788	-	-	11,788	-	-	11,788	-	-
ELMIRA CITY SD		12,700	3,175	-	-	3,175	-	-	3,175	-	-	3,175	-	-
OLEAN CITY SD		12,295	3,074	-	-	3,074	-	-	3,074	-	-	3,074	-	-
ALL OTHER School Districts: (Weighted Avg)		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)		13,823	400,872	-	-	400,872	-	-	400,872	-	-	400,872	-	-
Special Education Revenue			27,060	-	-	27,060	-	-	27,060	-	-	27,060	-	-
Grants														
Stimulus														
DYCD (Department of Youth and Community Development)														
Other														
NYC DoE Rental Assistance														
Other														
TOTAL REVENUE FROM STATE SOURCES			427,932	-	-	427,932	-	-	427,932	-	-	427,932	-	-
REVENUE FROM FEDERAL FUNDING														
IDEA Special Needs			8,750	-	-	8,750	-	-	8,750	-	-	8,750	-	-
Title I			7,475	-	-	7,475	-	-	7,475	-	-	7,475	-	-
Title Funding - Other			3,581	-	-	3,581	-	-	3,581	-	-	3,581	-	-
School Food Service (Free Lunch)			7,500	-	-	7,500	-	-	7,500	-	-	7,500	-	-
Grants														
Charter School Program (CSP) Planning & Implementation														
Other			27,247	-	-	27,247	-	-	27,247	-	-	27,247	-	-
Other			12,930	-	-	12,930	-	-	12,930	-	-	12,930	-	-
TOTAL REVENUE FROM FEDERAL SOURCES			67,482	-	-	67,482	-	-	67,482	-	-	67,482	-	-
LOCAL and OTHER REVENUE														
Contributions and Donations														
Fundraising			2,500	-	-	2,500	-	-	2,500	-	-	2,500	-	-
Erate Reimbursement			675	-	-	675	-	-	675	-	-	675	-	-
Earnings on Investments														
Interest Income														
Food Service (Income from meals)														
Text Book														
OTHER			81,500	-	-	81,500	-	-	81,500	-	-	81,500	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES			84,675	-	-	84,675	-	-	84,675	-	-	84,675	-	-
TOTAL REVENUE			580,089	-	-	580,089	-	-	580,089	-	-	580,089	-	-

**NEW ROOTS CHARTER SCHOOL
Budget / Operating Plan
2021-22**

		NEW ROOTS CHARTER SCHOOL Budget / Operating Plan 2021-22												
Total Revenue		-	580,089	-	-	580,089	-	-	580,089	-	-	580,089	-	-
Total Expenses		-	554,256	-	-	554,256	-	-	554,256	-	-	554,256	-	-
Net Income		-	25,833	-	-	25,833	-	-	25,833	-	-	25,833	-	-
Actual Student Enrollment		112	116	-	-	116	-	-	116	-	-	116	-	-
		Prior Year Actual 2020-21 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
			Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
EXPENSES														
ADMINISTRATIVE STAFF PERSONNEL COSTS		Avg. No. of Positions												
Executive Management	0.50		12,545		-	12,545		-	12,545		-	12,545		-
Instructional Management	0.50		12,545		-	12,545		-	12,545		-	12,545		-
Deans, Directors & Coordinators	3.00		42,426		-	42,426		-	42,426		-	42,426		-
CFO / Director of Finance	-				-			-			-			-
Operation / Business Manager	1.00		15,605		-	15,605		-	15,605		-	15,605		-
Administrative Staff	1.00		9,500		-	9,500		-	9,500		-	9,500		-
TOTAL ADMINISTRATIVE STAFF	6.00		92,622		-	92,622		-	92,622		-	92,622		-
INSTRUCTIONAL PERSONNEL COSTS														
Teachers - Regular	8.25		120,823		-	120,823		-	120,823		-	120,823		-
Teachers - SPED	1.50		6,375		-	6,375		-	6,375		-	6,375		-
Substitute Teachers	-				-			-			-			-
Teaching Assistants	-		3,000		-	3,000		-	3,000		-	3,000		-
Specialty Teachers	3.00		31,558		-	31,558		-	31,558		-	31,558		-
Aides	-				-			-			-			-
Therapists & Counselors	2.00		22,303		-	22,303		-	22,303		-	22,303		-
Other	-		17,500		-	17,500		-	17,500		-	17,500		-
TOTAL INSTRUCTIONAL	14.75		201,559		-	201,559		-	201,559		-	201,559		-
NON-INSTRUCTIONAL PERSONNEL COSTS														
Nurse	-				-			-			-			-
Librarian	-				-			-			-			-
Custodian	-				-			-			-			-
Security	-				-			-			-			-
Other	1.80		15,236		-	15,236		-	15,236		-	15,236		-
TOTAL NON-INSTRUCTIONAL	1.80		15,236		-	15,236		-	15,236		-	15,236		-
SUBTOTAL PERSONNEL SERVICE COSTS	22.55		309,417		-	309,417		-	309,417		-	309,417		-
PAYROLL TAXES AND BENEFITS														
Payroll Taxes			27,700		-	27,700		-	27,700		-	27,700		-
Fringe / Employee Benefits			21,000		-	21,000		-	21,000		-	21,000		-
Retirement / Pension			15,471		-	15,471		-	15,471		-	15,471		-
TOTAL PAYROLL TAXES AND BENEFITS			64,171		-	64,171		-	64,171		-	64,171		-
TOTAL PERSONNEL SERVICE COSTS	22.55		373,588		-	373,588		-	373,588		-	373,588		-
CONTRACTED SERVICES														
Accounting / Audit			11,189		-	11,189		-	11,189		-	11,189		-
Legal			5,000		-	5,000		-	5,000		-	5,000		-
Management Company Fee					-			-			-			-
Nurse Services					-			-			-			-
Food Service / School Lunch					-			-			-			-
Payroll Services			1,189		-	1,189		-	1,189		-	1,189		-
Special Ed Services					-			-			-			-
Titlement Services (i.e. Title I)					-			-			-			-
Other Purchased / Professional / Consulting			2,500		-	2,500		-	2,500		-	2,500		-
TOTAL CONTRACTED SERVICES			19,878		-	19,878		-	19,878		-	19,878		-

NEW ROOTS CHARTER SCHOOL Budget / Operating Plan 2021-22													
Total Revenue	-	580,089	-	-	580,089	-	-	580,089	-	-	580,089	-	
Total Expenses	-	554,256	-	-	554,256	-	-	554,256	-	-	554,256	-	
Net Income	-	25,833	-	-	25,833	-	-	25,833	-	-	25,833	-	
Actual Student Enrollment	112	116	-	-	116	-	-	116	-	-	116	-	
	Prior Year Actual 2020-21 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
SCHOOL OPERATIONS													
Board Expenses		63		-	63		-	63		-	63		-
Classroom / Teaching Supplies & Materials		1,250		-	1,250		-	1,250		-	1,250		-
Special Ed Supplies & Materials				-			-			-			-
Textbooks / Workbooks		75		-	75		-	75		-	75		-
Supplies & Materials other				-			-			-			-
Equipment / Furniture		250		-	250		-	250		-	250		-
Telephone		2,413		-	2,413		-	2,413		-	2,413		-
Technology		13,276		-	13,276		-	13,276		-	13,276		-
Student Testing & Assessment		1,250		-	1,250		-	1,250		-	1,250		-
Field Trips		500		-	500		-	500		-	500		-
Transportation (student)		250		-	250		-	250		-	250		-
Student Services - other		325		-	325		-	325		-	325		-
Office Expense		1,299		-	1,299		-	1,299		-	1,299		-
Staff Development		1,250		-	1,250		-	1,250		-	1,250		-
Staff Recruitment		250		-	250		-	250		-	250		-
Student Recruitment / Marketing		8,750		-	8,750		-	8,750		-	8,750		-
School Meals / Lunch		8,759		-	8,759		-	8,759		-	8,759		-
Travel (Staff)		125		-	125		-	125		-	125		-
Fundraising		125		-	125		-	125		-	125		-
Other		88		-	88		-	88		-	88		-
TOTAL SCHOOL OPERATIONS	-	40,297	-	-	40,297	-	-	40,297	-	-	40,297	-	-
FACILITY OPERATION & MAINTENANCE													
Insurance		8,622		-	8,622		-	8,622		-	8,622		-
Janitorial		5,400		-	5,400		-	5,400		-	5,400		-
Building and Land Rent / Lease / Facility Finance Interest		82,380		-	82,380		-	82,380		-	82,380		-
Repairs & Maintenance		915		-	915		-	915		-	915		-
Equipment / Furniture		1,375		-	1,375		-	1,375		-	1,375		-
Security				-			-			-			-
Utilities		3,250		-	3,250		-	3,250		-	3,250		-
TOTAL FACILITY OPERATION & MAINTENANCE	-	101,942	-	-	101,942	-	-	101,942	-	-	101,942	-	-
DEPRECIATION & AMORTIZATION													
COVID-19 / CONTINGENCY		12,750		-	12,750		-	12,750		-	12,750		-
DEFERRED RENT		5,801		-	5,801		-	5,801		-	5,801		-
TOTAL EXPENSES	-	554,256	-	-	554,256	-	-	554,256	-	-	554,256	-	-
NET INCOME	-	25,833	-	-	25,833	-	-	25,833	-	-	25,833	-	-

NEW ROOTS CHARTER SCHOOL Budget / Operating Plan 2021-22													
Total Revenue	-	580,089	-	-	580,089	-	-	580,089	-	-	580,089	-	-
Total Expenses	-	554,256	-	-	554,256	-	-	554,256	-	-	554,256	-	-
Net Income	-	25,833	-	-	25,833	-	-	25,833	-	-	25,833	-	-
Actual Student Enrollment	112	116	-	-	116	-	-	116	-	-	116	-	-
	Prior Year Actual 2020-21 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
ENROLLMENT - *School Districts Are Linked To Above Entries*													
Number of Districts:	16	15	-	-	15	-	-	15	-	-	15	-	-
ITHACA CITY SD	60	64	-	-	64	-	-	64	-	-	64	-	-
DRYDEN CSD	9	11	-	-	11	-	-	11	-	-	11	-	-
GROTON CSD	2	2	-	-	2	-	-	2	-	-	2	-	-
CORTLAND CITY SD	-	3	-	-	3	-	-	3	-	-	3	-	-
LANSING CSD	5	3	-	-	3	-	-	3	-	-	3	-	-
MORAVIA CSD	1	1	-	-	1	-	-	1	-	-	1	-	-
NEWFIELD CSD	7	8	-	-	8	-	-	8	-	-	8	-	-
NEWARK VALLEY CSD	3	3	-	-	3	-	-	3	-	-	3	-	-
SOUTHERN CAYUGA CSD	2	2	-	-	2	-	-	2	-	-	2	-	-
SPENCER-VAN ETEN CSD	5	7	-	-	7	-	-	7	-	-	7	-	-
TRUMANSBURG CSD	4	4	-	-	4	-	-	4	-	-	4	-	-
ODESSA-MONTOUR CSD	-	2	-	-	2	-	-	2	-	-	2	-	-
WATKINS GLEN CSD	5	4	-	-	4	-	-	4	-	-	4	-	-
ELMIRA CITY SD	1	1	-	-	1	-	-	1	-	-	1	-	-
OLEAN CITY SD	-	1	-	-	1	-	-	1	-	-	1	-	-
ALL OTHER School Districts: (Weighted Avg)	8	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	112	116	-	-	116	-	-	116	-	-	116	-	-
REVENUE PER PUPIL	-	5,001	-	-	5,001	-	-	5,001	-	-	5,001	-	-
EXPENSES PER PUPIL	-	4,778	-	-	4,778	-	-	4,778	-	-	4,778	-	-

		NEW ROOTS CHARTER SCHOOL					DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan			2021-22		
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
Total Revenue		2,320,356	2,320,356	-	2,320,356	2,320,356	
Total Expenses		2,217,023	2,217,023	-	(2,217,023)	(2,217,023)	
Net Income		103,333	103,333	-	103,333	103,333	
Actual Student Enrollment							
REVENUE							
REVENUES FROM STATE SOURCES							
Per Pupil Revenue		2021-22					
Per Pupil Rate		Per Pupil Rate					
ITHACA CITY SD	15,096	966,144	966,144	-	966,144	966,144	
DRYDEN CSD	12,532	137,852	137,852	-	137,852	137,852	
GROTON CSD	11,840	23,680	23,680	-	23,680	23,680	
CORTLAND CITY SD	11,306	33,918	33,918	-	33,918	33,918	
LANSING CSD	12,830	38,490	38,490	-	38,490	38,490	
MORAVIA CSD	11,632	11,632	11,632	-	11,632	11,632	
NEWFIELD CSD	11,823	94,584	94,584	-	94,584	94,584	
NEWARK VALLEY CSD	11,378	34,134	34,134	-	34,134	34,134	
SOUTHERN CAYUGA CSD	14,438	28,876	28,876	-	28,876	28,876	
SPENCER-VAN ETEN CSD	12,702	88,914	88,914	-	88,914	88,914	
TRUMANSBURG CSD	12,232	48,928	48,928	-	48,928	48,928	
ODESSA-MONTOUR CSD	12,094	24,188	24,188	-	24,188	24,188	
WATKINS GLEN CSD	11,788	47,152	47,152	-	47,152	47,152	
ELMIRA CITY SD	12,700	12,700	12,700	-	12,700	12,700	
OLEAN CITY SD	12,295	12,295	12,295	-	12,295	12,295	
ALL OTHER School Districts: (Weighted Avg)	-	-	-	-	-	-	
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	13,823	1,603,487	1,603,487	-	1,603,487	1,603,487	
Special Education Revenue		108,242	108,242	-	108,242	108,242	
Grants							
Stimulus		-	-	-	-	-	
DYCD (Department of Youth and Community Development)		-	-	-	-	-	
Other		-	-	-	-	-	
NYC DoE Rental Assistance		-	-	-	-	-	
Other		-	-	-	-	-	
TOTAL REVENUE FROM STATE SOURCES		1,711,729	1,711,729	-	1,711,729	1,711,729	
REVENUE FROM FEDERAL FUNDING							
IDEA Special Needs		35,000	35,000	-	35,000	35,000	
Title I		29,900	29,900	-	29,900	29,900	
Title Funding - Other		14,322	14,322	-	14,322	14,322	
School Food Service (Free Lunch)		30,000	30,000	-	30,000	30,000	
Grants							
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	
Other		108,987	108,987	-	108,987	108,987	
Other		51,718	51,718	-	51,718	51,718	
TOTAL REVENUE FROM FEDERAL SOURCES		269,927	269,927	-	269,927	269,927	
LOCAL and OTHER REVENUE							
Contributions and Donations		-	-	-	-	-	
Fundraising		10,000	10,000	-	10,000	10,000	
Erate Reimbursement		2,700	2,700	-	2,700	2,700	
Earnings on Investments		-	-	-	-	-	
Interest Income		-	-	-	-	-	
Food Service (Income from meals)		-	-	-	-	-	
Text Book		-	-	-	-	-	
OTHER		326,000	326,000	-	326,000	326,000	
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		338,700	338,700	-	338,700	338,700	
TOTAL REVENUE		2,320,356	2,320,356	-	2,320,356	2,320,356	

		NEW ROOTS CHARTER SCHOOL					DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan			2021-22		
		2,320,356	2,320,356	-	2,320,356	2,320,356	
		2,217,023	2,217,023	-	(2,217,023)	(2,217,023)	
		103,333	103,333	-	103,333	103,333	
		Total Year			VARIANCE		
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
Total Revenue		2,320,356	2,320,356	-	2,320,356	2,320,356	
Total Expenses		2,217,023	2,217,023	-	(2,217,023)	(2,217,023)	
Net Income		103,333	103,333	-	103,333	103,333	
Actual Student Enrollment							
EXPENSES							
ADMINISTRATIVE STAFF PERSONNEL COSTS							
	Avg. No. of Positions						
Executive Management	0.50	50,182	50,182	-	(50,182)	(50,182)	
Instructional Management	0.50	50,182	50,182	-	(50,182)	(50,182)	
Deans, Directors & Coordinators	3.00	169,705	169,705	-	(169,705)	(169,705)	
CFO / Director of Finance	-	-	-	-	-	-	
Operation / Business Manager	1.00	62,420	62,420	-	(62,420)	(62,420)	
Administrative Staff	1.00	37,998	37,998	-	(37,998)	(37,998)	
TOTAL ADMINISTRATIVE STAFF	6.00	370,487	370,487	-	(370,487)	(370,487)	
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	8.25	483,292	483,292	-	(483,292)	(483,292)	
Teachers - SPED	1.50	25,500	25,500	-	(25,500)	(25,500)	
Substitute Teachers	-	-	-	-	-	-	
Teaching Assistants	-	12,000	12,000	-	(12,000)	(12,000)	
Specialty Teachers	3.00	126,233	126,233	-	(126,233)	(126,233)	
Aides	-	-	-	-	-	-	
Therapists & Counselors	2.00	89,211	89,211	-	(89,211)	(89,211)	
Other	-	70,000	70,000	-	(70,000)	(70,000)	
TOTAL INSTRUCTIONAL	14.75	806,236	806,236	-	(806,236)	(806,236)	
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	-	-	-	-	-	-	
Librarian	-	-	-	-	-	-	
Custodian	-	-	-	-	-	-	
Security	-	-	-	-	-	-	
Other	1.80	60,944	60,944	-	(60,944)	(60,944)	
TOTAL NON-INSTRUCTIONAL	1.80	60,944	60,944	-	(60,944)	(60,944)	
SUBTOTAL PERSONNEL SERVICE COSTS	22.55	1,237,667	1,237,667	-	(1,237,667)	(1,237,667)	
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		110,802	110,802	-	(110,802)	(110,802)	
Fringe / Employee Benefits		84,000	84,000	-	(84,000)	(84,000)	
Retirement / Pension		61,883	61,883	-	(61,883)	(61,883)	
TOTAL PAYROLL TAXES AND BENEFITS		256,685	256,685	-	(256,685)	(256,685)	
TOTAL PERSONNEL SERVICE COSTS	22.55	1,494,352	1,494,352	-	(1,494,352)	(1,494,352)	
CONTRACTED SERVICES							
Accounting / Audit		44,756	44,756	-	(44,756)	(44,756)	
Legal		20,000	20,000	-	(20,000)	(20,000)	
Management Company Fee		-	-	-	-	-	
Nurse Services		-	-	-	-	-	
Food Service / School Lunch		-	-	-	-	-	
Payroll Services		4,755	4,755	-	(4,755)	(4,755)	
Special Ed Services		-	-	-	-	-	
Titlement Services (i.e. Title I)		-	-	-	-	-	
Other Purchased / Professional / Consulting		10,000	10,000	-	(10,000)	(10,000)	
TOTAL CONTRACTED SERVICES		79,511	79,511	-	(79,511)	(79,511)	

NEW ROOTS CHARTER SCHOOL						DESCRIPTION OF ASSUMPTIONS
Budget / Operating Plan						
2021-22						
	2,320,356	2,320,356	-	2,320,356	2,320,356	
Total Revenue	2,320,356	2,320,356	-	2,320,356	2,320,356	
Total Expenses	2,217,023	2,217,023	-	(2,217,023)	(2,217,023)	
Net Income	103,333	103,333	-	103,333	103,333	
Actual Student Enrollment						
	Total Year			VARIANCE		
	Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
SCHOOL OPERATIONS						
Board Expenses	251	251	-	(251)	(251)	
Classroom / Teaching Supplies & Materials	5,000	5,000	-	(5,000)	(5,000)	
Special Ed Supplies & Materials	-	-	-	-	-	
Textbooks / Workbooks	300	300	-	(300)	(300)	
Supplies & Materials other	-	-	-	-	-	
Equipment / Furniture	1,000	1,000	-	(1,000)	(1,000)	
Telephone	9,651	9,651	-	(9,651)	(9,651)	
Technology	53,103	53,103	-	(53,103)	(53,103)	
Student Testing & Assessment	5,000	5,000	-	(5,000)	(5,000)	
Field Trips	2,000	2,000	-	(2,000)	(2,000)	
Transportation (student)	1,000	1,000	-	(1,000)	(1,000)	
Student Services - other	1,300	1,300	-	(1,300)	(1,300)	
Office Expense	5,194	5,194	-	(5,194)	(5,194)	
Staff Development	5,000	5,000	-	(5,000)	(5,000)	
Staff Recruitment	1,000	1,000	-	(1,000)	(1,000)	
Student Recruitment / Marketing	35,000	35,000	-	(35,000)	(35,000)	
School Meals / Lunch	35,038	35,038	-	(35,038)	(35,038)	
Travel (Staff)	500	500	-	(500)	(500)	
Fundraising	500	500	-	(500)	(500)	
Other	350	350	-	(350)	(350)	
TOTAL SCHOOL OPERATIONS	161,187	161,187	-	(161,187)	(161,187)	
FACILITY OPERATION & MAINTENANCE						
Insurance	34,489	34,489	-	(34,489)	(34,489)	
Janitorial	21,600	21,600	-	(21,600)	(21,600)	
Building and Land Rent / Lease / Facility Finance Interest	329,520	329,520	-	(329,520)	(329,520)	
Repairs & Maintenance	3,660	3,660	-	(3,660)	(3,660)	
Equipment / Furniture	5,500	5,500	-	(5,500)	(5,500)	
Security	-	-	-	-	-	
Utilities	13,000	13,000	-	(13,000)	(13,000)	
TOTAL FACILITY OPERATION & MAINTENANCE	407,769	407,769	-	(407,769)	(407,769)	
DEPRECIATION & AMORTIZATION	51,000	51,000	-	(51,000)	(51,000)	
COVID-19 / CONTINGENCY	23,204	23,204	-	(23,204)	(23,204)	
DEFERRED RENT	-	-	-	-	-	
TOTAL EXPENSES	2,217,023	2,217,023	-	(2,217,023)	(2,217,023)	
NET INCOME	103,333	103,333	-	103,333	103,333	

		NEW ROOTS CHARTER SCHOOL					DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan			2021-22		
Total Revenue		2,320,356	2,320,356	-	2,320,356	2,320,356	
Total Expenses		2,217,023	2,217,023	-	(2,217,023)	(2,217,023)	
Net Income		103,333	103,333	-	103,333	103,333	
Actual Student Enrollment							
		Total Year			VARIANCE		DESCRIPTION OF ASSUMPTIONS
		Original	Revised		Original	Revised	
		Budget	Budget	Variance	Budget vs. PY Budget	Budget vs. PY Budget	
ENROLLMENT - *School Districts Are Linked To Above Entries* Number of Districts: ITHACA CITY SD DRYDEN CSD GROTON CSD CORTLAND CITY SD LANSING CSD MORAVIA CSD NEWFIELD CSD NEWARK VALLEY CSD SOUTHERN CAYUGA CSD SPENCER-VAN ETTEN CSD TRUMANSBURG CSD ODESSA-MONTOUR CSD WATKINS GLEN CSD ELMIRA CITY SD OLEAN CITY SD ALL OTHER School Districts: (Weighted Avg) TOTAL ENROLLMENT REVENUE PER PUPIL EXPENSES PER PUPIL							

NEW ROOTS CHARTER SCHOOL Budget / Operating Plan 2021-22														
	-	580,089	-	-	580,089	-	-	580,089	-	-	580,089	-	-	2,320,356
Total Revenue	-	580,089	-	-	580,089	-	-	580,089	-	-	580,089	-	-	2,320,356
Total Expenses	-	554,256	-	-	554,256	-	-	554,256	-	-	554,256	-	-	2,217,023
Net Income	-	25,833	-	-	25,833	-	-	25,833	-	-	25,833	-	-	103,333
Actual Student Enrollment	112	116	-	-	116	-	-	116	-	-	116	-	-	
	Prior Year Actual 2020-21 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30			Original Budget
		Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	
CASH FLOW ADJUSTMENTS														
OPERATING ACTIVITIES {enter descriptions below }														
Example - Add Back Depreciation	-	12,750	-	-	12,750	-	-	12,750	-	-	12,750	-	-	51,000
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Activities	-	12,750	-	-	12,750	-	-	12,750	-	-	12,750	-	-	51,000
INVESTMENT ACTIVITIES {enter descriptions below }														
Example - Subtract Property and Equipment Expenditures	-	(13,500)	-	-	(13,500)	-	-	(13,500)	-	-	(13,500)	-	-	(54,000)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investment Activities	-	(13,500)	-	-	(13,500)	-	-	(13,500)	-	-	(13,500)	-	-	(54,000)
FINANCING ACTIVITIES {enter descriptions below }														
Example - Add Expected Proceeds from a Loan or Line of Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Flow Adjustments	-	(750)	-	-	(750)	-	-	(750)	-	-	(750)	-	-	(3,000)
NET INCOME	-	25,083	-	-	25,083	-	-	25,083	-	-	25,083	-	-	100,333
Beginning Cash Balance	-	-	-	-	25,083	-	-	50,166	-	-	75,250	-	-	-
ENDING CASH BALANCE	-	25,083	-	-	50,166	-	-	75,250	-	-	100,333	-	-	100,333

		NEW ROOTS CHARTER SCHOOL				DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan		2021-22		
Total Revenue		2,320,356	-	2,320,356	2,320,356	
Total Expenses		2,217,023	-	(2,217,023)	(2,217,023)	
Net Income		103,333	-	103,333	103,333	
Actual Student Enrollment						
		Total Year		VARIANCE		
		Revised		Original	Revised	
		Budget	Variance	Budget vs. PY	Budget vs. PY	
				Budget	Budget	
CASH FLOW ADJUSTMENTS						
OPERATING ACTIVITIES <i>{enter descriptions below}</i>						
Example - Add Back Depreciation		51,000	-	51,000	51,000	
Other		-	-	-	-	
Total Operating Activities		51,000	-	51,000	51,000	
INVESTMENT ACTIVITIES <i>{enter descriptions below}</i>						
Example - Subtract Property and Equipment Expenditures		(54,000)	-	(54,000)	(54,000)	
Other		-	-	-	-	
Total Investment Activities		(54,000)	-	(54,000)	(54,000)	
FINANCING ACTIVITIES <i>{enter descriptions below}</i>						
Example - Add Expected Proceeds from a Loan or Line of Credit		-	-	-	-	
Other		-	-	-	-	
Total Financing Activities		-	-	-	-	
Total Cash Flow Adjustments		(3,000)	-	(3,000)	(3,000)	
NET INCOME		100,333	-	100,333	100,333	
Beginning Cash Balance		-	-	-	-	
ENDING CASH BALANCE		100,333	-	100,333	100,333	

**NEW ROOTS CHARTER SCHOOL
BALANCE SHEET
2021-22**

	Prior Year	Q1	Q2	Q3	Q4
	2020-21	As of 9/30	As of 12/31	As of 3/31	As of 6/30
<u>ASSETS</u>					
<u>CURRENT ASSETS</u>					
Cash and cash equivalents	-	-	-	-	-
Grants and contracts receivable	-	-	-	-	-
Accounts receivables	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Contributions and other receivables	-	-	-	-	-
TOTAL CURRENT ASSETS	-	-	-	-	-
<u>PROPERTY, BUILDING AND EQUIPMENT, net</u>	-	-	-	-	-
<u>OTHER ASSETS</u>	-	-	-	-	-
TOTAL ASSETS	-	-	-	-	-
<u>LIABILITIES AND NET ASSETS</u>					
<u>CURRENT LIABILITIES</u>					
Accounts payable and accrued expenses	-	-	-	-	-
Accrued payroll and benefits	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Current maturities of long-term debt	-	-	-	-	-
Short Term Debt - Bonds, Notes Payable	-	-	-	-	-
Other	-	-	-	-	-
TOTAL CURRENT LIABILITIES	-	-	-	-	-
<u>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</u>	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-
<u>NET ASSETS</u>					
Unrestricted	-	-	-	-	-
Temporarily restricted	-	-	-	-	-
TOTAL NET ASSETS	-	-	-	-	-
TOTAL LIABILITIES AND NET ASSETS	-	-	-	-	-

NEW ROOTS CHARTER SCHOOL

Budget / Operating Plan

2021-22

Total Revenue	-	580,089	-	-	580,089	-	-	580,089	-	-	580,089	-
Total Expenses	-	554,256	-	-	554,256	-	-	554,256	-	-	554,256	-
Net Income	-	25,833	-	-	25,833	-	-	25,833	-	-	25,833	-
Actual Student Enrollment	-	116	-	-	116	-	-	116	-	-	116	-

***NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed**

	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
REVENUE												
REVENUES FROM STATE SOURCES												
Per Pupil Revenue												
ITHACA CITY SD		241,536	-		241,536	-		241,536	-		241,536	-
DRYDEN CSD		34,463	-		34,463	-		34,463	-		34,463	-
GROTON CSD		5,920	-		5,920	-		5,920	-		5,920	-
CORTLAND CITY SD		8,480	-		8,480	-		8,480	-		8,480	-
LANSING CSD		9,623	-		9,623	-		9,623	-		9,623	-
MORAVIA CSD		2,908	-		2,908	-		2,908	-		2,908	-
NEWFIELD CSD		23,646	-		23,646	-		23,646	-		23,646	-
NEWARK VALLEY CSD		8,534	-		8,534	-		8,534	-		8,534	-
SOUTHERN CAYUGA CSD		7,219	-		7,219	-		7,219	-		7,219	-
SPENCER-VAN ETTEN CSD		22,229	-		22,229	-		22,229	-		22,229	-
TRUMANSBURG CSD		12,232	-		12,232	-		12,232	-		12,232	-
ODESSA-MONTOUR CSD		6,047	-		6,047	-		6,047	-		6,047	-
WATKINS GLEN CSD		11,788	-		11,788	-		11,788	-		11,788	-
ELMIRA CITY SD		3,175	-		3,175	-		3,175	-		3,175	-
OLEAN CITY SD		3,074	-		3,074	-		3,074	-		3,074	-
ALL OTHER School Districts: (Count = 0)		-	-		-	-		-	-		-	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)		400,872	-		400,872	-		400,872	-		400,872	-
Special Education Revenue		27,060	-		27,060	-		27,060	-		27,060	-
Grants												
Stimulus		-	-		-	-		-	-		-	-
DYCD (Department of Youth and Community Development)		-	-		-	-		-	-		-	-
Other		-	-		-	-		-	-		-	-
NYC DoE Rental Assistance		-	-		-	-		-	-		-	-
Other		-	-		-	-		-	-		-	-
TOTAL REVENUE FROM STATE SOURCES	-	427,932	-	-	427,932	-	-	427,932	-	-	427,932	-
REVENUE FROM FEDERAL FUNDING												
IDEA Special Needs		8,750	-		8,750	-		8,750	-		8,750	-
Title I		7,475	-		7,475	-		7,475	-		7,475	-
Title Funding - Other		3,581	-		3,581	-		3,581	-		3,581	-
School Food Service (Free Lunch)		7,500	-		7,500	-		7,500	-		7,500	-
Grants												
Charter School Program (CSP) Planning & Implementation		-	-		-	-		-	-		-	-
Other		27,247	-		27,247	-		27,247	-		27,247	-
Other		12,930	-		12,930	-		12,930	-		12,930	-
TOTAL REVENUE FROM FEDERAL SOURCES	-	67,482	-	-	67,482	-	-	67,482	-	-	67,482	-
LOCAL and OTHER REVENUE												
Contributions and Donations		-	-		-	-		-	-		-	-
Fundraising		2,500	-		2,500	-		2,500	-		2,500	-
Erate Reimbursement		675	-		675	-		675	-		675	-
Earnings on Investments		-	-		-	-		-	-		-	-
Interest Income		-	-		-	-		-	-		-	-
Food Service (Income from meals)		-	-		-	-		-	-		-	-
Text Book		-	-		-	-		-	-		-	-
OTHER		81,500	-		81,500	-		81,500	-		81,500	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	-	84,675	-	-	84,675	-	-	84,675	-	-	84,675	-
TOTAL REVENUE	-	580,089	-	-	580,089	-	-	580,089	-	-	580,089	-

2021-22 Per Pupil Rate
15,096
12,532
11,840
11,306
12,830
11,632
11,823
11,378
14,438
12,702
12,232
12,094
11,788
12,700
12,295
-
13,823

NEW ROOTS CHARTER SCHOOL

Budget / Operating Plan

2021-22

Total Revenue	-	580,089	-	-	580,089	-	-	580,089	-	-	580,089	-
Total Expenses	-	554,256	-	-	554,256	-	-	554,256	-	-	554,256	-
Net Income	-	25,833	-	-	25,833	-	-	25,833	-	-	25,833	-
Actual Student Enrollment	-	116	-	-	116	-	-	116	-	-	116	-

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance

EXPENSES	Quarter 0 No. of Positions	2021-22											
		Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
ADMINISTRATIVE STAFF PERSONNEL COSTS													
Executive Management	-	12,545	-	-	12,545	-	-	12,545	-	-	12,545	-	
Instructional Management	-	12,545	-	-	12,545	-	-	12,545	-	-	12,545	-	
Deans, Directors & Coordinators	-	42,426	-	-	42,426	-	-	42,426	-	-	42,426	-	
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-	-	
Operation / Business Manager	-	15,605	-	-	15,605	-	-	15,605	-	-	15,605	-	
Administrative Staff	-	9,500	-	-	9,500	-	-	9,500	-	-	9,500	-	
TOTAL ADMINISTRATIVE STAFF	-	92,622	-	-	92,622	-	-	92,622	-	-	92,622	-	
INSTRUCTIONAL PERSONNEL COSTS													
Teachers - Regular	-	120,823	-	-	120,823	-	-	120,823	-	-	120,823	-	
Teachers - SPED	-	6,375	-	-	6,375	-	-	6,375	-	-	6,375	-	
Substitute Teachers	-	-	-	-	-	-	-	-	-	-	-	-	
Teaching Assistants	-	3,000	-	-	3,000	-	-	3,000	-	-	3,000	-	
Specialty Teachers	-	31,558	-	-	31,558	-	-	31,558	-	-	31,558	-	
Aides	-	-	-	-	-	-	-	-	-	-	-	-	
Therapists & Counselors	-	22,303	-	-	22,303	-	-	22,303	-	-	22,303	-	
Other	-	17,500	-	-	17,500	-	-	17,500	-	-	17,500	-	
TOTAL INSTRUCTIONAL	-	201,559	-	-	201,559	-	-	201,559	-	-	201,559	-	
NON-INSTRUCTIONAL PERSONNEL COSTS													
Nurse	-	-	-	-	-	-	-	-	-	-	-	-	
Librarian	-	-	-	-	-	-	-	-	-	-	-	-	
Custodian	-	-	-	-	-	-	-	-	-	-	-	-	
Security	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	15,236	-	-	15,236	-	-	15,236	-	-	15,236	-	
TOTAL NON-INSTRUCTIONAL	-	15,236	-	-	15,236	-	-	15,236	-	-	15,236	-	
SUBTOTAL PERSONNEL SERVICE COSTS	-	309,417	-	-	309,417	-	-	309,417	-	-	309,417	-	
PAYROLL TAXES AND BENEFITS													
Payroll Taxes		27,700	-		27,700	-		27,700	-		27,700	-	
Fringe / Employee Benefits		21,000	-		21,000	-		21,000	-		21,000	-	
Retirement / Pension		15,471	-		15,471	-		15,471	-		15,471	-	
TOTAL PAYROLL TAXES AND BENEFITS		64,171	-		64,171	-		64,171	-		64,171	-	
TOTAL PERSONNEL SERVICE COSTS		373,588	-		373,588	-		373,588	-		373,588	-	
CONTRACTED SERVICES													
Accounting / Audit		11,189	-		11,189	-		11,189	-		11,189	-	
Legal		5,000	-		5,000	-		5,000	-		5,000	-	
Management Company Fee		-	-		-	-		-	-		-	-	
Nurse Services		-	-		-	-		-	-		-	-	
Food Service / School Lunch		-	-		-	-		-	-		-	-	
Payroll Services		1,189	-		1,189	-		1,189	-		1,189	-	
Special Ed Services		-	-		-	-		-	-		-	-	
Titlement Services (i.e. Title I)		-	-		-	-		-	-		-	-	
Other Purchased / Professional / Consulting		2,500	-		2,500	-		2,500	-		2,500	-	
TOTAL CONTRACTED SERVICES		19,878	-		19,878	-		19,878	-		19,878	-	

NEW ROOTS CHARTER SCHOOL

Budget / Operating Plan

2021-22

Total Revenue	-	580,089	-	-	580,089	-	-	580,089	-	-	580,089	-
Total Expenses	-	554,256	-	-	554,256	-	-	554,256	-	-	554,256	-
Net Income	-	25,833	-	-	25,833	-	-	25,833	-	-	25,833	-
Actual Student Enrollment	-	116	-	-	116	-	-	116	-	-	116	-

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Current			Current			Current			Current	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance

SCHOOL OPERATIONS												
Board Expenses		63	-		63	-		63	-		63	-
Classroom / Teaching Supplies & Materials		1,250	-		1,250	-		1,250	-		1,250	-
Special Ed Supplies & Materials		-	-		-	-		-	-		-	-
Textbooks / Workbooks		75	-		75	-		75	-		75	-
Supplies & Materials other		-	-		-	-		-	-		-	-
Equipment / Furniture		250	-		250	-		250	-		250	-
Telephone		2,413	-		2,413	-		2,413	-		2,413	-
Technology		13,276	-		13,276	-		13,276	-		13,276	-
Student Testing & Assessment		1,250	-		1,250	-		1,250	-		1,250	-
Field Trips		500	-		500	-		500	-		500	-
Transportation (student)		250	-		250	-		250	-		250	-
Student Services - other		325	-		325	-		325	-		325	-
Office Expense		1,299	-		1,299	-		1,299	-		1,299	-
Staff Development		1,250	-		1,250	-		1,250	-		1,250	-
Staff Recruitment		250	-		250	-		250	-		250	-
Student Recruitment / Marketing		8,750	-		8,750	-		8,750	-		8,750	-
School Meals / Lunch		8,759	-		8,759	-		8,759	-		8,759	-
Travel (Staff)		125	-		125	-		125	-		125	-
Fundraising		125	-		125	-		125	-		125	-
Other		88	-		88	-		88	-		88	-
TOTAL SCHOOL OPERATIONS	-	40,297	-	-	40,297	-	-	40,297	-	-	40,297	-
FACILITY OPERATION & MAINTENANCE												
Insurance		8,622	-		8,622	-		8,622	-		8,622	-
Janitorial		5,400	-		5,400	-		5,400	-		5,400	-
Building and Land Rent / Lease / Facility Finance Interest		82,380	-		82,380	-		82,380	-		82,380	-
Repairs & Maintenance		915	-		915	-		915	-		915	-
Equipment / Furniture		1,375	-		1,375	-		1,375	-		1,375	-
Security		-	-		-	-		-	-		-	-
Utilities		3,250	-		3,250	-		3,250	-		3,250	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	101,942	-	-	101,942	-	-	101,942	-	-	101,942	-
DEPRECIATION & AMORTIZATION		12,750	-		12,750	-		12,750	-		12,750	-
COVID-19 / CONTINGENCY		5,801	-		5,801	-		5,801	-		5,801	-
DEFERRED RENT		-	-		-	-		-	-		-	-
TOTAL EXPENSES	-	554,256	-	-	554,256	-	-	554,256	-	-	554,256	-
NET INCOME	-	25,833	-	-	25,833	-	-	25,833	-	-	25,833	-

NEW ROOTS CHARTER SCHOOL

Budget / Operating Plan

2021-22

Total Revenue	-	580,089	-	-	580,089	-	-	580,089	-	-	580,089	-
Total Expenses	-	554,256	-	-	554,256	-	-	554,256	-	-	554,256	-
Net Income	-	25,833	-	-	25,833	-	-	25,833	-	-	25,833	-
Actual Student Enrollment	-	116	-	-	116	-	-	116	-	-	116	-

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Current			Current			Current			Current	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance

ENROLLMENT - *School Districts Are Linked To Above Entries*

ITHACA CITY SD	-	64	-	-	64	-	-	64	-	-	64	-
DRYDEN CSD	-	11	-	-	11	-	-	11	-	-	11	-
GROTON CSD	-	2	-	-	2	-	-	2	-	-	2	-
CORTLAND CITY SD	-	3	-	-	3	-	-	3	-	-	3	-
LANSING CSD	-	3	-	-	3	-	-	3	-	-	3	-
MORAVIA CSD	-	1	-	-	1	-	-	1	-	-	1	-
NEWFIELD CSD	-	8	-	-	8	-	-	8	-	-	8	-
NEWARK VALLEY CSD	-	3	-	-	3	-	-	3	-	-	3	-
SOUTHERN CAYUGA CSD	-	2	-	-	2	-	-	2	-	-	2	-
SPENCER-VAN ETTEN CSD	-	7	-	-	7	-	-	7	-	-	7	-
TRUMANSBURG CSD	-	4	-	-	4	-	-	4	-	-	4	-
ODESSA-MONTOUR CSD	-	2	-	-	2	-	-	2	-	-	2	-
WATKINS GLEN CSD	-	4	-	-	4	-	-	4	-	-	4	-
ELMIRA CITY SD	-	1	-	-	1	-	-	1	-	-	1	-
OLEAN CITY SD	-	1	-	-	1	-	-	1	-	-	1	-
ALL OTHER School Districts: (Count = 0)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	-	116	-	-	116	-	-	116	-	-	116	-
REVENUE PER PUPIL	-	5,001	-	-	5,001	-	-	5,001	-	-	5,001	-
EXPENSES PER PUPIL	-	4,778	-	-	4,778	-	-	4,778	-	-	4,778	-

NEW ROOTS CHARTER SCHOOL

Budget / Operating Plan

2021-22

Total Revenue	-	-	-	2,320,356	(2,320,356)	-	-	2,320,356	(2,320,356)	-	-
Total Expenses	-	-	-	2,217,023	2,217,023	-	-	2,217,023	2,217,023	-	-
Net Income	-	-	-	103,333	(103,333)	-	-	103,333	(103,333)	-	-
Actual Student Enrollment	-	-	-	-	-	-	-	-	-	-	-

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

TOTALS AND VARIANCE ANALYSIS										
Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY

REVENUE

REVENUES FROM STATE SOURCES

	2021-22 Per Pupil Rate
ITHACA CITY SD	15,096
DRYDEN CSD	12,532
GROTON CSD	11,840
CORTLAND CITY SD	11,306
LANSING CSD	12,830
MORAVIA CSD	11,632
NEWFIELD CSD	11,823
NEWARK VALLEY CSD	11,378
SOUTHERN CAYUGA CSD	14,438
SPENCER-VAN ETEN CSD	12,702
TRUMANSBURG CSD	12,232
ODESSA-MONTOUR CSD	12,094
WATKINS GLEN CSD	11,788
ELMIRA CITY SD	12,700
OLEAN CITY SD	12,295
ALL OTHER School Districts: (Count = 0)	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	13,823

Special Education Revenue	-	-	-	108,242	(108,242)	-	-	108,242	(108,242)	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-
Stimulus	-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Development)	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
NYC DoE Rental Assistance	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES	-	-	-	1,711,729	(1,711,729)	-	-	1,711,729	(1,711,729)	-	-

REVENUE FROM FEDERAL FUNDING

IDEA Special Needs	-	-	-	35,000	(35,000)	-	-	35,000	(35,000)	-	-
Title I	-	-	-	29,900	(29,900)	-	-	29,900	(29,900)	-	-
Title Funding - Other	-	-	-	14,322	(14,322)	-	-	14,322	(14,322)	-	-
School Food Service (Free Lunch)	-	-	-	30,000	(30,000)	-	-	30,000	(30,000)	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-
Charter School Program (CSP) Planning & Implementation	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	108,987	(108,987)	-	-	108,987	(108,987)	-	-
Other	-	-	-	51,718	(51,718)	-	-	51,718	(51,718)	-	-
TOTAL REVENUE FROM FEDERAL SOURCES	-	-	-	269,927	(269,927)	-	-	269,927	(269,927)	-	-

LOCAL and OTHER REVENUE

Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	10,000	(10,000)	-	-	10,000	(10,000)	-	-
Erate Reimbursement	-	-	-	2,700	(2,700)	-	-	2,700	(2,700)	-	-
Earnings on Investments	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-
Food Service (Income from meals)	-	-	-	-	-	-	-	-	-	-	-
Text Book	-	-	-	-	-	-	-	-	-	-	-
OTHER	-	-	-	326,000	(326,000)	-	-	326,000	(326,000)	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	-	-	-	338,700	(338,700)	-	-	338,700	(338,700)	-	-

TOTAL REVENUE	-	-	-	2,320,356	(2,320,356)	-	-	2,320,356	(2,320,356)	-	-
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NEW ROOTS CHARTER SCHOOL

Budget / Operating Plan

2021-22

Total Revenue	-	-	-	2,320,356	(2,320,356)	-	-	2,320,356	(2,320,356)	-	-
Total Expenses	-	-	-	2,217,023	2,217,023	-	-	2,217,023	2,217,023	-	-
Net Income	-	-	-	103,333	(103,333)	-	-	103,333	(103,333)	-	-
Actual Student Enrollment	-	-	-			-	-			-	-

TOTALS AND VARIANCE ANALYSIS

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

	Quarter 0 No. of Positions	TOTALS AND VARIANCE ANALYSIS									
		Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)
EXPENSES											
ADMINISTRATIVE STAFF PERSONNEL COSTS											
Executive Management	-	-	-	50,182	50,182	-	-	50,182	50,182	-	-
Instructional Management	-	-	-	50,182	50,182	-	-	50,182	50,182	-	-
Deans, Directors & Coordinators	-	-	-	169,705	169,705	-	-	169,705	169,705	-	-
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	-	-	-	62,420	62,420	-	-	62,420	62,420	-	-
Administrative Staff	-	-	-	37,998	37,998	-	-	37,998	37,998	-	-
TOTAL ADMINISTRATIVE STAFF	-	-	-	370,487	370,487	-	-	370,487	370,487	-	-
INSTRUCTIONAL PERSONNEL COSTS											
Teachers - Regular	-	-	-	483,292	483,292	-	-	483,292	483,292	-	-
Teachers - SPED	-	-	-	25,500	25,500	-	-	25,500	25,500	-	-
Substitute Teachers	-	-	-	-	-	-	-	-	-	-	-
Teaching Assistants	-	-	-	12,000	12,000	-	-	12,000	12,000	-	-
Specialty Teachers	-	-	-	126,233	126,233	-	-	126,233	126,233	-	-
Aides	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	-	-	-	89,211	89,211	-	-	89,211	89,211	-	-
Other	-	-	-	70,000	70,000	-	-	70,000	70,000	-	-
TOTAL INSTRUCTIONAL	-	-	-	806,236	806,236	-	-	806,236	806,236	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS											
Nurse	-	-	-	-	-	-	-	-	-	-	-
Librarian	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	60,944	60,944	-	-	60,944	60,944	-	-
TOTAL NON-INSTRUCTIONAL	-	-	-	60,944	60,944	-	-	60,944	60,944	-	-
SUBTOTAL PERSONNEL SERVICE COSTS	-	-	-	1,237,667	1,237,667	-	-	1,237,667	1,237,667	-	-
PAYROLL TAXES AND BENEFITS											
Payroll Taxes	-	-	-	110,802	110,802	-	-	110,802	110,802	-	-
Fringe / Employee Benefits	-	-	-	84,000	84,000	-	-	84,000	84,000	-	-
Retirement / Pension	-	-	-	61,883	61,883	-	-	61,883	61,883	-	-
TOTAL PAYROLL TAXES AND BENEFITS	-	-	-	256,685	256,685	-	-	256,685	256,685	-	-
TOTAL PERSONNEL SERVICE COSTS	-	-	-	1,494,352	1,494,352	-	-	1,494,352	1,494,352	-	-
CONTRACTED SERVICES											
Accounting / Audit	-	-	-	44,756	44,756	-	-	44,756	44,756	-	-
Legal	-	-	-	20,000	20,000	-	-	20,000	20,000	-	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	4,755	4,755	-	-	4,755	4,755	-	-
Special Ed Services	-	-	-	-	-	-	-	-	-	-	-
Titlement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	-	-	10,000	10,000	-	-	10,000	10,000	-	-
TOTAL CONTRACTED SERVICES	-	-	-	79,511	79,511	-	-	79,511	79,511	-	-

NEW ROOTS CHARTER SCHOOL

Budget / Operating Plan

2021-22

Total Revenue	-	-	-	2,320,356	(2,320,356)	-	-	2,320,356	(2,320,356)	-	-
Total Expenses	-	-	-	2,217,023	2,217,023	-	-	2,217,023	2,217,023	-	-
Net Income	-	-	-	103,333	(103,333)	-	-	103,333	(103,333)	-	-
Actual Student Enrollment	-	-	-	-	-	-	-	-	-	-	-

TOTALS AND VARIANCE ANALYSIS

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
SCHOOL OPERATIONS											
Board Expenses	-	-	-	251	251	-	-	251	251	-	-
Classroom / Teaching Supplies & Materials	-	-	-	5,000	5,000	-	-	5,000	5,000	-	-
Special Ed Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-
Textbooks / Workbooks	-	-	-	300	300	-	-	300	300	-	-
Supplies & Materials other	-	-	-	-	-	-	-	-	-	-	-
Equipment / Furniture	-	-	-	1,000	1,000	-	-	1,000	1,000	-	-
Telephone	-	-	-	9,651	9,651	-	-	9,651	9,651	-	-
Technology	-	-	-	53,103	53,103	-	-	53,103	53,103	-	-
Student Testing & Assessment	-	-	-	5,000	5,000	-	-	5,000	5,000	-	-
Field Trips	-	-	-	2,000	2,000	-	-	2,000	2,000	-	-
Transportation (student)	-	-	-	1,000	1,000	-	-	1,000	1,000	-	-
Student Services - other	-	-	-	1,300	1,300	-	-	1,300	1,300	-	-
Office Expense	-	-	-	5,194	5,194	-	-	5,194	5,194	-	-
Staff Development	-	-	-	5,000	5,000	-	-	5,000	5,000	-	-
Staff Recruitment	-	-	-	1,000	1,000	-	-	1,000	1,000	-	-
Student Recruitment / Marketing	-	-	-	35,000	35,000	-	-	35,000	35,000	-	-
School Meals / Lunch	-	-	-	35,038	35,038	-	-	35,038	35,038	-	-
Travel (Staff)	-	-	-	500	500	-	-	500	500	-	-
Fundraising	-	-	-	500	500	-	-	500	500	-	-
Other	-	-	-	350	350	-	-	350	350	-	-
TOTAL SCHOOL OPERATIONS	-	-	-	161,187	161,187	-	-	161,187	161,187	-	-
FACILITY OPERATION & MAINTENANCE											
Insurance	-	-	-	34,489	34,489	-	-	34,489	34,489	-	-
Janitorial	-	-	-	21,600	21,600	-	-	21,600	21,600	-	-
Building and Land Rent / Lease / Facility Finance Interest	-	-	-	329,520	329,520	-	-	329,520	329,520	-	-
Repairs & Maintenance	-	-	-	3,660	3,660	-	-	3,660	3,660	-	-
Equipment / Furniture	-	-	-	5,500	5,500	-	-	5,500	5,500	-	-
Security	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	13,000	13,000	-	-	13,000	13,000	-	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	-	-	407,769	407,769	-	-	407,769	407,769	-	-
DEPRECIATION & AMORTIZATION	-	-	-	51,000	51,000	-	-	51,000	51,000	-	-
COVID-19 / CONTINGENCY	-	-	-	23,204	23,204	-	-	23,204	23,204	-	-
DEFERRED RENT	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	-	-	2,217,023	2,217,023	-	-	2,217,023	2,217,023	-	-
NET INCOME	-	-	-	103,333	(103,333)	-	-	103,333	(103,333)	-	-

NEW ROOTS CHARTER SCHOOL

Budget / Operating Plan

2021-22

Total Revenue	-	-	-	2,320,356	(2,320,356)	-	-	2,320,356	(2,320,356)	-	-
Total Expenses	-	-	-	2,217,023	2,217,023	-	-	2,217,023	2,217,023	-	-
Net Income	-	-	-	103,333	(103,333)	-	-	103,333	(103,333)	-	-
Actual Student Enrollment	-	-	-			-	-			-	-

TOTALS AND VARIANCE ANALYSIS

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
ENROLLMENT - *School Districts Are Linked To Above Entries*	* Enrollment Data Based on Last Actual Quarter Completed										
ITHACA CITY SD	-	-	-			-	-			-	-
DRYDEN CSD	-	-	-			-	-			-	-
GROTON CSD	-	-	-			-	-			-	-
CORTLAND CITY SD	-	-	-			-	-			-	-
LANSING CSD	-	-	-			-	-			-	-
MORAVIA CSD	-	-	-			-	-			-	-
NEWFIELD CSD	-	-	-			-	-			-	-
NEWARK VALLEY CSD	-	-	-			-	-			-	-
SOUTHERN CAYUGA CSD	-	-	-			-	-			-	-
SPENCER-VAN ETTEN CSD	-	-	-			-	-			-	-
TRUMANSBURG CSD	-	-	-			-	-			-	-
ODESSA-MONTOUR CSD	-	-	-			-	-			-	-
WATKINS GLEN CSD	-	-	-			-	-			-	-
ELMIRA CITY SD	-	-	-			-	-			-	-
OLEAN CITY SD	-	-	-			-	-			-	-
ALL OTHER School Districts: (Count = 0)	-	-	-			-	-			-	-
TOTAL ENROLLMENT	-	-	-			-	-			-	-
REVENUE PER PUPIL	-	-	-			-	-			-	-
EXPENSES PER PUPIL	-	-	-			-	-			-	-



Annual Report Requirement
for SUNY Authorized Charter Schools
NEW ROOTS CHARTER SCHOOL
2021-22

Administrative
expenditures per pupil:

\$0.00

Per NYS Statute

Administrative expenditures per pupil: the sum of all general administration salaries and other general administration expenditures divided by the total number of enrolled students. Employee benefit costs or expenditures should not be reported here.

***NOTE: THIS TAB ONLY NEEDS TO BE COMPLETED FOR Q4**

2021 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, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	New Roots Charter School
Name of trustee (print):	Catherine Thompson
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Vice Chair
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
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), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
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

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 Corporation	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:

Catherine Thompson Digitally signed by Catherine Thompson
Date: 2021.07.22 11:39:50 -04'00'

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.

2021 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, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	
Name of trustee (print):	Tanya Saunders
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	member
Email Address:	

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
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), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit 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

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 Corporation	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.



2021 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, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	New Roots Charter High School
Name of trustee (print):	Joseph M. Wilson
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Secretary
Email Address:	[REDACTED]

Home Address
Please complete with <i>changes</i> only:
Street:
City, State Zip:
Phone:

Business Address
Please complete with <i>changes</i> only:
Business Name:
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), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
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

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 Corporation	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.

2021 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, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	New Roots Charter School
Name of trustee (print):	Jason Hamilton
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Chair
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
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), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
1b) Salary:	
1c) Start date:	
2) Are you related, by blood, marriage, or legal adoption/guardianship, to, or do you cohabit 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

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 Corporation	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.

2021 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, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	New Roots Charter School
Name of trustee (print):	Kathleen M Torello
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Treasurer
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	
City, State Zip:	
Phone:	

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	
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), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
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

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 Corporation	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:

Kathleen M. Torollo, CPA

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.

2021 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, 2021

Education Corporation, Trustee Name and Position(s)	
Name of education corporation:	New Roots Charter School
Name of trustee (print):	Peter Bardaglio
Position(s) on board, if any (e.g., chair, treasurer, committee chair, etc.):	Former vice chair
Email Address:	[REDACTED]

Home Address	
Please complete with <i>changes</i> only:	
Street:	[REDACTED]
City, State Zip:	[REDACTED]
Phone:	[REDACTED]

Business Address	
Please complete with <i>changes</i> only:	
Business Name:	[REDACTED]
Street:	[REDACTED]
City, State Zip:	[REDACTED]
Phone:	[REDACTED]

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), and 1c)].	<input type="radio"/> Yes <input checked="" type="radio"/> No
1a) Description of the position:	
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

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 Corporation	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:

Peter Bardaglio

Digitally signed by Peter Bardaglio
Date: 2021.07.02 11:29:04 -04'00'

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.



**COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE
AT THE CONCLUSION OF THE AUDIT**

Board of Trustees
New Roots Charter School
Ithaca, New York

We have audited the financial statements of New Roots Charter School (the School) for the year ended June 30, 2021, and have issued our report thereon dated October 26, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 27, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were the allowance for disputed claims, depreciation expense, allocation of functional expenses, and compensated absences.

Management's estimate of the allowance for disputed claims is based on an analysis of the collectability of the receivable balances at year end. Management's estimate of depreciation expense is based on estimated useful lives of equipment and leasehold improvements. Management's estimate of the allocation of functional expenses is primarily based on the costs attributable by function based on estimated percentage of time and effort, square footage, or full-time equivalent. Management's estimate of compensated absences is based on pay rates and accrued sick time. We evaluated the key factors and assumptions used to develop the allowance for disputed claims, depreciation expense, allocation of functional expenses, and compensated absences estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosures of the allowance for disputed claims, equipment and leasehold improvements, leases, availability and liquidity, and the Charter Status, the details of which are presented in Notes 3, 4, 5, 11 and 12 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no material corrected or uncorrected misstatements detected as a result of audit procedures.

Disagreements With Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 26, 2021.

Management Consultations With Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

New Roots Charter School

October 26, 2021

Page 3

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

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

Respectfully submitted,

A handwritten signature in black ink that reads "Insero & Co. CPAs, LLP". The signature is written in a cursive, slightly slanted style.

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York

October 26, 2021

NEW ROOTS CHARTER SCHOOL

Ithaca, New York

EXECUTIVE SUMMARY

**For the Years Ended
June 30, 2021 and 2020**



NEW ROOTS CHARTER SCHOOL

EXECUTIVE SUMMARY OF 2021 AUDIT RESULTS

Independent Auditors' Report on the financial statements.	An unmodified report on New Roots Charter School's (the School) financial statements for the years ended June 30, 2021 and 2020.
Communication With Those Charged with Governance at the Conclusion of the Audit.	A letter that specifically addresses certain required communications to the Board of Trustees in accordance with professional standards. The letter discusses the following: <ul data-bbox="751 583 1430 888" style="list-style-type: none">• Qualitative Aspects of Accounting Practices• Difficulties Encountered in Performing the Audit• Corrected and Uncorrected Misstatements• Disagreements with Management• Management Representations• Management Consultations with Other Independent Accountants• Other Audit Findings or Issues
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .	Report on the School's compliance with laws and regulations that may have a direct and material effect on the basic financial statements, and on the School's internal control structure, policies, and procedures based on the auditors' understanding of the internal control structure and assessment of control risk obtained as part of the audit of the basic financial statements. This report identified no material instances of noncompliance and no material weaknesses at the financial statement level. Additionally, a separate letter dated October 26, 2021, discusses upcoming accounting pronouncements and enhancements regarding financial reporting.

NEW ROOTS CHARTER SCHOOL

STATEMENTS OF FINANCIAL POSITION JUNE 30,

	2021	2020	2020	2018	2017
ASSETS					
Current Assets					
Cash and Cash Equivalents	\$ 579,178	\$ 260,439	\$ 143,164	\$ 182,202	\$ 167,268
State and Federal Aid Receivable	104,681	37,533	2,312	-	57,241
Accounts Receivables, Net	70,621	83,523	297,031	267,010	291,413
Inventories	1,374	1,374	1,395	1,017	963
Prepaid Expenses and Other Current Assets	30,887	-	3,326	3,327	3,854
Total Current Assets	786,741	382,869	447,228	453,556	520,739
Noncurrent Assets					
Cash - Reserve	75,000	75,000	25,000	-	-
Deposits	23,457	23,457	23,457	23,457	23,457
Equipment and Leasehold Improvements, Net	310,995	360,671	416,716	467,757	496,919
Total Assets	\$ 1,196,193	\$ 841,997	\$ 912,401	\$ 944,770	\$ 1,041,115
LIABILITIES AND NET ASSETS					
Current Liabilities					
Accounts Payable	\$ 20,177	\$ 14,363	\$ 13,601	\$ 8,070	\$ 7,653
Accrued Liabilities	128,488	111,781	148,492	117,350	117,259
Deferred Revenue	-	-	-	-	43,317
Due to Retirement System	58,313	267,033	288,608	217,497	190,850
Total Liabilities	206,978	393,177	450,701	342,917	359,079
NET ASSETS					
Net Assets Without Donor Restrictions					
Investment in Equipment and Leasehold Improvements	310,995	360,671	416,716	467,757	496,919
Reserve	75,000	75,000	25,000	-	-
Undesignated	594,138	4,067	5,803	119,915	170,936
Total Net Assets Without Donor Restrictions	980,133	439,738	447,519	587,672	667,855
Net Assets With Donor Restrictions	9,082	9,082	14,181	14,181	14,181
Total Net Assets	989,215	448,820	461,700	601,853	682,036
Total Liabilities and Net Assets	\$ 1,196,193	\$ 841,997	\$ 912,401	\$ 944,770	\$ 1,041,115

Note: Abstracted from Audited Financial Statements. See Audit Reports for Complete Information.

NEW ROOTS CHARTER SCHOOL

STATEMENTS OF ACTIVITIES FOR THE YEARS ENDED JUNE 30,

	2021	2020	2019	2018	2017
Operating Revenues					
Public School District:					
Resident Student Enrollment, Net	\$ 1,464,051	\$ 1,550,649	\$ 1,974,558	\$ 1,880,090	\$ 1,741,929
Less Allowance for Current Year Disputed Claims	-	-	(129,578)	(79,383)	-
Subtotal	<u>1,464,051</u>	<u>1,550,649</u>	<u>1,844,980</u>	<u>1,800,707</u>	<u>1,741,929</u>
Students with Disabilities	102,708	124,109	194,579	213,994	170,492
Grants and Contracts:					
State and Local	15,692	930	37,502	-	-
Federal Grants - Title I and Other Title Grants	45,222	57,990	59,635	88,852	52,089
Federal Grants - IDEA funds	36,877	57,359	57,448	38,217	57,161
Federal Grants - Cares	34,168	-	-	-	-
Federal and State Grants - School Lunch	21,801	35,064	44,761	50,458	45,542
Payroll Protection Program	326,285	-	-	-	-
Contributions	204,413	225,449	5,042	6,561	11,376
Investment Income	306	228	187	180	228
Food Service Income	273	1,079	401	945	6,391
Fundraising Income	-	7,825	2,282	3,066	3,984
E-Rate Reimbursement	-	-	3,261	6,137	5,719
Other Income	15,685	22,089	3,049	3,349	47
(Loss) on Disposal of Fixed Assets	-	-	-	(3,559)	(3,105)
Total Revenues and Other Support	<u>2,267,481</u>	<u>2,082,771</u>	<u>2,253,127</u>	<u>2,208,907</u>	<u>2,091,853</u>
Expenses					
Salaries	966,153	1,078,072	1,374,793	1,332,725	1,098,552
Benefits and Payroll Taxes	168,036	207,400	289,997	261,328	274,467
Legal Fees	35,847	26,049	21,329	22,511	13,000
Accounting/Auditing Fees	36,687	27,490	16,000	15,000	16,000
Board Expenses	-	150	128	300	250
Contracted Services	51,482	58,819	56,582	60,855	69,564
Supplies and Materials	5,282	12,401	11,862	3,669	9,479
Office Expense	3,236	3,565	5,122	15,894	7,421
Expensed Equipment	729	246	894	811	-
Food Service	20,763	30,897	39,069	37,518	31,769
Insurance	25,433	40,514	41,619	44,074	40,382
Maintenance and Repairs	5,511	2,750	5,805	5,841	6,943
Marketing and Recruitment	25,582	30,935	15,585	19,993	9,949
Rent	322,454	329,488	306,685	296,470	280,116
Staff Development	3,207	3,326	5,671	13,472	4,631
Technology	45,747	17,894	32,110	13,843	10,419
Textbooks	44	120	712	2,757	8,022
Student Services	3,643	3,824	4,414	5,444	8,117
Travel and Conferences	126	2,733	2,119	2,073	1,099
Utilities	10,922	14,545	20,664	24,081	25,474
Other Expenses	14,806	8,680	1,967	1,804	7,397
Depreciation and Amortization	49,526	56,045	56,159	59,280	59,118
Total Expenses	<u>1,795,216</u>	<u>1,955,943</u>	<u>2,309,286</u>	<u>2,239,743</u>	<u>1,982,169</u>
Change in Net Assets Before the Change in the Allowance for Disputed Claims	<u>472,265</u>	<u>126,828</u>	<u>(56,159)</u>	<u>(30,836)</u>	<u>109,684</u>
Change in the Allowance for Disputed Claims	<u>68,130</u>	<u>(139,708)</u>	<u>(83,994)</u>	<u>(49,347)</u>	<u>(97,065)</u>
Net Assets, July 1,	<u>448,820</u>	<u>461,700</u>	<u>601,853</u>	<u>682,036</u>	<u>669,417</u>
Net Assets, June 30,	<u>\$ 989,215</u>	<u>\$ 448,820</u>	<u>\$ 461,700</u>	<u>\$ 601,853</u>	<u>\$ 682,036</u>

Note: Abstracted from Audited Financial Statements. See Audit Reports for Complete Information.

NEW ROOTS CHARTER SCHOOL

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30,

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Cash Flows From Operating Activities					
Cash Received from Providing Services	\$ 1,648,064	\$ 1,749,637	\$ 1,925,945	\$ 1,947,385	\$ 1,894,265
Cash Received from Contributors and Grants	617,310	341,571	202,076	241,329	138,614
Interest Received	306	228	187	180	228
Other Cash Received	15,685	29,914	8,592	12,552	22,425
Cash Paid to Employees and Suppliers	<u>(1,962,626)</u>	<u>(1,954,075)</u>	<u>(2,145,720)</u>	<u>(2,152,835)</u>	<u>(1,962,070)</u>
Net Cash Provided (Used) by Operating Activities	<u>318,739</u>	<u>167,275</u>	<u>(8,920)</u>	<u>48,611</u>	<u>93,462</u>
Cash Flows From Investing Activities					
Equipment Acquisitions	-	-	(5,118)	(33,677)	(37,466)
Leasehold Improvements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(36,812)</u>
Net Cash Provided (Used) by Investing Activities	<u>-</u>	<u>-</u>	<u>(5,118)</u>	<u>(33,677)</u>	<u>(74,278)</u>
Cash Flows From Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Cash From Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Cash and Cash Equivalents	318,739	167,275	(14,038)	14,934	19,184
Cash and Cash Equivalents at July 1,	<u>335,439</u>	<u>168,164</u>	<u>182,202</u>	<u>167,268</u>	<u>148,084</u>
Cash and Cash Equivalents at June 30,	<u>\$ 654,178</u>	<u>\$ 335,439</u>	<u>\$ 168,164</u>	<u>\$ 182,202</u>	<u>\$ 167,268</u>

Note: Abstracted from Audited Financial Statements. See Audit Reports for Complete Information.

NEW ROOTS CHARTER SCHOOL

Ithaca, New York

FINANCIAL REPORT

**For the Years Ended
June 30, 2021 and 2020**



NEW ROOTS CHARTER SCHOOL

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
New Roots Charter School
Ithaca, New York

We have audited the accompanying financial statements of New Roots Charter School (the School), which comprise the Statements of Financial Position as of June 30, 2021 and 2020, and the related Statements of Activities, Functional Expenses, and Cash Flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 auditors' 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 auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of New Roots Charter School as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2021, 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 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.

Respectfully submitted,

A handwritten signature in black ink that reads "Insero & Co. CPAs, LLP". The signature is written in a cursive, slightly slanted style.

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
October 26, 2021

NEW ROOTS CHARTER SCHOOL

STATEMENTS OF FINANCIAL POSITION **JUNE 30,**

	2021	2020
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 579,178	\$ 260,439
State and Federal Aid Receivable	104,681	37,533
Accounts Receivables Net of Allowance for Disputed Claims of \$516,089 and \$578,685 (See Note 3)	70,621	83,523
Inventories	1,374	1,374
Prepaid Expenses	30,887	-
Total Current Assets	786,741	382,869
Noncurrent Assets		
Cash - Reserve	75,000	75,000
Deposits	23,457	23,457
Equipment and Leasehold Improvements, Net of Accumulated Depreciation of \$573,519 and \$523,993	310,995	360,671
Total Noncurrent Assets	409,452	459,128
Total Assets	\$ 1,196,193	\$ 841,997
LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 20,177	\$ 14,363
Accrued Liabilities	128,488	111,781
Due to Retirement System	58,313	267,033
Total Liabilities	206,978	393,177
NET ASSETS		
Net Assets Without Donor Restrictions		
Investment in Equipment and Leasehold Improvements	310,995	360,671
Reserve	75,000	75,000
Undesignated	594,138	4,067
Total Net Assets Without Donor Restrictions	980,133	439,738
Net Assets With Donor Restrictions	9,082	9,082
Total Net Assets	989,215	448,820
Total Liabilities and Net Assets	\$ 1,196,193	\$ 841,997

See Notes to Financial Statements

NEW ROOTS CHARTER SCHOOL

STATEMENTS OF ACTIVITIES JUNE 30,

	2021			2020		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Operating Revenues						
Public School Districts:						
Resident Student Enrollment	\$ 1,464,051	\$ -	\$ 1,464,051	\$ 1,550,649	\$ -	\$ 1,550,649
Special Education Revenue	102,708	-	102,708	124,109	-	124,109
Grants and Contracts:						
State and Local	-	15,692	15,692	-	930	930
Federal Grants - Title I and Other Title Grants	-	45,222	45,222	-	57,990	57,990
Federal Grants - IDEA Funds	-	36,877	36,877	-	57,359	57,359
Federal Grants - Cares	-	34,168	34,168	-	-	-
Federal and State Grants - School Lunch	-	21,801	21,801	-	35,064	35,064
Payroll Protection Program	326,285	-	326,285	-	-	-
Contributions	181,613	22,800	204,413	202,649	22,800	225,449
Investment Income	306	-	306	228	-	228
Food Service Income	273	-	273	1,079	-	1,079
Fundraising Income	-	-	-	7,825	-	7,825
Other Income	15,685	-	15,685	22,089	-	22,089
Net Assets Released from Purpose Restrictions	176,560	(176,560)	-	179,242	(179,242)	-
Total Revenues and Other Support	2,267,481	-	2,267,481	2,087,870	(5,099)	2,082,771
Expenses						
Program Expenses						
Regular Education	1,128,431	-	1,128,431	1,230,464	-	1,230,464
Special Education	139,949	-	139,949	153,770	-	153,770
Enrichment Programs	115,033	-	115,033	135,939	-	135,939
Total Program Expenses	1,383,413	-	1,383,413	1,520,173	-	1,520,173
Supporting Services						
Management and General	411,803	-	411,803	435,770	-	435,770
Total Supporting Services	411,803	-	411,803	435,770	-	435,770
Total Expenses	1,795,216	-	1,795,216	1,955,943	-	1,955,943
Change in Net Assets Before the Change in the Allowance for Prior Year's Disputed Claims	472,265	-	472,265	131,927	(5,099)	126,828
Change in the Allowance for Disputed Claims	68,130	-	68,130	(139,708)	-	(139,708)
Net Assets, Beginning of Year	439,738	9,082	448,820	447,519	14,181	461,700
Net Assets, End of Year	\$ 980,133	\$ 9,082	\$ 989,215	\$ 439,738	\$ 9,082	\$ 448,820

See Notes to Financial Statements

NEW ROOTS CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2021

	Program Services			Program Services Subtotal	Supporting Services	Total
	Regular Education	Special Education	Enrichment Programs		Management and General	
Personnel Service Costs						
Administrative Staff Personnel	\$ 19,876	\$ 3,110	\$ 1,677	\$ 24,663	\$ 233,590	\$ 258,253
Instructional Personnel	569,280	89,261	48,200	706,741	-	706,741
Non-Instructional Personnel	1,159	-	-	1,159	-	1,159
Total Personnel Service Costs	<u>590,315</u>	<u>92,371</u>	<u>49,877</u>	<u>732,563</u>	233,590	<u>966,153</u>
Benefits and Payroll Taxes	102,676	16,066	8,663	127,405	40,631	168,036
Legal Fees	-	-	-	-	35,847	35,847
Accounting/Auditing Fees	-	-	-	-	36,687	36,687
Contracted Services	24,553	4,670	4,209	33,432	18,050	51,482
Supplies and Materials	4,225	951	-	5,176	106	5,282
Office Expense	-	-	-	-	3,236	3,236
Expensed Equipment	-	-	-	-	729	729
Food Service	-	-	20,763	20,763	-	20,763
Insurance	20,364	764	1,958	23,086	2,347	25,433
Maintenance and Repairs	4,190	632	-	4,822	689	5,511
Marketing and Recruitment	16,709	3,966	737	21,412	4,170	25,582
Rent	258,179	9,694	25,012	292,885	29,569	322,454
Staff Development	2,129	1,078	-	3,207	-	3,207
Technology	38,885	6,862	-	45,747	-	45,747
Textbooks	40	4	-	44	-	44
Student Services	2,732	911	-	3,643	-	3,643
Travel and Conferences	126	-	-	126	-	126
Utilities	8,930	490	-	9,420	1,502	10,922
Other Expenses	14,806	-	-	14,806	-	14,806
Depreciation	<u>39,572</u>	<u>1,490</u>	<u>3,814</u>	<u>44,876</u>	<u>4,650</u>	<u>49,526</u>
Total Expenses	<u>\$ 1,128,431</u>	<u>\$ 139,949</u>	<u>\$ 115,033</u>	<u>\$ 1,383,413</u>	<u>\$ 411,803</u>	<u>\$ 1,795,216</u>

See Notes to Financial Statements

NEW ROOTS CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2020

	<u>Program Services</u>			<u>Program Services Subtotal</u>	<u>Supporting Services</u>	<u>Total</u>
	<u>Regular Education</u>	<u>Special Education</u>	<u>Enrichment Programs</u>		<u>Management and General</u>	
Personnel Service Costs						
Administrative Staff Personnel	\$ 22,178	\$ 3,470	\$ 1,872	\$ 27,520	\$ 260,649	\$ 288,169
Instructional Personnel	635,225	99,601	53,784	788,610	-	788,610
Non-Instructional Personnel	1,293	-	-	1,293	-	1,293
Total Personnel Service Costs	<u>658,696</u>	<u>103,071</u>	<u>55,656</u>	<u>817,423</u>	<u>260,649</u>	<u>1,078,072</u>
Benefits and Payroll Taxes	126,729	19,829	10,693	157,251	50,149	207,400
Legal Fees	-	-	-	-	26,049	26,049
Accounting/Auditing Fees	-	-	-	-	27,490	27,490
Board Expenses	-	-	-	-	150	150
Contracted Services	28,052	5,336	4,809	38,197	20,622	58,819
Supplies and Materials	9,920	2,233	-	12,153	248	12,401
Office Expense	-	-	-	-	3,565	3,565
Expensed Equipment	-	-	-	-	246	246
Food Service	-	-	30,897	30,897	-	30,897
Insurance	32,439	1,217	3,119	36,775	3,739	40,514
Maintenance and Repairs	2,091	315	-	2,406	344	2,750
Marketing and Recruitment	20,207	4,795	891	25,893	5,042	30,935
Rent	263,810	9,906	25,558	299,274	30,214	329,488
Staff Development	2,248	1,078	-	3,326	-	3,326
Technology	15,210	2,684	-	17,894	-	17,894
Textbooks	108	12	-	120	-	120
Student Services	2,868	956	-	3,824	-	3,824
Travel and Conferences	2,733	-	-	2,733	-	2,733
Utilities	11,893	652	-	12,545	2,000	14,545
Other Expenses	8,680	-	-	8,680	-	8,680
Depreciation	<u>44,780</u>	<u>1,686</u>	<u>4,316</u>	<u>50,782</u>	<u>5,263</u>	<u>56,045</u>
Total Expenses	<u>\$ 1,230,464</u>	<u>\$ 153,770</u>	<u>\$ 135,939</u>	<u>\$ 1,520,173</u>	<u>\$ 435,770</u>	<u>\$ 1,955,943</u>

See Notes to Financial Statements

NEW ROOTS CHARTER SCHOOL

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30,

	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities		
Cash Received from Providing Services	\$ 1,648,064	\$ 1,749,637
Cash Received from Contributors and Grantors	617,310	341,571
Interest Received	306	228
Other Cash Received	15,685	29,914
Cash Paid to Employees	(1,061,992)	(1,343,758)
Cash Paid to Suppliers	(900,634)	(610,317)
	<u>318,739</u>	<u>167,275</u>
Net Cash Provided (Used) by Operating Activities		
	<u>-</u>	<u>-</u>
Cash Flows From Investing Activities		
	<u>-</u>	<u>-</u>
Cash Flows From Financing Activities		
	<u>-</u>	<u>-</u>
Net Change in Cash and Cash Equivalents and Restricted Cash	318,739	167,275
Cash and Cash Equivalents and Restricted Cash, July 1,	<u>335,439</u>	<u>168,164</u>
Cash and Cash Equivalents and Restricted Cash, June 30,	<u>\$ 654,178</u>	<u>\$ 335,439</u>

See Notes to Financial Statements

NEW ROOTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020

***Note 1* Summary of Significant Accounting Policies**

Activity

New Roots Charter School (the School) is a nonprofit public high school committed to sustainable education and social justice located in Central New York. The School's first year of operations was 2009-2010. The School operates under a charter agreement, which was renewed on April 10, 2017 and expires after July 31, 2022. Most of the School's revenue is derived from New York State aid passed through to the School from the home school districts of its students.

Accounting Method

The School maintains its accounts on the accrual basis. Revenues are recorded in the year earned and expenses are recognized when incurred.

Basis of Presentation

The financial statements of the School have been prepared on the accrual basis in conformity with U.S. generally accepted accounting principles (U.S. GAAP), which require the School to report information regarding its financial position and activities according to the following net asset classifications.

Net Assets Without Donor Restrictions

Net assets not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the School. All revenues, gains, and losses that are not restricted by donors and grantors are included in this classification. All expenses are reported as decreases in net assets without donor restrictions and may be used at the discretion of the School's management and the Board of Trustees.

Net Assets With Donor Restrictions

Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the School or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Statements of Activities.

Future Accounting Pronouncements

In February 2016, Financial Accounting Standards Board (FASB) issued Accounting Standards Updates (ASU) No. 2016-02, "Leases" (Topic 842). ASU No. 2016-02 improves transparency and comparability among companies by recognizing lease assets and lease liabilities on the balance sheet and by disclosing key information about leasing arrangements. ASU No. 2016-02 is effective for the year ending June 30, 2023. The School is currently assessing the financial impact of this guidance on the financial statements.

NEW ROOTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020

***Note 1* Nature of Activities and Summary of Significant Accounting Policies - Continued**

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, cash and cash equivalents are defined as short-term, highly liquid investments with original maturities of three months or less.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management has provided an allowance for disputed claims based on an evaluation of the collectability of the outstanding receivable balances for the year ending June 30, 2021. See Note 3 for further information.

Prepaid Expenses

Prepaid expenses represents professional development services the School has the right to receive for which it has paid. This entire amount is expected to be expended during the next fiscal year.

Leasehold Improvements and Equipment

Leasehold improvements and equipment are stated at cost and depreciation is computed on a straight-line basis over the estimated useful lives of the assets. The capitalization threshold for the School is \$250. Equipment is depreciated over 3 to 20 years and leasehold improvement costs over 20 years.

Inventory

Inventory is valued at the cost of quantity on hand.

Revenue Recognition

Revenue from school districts resulting from the School's charter status is based on the number of students enrolled and is recorded when services are performed in accordance with the charter agreement.

NEW ROOTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020

***Note 1* Nature of Activities and Summary of Significant Accounting Policies - Continued**

Revenue Recognition - Continued

The School receives grants from governmental and non-governmental sources. These grant awards are accounted for as exchange transactions if the grantor receives an equivalent benefit in return or as nonexchange transactions if the resources provided are for the benefit of the School, the mission of the grantor, or the public at large. For grant awards accounted for as exchange transactions, revenue is recognized as performance obligations are satisfied. For grant awards accounted for as nonexchange transactions, revenue is recognized when a promise to give has been made, or in the case of a conditional promise to give, when the condition has been met by the School. Contributions of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions until the assets are acquired and placed in service. Contributions of assets other than cash are recorded at their estimated fair value at date of donation.

Income Tax Status

The School is exempt from federal income tax under §501(c)(3) of the Internal Revenue Code. In addition, the School qualifies for the charitable contribution deduction under §170(b)(1)(A) and has been classified as an organization other than a private school under §590(a)(2).

Donated Services

A large number of volunteers have donated significant amounts of time, services, and materials on the School's behalf. The value of this contributed time and services has not been reflected in the financial statements, inasmuch as no objective basis is available to measure the value of such services and it does not meet the criteria for recognition under FASB ASC 958.

Functional Allocation of Expenses

The Statement of Functional Expenses provides an analysis of expenses by both natural and functional classification. Natural expenses are defined by their nature, such as salaries, rent supplies, etc. Functional expenses are classified by the type of activity for which the expenses were incurred; for example, administrative and program costs. Expenses are allocated to program, administration, and fundraising based on management's estimates of the time spent, square footage, and other allocation methods appropriate to the type of expense.

Events Subsequent to Report Date

The School has evaluated events and transactions occurring between June 30, 2021 and October 26, 2021, which is the date on which the financial statements were available to be issued, for possible disclosure and recognition in the financial statements. No subsequent events were noted.

***Note 2* Concentration of Credit Risk**

The School maintains cash balances at one financial institution. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. During the year, deposits may exceed FDIC insurance limits.

NEW ROOTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020

Note 3 Cash and Cash Equivalents

The following table provides a reconciliation of cash, cash equivalents, and restricted cash reported within the statement of financial position that sum to the total of the same such amounts shown in the Statement of Cash Flows.

	2021	2020
Cash and Cash Equivalents	\$ 579,178	\$ 260,439
Restricted Cash	75,000	75,000
Total Cash and Cash Equivalents and Restricted Cash	\$ 654,178	\$ 335,439

Note 4 Allowance for Disputed Claims

The School derives its revenue via billings sent to the home School District for services provided to respective students. Occasionally, school districts dispute student residency and eligibility and refuse to pay the related bill. New York State has established an intercept process to ensure Charter Schools with substantiated claims are compensated for their services. The School anticipates receiving these funds, but has established an allowance for financial statement purposes. The allowance for disputed claims was \$516,089 and \$578,685 for the years ended June 30, 2021 and 2020, respectively.

Note 5 Equipment and Leasehold Improvements

A summary of changes in equipment and leasehold improvements is as follows:

	2021				
	Cost July 1,	Net Additions	Cost June 30,	Accumulated Depreciation	Net Book Value
Leasehold Improvements	\$ 596,645	\$ -	\$ 596,645	\$ (307,272)	\$ 289,373
Equipment	287,869	-	287,869	(266,247)	21,622
Total	\$ 884,514	\$ -	\$ 884,514	\$ (573,519)	\$ 310,995
	2020				
	Cost July 1,	Net Additions	Cost June 30,	Accumulated Depreciation	Net Book Value
Leasehold Improvements	\$ 595,757	\$ 888	\$ 596,645	\$ (277,373)	\$ 319,272
Equipment	283,789	4,230	288,019	(246,620)	41,399
Total	\$ 879,546	\$ 5,118	\$ 884,664	\$ (523,993)	\$ 360,671

Depreciation expense for 2021 and 2020 was \$49,526 and \$56,045, respectively.

NEW ROOTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020

Note 6 Leases

On May 10, 2009, the School entered into a five year and two month lease agreement with the Historic Clinton House of Ithaca, LLC, commencing on May 15, 2009, for classroom and administrative space. Monthly payments for fiscal year 2020 included \$19,982 for the original lease contract and an additional \$5,220 for extra space. The original lease includes three 5-year options to renew with a 4% base rent increase at the end of each twelve month period. As of July 5, 2020, the School exercised its second five-year term extension beginning August 1, 2019 and ending July 30, 2024. The extension calls for a base rent of \$24,468 per month with 3% annual increases thereafter. The extra space agreement includes two five-year options to renew with a 4% base rent increase at the end of each twelve month period. Rent expense under this lease was \$301,690 and \$300,018 for the years ended June 30, 2021 and 2020, respectively. Future minimum rental payments will be:

<u>Year</u>	<u>Payment</u>
2022	\$ 321,024
2023	328,024
2024	337,507
2025	28,194

On September 27, 2018, the School entered into a 20 month lease agreement with St. Catherine Greek Orthodox Church for use of a commercial kitchen. The initial term of the agreement expired and the agreement was extended on a month by month basis with monthly payments of \$1,500 for the 2020-2021 school year. The agreement excludes July and August, months when school is not in session. Rent expense under these leases was \$15,000 and \$22,200, for the years ended June 30, 2021 and 2020, respectively.

The School had additional rent expenses for parking and other purposes of \$5,764 and \$7,270, respectively, for the years ended June 30, 2021 and 2020.

Note 7 Line of Credit

During the years ended June 30, 2021 and 2020, the School maintained a \$20,000 line of credit with a local financial institution to ensure adequate cash flows throughout the school year. The line of credit was not utilized during either year.

Note 8 Related Party Transactions

One Board of Trustees member is the mother of one of the owners of the Historic Clinton House of Ithaca, LLC. This individual abstains from voting on matters pertaining to the building and/or the lease.

NEW ROOTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020

Note 9 Pension System

The School participates in the New York State Teachers' Retirement System (NYSTRS)(System). This is a cost-sharing multiple employer public defined benefit employee retirement system. The System offers a wide range of plans and benefits, which are related to years of service and final average salary, vesting of retirement benefits, death, and disability. The School's contributions to the System are less than 0.004% of total contributions to the System.

The New York State Teachers' Retirement Board administers NYSTRS. The System provides benefits to plan members and beneficiaries as authorized by Education Law and the Retirement and Social Security Law of the State of New York. NYSTRS issues a publicly available financial report that contains financial statements and required supplementary information for the System. The report may be obtained by writing to NYSTRS, 10 Corporate Woods Drive, Albany, New York 12211-2395.

Plan members who joined NYSTRS before July 27, 1976 are not required to make contributions. Those joining after July 27, 1976 and before January 1, 2010 with less than ten years of membership are required to contribute 3.0% of their annual salary. Those joining NYSTRS on or after January 1, 2010 and before April 1, 2012 are required to contribute 3.5% of their annual salary for their entire working career. Persons joining on or after April 1, 2012 are required to contribute between 3% and 6% of their annual salary throughout active service. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates expressed as proportions of payroll of members which shall be used in computing the contributions required to be made by the employer to the Pension Accumulation Fund.

Once an employer joins, they cannot withdraw from the System. This eliminates the risk that an employer will withdraw, leaving unfunded obligations to be borne by the remaining employers. As of June 30, 2019, the most recent valuation available, the System's fiduciary net position was \$120,479,505,000 and its net pension liability was \$2,763,270,836 with a funded status of 99.9%.

The School is required to contribute at an actuarially determined rate. As of June 30, 2020, the School had an outstanding payable to the System in the amount of \$267,033. This amount was comprised of balances owed for the 2020 and past years and was past due. The School paid off these past due balances in 2021. Required contributions for the prior three years were:

<u>Year</u>	<u>NYSTRS</u>
2021	\$ 45,201
2020	48,745
2019	66,865

The School's total liability, including employer and employee contribution amounts, at June 30, 2021 and 2020 amounted to \$58,313 and \$267,033, respectively.

NEW ROOTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020

Note 10 Net Assets With Donor Restrictions

Net Assets With Donor Restrictions at June 30, consisted of the following:

	2021	2020
CFTC Strategic Planning	\$ 4,000	\$ 4,000
CARS Grant	25	25
Scholarship Funds	410	410
Sponsor a Senior	2,073	2,073
Events	359	359
Jason New Roots Fund	826	826
Capital Campaign	625	625
Youth Entrepreneurship Market	764	764
Total	\$ 9,082	\$ 9,082

Note 11 Dissolution Reserve

As part of the charter agreement, education corporations agree to establish a dissolution reserve fund account of no less than \$75,000 as determined by the State University of New York (SUNY). This amount is established to pay for legal and audit expenses that would be associated with a dissolution should it occur. The reserve balance was \$75,000 at June 30, 2021 and 2020 and is reported as restricted cash and net position.

Note 12 Availability and Liquidity

The School's financial assets available within one year of the Statement Financial Position date for general expenditures are as follows:

	2021	2020
Financial Assets at Year End		
Cash and Cash Equivalents	\$ 654,178	\$ 335,439
Accounts Receivable, Net	70,621	83,523
State and Federal Aid Receivable	104,681	37,533
Total Financial Assets	829,480	456,495
Less:		
Amounts Unavailable for General Expenditures		
Within One Year Due to:		
Dissolution Reserve	(75,000)	(75,000)
Donor Restricted Financial Assets	(9,082)	(9,082)
Total Amounts Unavailable for		
General Expenditures Within One Year	(84,082)	(84,082)
Total Financial Assets Available for		
 General Expenditures Within One Year	\$ 745,398	\$ 372,413

NEW ROOTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2021 AND 2020

***Note 12* Availability and Liquidity - Continued**

The School's governing Board of Trustees has designated a portion of its unrestricted resources for a dissolution reserve to conform to the School's charter agreement; see Note 10 for additional details.

Additionally, in prior years, management conducted a detailed review of the budgeting process and cash flow cycle and developed a detailed monthly budget and projected cash flow statement which is used to actively monitor the School's resources and satisfy reporting requirements.

The School also has a \$20,000 line of credit available to meet cash flow needs.

***Note 13* Charter Status**

On December 18, 2019, the SUNY Board of Trustees passed a resolution to place the School on probationary status. The probation included a remedial plan consisting of the following requirements:

- Submission of the 2019 audited financial statements by January 1, 2020.
- Submission of a proposed recruitment plan and budget for increasing enrollment by January 15, 2020.
- Commencing February 1, 2020, submission of monthly reports regarding current enrollment and applications received for the 2020-21 school year.
- Submission of a fiscally sound budget through June 30, 2020 based on the current and lower enrollment, which demonstrates the fiscal soundness of the School and includes substantial payments to NYSTRS totaling at least \$80,000.
- Submission of monthly unaudited financial statements as well as board meeting packets provided to the School's Board of Trustees.
- By the dates specified in the Charter Agreement, quarterly unaudited financial reports, annual budgets, annual audits, and annual accountability reports for the remainder of the charter term.
- Submission of documents showing the 2020-21 incoming class meets the age and grade requirements in the charter agreement.

Failure to comply with the requirements may result in the SUNY's termination of the School's Charter.

As of the date of this report, management had met the terms of the remedial plan and was in compliance with the SUNY requirements. Additionally, management has been attempting to collect on outstanding disputed balances, hired a consultant to assist them with meeting all the reporting requirements, improved the overall financial standing of the School, and is in the process of renewing the Charter Agreement.

NEW ROOTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021 AND 2020

Note 14 **Uncertainty**

In March 2020, the COVID-19 coronavirus outbreak was declared a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus included quarantines in certain areas and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had, and are expected to continue to have, an adverse impact on the economies on the area in which the School operates. While it is unknown how long these conditions will last and what the complete financial effect will be, the School expects disruptions to businesses and residents and potential effects to New York State government funding, which could negatively impact operating results in future periods.

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

Board of Trustees
New Roots Charter School
Ithaca, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of New Roots Charter School (the School), which comprise the statements of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year ended, and the related notes to the financial statements, which collectively comprise the School's basic financial statements, and have issued our report thereon dated October 26, 2021.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified.

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.

Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Respectfully submitted,

A handwritten signature in black ink that reads "Insero & Co. CPAs, LLP". The signature is written in a cursive, slightly slanted style.

Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
October 26, 2021



MANAGEMENT COMMENT LETTER

Board of Trustees
New Roots Charter School
Ithaca, New York

In planning and performing our audit of the financial statements of New Roots Charter School (the School) for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting as a basis for designing our audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Other Matters

During our audit, we noted the following matters that provide opportunities for strengthening internal controls and operating efficiency.

Current and Prior Year Comments

Stale Dated Outstanding Checks

Finding:

The current and prior year cash reconciliations include stale dated checks from as far back as 2012.

Recommendation:

We recommend management research and resolve the stale dated checks through either resolving the balances with the original payee or remitting the funds to the New York State Comptroller Department of Uncollected Funds.

Accounts Receivable

Findings:

At June 30, 2021 and 2020, the School had receivable balances due from various School Districts of \$578,369 and \$795,058, respectively. Of the balances outstanding at June 30, 2021 and 2020, \$516,089 and \$590,438 represented balances outstanding for more than a year. Through our inquiries with management and some School District officials, it appears the discrepancies result from differences in the understanding on issues such as student residency, eligibility, and School District obligations under education law. We also noted some School Districts had overpaid, and these amounts had not been applied against the outstanding balances as of June 30, 2021.

Current Year Status:

The School has performed a reconciliation of the historical balances and has been working with School District officials to collect those balances. During 2021 the School was able to collect historical payments from several School Districts reducing the overall allowance balances.

Recommendation:

We recommend management continue to work with School District officials to determine a net realizable amount owed by the respective School Districts, and resolve discrepancies and settle outstanding balances.

DISCUSSION ITEM

Impact of Accounting Standard Updates (ASUs) of the Financial Accounting Standards Board (FASB)

In February 2016, FASB issued ASU No. 2016-02, "Leases." The update changes the recording and reporting requirements for operating leases, requiring assets and liabilities be recognized if the lease meets certain requirements.

New Roots Charter School

October 26, 2021

Page 3

ASU No. 2016-02 was to be effective for nonpublic entities for years beginning after December 15, 2019, applied on a retrospective basis. On June 3, 2020, the FASB issued ASU 2020-05, "Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842)," which delays the effective date to fiscal years beginning after December 15, 2021.

We will review the status of these comments during our next audit engagement. Our comments and recommendations are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform additional study of these matters, or to assist you in implementing the recommendations.

We would like to thank you and your staff for the cooperation and support given to us during the course of the audit. We appreciate the opportunity to be of service to you and look forward to our continued involvement.

This letter does not affect our report dated October 26, 2021 on the financial statements of the School.

This communication is intended solely for the information and use of management, the Audit Committee and Board of Trustees, and others within the School and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully submitted,

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Certified Public Accountants

Ithaca, New York
October 26, 2021



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New Roots Charter School

October 26, 2021

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Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
October 26, 2021



City of Ithaca Fire Department

310 W Green St

Ithaca, NY 14850

Phone: 607-272-1234 Fax: 607-272-2793

**Permit Required Fire Safety and Property Maintenance
Inspection**

Inspector Name: Mike Rankin	Activity Number: FI-226-2020-0241
Inspector Phone: 607-272-1234	Activity Cause: Periodic
Email: FPBMail@cityofithaca.org	Activity Date: 11/25/20 01:00:00 PM
	Status: Pass

New Roots School
116 N Cayuga St
Ithaca, NY 14850

Occupancy Type:	<u>E, B, A (occ =>100-299)</u>
Total Violations:	0
Corrected Violations:	0
Hours:	1.00

Notice of Violation - Order to Remedy by the City of Ithaca Fire Marshal: A Fire Safety and Property Maintenance Inspection was performed at the location and address indicated above. The inspection and abatement of violations are required before the issuance of an operating permit by the Ithaca Fire Department. You are hereby directed and ordered to comply with the law and to correct any violations that have been cited. Severe violations must be corrected immediately. All other violations must be corrected within 30 days of this report. Failure to correct any violation and to comply with the applicable provisions of the law, may constitute an offense punishable by fine or imprisonment or both.

Mike Rankin
City of Ithaca Fire Department
310 W Green St
Ithaca, New York 14850
607-272-1234
mrankin@cityofithaca.org

Print Date: 11/25/2020



City of Ithaca Fire Department

310 W Green St
Ithaca, NY 14850
Phone: 607-272-1234
Fax: 607-272-2793
Email: firemarshal@cityofithaca.org

Certificate of Compliance - Educational Occupancy

Permit Number: P-226-2020-0004-CoC-EO
Expiration Date: 12/31/2021

New Roots School
116 N Cayuga St
Ithaca, NY 14850

Description:

The Building/Occupancy has been inspected and complies with the requirements of New York State Uniform Code and the Fire Prevention Code of the City of Ithaca.



Authorizing Signature

11/25/2020

Date



City of Ithaca Fire Department

310 W Green St
Ithaca, NY 14850
Phone: 607-272-1234
Fax: 607-272-2793
Email: firemarshal@cityofithaca.org

Operating Permit - Assembly Occupancy

Permit Number: P-226-2020-0085-OP-AO
Expiration Date: 12/31/2021

New Roots School
116 N Cayuga St
Ithaca, NY 14850

Description:

A valid operating permit is required by the City of Ithaca Municipal Code §181-9 for specific occupancies which include: Assembly Occupancies. Operating Permits are revocable for cause. This Operating Permit is non-transferable and expires on the date indicated above.



Authorizing Signature

11/25/2020

Date



City of Ithaca Fire Department

310 W Green St
Ithaca, NY 14850
Phone: 607-272-1234
Fax: 607-272-2793
Email: firemarshal@cityofithaca.org

Operating Permit - Assembly Occupancy

Permit Number: P-226-2020-0085-OP-AO
Expiration Date: 12/31/2021

New Roots School
116 N Cayuga St
Ithaca, NY 14850

Description:

A valid operating permit is required by the City of Ithaca Municipal Code §181-9 for specific occupancies which include: Assembly Occupancies. Operating Permits are revocable for cause. This Operating Permit is non-transferable and expires on the date indicated above.



Authorizing Signature

11/25/2020

Date



New Roots Charter School 2021-2022 Academic Calendar



September

- 6** Labor Day Recess
- 7-8** Staff Professional Development
- 9** First Day of School for All Students

SEPTEMBER 2021						
S	M	T	W	Tr	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 2021						
S	M	T	W	Tr	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						

October

- 11** Indigenous People's Day
- 22** Staff Professional Development Day

November

- 11** Veteran's Day Recess
- 24-26** Thanksgiving Recess

NOVEMBER 2021						
S	M	T	W	Tr	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 2021						
S	M	T	W	Tr	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	

December

- 24-31** Winter Recess

January

- 17** Martin Luther King Jr. Day
- 24-28** Regents Exams

JANUARY 2022						
S	M	T	W	Tr	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 2022						
S	M	T	W	Tr	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					

February

- 21-25** February Recess

March

- 18** Staff Professional Development Day

MARCH 2022						
S	M	T	W	Tr	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 2022						
S	M	T	W	Tr	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

April

- 11-15** Spring Recess

May

- 31** Memorial Day Recess

MAY 2022						
S	M	T	W	Tr	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 2022						
S	M	T	W	Tr	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
27	28	29	30			

June

- 15-17** Regents Exams
- 20** Juneteenth Recess
- 21-23** Regents Exams
- 23** Last day of school for students

	First / Last Day of School for All Students		No School for Students		Regents / Midterms		Grades / Progress Reports Due
	Caregiver/Student/Teacher Led Conferences		First and Last Day of Quarter		Staff Development Day (no school for students)		School Event