

Application: New Roots Charter School

Tina Nilsen-Hodges - tnilsenhodges@newrootsschool.org
2021-2022 Annual Report

Summary

ID: 0000000151

Labels: SUNY Trustees

Entry 1 School Info and Cover Page

Completed Jul 29 2022

[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 2021-2022 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, 2022)** 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 800000063986

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, 2022 or you may not be assigned the correct tasks.

SUNY BOARD OF TRUSTEES

d. DISTRICT / CSD OF LOCATION

ITHACA CSD

e. DATE OF INITIAL CHARTER

9/2009

f. DATE FIRST OPENED FOR INSTRUCTION

9/2009

c. School Unionized

Is your charter school unionized?

Yes

c. Name of Union

Provide the name of the union:

New Roots Charter School Instructional Staff Association

c. Date Unionized

Provide the date of unionization:

2/2013

h. SCHOOL WEB ADDRESS (URL)

<https://newrootsschool.org/>

i. Total Approved Charter Enrollment for 2021-2022 School Year (exclude Pre-K program enrollment)

160

j. Total Enrollment on June 30, 2022 (exclude Pre-K program enrollment)

137

k. Grades Served during the 2021-2022 School Year (exclude Pre-K program students)

Check all that apply

Grades Served	9, 10, 11, 12
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l1. 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 2022-2023?

No, just one site.

NEW ROOTS CHARTER SCHOOL 800000063986

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 N. Cayuga Street	607-882-9220	Ithaca	9-12	No

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Tina Nilsen-Hodges	Principal & Superintendent	607-882-9220		tina@newrootschool.org
Operational Leader	Allyn Rosenbaum	Operations Manager	607-882-9220		arosenbaum@newrootsschool.org
Compliance Contact	Seren Ozkan	Executive Projects Coordinator	607-882-9220		sozkan@newrootsschool.org
Complaint Contact	Tina Nilsen-Hodges	Principal & Superintendent	607-882-9220		tina@newrootschool.org
DASA Coordinator	Jhakeem Haltom	Dean of Students	607-882-9220		jhaltom@newrootsschool.org
Phone Contact for After Hours Emergencies	Tina Nilsen-Hodges	Principal & Superintendent	607-882-9220		tina@newrootschool.org

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.

- **Fire inspection certificates must be updated annually. For the upcoming school year 2022-2023, the fire inspection certificate must be dated after July 1, 2021.**
- **If the fire inspection certificate is dated after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2022.**

Site 1 Certificate of Occupancy (COO)

[City of Ithaca Fire Department Operating Permit New Roots Charter School.pdf](#)

Filename: City of Ithaca Fire Department Operating Permit New Roots Charter School.pdf **Size:** 34.8 kB

Site 1 Fire Inspection Report

[City of Ithaca Fire Department Certificate of Compliance - Educational Occupancy - New Roots Charter.pdf](#)

Filename: City of Ithaca Fire Department Certificate of Compliance - Educational Occupancy - New Roots Charter.pdf **Size:** 33.0 kB

CHARTER REVISIONS DURING THE 2021-2022 SCHOOL YEAR

n1. Were there any revisions to the school’s charter during the 2021-2022 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 2021-2022 FY?

Yes

ATTESTATIONS

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

Name	Tina Nilsen-Hodges
Position	Principal and Superintendent
Phone/Extension	607-379-9952
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:

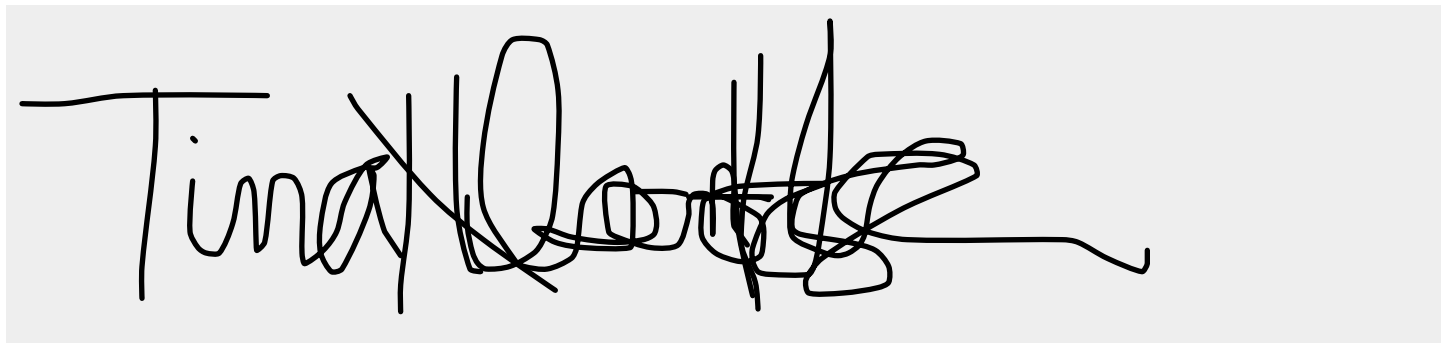
Yes

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).

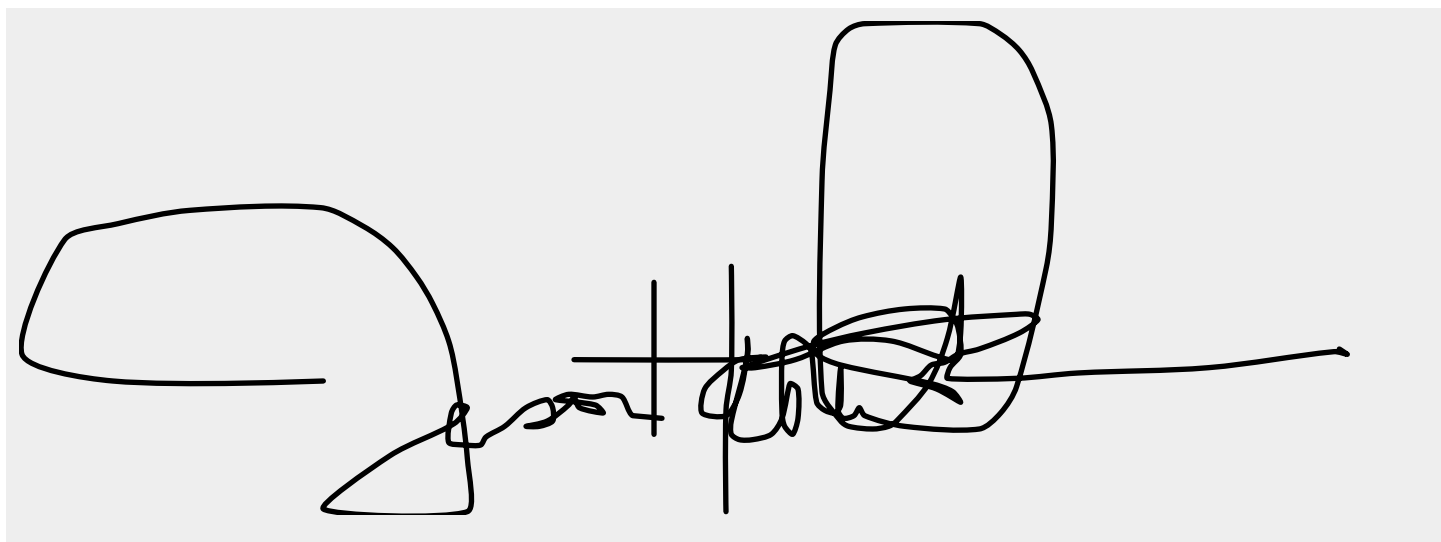
Responses Selected:

Yes

Signature, Head of Charter School

A handwritten signature in black ink on a light gray background. The signature is highly stylized and cursive, starting with a large 'T' and ending with a long horizontal stroke.

Signature, President of the Board of Trustees

A handwritten signature in black ink on a light gray background. The signature is highly stylized and cursive, featuring a large loop on the left and a large loop on the right, with a long horizontal stroke extending to the right.

Date

Jul 29 2022



Thank you.

Entry 3 Accountability Plan Progress Reports

Incomplete

Instructions

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

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report](#). After completing, SUNY-authorized charter schools must upload the document into the SUNY Epicenter system by **September 15, 2022**. SUNY CSI will forward to NYSED CSO.

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

Entry 4 - Audited Financial Statements

Completed Nov 1 2022

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements and related documents in PDF format into the SUNY Epicenter system no later than **November 1, 2022**. SUNY CSI will forward to NYSED CSO. **SUNY-authorized charter schools** are asked to ensure that security features such as password protection are turned off.

ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools must upload final, audited financial statements to the [Annual Report Portal](#) no later than **November 1, 2022**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

PLEASE NOTE: This task appears as visible and optional task in the online portal until August 1 2022 but will be identified as a required task thereafter and due on November 1, 2022. This is a required task, and it is marked optional for administrative purposes only.

5622 2022 Financial Report

Filename: 5622 2022 Financial Report.pdf Size: 834.5 kB

Entry 4a - Audited Financial Report Template (SUNY)

Completed Nov 1 2022

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 no later than **November 1, 2022**. SUNY CSI will forward to NYSED CSO.

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

2021-22 New Roots Audited Financial Statement submitted 11-1-22

Filename: 2021 22 New Roots Audited Financi s2IdqkU.xlsx Size: 175.9 kB

Entry 4c - Additional Financial Documents

Incomplete Hidden from applicant

Instructions - Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents and submit by **November 1, 2022**. 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

Regents, NYCDOE, and Buffalo BOE authorized schools should enter financial contact information directly into the form within the portal by **November 1, 2022**.

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 2022-2023 Budget

Completed Nov 1 2022

SUNY-authorized charter schools should download the [2022-23 Budget and Quarterly Report Template and the 2022-23 Budget Narrative Questionnaire](#) from the SUNY website and upload the completed template into Epicenter. SUNY CSI will forward to NYSED CSO. **Due November 1, 2022.**

Regents, NYCDOE, and Buffalo BOE authorized charter schools should upload a copy of the school's FY22 Budget using the [2022-2023 Budget Template](#) in the portal or from the Annual Report website. **Due November 1, 2022.**

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

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

[2022-23 Budget-Narrative-Questionnaire New Roots submitted 6-30-22](#)

Filename: 2022 23 Budget Narrative Questionn x2UAEUv.pdf **Size:** 28.4 kB

[2022-23 Budget New Roots submitted 6-30-22](#)

Filename: 2022 23 Budget New Roots submitte WROmr09.xlsx **Size:** 518.6 kB

Entry 6 - Board of Trustees Disclosure of Financial Interest Form

Completed Jul 29 2022

Due on August 1, 2022, 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 2021-2022 school year must complete and sign a [Trustee Disclosure of Financial Interest Form](#). Acceptable signature formats include:

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

All completed forms must be collected and uploaded in .PDF format for each individual member. **The education corporation is responsible for completing the form for trustees who left the board during the reporting year.**

Forms completed from past years will not be accepted. **Only the latest version of the form** (updated in April, 2022) is acceptable.).

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 governing education corporation.

[Jason Hamilton Current or Former Trustee Financial Disclosure Form](#)

Filename: Jason Hamilton Current or Former T Chk9f0T.pdf **Size:** 2.1 MB

[Catherine Thompson Current or Former Trustee Financial Disclosure Form](#)

Filename: Catherine Thompson Current or Form E8QP58l.pdf **Size:** 665.0 kB

[Tanya Saunders Current or Former Trustee Financial Disclosure Form](#)

Filename: Tanya Saunders Current or Former T pSKMoKV.pdf **Size:** 1.9 MB

[Paul Wheeler Current or Former Trustee Financial Disclosure Form](#)

Filename: Paul Wheeler Current or Former Tru pNRZFWO.pdf **Size:** 198.1 kB

[Paul Bardaglio Current or Former Trustee Financial Disclosure Form](#)

Filename: Paul Bardaglio Current or Former T E6ZoCx8.pdf **Size:** 478.9 kB

[Kathleen Torello Current or Former Trustee Financial Disclosure Form](#)

Filename: Kathleen Torello Current or Former WCid8c2.pdf **Size:** 274.3 kB

[Joseph Wilson Current or Former Trustee Financial Disclosure Form](#)

Filename: Joseph Wilson Current or Former Tr Q0bp8g3.pdf **Size:** 303.3 kB

[Meghan Fitzgerald Current or Former Trustee Financial Disclosure Form](#)

Entry 7 BOT Membership Table

Completed Jul 29 2022

Instructions

Required of ALL charter schools

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

Entry 7 BOT Table

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

NEW ROOTS CHARTER SCHOOL 800000063986

Authorizer:

Who is the authorizer of your charter school?

SUNY

1. 2021-2022 Board Member Information (Enter info for each BOT member)

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 2021-2022

1	Dr. Jason Hamilton		Chair	Chairman of the Board of Trustees	Yes	5	07/27/2022	07/27/2025	10
2	Dr. Peter Bardaglio		Trustee/Member	Accountability Task Force	Yes	5	7/27/2021	07/27/2024	9
3	Kathleen Torello		Treasurer	Finance	Yes	3	07/27/2021	07/27/2024	9
4	Joseph Wilson		Secretary	Accountability Task Force	Yes	3	07/27/2022	07/27/2025	9
5	Cate Thompson		Vice Chair	Development	Yes	2	07/01/2020	06/30/2023	9
6	Tanya Saunders		Trustee/Member		Yes	1	07/01/2020	06/30/2023	10
7	Meghan Fitzgerald		Trustee/Member		Yes		07/01/2021	07/01/2024	9
8	Paul Wheeler		Trustee/Member		Yes		10/05/2021	10/05/2024	9
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, 2022	8
b.Total Number of Members Added During 2021-2022	2
c. Total Number of Members who Departed during 2021-2022	0
d.Total Number of members, as set in Bylaws, Resolution or Minutes	8

3. Number of Board meetings held during 2021-2022

10

4. Number of Board meetings scheduled for 2022-2023

6

Total number of Voting Members on June 30, 2022:

8

Total number of Voting Members added during the 2021-2022 school year:

0

Total number of Voting Members who departed during the 2021-2022 school year:

0

Total Maximum Number of Voting members in 2021-2022, as set by the board in bylaws, resolution, or minutes:

8

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 2021-June 2022), which should match the number of meetings held during the 2021-2022 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 1, 2022**.

Entry 9 Enrollment & Retention

Completed Jul 29 2022

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

Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2021-2022 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 2022-2023.

Entry 9 Enrollment and Retention of Special Populations

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2021-2022	Describe Recruitment Plans in 2022-2023
Economically Disadvantaged	Regular outreach through community organizations that serve under resourced families.	Same.
English Language Learners	Regular outreach through programs providing English language instruction to families who are recent immigrants or refugees.	Same.
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.	Same.

Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2021-2022	Describe Retention Plans in 2022-2023
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.	Same.
English Language Learners	Provide resources to support the needs of the individual learner in the context of our school program.	Same.
Students with Disabilities	Individualized support for student engagement and academic success, family engagement, good coordination with school districts of residence.	Same.

Entry 10 - Teacher and Administrator Attrition

Completed Jul 29 2022

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 who are provided or assigned by the district of location, or related/contracted service providers.** After an employee has been cleared, schools are required to maintain proof of such clearance in the file of each employee. For the safety of all students, charter schools must take immediate steps to terminate the employment of individuals who have been denied clearance. Once the employees have been terminated, the school must terminate the request for clearance in the TEACH system.

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

^[1] Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.nysed.gov/common/nysed/files/programs/charter-schools/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

Emergency Conditional Clearances

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

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

Schools are asked to attest that they have reviewed and understand these requirements. More information can be found in the memo at [NYSED CSO Employee Clearance and Fingerprint Memo 10-2019](#).

Attestation

Responses Selected:

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

Entry 11 Percent of Uncertified Teachers

Incomplete 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, 2022)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	
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. Mathematics	
ii. Science	
iii. Computer Science	
iv. Technology	
v. Career and Technical Education	
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, 2022)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	
Total Category C: not to exceed 5	0

TOTAL FTE COUNT OF UNCERTIFIED TEACHERS (Sum of Categories A, B AND C)

(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: 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 2021-2022 **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 Jul 29 2022

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 1, 2022 submission. Charter schools must upload a final school calendar into the portal and may do so at any time but no later than **September 15, 2022**.

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

Board of Regents-authorized charter schools also are required to submit school calendars that clearly indicate the start and end date of the instructional year AND the number of instructional hours and/or instructional days for each month. See an example of a calendar showing the requested information. Schools are encouraged to use a calendar template and ensure there is a monthly tally of instructional days.

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

New Roots Charter School Academic Calendar 2022-2023

Filename: New Roots Charter School Academic NEnfoL8.pdf Size: 352.4 kB

Entry 14 Links to Critical Documents on School Website

Completed Jul 29 2022

Instructions

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 5: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy

By law, each charter school is required to maintain certain notices and policies listed on its website. Please insert the [link](#) from the school’s website for each of the items:

1. Current Annual Report (i.e., 2021-2022 Annual Report);[\[1\]](#)
2. Board meeting notices, agendas and documents;
3. New York State School Report Card;
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy **(For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)**;
5. District-wide safety plan, not a building level safety plan (as per the September 2021 [Emergency Response Plan Memo](#));
6. Authorizer-approved FOIL Policy; and
7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

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

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 4: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy

By law, each charter school is required to maintain certain notices and policies listed on its website. Please insert the link from the school’s website for each of the items:

	Link to Documents
1. Current Annual Report (i.e., 2021-2022 Annual Report)	https://newrootsschool.org/student-family-resources/
2. Board meeting notices, agendas and documents	https://newrootsschool.org/board-business/
3. New York State School Report Card	https://data.nysed.gov/essa.php?year=2021&instid=800000063986
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	https://newrootsschool.org/wp-content/uploads/2021/10/NRCS-District-Wide-Safety-Plan-2021-2022.pdf
6. Authorizer-approved FOIL Policy	https://newrootsschool.org/wp-content/uploads/2022/05/Freedom-Of-Information-Law.pdf
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://newrootsschool.org/wp-content/uploads/2022/05/Freedom-Of-Information-Law.pdf

Thank you.



Entry 15 Staff Roster

Incomplete Hidden from applicant

[INSTRUCTIONS](#)

Required of Regents and NYCDOE-authorized Charter Schools ONLY

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

Use of the 2021-2022 Annual Report Faculty/Staff roster template is required. Each of the data elements, with the exception of the Notes, are required, and use of the drop-down options, when provided, is also required. Reminders: Please use the notes section provided to add any additional information as deemed necessary. Failure to adhere to the guidelines and validations in the Staff Roster Template will result in a resubmission of a fully corrected roster.

Please note the roster should include all staff employed any point from July 1, 2021 to June 30, 2022, including those employed on June 30th.

NEW ROOTS CHARTER SCHOOL

Ithaca, New York

FINANCIAL REPORT

**For the Years Ended
June 30, 2022 and 2021**



NEW ROOTS CHARTER SCHOOL

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
New Roots Charter School
Ithaca, New York

Report on the Audit of the Financial Statements

Opinion

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, 2022 and 2021, and the related Statements of Activities, Functional Expenses, and Cash Flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of New Roots Charter School as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management 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.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2022, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

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 28, 2022

NEW ROOTS CHARTER SCHOOL

STATEMENTS OF FINANCIAL POSITION JUNE 30,

	<u>2022</u>	<u>2021</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 676,199	\$ 579,178
State and Federal Aid Receivable	145,352	104,681
Accounts Receivables Net of Allowance for Disputed Claims of \$500,443 and \$516,089 (See Note 4)	173,568	70,621
Inventories	1,374	1,374
Prepaid Expenses	42,782	30,887
Total Current Assets	<u>1,039,275</u>	<u>786,741</u>
Noncurrent Assets		
Cash and Cash Equivalents - Reserve	75,000	75,000
Deposits	23,457	23,457
Equipment and Leasehold Improvements, Net of Accumulated Depreciation of \$473,755 and \$573,519	294,680	310,995
Total Noncurrent Assets	<u>393,137</u>	<u>409,452</u>
Total Assets	<u>\$ 1,432,412</u>	<u>\$ 1,196,193</u>
LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 27,900	\$ 20,177
Accrued Liabilities	129,333	128,488
Deferred Revenue	40,603	-
Due to Retirement System	65,404	58,313
Total Liabilities	<u>263,240</u>	<u>206,978</u>
NET ASSETS		
Net Assets Without Donor Restrictions		
Investment in Equipment and Leasehold Improvements	294,680	310,995
Reserve	75,000	75,000
Undesignated	790,410	594,138
Total Net Assets Without Donor Restrictions	1,160,090	980,133
Net Assets With Donor Restrictions	9,082	9,082
Total Net Assets	<u>1,169,172</u>	<u>989,215</u>
Total Liabilities and Net Assets	<u>\$ 1,432,412</u>	<u>\$ 1,196,193</u>

See Notes to Financial Statements

NEW ROOTS CHARTER SCHOOL

STATEMENTS OF ACTIVITIES FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Operating Revenues						
Public School Districts:						
Resident Student Enrollment	1,803,575	\$ -	\$ 1,803,575	\$ 1,464,051	\$ -	\$ 1,464,051
Special Education Revenue	123,602	-	123,602	102,708	-	102,708
Grants and Contracts:						
State and Local	-	-	-	-	15,692	15,692
Federal Grants - Title I and Other Title Grants	-	44,122	44,122	-	45,222	45,222
Federal Grants - IDEA Funds	-	19,008	19,008	-	36,877	36,877
Federal Grants - ARP/ ESSR	-	161,679	161,679	-	34,168	34,168
Federal and State Grants - School Lunch	-	53,817	53,817	-	21,801	21,801
Other Grants	-	20,767	20,767	-	-	-
Payroll Protection Program	-	-	-	326,285	-	326,285
Contributions	39,132	-	39,132	181,613	22,800	204,413
Investment Income	352	-	352	306	-	306
Food Service Income	802	-	802	273	-	273
E-Rate Reimbursement	25,846	-	25,846	-	-	-
Other Income	7,672	-	7,672	15,685	-	15,685
Gain (Loss) on Disposal of Fixed Assets	(515)	-	(515)	-	-	-
Net Assets Released From Purpose Restrictions	299,393	(299,393)	-	176,560	(176,560)	-
Total Revenues and Other Support	2,299,859	-	2,299,859	2,267,481	-	2,267,481
Expenses						
Program Expenses						
Regular Education	1,358,069	-	1,358,069	1,128,431	-	1,128,431
Special Education	169,203	-	169,203	139,949	-	139,949
Enrichment Programs	143,709	-	143,709	115,033	-	115,033
Total Program Expenses	1,670,981	-	1,670,981	1,383,413	-	1,383,413
Supporting Services						
Management and General	464,567	-	464,567	411,803	-	411,803
Total Supporting Services	464,567	-	464,567	411,803	-	411,803
Total Expenses	2,135,548	-	2,135,548	1,795,216	-	1,795,216
Change in Net Assets Before the Change in the Allowance for Prior Year's Disputed Claims	164,311	-	164,311	472,265	-	472,265
Change in the Allowance for Disputed Claims	15,646	-	15,646	68,130	-	68,130
Net Assets, Beginning of Year	980,133	9,082	989,215	439,738	9,082	448,820
Net Assets, End of Year	\$ 1,160,090	\$ 9,082	\$ 1,169,172	\$ 980,133	\$ 9,082	\$ 989,215

See Notes to Financial Statements

NEW ROOTS CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2022

	Program Services			Program Services Subtotal	Supporting Services	Total
	Regular Education	Special Education	Enrichment Programs		Management and General	
Personnel Service Costs						
Administrative Staff Personnel	\$ 22,711	\$ 3,554	\$ 1,916	\$ 28,181	\$ 266,903	\$ 295,084
Instructional Personnel	650,469	101,992	55,074	807,535	-	807,535
Non-Instructional Personnel	1,325	-	-	1,325	-	1,325
Total Personnel Service Costs	674,505	105,546	56,990	837,041	266,903	1,103,944
Benefits and Payroll Taxes	154,254	24,136	13,016	191,406	61,042	252,448
Legal Fees	-	-	-	-	22,171	22,171
Accounting/Auditing Fees	-	-	-	-	28,994	28,994
Youth Entrepreneurship Grant	20,766	-	-	20,766	-	20,766
Cayuga Wetlands Restoration Grant	10,971	-	-	10,971	-	10,971
Roots of Success Grant	27,730	-	-	27,730	-	27,730
Contracted Services	40,023	7,613	6,861	54,497	29,422	83,919
Supplies and Materials	-	-	-	-	8,171	8,171
Office Expense	-	-	-	-	2,490	2,490
Expensed Equipment	-	-	-	-	1,065	1,065
Food Service	-	-	34,759	34,759	-	34,759
Insurance	26,417	991	2,540	29,948	3,045	32,993
Maintenance and Repairs	719	109	-	828	118	946
Marketing and Recruitment	27,450	6,514	1,210	35,174	6,850	42,024
Rent	260,811	9,793	25,267	295,871	29,870	325,741
Staff Development	462	-	-	462	-	462
Textbooks	276	31	-	307	-	307
Travel and Conferences	1,319	-	-	1,319	-	1,319
Utilities	4,090	224	-	4,314	688	5,002
Other Expenses	3,267	-	-	3,267	-	3,267
Student Services	827	276	-	1,103	-	1,103
Technology	72,376	12,772	-	85,148	-	85,148
Depreciation	31,806	1,198	3,066	36,070	3,738	39,808
Total Expenses	<u>\$ 1,358,069</u>	<u>\$ 169,203</u>	<u>\$ 143,709</u>	<u>\$ 1,670,981</u>	<u>\$ 464,567</u>	<u>\$ 2,135,548</u>

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	590,315	92,371	49,877	732,563	233,590	966,153
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	39,572	1,490	3,814	44,876	4,650	49,526
Total Expenses	\$ 1,128,431	\$ 139,949	\$ 115,033	\$ 1,383,413	\$ 411,803	\$ 1,795,216

See Notes to Financial Statements

NEW ROOTS CHARTER SCHOOL

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30,

	<u>2022</u>	<u>2021</u>
Cash Flows From Operating Activities		
Cash Received From Providing Services	\$ 1,840,678	\$ 1,648,064
Cash Received From Contributors and Grantors	338,457	617,310
Interest Received	352	306
Other Cash Received	33,003	15,685
Cash Paid to Employees	(1,308,016)	(1,061,992)
Cash Paid to Suppliers	(783,960)	(900,634)
	<u>120,514</u>	<u>318,739</u>
Net Cash Provided (Used) by Operating Activities		
	<u>120,514</u>	<u>318,739</u>
Cash Flows From Investing Activities		
Equipment Acquisitions and Leasehold Improvements	(24,008)	
Loss on Disposal of Fixed Assets	515	-
	<u>(23,493)</u>	<u>-</u>
Net Cash Provided (Used) by Investing Activities		
	<u>(23,493)</u>	<u>-</u>
Cash Flows From Financing Activities	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Net Change in Cash and Cash Equivalents and Restricted Cash	97,021	318,739
Cash and Cash Equivalents and Restricted Cash, July 1,	<u>654,178</u>	<u>335,439</u>
Cash and Cash Equivalents and Restricted Cash, June 30,	<u>\$ 751,199</u>	<u>\$ 654,178</u>

See Notes to Financial Statements

NEW ROOTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

***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 March 17, 2022, and expires after July 31, 2025. 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 Accounting

The financial statements of the School have been prepared in accordance 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

These include net assets not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the School. These net assets may be used at the discretion of the School's management and the Board of Trustees.

Net Assets With Donor Restrictions

These include 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.

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.

NEW ROOTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

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

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 is 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, 2022. See Note 4 for further information.

Prepaid Expenses

Prepaid expenses represent 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.

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.

NEW ROOTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

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

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 Accounting Standards Codification (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.

Evaluation of Subsequent Events

The School has evaluated events and transactions occurring between June 30, 2022 and October 28, 2022, 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, 2022 AND 2021

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.

	2022	2021
Cash and Cash Equivalents	\$ 676,199	\$ 579,178
Restricted Cash	75,000	75,000
Total Cash and Cash Equivalents and Restricted Cash	\$ 751,199	\$ 654,178

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 \$500,443 and \$516,089 for the years ended June 30, 2022, and 2021, respectively.

Note 5 Equipment and Leasehold Improvements

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

	2022				
	Cost July 1,	Net Additions	Cost June 30,	Accumulated Depreciation	Net Book Value
Leasehold Improvements	\$ 596,645	\$ -	\$ 596,645	\$ (337,171)	\$ 259,474
Equipment	287,869	(116,079)	171,790	(136,584)	35,206
Total	\$ 884,514	\$ (116,079)	\$ 768,435	\$ (473,755)	\$ 294,680
	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

Depreciation expense for 2022 and 2021 was \$39,808 and \$49,526, respectively.

NEW ROOTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

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 2022 included \$21,199 for the original lease contract and an additional \$5,377 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 \$310,741 and \$301,690 for the years ended June 30, 2022 and 2021, respectively. Future minimum rental payments will be:

<u>Year</u>	<u>Payment</u>
2023	\$ 328,158
2021	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 2021-2022 school year. The agreement excludes July and August, months when school is not in session. Rent expense under this lease was \$15,000 and \$15,000, for the years ended June 30, 2022 and 2021, respectively.

The School had additional rent expenses for a copier and other purposes of \$5,024 and \$5,764, respectively, for the years ended June 30, 2022 and 2021.

Note 7 **Line of Credit**

During the years ended June 30, 2022 and 2021, 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**

For the 2021 fiscal year, one Board of Trustees member was the mother of one of the owners of the Historic Clinton House of Ithaca, LLC. This individual abstained from voting on matters pertaining to the building and/or the lease and was not on the board for the 2022 fiscal year.

NEW ROOTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

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, 2020, the most recent valuation available, the System's fiduciary net position was \$148,148,457,000 and its net pension asset was \$17,329,042,000 with a funded status of 113.2%.

The School is required to contribute at an actuarially determined rate. Required contributions for the current and prior years were:

<u>Year</u>	<u>NYSTRS</u>
2022	\$ 66,823
2021	45,201
2020	48,745

The School's total liability, including employer and employee contribution amounts, on June 30, 2022 and 2021 amounted to \$65,404 and \$58,313, respectively.

NEW ROOTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

Note 10 Net Assets With Donor Restrictions

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

	2022	2021
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 on June 30, 2022 and 2021 and is reported as restricted cash and reserved net assets without donor restrictions.

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:

	2022	2021
Financial Assets at Year End		
Cash and Cash Equivalents	\$ 751,199	\$ 654,178
Accounts Receivable, Net	173,568	70,621
State and Federal Aid Receivable	145,352	104,681
Total Financial Assets	1,070,119	829,480
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	\$ 986,037	\$ 745,398

NEW ROOTS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022 AND 2021

***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 11 for additional details.

Additionally, management uses a detailed monthly budget and projected cash flow statement to actively monitor the School's resources.

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

***Note 13* Charter Status**

On March 17, 2022, the State University of New York (SUNY) Board of Trustees (Institute) passed a resolution to approve the Schools charter renewal for a term of three years through and including July 31, 2025, subject to the following conditions beginning in the 2022-2023 school year:

- Each school year as part of annual reporting the School shall report to the Institute regarding the resources developed by one or more unique staff positions, together with associated data, metrics and measures the School shall establish that result in increased oversight of curriculum development, instructional delivery, and teacher coaching and professional development;
- The School shall engage an external consultant to conduct an annual evaluation of the charter's educational program using the benchmarks described in the SUNY Renewal Policies and report findings by July 31 each year to the Education Corporation board and the Institute;
- Each school year, the School shall maintain a minimum enrollment of no less than 80% of the enrollment set forth in the charter agreement; and,
- The School shall report to the Institute each school year as part of annual reporting: data on alumni post-secondary activities and outcomes as outlined in the accountability plan to be set forth in the charter agreement; a description of the resources and staff dedicated to supporting alumni and tracking outcome data; and, a description of responsive program adjustments intended to improve outcomes each year;
- The School as described in its application for charter renewal meets the requirements of the New York Charter Schools Act of 1998 (as amended) and applicable laws, rules, and regulations;
- The School, as limited and restricted, can demonstrate the ability to operate the school in an educationally and fiscally sound manner.

As of the date of this report, management had met the terms above and is in compliance with the SUNY requirements.



**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, 2022, 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 28, 2022.

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.

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

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 28, 2022



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, 2022, 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.

Payroll

Finding:

There is a lack of physical evidence of confirmation by management for salary amounts for new hires, adjustments, and terminations.

Recommendation:

We recommend that the School consistently date and initial paperwork for new hires, contract changes, and terminations to indicate that the salaries have been checked for any errors.

Accounts Receivable

Findings:

On June 30, 2022 and 2021, the School had receivable balances due from various School Districts of \$674,011 and \$578,369 respectively. Of the balances outstanding on June 30, 2022, and 2021, \$500,443 and \$516,089 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.

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 2022 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.

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 28, 2022 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,



Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York
October 28, 2022

NEW ROOTS CHARTER SCHOOL

Ithaca, New York

EXECUTIVE SUMMARY

**For the Years Ended
June 30, 2022 and 2021**



NEW ROOTS CHARTER SCHOOL

EXECUTIVE SUMMARY OF 2022 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, 2022 and 2021.
Communication With Those Charged with Governance at the Conclusion of the Audit.	<p>A letter that specifically addresses certain required communications to the Board of Trustees in accordance with professional standards. The letter discusses the following:</p> <ul 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.
Management Comment Letter	Additionally, a separate letter dated October 28, 2022, discusses upcoming accounting pronouncements and enhancements regarding financial reporting.

NEW ROOTS CHARTER SCHOOL

STATEMENTS OF FINANCIAL POSITION JUNE 30,

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
ASSETS					
Current Assets					
Cash and Cash Equivalents	\$ 676,199	\$ 579,178	\$ 260,439	\$ 143,164	\$ 182,202
State and Federal Aid Receivable	145,352	104,681	37,533	2,312	-
Accounts Receivables, Net	173,568	70,621	83,523	297,031	267,010
Inventories	1,374	1,374	1,374	1,395	1,017
Prepaid Expenses and Other Current Assets	42,782	30,887	-	3,326	3,327
Total Current Assets	<u>1,039,275</u>	<u>786,741</u>	<u>382,869</u>	<u>447,228</u>	<u>453,556</u>
Noncurrent Assets					
Cash and Cash Equivalents - Reserve	75,000	75,000	75,000	25,000	-
Deposits	23,457	23,457	23,457	23,457	23,457
Equipment and Leasehold Improvements, Net	294,680	310,995	360,671	416,716	467,757
Total Assets	<u>\$ 1,432,412</u>	<u>\$ 1,196,193</u>	<u>\$ 841,997</u>	<u>\$ 912,401</u>	<u>\$ 944,770</u>
LIABILITIES AND NET ASSETS					
Current Liabilities					
Accounts Payable	\$ 27,900	\$ 20,177	\$ 14,363	\$ 13,601	\$ 8,070
Accrued Liabilities	129,333	128,488	111,781	148,492	117,350
Deferred Revenue	40,603	-	-	-	-
Due to Retirement System	65,404	58,313	267,033	288,608	217,497
Total Liabilities	<u>263,240</u>	<u>206,978</u>	<u>393,177</u>	<u>450,701</u>	<u>342,917</u>
NET ASSETS					
Net Assets Without Donor Restrictions					
Investment in Equipment and Leasehold Improvements	294,680	310,995	360,671	416,716	467,757
Reserve	75,000	75,000	75,000	25,000	-
Undesignated	790,410	594,138	4,067	5,803	119,915
Total Net Assets Without Donor Restrictions	<u>1,160,090</u>	<u>980,133</u>	<u>439,738</u>	<u>447,519</u>	<u>587,672</u>
Net Assets With Donor Restrictions	<u>9,082</u>	<u>9,082</u>	<u>9,082</u>	<u>14,181</u>	<u>14,181</u>
Total Net Assets	<u>1,169,172</u>	<u>989,215</u>	<u>448,820</u>	<u>461,700</u>	<u>601,853</u>
Total Liabilities and Net Assets	<u>\$ 1,432,412</u>	<u>\$ 1,196,193</u>	<u>\$ 841,997</u>	<u>\$ 912,401</u>	<u>\$ 944,770</u>

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,

	2022	2021	2020	2019	2018
Operating Revenues					
Public School District:					
Resident Student Enrollment, Net of Allowance	\$ 1,803,575	\$ 1,464,051	\$ 1,550,649	\$ 1,974,558	\$ 1,880,090
Less Allowance for Current Year Disputed Claims	-	-	-	(129,578)	(79,383)
Subtotal	<u>1,803,575</u>	<u>1,464,051</u>	<u>1,550,649</u>	<u>1,844,980</u>	<u>1,800,707</u>
Special Education Revenue	123,602	102,708	124,109	194,579	213,994
Grants and Contracts:					
State and Local	-	15,692	930	37,502	-
Federal Grants - Title I and Other Title Grants	44,122	45,222	57,990	59,635	88,852
Federal Grants - IDEA funds	19,008	36,877	57,359	57,448	38,217
Federal Grants - ARP/ESSER	161,679	34,168	-	-	-
Federal and State Grants - School Lunch	53,817	21,801	35,064	44,761	50,458
Other Grants	20,767	-	-	-	-
Payroll Protection Program	-	326,285	-	-	-
Contributions	39,132	204,413	225,449	5,042	6,561
Investment Income	352	306	228	187	180
Food Service Income	802	273	1,079	401	945
Fundraising Income	-	-	7,825	2,282	3,066
E-Rate Reimbursement	25,846	-	-	3,261	6,137
Other Income	7,672	15,685	22,089	3,049	3,349
(Loss) on Disposal of Fixed Assets	(515)	-	-	-	(3,559)
Total Revenues and Other Support	<u>2,299,859</u>	<u>2,267,481</u>	<u>2,082,771</u>	<u>2,253,127</u>	<u>2,208,907</u>
Expenses					
Salaries	1,103,944	966,153	1,078,072	1,374,793	1,332,725
Benefits and Payroll Taxes	252,448	168,036	207,400	289,997	261,328
Legal Fees	22,171	35,847	26,049	21,329	22,511
Accounting/Auditing Fees	28,994	36,687	27,490	16,000	15,000
Youth Entrepreneurship Grant	20,766	-	-	-	-
Cayuga Wetlands Restoration Grant	10,971	-	-	-	-
Roots of Success Grant	27,730	-	-	-	-
Board Expenses	-	-	150	128	300
Contracted Services	83,919	51,482	58,819	56,582	60,855
Supplies and Materials	8,171	5,282	12,401	11,862	3,669
Office Expense	2,490	3,236	3,565	5,122	15,894
Expensed Equipment	1,065	729	246	894	811
Food Service	34,759	20,763	30,897	39,069	37,518
Insurance	32,993	25,433	40,514	41,619	44,074
Maintenance and Repairs	946	5,511	2,750	5,805	5,841
Marketing and Recruitment	42,024	25,582	30,935	15,585	19,993
Rent	325,741	322,454	329,488	306,685	296,470
Staff Development	462	3,207	3,326	5,671	13,472
Technology	85,148	45,747	17,894	32,110	13,843
Textbooks	307	44	120	712	2,757
Student Services	1,103	3,643	3,824	4,414	5,444
Travel and Conferences	1,319	126	2,733	2,119	2,073
Utilities	5,002	10,922	14,545	20,664	24,081
Other Expenses	3,267	14,806	8,680	1,967	1,804
Depreciation and Amortization	39,808	49,526	56,045	56,159	59,280
Total Expenses	<u>2,135,548</u>	<u>1,795,216</u>	<u>1,955,943</u>	<u>2,309,286</u>	<u>2,239,743</u>
Change in Net Assets Before the Change in the Allowance for Disputed Claims	<u>164,311</u>	<u>472,265</u>	<u>126,828</u>	<u>(56,159)</u>	<u>(30,836)</u>
Change in the Allowance for Disputed Claims	<u>15,646</u>	<u>68,130</u>	<u>(139,708)</u>	<u>(83,994)</u>	<u>(49,347)</u>
Net Assets, July 1,	<u>989,215</u>	<u>448,850</u>	<u>461,700</u>	<u>601,853</u>	<u>682,036</u>
Net Assets, June 30,	<u>\$ 1,169,172</u>	<u>\$ 989,215</u>	<u>\$ 448,820</u>	<u>\$ 461,700</u>	<u>\$ 601,853</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,

	2022	2021	2020	2019	2018
Cash Flows From Operating Activities					
Cash Received From Providing Services	\$ 1,840,678	\$ 1,648,064	\$ 1,749,637	\$ 1,925,945	\$ 1,947,385
Cash Received From Contributors and Grants	338,457	617,310	341,571	202,076	241,329
Interest Received	352	306	228	187	180
Other Cash Received	33,003	15,685	29,914	8,592	12,552
Cash Paid to Employees and Suppliers	<u>(2,091,976)</u>	<u>(1,962,626)</u>	<u>(1,954,075)</u>	<u>(2,145,720)</u>	<u>(2,152,835)</u>
Net Cash Provided (Used) by Operating Activities	120,514	318,739	167,275	(8,920)	48,611
Cash Flows From Investing Activities					
Equipment Acquisitions	(24,008)	-	-	(5,118)	(33,677)
Loss on Disposal of Fixed Assets	515	-	-	-	-
Net Cash Provided (Used) by Investing Activities	(23,493)	-	-	(5,118)	(33,677)
Cash Flows From Financing Activities	-	-	-	-	-
Net Cash From Financing Activities	-	-	-	-	-
Net Change in Cash and Cash Equivalents	97,021	318,739	167,275	(14,038)	14,934
Cash and Cash Equivalents at July 1,	<u>654,178</u>	<u>335,439</u>	<u>168,164</u>	<u>182,202</u>	<u>167,268</u>
Cash and Cash Equivalents at June 30,	<u>\$ 751,199</u>	<u>\$ 654,178</u>	<u>\$ 335,439</u>	<u>\$ 168,164</u>	<u>\$ 182,202</u>

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



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, 2022, and issued our report thereon dated October 28, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, and *Government Auditing Standards* and Uniform Guidance, 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 25, 2022. 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. During the year ended June 30, 2022, no new accounting policies were adopted, and the application of existing policies was not changed during 2022. 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 School's financial statements were allowance for disputed claims, and the allocation of functional expenses.

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 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 employees. 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 4, 5, 6, 12, and 13 to the financial statements.

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

Difficulties Encountered in Performing the Audit

The accounting records were not complete and available for audit at the agreed upon time. This delay resulted in adjustments being provided throughout the course of our audit, hindering the efficiency of the audit and delaying the completion of our audit procedures and related reporting process.

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.

The following misstatements detected as a result of audit procedures were corrected by management:

Description	Effect - Increase (Decrease)				
	Assets	Liabilities	Fund Balance	Revenue	Expense
To adjust compensated absences to match support	\$ -	\$ 7,972	\$ -	\$ -	\$ 7,972
To reclassify prepaid rent	25,958	25,958	-	-	-
To correct deferred revenue	(11,092)	(11,092)	-	-	-
To account for prepaid expense	16,824	-	-	-	(16,824)
Current Year Effect	-	-	8,852	\$ -	\$ (8,852)
Balance Sheet/Statement of Net Position Effect	\$ 31,690	\$ 22,838	\$ 8,852		

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 28, 2022.

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.

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.

Restriction on Use

This information is intended solely for the information and use of 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,



Insero & Co. CPAs, LLP
Certified Public Accountants

Ithaca, New York

October 28, 2022



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

Charter School Name:	New Roots Charter School
Audit Period:	2021-22
Prior Period:	2020-21
Report Due Date:	Tuesday, November 1, 2022
School Fiscal Contact Name:	Tina Nilsen-Hodges
School Fiscal Contact Email:	tina@newrootsschool.org
School Fiscal Contact Phone:	607-882-9220
School Audit Firm Name:	Insero&Co
School Audit Contact Name:	Ben Owens
School Audit Contact Email:	Ben.Owens@Inserocpa.com
School Audit Contact Phone:	607-216-1922

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	
6) Form 990; or Extension Form 8868	
7) Federal Single Audit/ Uniform Guidance in 2 CFR Part 200, Subpart F	
8) Corrective Action Plan	

NEW ROOTS CHARTER SCHOOL

Statement of Activities

as of June 30, 2022

	2021-22			2020-21
	Without Donor Restrictions	With Donor Restrictions	Total	Total
REVENUE, GAINS AND OTHER SUPPORT				
Public School District				
Resident Student Enrollment	\$ 1,819,221	\$ -	\$ 1,819,221	\$ 1,464,051
Students with disabilities	123,602	-	123,602	102,708
Grants and Contracts				15,692
State and local	-	-	-	45,222
Federal - Title and IDEA	-	63,130	63,130	36,877
Federal - Other	802	182,446	183,248	360,453
Other	25,846	53,817	79,663	-
NYC DoE Rental Assistance	-	-	-	-
Food Service/Child Nutrition Program	-	-	-	22,074
TOTAL REVENUE, GAINS AND OTHER SUPPORT	1,969,471	299,393	2,268,864	2,047,077
EXPENSES				
Program Services				
Regular Education	\$ 1,350,256	\$ -	\$ 1,350,256	\$ 1,128,431
Special Education	181,761	-	181,761	139,949
Other Programs	144,126	-	144,126	115,033
Total Program Services	1,676,143	-	1,676,143	1,383,413
Management and general	466,788	-	466,788	411,803
Fundraising	-	-	-	-
TOTAL OPERATING EXPENSES	2,142,931	-	2,142,931	1,795,216
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	(173,460)	299,393	125,933	251,861
SUPPORT AND OTHER REVENUE				
Contributions				
Foundations	\$ -	\$ -	\$ -	\$ -
Individuals	39,132	-	39,132	204,413
Corporations	-	-	-	-
Fundraising	-	-	-	-
Interest income	352	-	352	306
Miscellaneous income	(515)	-	(515)	15,685
Net assets released from restriction	299,393	(299,393)	-	-
TOTAL SUPPORT AND OTHER REVENUE	338,362	(299,393)	38,969	220,404
CHANGE IN NET ASSETS	164,902	-	164,902	472,265
NET ASSETS BEGINNING OF YEAR	980,133	9,082	989,215	448,820
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	68,130
NET ASSETS END OF YEAR	\$ 1,145,035	\$ 9,082	\$ 1,154,117	\$ 989,215

NEW ROOTS CHARTER SCHOOL
Statement of Cash Flows
as of June 30, 2022

	<u>2021-22</u>	<u>2020-21</u>
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets		
Revenues from School Districts	1,840,678	1,648,064
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	333,498	632,995
Miscellaneous sources	25,331	-
Deferred Revenue	-	-
Interest payments	352	306
Cash Paid to Employees	(1,293,000)	(1,061,992)
Cash Paid to Suppliers	(786,305)	(900,634)
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ 120,554	\$ 318,739
CASH FLOWS - INVESTING ACTIVITIES		
Purchase of equipment	(24,048)	-
Other	515	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ (23,533)	\$ -
CASH FLOWS - FINANCING ACTIVITIES		
Principal payments on long-term debt	-	-
Other	-	306
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ (23,533)	\$ 306
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ 97,021	\$ 318,739
Cash at beginning of year	654,178	335,439
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 751,199	\$ 654,178

NEW ROOTS CHARTER SCHOOL
Statement of Functional Expenses
as of June 30, 2022

		2021-22							2020-21	
		Program Services				Supporting Services				
No. of Positions	Regular	Special Education	Other Education	Total	Management and			Total	Total	
	Education				Fund-raising	General	Total			
Personnel Services Costs		\$	\$	\$	\$	\$	\$	\$	\$	\$
Administrative Staff Personnel	5.00	22,711	3,554	1,916	28,181	-	266,903	266,903	295,084	258,253
Instructional Personnel	2.00	650,469	101,992	55,074	807,535	-	-	-	807,535	706,741
Non-Instructional Personnel	8.00	1,325	-	-	1,325	-	-	-	1,325	1,159
Total Salaries and Staff	15.00	674,505	105,546	56,990	837,041	-	266,903	266,903	1,103,944	966,153
Fringe Benefits & Payroll Taxes		156,878	24,547	13,237	194,662	-	62,080	62,080	256,742	168,036
Retirement		-	-	-	-	-	-	-	-	-
Grant Expense		80,166	18,040	-	98,206	-	2,004	2,004	100,210	-
Legal Service		-	-	-	-	-	20,509	20,509	20,509	35,847
Accounting / Audit Services		-	-	-	-	-	28,994	28,994	28,994	36,687
Other Purchased / Professional / Consulting Services		41,168	7,831	7,057	56,056	-	30,263	30,263	86,319	51,482
Building and Land Rent / Lease / Facility Finance Interest		260,811	9,793	25,267	295,871	-	29,870	29,870	325,741	322,454
Repairs & Maintenance		719	109	-	828	-	118	118	946	5,511
Insurance		26,417	991	2,540	29,948	-	3,045	3,045	32,993	25,433
Utilities		4,090	224	-	4,314	-	688	688	5,002	10,922
Supplies / Materials		276	31	-	307	-	8,171	8,171	8,478	5,282
Equipment / Furnishings		-	-	-	-	-	1,065	1,065	1,065	729
Staff Development		462	-	-	462	-	-	-	462	3,207
Marketing / Recruitment		27,450	6,514	1,210	35,174	-	6,850	6,850	42,024	25,582
Technology		37,744	6,661	-	44,405	-	-	-	44,405	45,747
Food Service		-	-	34,759	34,759	-	-	-	34,759	20,763
Student Services		827	276	-	1,103	-	-	-	1,103	3,643
Office Expense		-	-	-	-	-	2,490	2,490	2,490	3,236
Depreciation		31,806	1,198	3,066	36,070	-	3,738	3,738	39,808	49,526
OTHER		6,937	-	-	6,937	-	-	-	6,937	14,976
Total Expenses		\$ 1,350,256	\$ 181,761	\$ 144,126	\$ 1,676,143	\$ -	\$ 466,788	\$ 466,788	\$ 2,142,931	\$ 1,795,216



**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 containe 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:	Superintendent
Contact Email:	tina@newrootsschool.org
Contact Phone:	607-882-9220

REPORT PERIOD

Current Academic Year:	2022-23
Prior Academic Year:	2021-22

**NEW ROOTS CHARTER SCHOOL
2022-23**

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:		14	14		14		14		14	0	0	0	0	0
NUMBER OF STUDENTS ENROLLED:		130	125		125		125		125	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			
		2021-22	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 ITHACA CITY SD	66.55	65		65		65		65					
2	SECONDARY District CANDOR CSD	2.78	4		4		4		4					
3	Other District 3 NEWFIELD CSD	16.2	15		15		15		15					
4	Other District 4 NEWARK VALLEY CSD	3	1		1		1		1					
5	Other District 5 LANSING CSD	4.55	5		5		5		5					
6	Other District 6 ELMIRA CITY SD	1	1		1		1		1					
7	Other District 7 WATKINS GLEN CSD	3	3		3		3		3					
8	Other District 8 TRUMANSBURG CSD	4	6		6		6		6					
9	Other District 9 SPENCER-VAN ETEN CSD	8.58	10		10		10		10					
10	Other District 10 DRYDEN CSD	14.03	8		8		8		8					
11	Other District 11 CORTLAND CITY SD	0.28	0		0		0		0					
12	Other District 12 GROTON CSD	2	2		2		2		2					
13	Other District 13 ODESSA-MONTOUR CSD	2	2		2		2		2					
14	Other District 14 MORAVIA CSD	1	1		1		1		1					
15	Other District 15 SOUTHERN CAYUGA CSD	2	2		2		2		2					
16	Other District 16 (Select from drop-down list) →													

		PRIOR YEAR	ANNUAL BUDGET ENROLLMENT BY QUARTER								ACTUAL ENROLLMENT BY QUARTER			
		2021-22	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
2022-23**

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	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions
2021-22		2021-22	Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4	
ACTUAL		ACTUAL	Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual	
Executive Management		0.5	0.5		0.5		0.5		0.5		0.5		0.5		
Instructional Management		0.5	1.0		1.0		1.0		1.0						
Deans, Directors & Coordinators		3.0	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		1.5	1.5		1.5		1.5		1.5						
TOTAL ADMINISTRATIVE STAFF		6.5	7.0	0.0	7.0	0.0	7.0	0.0	7.0	0.0	0.0	0.0	0.0	0.0	
INSTRUCTIONAL PERSONNEL FTE		PRIOR YEAR	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions
2021-22		2021-22	Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4	
ACTUAL		ACTUAL	Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual	
Teachers - Regular		7.5	9.0		9.0		9.0		9.0						
Teachers - SPED		1.0	1.0		1.0		1.0		1.0						
Substitute Teachers															
Teaching Assistants															
Specialty Teachers		2.5	3.6		3.6		3.6		3.6						
Aides		0.5	0.8		0.8		0.8		0.8						
Therapists & Counselors		2.0	2.0		2.0		2.0		2.0						
Other															
TOTAL INSTRUCTIONAL		13.5	16.4	0.0	16.4	0.0	16.4	0.0	16.4	0.0	0.0	0.0	0.0	0.0	
NON-INSTRUCTIONAL PERSONNEL FTE		PRIOR YEAR	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions
2021-22		2021-22	Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4	
ACTUAL		ACTUAL	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		21.8	25.1	0.0	25.1	0.0	25.1	0.0	25.1	0.0	0.0	0.0	0.0	0.0	

**NEW ROOTS CHARTER SCHOOL
Budget / Operating Plan
2022-23**

		NEW ROOTS CHARTER SCHOOL Budget / Operating Plan 2022-23												
Total Revenue		2,246,959	558,780	-	-	558,780	-	-	558,780	-	-	558,780	-	
Total Expenses		2,089,726	602,884	-	-	602,884	-	-	602,884	-	-	602,884	-	
Net Income		157,233	(44,104)	-	-	(44,105)	-	-	(44,105)	-	-	(44,105)	-	
Actual Student Enrollment		131	125	-	-	125	-	-	125	-	-	125	-	
		Prior Year Actual 2021-22 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	*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		2022-23												
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%	
ITHACA CITY SD		15,662	1,004,639	254,508	-	254,508	-	254,508	-	254,508	-	254,508	-	
CANDOR CSD		13,672	36,368	13,672	-	13,672	-	13,672	-	13,672	-	13,672	-	
NEWFIELD CSD		12,561	191,533	47,104	-	47,104	-	47,104	-	47,104	-	47,104	-	
NEWARK VALLEY CSD		11,689	34,134	2,922	-	2,922	-	2,922	-	2,922	-	2,922	-	
LANSING CSD		13,391	58,376	16,739	-	16,739	-	16,739	-	16,739	-	16,739	-	
ELMIRA CITY SD		13,029	12,700	3,257	-	3,257	-	3,257	-	3,257	-	3,257	-	
WATKINS GLEN CSD		12,137	35,364	9,103	-	9,103	-	9,103	-	9,103	-	9,103	-	
TRUMANSBURG CSD		12,654	48,928	18,981	-	18,981	-	18,981	-	18,981	-	18,981	-	
SPENCER-VAN ETEN CSD		13,081	108,983	32,703	-	32,703	-	32,703	-	32,703	-	32,703	-	
DRYDEN CSD		12,850	175,824	25,700	-	25,700	-	25,700	-	25,700	-	25,700	-	
CORTLAND CITY SD		11,600	3,166	-	-	-	-	-	-	-	-	-	-	
GROTON CSD		12,634	23,680	6,317	-	6,317	-	6,317	-	6,317	-	6,317	-	
ODESSA-MONTOUR CSD		12,442	24,188	6,221	-	6,221	-	6,221	-	6,221	-	6,221	-	
MORAVIA CSD		11,805	11,632	2,951	-	2,951	-	2,951	-	2,951	-	2,951	-	
SOUTHERN CAYUGA CSD		14,585	28,876	7,293	-	7,293	-	7,293	-	7,293	-	7,293	-	
ALL OTHER School Districts: (Weighted Avg)		-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)		14,319	1,798,391	447,470	-	447,470	-	447,470	-	447,470	-	447,470	-	
Special Education Revenue			27,061		-	27,061		27,061		27,061		27,061		
Grants														
Stimulus														
DYCD (Department of Youth and Community Development)														
Other														
NYC DoE Rental Assistance														
Other														
TOTAL REVENUE FROM STATE SOURCES			1,798,391	474,531	-	474,531	-	474,531	-	474,531	-	474,531	-	
REVENUE FROM FEDERAL FUNDING														
IDEA Special Needs			94,544	8,750	-	8,750	-	8,750	-	8,750	-	8,750	-	
Title I			20,860	7,768	-	7,768	-	7,768	-	7,768	-	7,768	-	
Title Funding - Other			5,000	3,750	-	3,750	-	3,750	-	3,750	-	3,750	-	
School Food Service (Free Lunch)			25,558	7,500	-	7,500	-	7,500	-	7,500	-	7,500	-	
Grants														
Charter School Program (CSP) Planning & Implementation			92,985		-		-		-		-		-	
Other			59,700	48,306	-	48,306	-	48,306	-	48,306	-	48,306	-	
Other														
TOTAL REVENUE FROM FEDERAL SOURCES			298,646	76,074	-	76,074	-	76,074	-	76,074	-	76,074	-	
LOCAL and OTHER REVENUE														
Contributions and Donations			95,936	2,500	-	2,500	-	2,500	-	2,500	-	2,500	-	
Fundraising														
Erate Reimbursement			25,846	675	-	675	-	675	-	675	-	675	-	
Earnings on Investments														
Interest Income														
Food Service (Income from meals)														
Text Book														
OTHER			28,140	5,000	-	5,000	-	5,000	-	5,000	-	5,000	-	
TOTAL REVENUE FROM LOCAL and OTHER SOURCES			149,922	8,175	-	8,175	-	8,175	-	8,175	-	8,175	-	
TOTAL REVENUE			2,246,959	558,780	-	558,780	-	558,780	-	558,780	-	558,780	-	

**NEW ROOTS CHARTER SCHOOL
Budget / Operating Plan
2022-23**

Total Revenue	2,246,959	558,780	-	-	558,780	-	-	558,780	-	-	558,780	-	-
Total Expenses	2,089,726	602,884	-	-	602,884	-	-	602,884	-	-	602,884	-	-
Net Income	157,233	(44,104)	-	-	(44,105)	-	-	(44,105)	-	-	(44,105)	-	-
Actual Student Enrollment	131	125	-	-	125	-	-	125	-	-	125	-	-

	Prior Year Actual 2021-22 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

		Avg. No. of Positions	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
ADMINISTRATIVE STAFF PERSONNEL COSTS														
Executive Management		0.50	12,953		-	12,953		-	12,953		-	12,953		-
Instructional Management		1.00	21,703		-	21,703		-	21,703		-	21,703		-
Deans, Directors & Coordinators		3.00	45,395		-	45,395		-	45,395		-	45,395		-
CFO / Director of Finance		-			-			-			-			-
Operation / Business Manager		1.00	16,605		-	16,605		-	16,605		-	16,605		-
Administrative Staff		1.50	15,565		-	15,565		-	15,565		-	15,565		-
TOTAL ADMINISTRATIVE STAFF		7.00	-	112,221	-	-	112,221	-	-	112,221	-	-	112,221	-
INSTRUCTIONAL PERSONNEL COSTS														
Teachers - Regular		9.00	116,800		-	116,800		-	116,800		-	116,800		-
Teachers - SPED		1.00	31,447		-	31,447		-	31,447		-	31,447		-
Substitute Teachers		-	3,750		-	3,750		-	3,750		-	3,750		-
Teaching Assistants		-			-			-			-			-
Specialty Teachers		3.60	42,561		-	42,561		-	42,561		-	42,561		-
Aides		0.75			-			-			-			-
Therapists & Counselors		2.00	11,500		-	11,500		-	11,500		-	11,500		-
Other		-	2,500		-	2,500		-	2,500		-	2,500		-
TOTAL INSTRUCTIONAL		16.35	-	208,558	-	-	208,558	-	-	208,558	-	-	208,558	-
NON-INSTRUCTIONAL PERSONNEL COSTS														
Nurse		-			-			-			-			-
Librarian		-			-			-			-			-
Custodian		-			-			-			-			-
Security		-			-			-			-			-
Other		1.75	17,088		-	17,088		-	17,088		-	17,088		-
TOTAL NON-INSTRUCTIONAL		1.75	-	17,088	-	-	17,088	-	-	17,088	-	-	17,088	-
SUBTOTAL PERSONNEL SERVICE COSTS		25.10	1,035,363	337,867	-	-	337,867	-	-	337,867	-	-	337,867	-
PAYROLL TAXES AND BENEFITS														
Payroll Taxes			108,507	30,070	-	30,070		-	30,070		-	30,070		-
Fringe / Employee Benefits			82,805	25,000	-	25,000		-	25,000		-	25,000		-
Retirement / Pension			48,463	21,125	-	21,125		-	21,125		-	21,125		-
TOTAL PAYROLL TAXES AND BENEFITS			239,775	76,195	-	76,195	-	-	76,195	-	-	76,195	-	-
TOTAL PERSONNEL SERVICE COSTS		25.10	1,275,138	414,062	-	-	414,062	-	-	414,062	-	-	414,062	-
CONTRACTED SERVICES														
Accounting / Audit			28,994	10,000	-	10,000		-	10,000		-	10,000		-
Legal			12,468	4,250	-	4,250		-	4,250		-	4,250		-
Management Company Fee					-			-			-			-
Nurse Services					-			-			-			-
Food Service / School Lunch					-			-			-			-
Payroll Services			6,456	1,500	-	1,500		-	1,500		-	1,500		-
Special Ed Services					-			-			-			-
Titlement Services (i.e. Title I)					-			-			-			-
Other Purchased / Professional / Consulting			41,739	7,500	-	7,500		-	7,500		-	7,500		-
TOTAL CONTRACTED SERVICES			89,657	23,250	-	23,250	-	-	23,250	-	-	23,250	-	-

NEW ROOTS CHARTER SCHOOL													
Budget / Operating Plan													
2022-23													
Total Revenue	2,246,959	558,780	-	-	558,780	-	-	558,780	-	-	558,780	-	-
Total Expenses	2,089,726	602,884	-	-	602,884	-	-	602,884	-	-	602,884	-	-
Net Income	157,233	(44,104)	-	-	(44,105)	-	-	(44,105)	-	-	(44,105)	-	-
Actual Student Enrollment	131	125	-	-	125	-	-	125	-	-	125	-	-
	Prior Year Actual 2021-22 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	100	63		-	63		-	63		-	63		-
Classroom / Teaching Supplies & Materials	3,305	1,250		-	1,250		-	1,250		-	1,250		-
Special Ed Supplies & Materials				-			-			-			-
Textbooks / Workbooks	307	125		-	125		-	125		-	125		-
Supplies & Materials other				-			-			-			-
Equipment / Furniture	44,540	500		-	500		-	500		-	500		-
Telephone	9,099	2,500		-	2,500		-	2,500		-	2,500		-
Technology	72,107	15,000		-	15,000		-	15,000		-	15,000		-
Student Testing & Assessment	4,892	1,750		-	1,750		-	1,750		-	1,750		-
Field Trips	123	500		-	500		-	500		-	500		-
Transportation (student)	1,778	250		-	250		-	250		-	250		-
Student Services - other	941	500		-	500		-	500		-	500		-
Office Expense	4,773	750		-	750		-	750		-	750		-
Staff Development	3,128	2,500		-	2,500		-	2,500		-	2,500		-
Staff Recruitment	2,399	1,250		-	1,250		-	1,250		-	1,250		-
Student Recruitment / Marketing	40,077	6,250		-	6,250		-	6,250		-	6,250		-
School Meals / Lunch	36,834	9,000		-	9,000		-	9,000		-	9,000		-
Travel (Staff)	1,486	500		-	500		-	500		-	500		-
Fundraising		250		-	250		-	250		-	250		-
Other	59,523	2,500		-	2,500		-	2,500		-	2,500		-
TOTAL SCHOOL OPERATIONS	285,411	45,438		-	45,438		-	45,438		-	45,438		-
FACILITY OPERATION & MAINTENANCE													
Insurance	26,813	7,500		-	7,500		-	7,500		-	7,500		-
Janitorial	26,868	7,500		-	7,500		-	7,500		-	7,500		-
Building and Land Rent / Lease / Facility Finance Interest	325,741	84,344		-	84,344		-	84,344		-	84,344		-
Repairs & Maintenance	3,501	915		-	915		-	915		-	915		-
Equipment / Furniture		1,375		-	1,375		-	1,375		-	1,375		-
Security				-			-			-			-
Utilities	3,919	3,250		-	3,250		-	3,250		-	3,250		-
TOTAL FACILITY OPERATION & MAINTENANCE	386,843	104,884		-	104,884		-	104,884		-	104,884		-
DEPRECIATION & AMORTIZATION	51,000	12,750		-	12,750		-	12,750		-	12,750		-
COVID-19 / CONTINGENCY	1,676	2,500		-	2,500		-	2,500		-	2,500		-
DEFERRED RENT				-			-			-			-
TOTAL EXPENSES	2,089,726	602,884		-	602,884		-	602,884		-	602,884		-
NET INCOME	157,233	(44,104)		-	(44,105)		-	(44,105)		-	(44,105)		-

NEW ROOTS CHARTER SCHOOL Budget / Operating Plan 2022-23													
Total Revenue	2,246,959	558,780	-	-	558,780	-	-	558,780	-	-	558,780	-	-
Total Expenses	2,089,726	602,884	-	-	602,884	-	-	602,884	-	-	602,884	-	-
Net Income	157,233	(44,104)	-	-	(44,105)	-	-	(44,105)	-	-	(44,105)	-	-
Actual Student Enrollment	131	125	-	-	125	-	-	125	-	-	125	-	-
	Prior Year Actual 2021-22 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:	14	14	-	-	14	-	-	14	-	-	14	-	-
ITHACA CITY SD	67	65	-	-	65	-	-	65	-	-	65	-	-
CANDOR CSD	3	4	-	-	4	-	-	4	-	-	4	-	-
NEWFIELD CSD	16	15	-	-	15	-	-	15	-	-	15	-	-
NEWARK VALLEY CSD	3	1	-	-	1	-	-	1	-	-	1	-	-
LANSING CSD	5	5	-	-	5	-	-	5	-	-	5	-	-
ELMIRA CITY SD	1	1	-	-	1	-	-	1	-	-	1	-	-
WATKINS GLEN CSD	3	3	-	-	3	-	-	3	-	-	3	-	-
TRUMANSBURG CSD	4	6	-	-	6	-	-	6	-	-	6	-	-
SPENCER-VAN ETTEN CSD	9	10	-	-	10	-	-	10	-	-	10	-	-
DRYDEN CSD	14	8	-	-	8	-	-	8	-	-	8	-	-
CORTLAND CITY SD	0	-	-	-	-	-	-	-	-	-	-	-	-
GROTON CSD	2	2	-	-	2	-	-	2	-	-	2	-	-
ODESSA-MONTOUR CSD	2	2	-	-	2	-	-	2	-	-	2	-	-
MORAVIA CSD	1	1	-	-	1	-	-	1	-	-	1	-	-
SOUTHERN CAYUGA CSD	2	2	-	-	2	-	-	2	-	-	2	-	-
ALL OTHER School Districts: (Weighted Avg)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	131	125	-	-	125	-	-	125	-	-	125	-	-
REVENUE PER PUPIL	17,156	4,470	-	-	4,470	-	-	4,470	-	-	4,470	-	-
EXPENSES PER PUPIL	15,956	4,823	-	-	4,823	-	-	4,823	-	-	4,823	-	-

		NEW ROOTS CHARTER SCHOOL					DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan					
					2022-23		
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
Total Revenue		2,235,118	2,235,118	-	(11,841)	(11,841)	
Total Expenses		2,411,536	2,411,536	-	(1,357,173)	(1,357,173)	
Net Income		(176,418)	(176,418)	-	(1,369,014)	(1,369,014)	
Actual Student Enrollment							
		Total Year			VARIANCE		
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
REVENUE							
REVENUES FROM STATE SOURCES							
Per Pupil Revenue		2022-23 Per Pupil Rate					
ITHACA CITY SD	15,662	1,018,030	1,018,030	-	13,391	13,391	
CANDOR CSD	13,672	54,688	54,688	-	18,320	18,320	
NEWFIELD CSD	12,561	188,415	188,415	-	(3,118)	(3,118)	
NEWARK VALLEY CSD	11,689	11,689	11,689	-	(22,445)	(22,445)	
LANSING CSD	13,391	66,955	66,955	-	8,579	8,579	
ELMIRA CITY SD	13,029	13,029	13,029	-	329	329	
WATKINS GLEN CSD	12,137	36,411	36,411	-	1,047	1,047	
TRUMANSBURG CSD	12,654	75,924	75,924	-	26,996	26,996	
SPENCER-VAN ETTEN CSD	13,081	130,810	130,810	-	21,827	21,827	
DRYDEN CSD	12,850	102,800	102,800	-	(73,024)	(73,024)	
CORTLAND CITY SD	11,600	-	-	-	(3,166)	(3,166)	
GROTON CSD	12,634	25,268	25,268	-	1,588	1,588	
ODESSA-MONTOUR CSD	12,442	24,884	24,884	-	696	696	
MORAVIA CSD	11,805	11,805	11,805	-	173	173	
SOUTHERN CAYUGA CSD	14,585	29,170	29,170	-	294	294	
ALL OTHER School Districts: (Weighted Avg)	-	-	-	-	-	-	
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	14,319	1,789,878	1,789,878	-	(8,513)	(8,513)	
Special Education Revenue		108,244	108,244	-	108,244	108,244	
Grants							
Stimulus		-	-	-	-	-	
DYCD (Department of Youth and Community Development)		-	-	-	-	-	
Other		-	-	-	-	-	
NYC DoE Rental Assistance		-	-	-	-	-	
Other		-	-	-	-	-	
TOTAL REVENUE FROM STATE SOURCES		1,898,122	1,898,122	-	99,731	99,731	
REVENUE FROM FEDERAL FUNDING							
IDEA Special Needs		35,000	35,000	-	(59,544)	(59,544)	
Title I		31,072	31,072	-	10,212	10,212	
Title Funding - Other		15,000	15,000	-	10,000	10,000	
School Food Service (Free Lunch)		30,000	30,000	-	4,442	4,442	
Grants							
Charter School Program (CSP) Planning & Implementation		-	-	-	(92,985)	(92,985)	
Other		193,224	193,224	-	133,524	133,524	
Other		-	-	-	-	-	
TOTAL REVENUE FROM FEDERAL SOURCES		304,296	304,296	-	5,650	5,650	
LOCAL and OTHER REVENUE							
Contributions and Donations		10,000	10,000	-	(85,936)	(85,936)	
Fundraising		-	-	-	-	-	
Erate Reimbursement		2,700	2,700	-	(23,146)	(23,146)	
Earnings on Investments		-	-	-	-	-	
Interest Income		-	-	-	-	-	
Food Service (Income from meals)		-	-	-	-	-	
Text Book		-	-	-	-	-	
OTHER		20,000	20,000	-	(8,140)	(8,140)	
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		32,700	32,700	-	(117,222)	(117,222)	
TOTAL REVENUE		2,235,118	2,235,118	-	(11,841)	(11,841)	

		NEW ROOTS CHARTER SCHOOL					DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan			2022-23		
		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		2,235,118	2,235,118	-	(11,841)	(11,841)	
Total Expenses		2,411,536	2,411,536	-	(1,357,173)	(1,357,173)	
Net Income		(176,418)	(176,418)	-	(1,369,014)	(1,369,014)	
Actual Student Enrollment							
		Total Year			VARIANCE		
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
EXPENSES							
ADMINISTRATIVE STAFF PERSONNEL COSTS							
	Avg. No. of Positions						
Executive Management	0.50	51,812	51,812	-	(51,812)	(51,812)	
Instructional Management	1.00	86,812	86,812	-	(86,812)	(86,812)	
Deans, Directors & Coordinators	3.00	181,580	181,580	-	(181,580)	(181,580)	
CFO / Director of Finance	-	-	-	-	-	-	
Operation / Business Manager	1.00	66,420	66,420	-	(66,420)	(66,420)	
Administrative Staff	1.50	62,260	62,260	-	(62,260)	(62,260)	
TOTAL ADMINISTRATIVE STAFF	7.00	448,884	448,884	-	(448,884)	(448,884)	
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	9.00	467,200	467,200	-	(467,200)	(467,200)	
Teachers - SPED	1.00	125,788	125,788	-	(125,788)	(125,788)	
Substitute Teachers	-	15,000	15,000	-	(15,000)	(15,000)	
Teaching Assistants	-	-	-	-	-	-	
Specialty Teachers	3.60	170,244	170,244	-	(170,244)	(170,244)	
Aides	0.75	-	-	-	-	-	
Therapists & Counselors	2.00	46,000	46,000	-	(46,000)	(46,000)	
Other	-	10,000	10,000	-	(10,000)	(10,000)	
TOTAL INSTRUCTIONAL	16.35	834,232	834,232	-	(834,232)	(834,232)	
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	-	-	-	-	-	-	
Librarian	-	-	-	-	-	-	
Custodian	-	-	-	-	-	-	
Security	-	-	-	-	-	-	
Other	1.75	68,352	68,352	-	(68,352)	(68,352)	
TOTAL NON-INSTRUCTIONAL	1.75	68,352	68,352	-	(68,352)	(68,352)	
SUBTOTAL PERSONNEL SERVICE COSTS	25.10	1,351,468	1,351,468	-	(1,351,468)	(1,351,468)	
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		120,280	120,280	-	(11,773)	(11,773)	
Fringe / Employee Benefits		100,000	100,000	-	(17,195)	(17,195)	
Retirement / Pension		84,500	84,500	-	(36,037)	(36,037)	
TOTAL PAYROLL TAXES AND BENEFITS		304,780	304,780	-	(65,005)	(65,005)	
TOTAL PERSONNEL SERVICE COSTS	25.10	1,656,248	1,656,248	-	(1,416,473)	(1,416,473)	
CONTRACTED SERVICES							
Accounting / Audit		40,000	40,000	-	(11,006)	(11,006)	
Legal		17,000	17,000	-	(4,533)	(4,533)	
Management Company Fee		-	-	-	-	-	
Nurse Services		-	-	-	-	-	
Food Service / School Lunch		-	-	-	-	-	
Payroll Services		6,000	6,000	-	456	456	
Special Ed Services		-	-	-	-	-	
Titlement Services (i.e. Title I)		-	-	-	-	-	
Other Purchased / Professional / Consulting		30,000	30,000	-	11,739	11,739	
TOTAL CONTRACTED SERVICES		93,000	93,000	-	(3,343)	(3,343)	

NEW ROOTS CHARTER SCHOOL						DESCRIPTION OF ASSUMPTIONS
Budget / Operating Plan						
2022-23						
		Total Year		VARIANCE		
	2,235,118	2,235,118	-	(11,841)	(11,841)	
Total Revenue	2,411,536	2,411,536	-	(1,357,173)	(1,357,173)	
Total Expenses	(176,418)	(176,418)	-	(1,369,014)	(1,369,014)	
Net Income						
Actual Student Enrollment						
	Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
SCHOOL OPERATIONS						
Board Expenses	252	252	-	(152)	(152)	
Classroom / Teaching Supplies & Materials	5,000	5,000	-	(1,695)	(1,695)	
Special Ed Supplies & Materials	-	-	-	-	-	
Textbooks / Workbooks	500	500	-	(193)	(193)	
Supplies & Materials other	-	-	-	-	-	
Equipment / Furniture	2,000	2,000	-	42,540	42,540	
Telephone	10,000	10,000	-	(901)	(901)	
Technology	60,000	60,000	-	12,107	12,107	
Student Testing & Assessment	7,000	7,000	-	(2,108)	(2,108)	
Field Trips	2,000	2,000	-	(1,877)	(1,877)	
Transportation (student)	1,000	1,000	-	778	778	
Student Services - other	2,000	2,000	-	(1,059)	(1,059)	
Office Expense	3,000	3,000	-	1,773	1,773	
Staff Development	10,000	10,000	-	(6,872)	(6,872)	
Staff Recruitment	5,000	5,000	-	(2,601)	(2,601)	
Student Recruitment / Marketing	25,000	25,000	-	15,077	15,077	
School Meals / Lunch	36,000	36,000	-	834	834	
Travel (Staff)	2,000	2,000	-	(514)	(514)	
Fundraising	1,000	1,000	-	(1,000)	(1,000)	
Other	10,000	10,000	-	49,523	49,523	
TOTAL SCHOOL OPERATIONS	181,752	181,752	-	103,660	103,660	
FACILITY OPERATION & MAINTENANCE						
Insurance	30,000	30,000	-	(3,187)	(3,187)	
Janitorial	30,000	30,000	-	(3,132)	(3,132)	
Building and Land Rent / Lease / Facility Finance Interest	337,376	337,376	-	(11,635)	(11,635)	
Repairs & Maintenance	3,660	3,660	-	(159)	(159)	
Equipment / Furniture	5,500	5,500	-	(5,500)	(5,500)	
Security	-	-	-	-	-	
Utilities	13,000	13,000	-	(9,081)	(9,081)	
TOTAL FACILITY OPERATION & MAINTENANCE	419,536	419,536	-	(32,693)	(32,693)	
DEPRECIATION & AMORTIZATION	51,000	51,000	-	-	-	
COVID-19 / CONTINGENCY	10,000	10,000	-	(8,324)	(8,324)	
DEFERRED RENT	-	-	-	-	-	
TOTAL EXPENSES	2,411,536	2,411,536	-	(1,357,173)	(1,357,173)	
NET INCOME	(176,418)	(176,418)	-	(1,369,014)	(1,369,014)	

	NEW ROOTS CHARTER SCHOOL					DESCRIPTION OF ASSUMPTIONS
	Budget / Operating Plan					
	2022-23					
	Total Revenue	2,235,118	2,235,118	-	(11,841)	
Total Expenses	2,411,536	2,411,536	-	(1,357,173)	(1,357,173)	
Net Income	(176,418)	(176,418)	-	(1,369,014)	(1,369,014)	
Actual Student Enrollment	Total Year			VARIANCE		
	Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
ENROLLMENT - *School Districts Are Linked To Above Entries*						
Number of Districts:						
ITHACA CITY SD						
CANDOR CSD						
NEWFIELD CSD						
NEWARK VALLEY CSD						
LANSING CSD						
ELMIRA CITY SD						
WATKINS GLEN CSD						
TRUMANSBURG CSD						
SPENCER-VAN ETTEN CSD						
DRYDEN CSD						
CORTLAND CITY SD						
GROTON CSD						
ODESSA-MONTOUR CSD						
MORAVIA CSD						
SOUTHERN CAYUGA CSD						
ALL OTHER School Districts: (Weighted Avg)						
TOTAL ENROLLMENT						
REVENUE PER PUPIL						
EXPENSES PER PUPIL						

NEW ROOTS CHARTER SCHOOL														
Budget / Operating Plan														
2022-23														
	2,246,959	558,780	-	-	558,780	-	-	558,780	-	-	558,780	-	-	2,235,118
Total Revenue														
Total Expenses														
Net Income														
Actual Student Enrollment														
	Prior Year Actual 2021-22 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 <i>{enter descriptions below}</i>														
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 <i>{enter descriptions below}</i>														
Example - Subtract Property and Equipment Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	31,305	-	-	31,305	-	-	31,305	-	-	31,305	-	-	125,220
Total Investment Activities	-	31,305	-	-	31,305	-	-	31,305	-	-	31,305	-	-	125,220
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	-	44,055	-	-	44,055	-	-	44,055	-	-	44,055	-	-	176,220
NET INCOME	157,233	(49)	-	-	(50)	-	-	(50)	-	-	(50)	-	-	(198)
Beginning Cash Balance	-	157,233	-	-	157,184	-	-	157,135	-	-	157,085	-	-	157,233
ENDING CASH BALANCE	157,233	157,184	-	-	157,135	-	-	157,085	-	-	157,036	-	-	157,036

		NEW ROOTS CHARTER SCHOOL				DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan		2022-23		
Total Revenue		2,235,118	-	(11,841)	(11,841)	
Total Expenses		2,411,536	-	(1,357,173)	(1,357,173)	
Net Income		(176,418)	-	(1,369,014)	(1,369,014)	
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		-	-	-	-	
Other		125,220	-	125,220	125,220	
Total Investment Activities		125,220	-	125,220	125,220	
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		176,220	-	176,220	176,220	
NET INCOME		(198)	-	(1,192,794)	(1,192,794)	
Beginning Cash Balance		157,233	-	157,233	157,233	
ENDING CASH BALANCE		157,036	-	(1,035,561)	(1,035,561)	

**NEW ROOTS CHARTER SCHOOL
BALANCE SHEET
2022-23**

	Prior Year	Q1	Q2	Q3	Q4
	2021-22	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>					
Right of Use Asset	-	-	-	-	-
Other	-	-	-	-	-
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	-	-	-	-	-
Lease Liability	-	-	-	-	-
Other	-	-	-	-	-
TOTAL CURRENT LIABILITIES	-	-	-	-	-
LONG-TERM DEBT and NOTES PAYABLE, net current maturities	-	-	-	-	-
LEASE LIABILITY, less current portion	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-
<u>NET ASSETS</u>					
Unrestricted	-	-	-	-	-
Temporarily restricted	-	-	-	-	-
TOTAL NET ASSETS	-	-	-	-	-
TOTAL LIABILITIES AND NET ASSETS	-	-	-	-	-

NEW ROOTS CHARTER SCHOOL

Budget / Operating Plan

2022-23

Total Revenue	-	558,780	-	-	558,780	-	-	558,780	-	-	558,780	-
Total Expenses	-	602,884	-	-	602,884	-	-	602,884	-	-	602,884	-
Net Income	-	(44,104)	-	-	(44,105)	-	-	(44,105)	-	-	(44,105)	-
Actual Student Enrollment	-	125	-	-	125	-	-	125	-	-	125	-

*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

REVENUE		2022-23											
REVENUES FROM STATE SOURCES		Per Pupil Rate											
Per Pupil Revenue		Per Pupil Rate											
ITHACA CITY SD	15,662		254,508	-		254,508	-		254,508	-		254,508	-
CANDOR CSD	13,672		13,672	-		13,672	-		13,672	-		13,672	-
NEWFIELD CSD	12,561		47,104	-		47,104	-		47,104	-		47,104	-
NEWARK VALLEY CSD	11,689		2,922	-		2,922	-		2,922	-		2,922	-
LANSING CSD	13,391		16,739	-		16,739	-		16,739	-		16,739	-
ELMIRA CITY SD	13,029		3,257	-		3,257	-		3,257	-		3,257	-
WATKINS GLEN CSD	12,137		9,103	-		9,103	-		9,103	-		9,103	-
TRUMANSBURG CSD	12,654		18,981	-		18,981	-		18,981	-		18,981	-
SPENCER-VAN ETEN CSD	13,081		32,703	-		32,703	-		32,703	-		32,703	-
DRYDEN CSD	12,850		25,700	-		25,700	-		25,700	-		25,700	-
CORTLAND CITY SD	11,600		-	-		-	-		-	-		-	-
GROTON CSD	12,634		6,317	-		6,317	-		6,317	-		6,317	-
ODESSA-MONTOUR CSD	12,442		6,221	-		6,221	-		6,221	-		6,221	-
MORAVIA CSD	11,805		2,951	-		2,951	-		2,951	-		2,951	-
SOUTHERN CAYUGA CSD	14,585		7,293	-		7,293	-		7,293	-		7,293	-
ALL OTHER School Districts: (Count = 0)	-		-	-		-	-		-	-		-	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	14,319		447,470	-		447,470	-		447,470	-		447,470	-
Special Education Revenue			27,061	-		27,061	-		27,061	-		27,061	-
Grants													
Stimulus			-	-		-	-		-	-		-	-
DYCD (Department of Youth and Community Development)			-	-		-	-		-	-		-	-
Other			-	-		-	-		-	-		-	-
NYC DoE Rental Assistance			-	-		-	-		-	-		-	-
Other			-	-		-	-		-	-		-	-
TOTAL REVENUE FROM STATE SOURCES			474,531	-		474,531	-		474,531	-		474,531	-
REVENUE FROM FEDERAL FUNDING													
IDEA Special Needs			8,750	-		8,750	-		8,750	-		8,750	-
Title I			7,768	-		7,768	-		7,768	-		7,768	-
Title Funding - Other			3,750	-		3,750	-		3,750	-		3,750	-
School Food Service (Free Lunch)			7,500	-		7,500	-		7,500	-		7,500	-
Grants													
Charter School Program (CSP) Planning & Implementation			-	-		-	-		-	-		-	-
Other			48,306	-		48,306	-		48,306	-		48,306	-
Other			-	-		-	-		-	-		-	-
TOTAL REVENUE FROM FEDERAL SOURCES			76,074	-		76,074	-		76,074	-		76,074	-
LOCAL and OTHER REVENUE													
Contributions and Donations			2,500	-		2,500	-		2,500	-		2,500	-
Fundraising			-	-		-	-		-	-		-	-
Erate Reimbursement			675	-		675	-		675	-		675	-
Earnings on Investments			-	-		-	-		-	-		-	-
Interest Income			-	-		-	-		-	-		-	-
Food Service (Income from meals)			-	-		-	-		-	-		-	-
Text Book			-	-		-	-		-	-		-	-
OTHER			5,000	-		5,000	-		5,000	-		5,000	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES			8,175	-		8,175	-		8,175	-		8,175	-
TOTAL REVENUE			558,780	-		558,780	-		558,780	-		558,780	-

NEW ROOTS CHARTER SCHOOL

Budget / Operating Plan

2022-23

Total Revenue	-	558,780	-	-	558,780	-	-	558,780	-	-	558,780	-
Total Expenses	-	602,884	-	-	602,884	-	-	602,884	-	-	602,884	-
Net Income	-	(44,104)	-	-	(44,105)	-	-	(44,105)	-	-	(44,105)	-
Actual Student Enrollment	-	125	-	-	125	-	-	125	-	-	125	-

*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

EXPENSES	Quarter 0 No. of Positions	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
ADMINISTRATIVE STAFF PERSONNEL COSTS													
Executive Management	-	12,953	-	-	12,953	-	-	12,953	-	-	12,953	-	
Instructional Management	-	21,703	-	-	21,703	-	-	21,703	-	-	21,703	-	
Deans, Directors & Coordinators	-	45,395	-	-	45,395	-	-	45,395	-	-	45,395	-	
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-	-	
Operation / Business Manager	-	16,605	-	-	16,605	-	-	16,605	-	-	16,605	-	
Administrative Staff	-	15,565	-	-	15,565	-	-	15,565	-	-	15,565	-	
TOTAL ADMINISTRATIVE STAFF	-	112,221	-	-	112,221	-	-	112,221	-	-	112,221	-	
INSTRUCTIONAL PERSONNEL COSTS													
Teachers - Regular	-	116,800	-	-	116,800	-	-	116,800	-	-	116,800	-	
Teachers - SPED	-	31,447	-	-	31,447	-	-	31,447	-	-	31,447	-	
Substitute Teachers	-	3,750	-	-	3,750	-	-	3,750	-	-	3,750	-	
Teaching Assistants	-	-	-	-	-	-	-	-	-	-	-	-	
Specialty Teachers	-	42,561	-	-	42,561	-	-	42,561	-	-	42,561	-	
Aides	-	-	-	-	-	-	-	-	-	-	-	-	
Therapists & Counselors	-	11,500	-	-	11,500	-	-	11,500	-	-	11,500	-	
Other	-	2,500	-	-	2,500	-	-	2,500	-	-	2,500	-	
TOTAL INSTRUCTIONAL	-	208,558	-	-	208,558	-	-	208,558	-	-	208,558	-	
NON-INSTRUCTIONAL PERSONNEL COSTS													
Nurse	-	-	-	-	-	-	-	-	-	-	-	-	
Librarian	-	-	-	-	-	-	-	-	-	-	-	-	
Custodian	-	-	-	-	-	-	-	-	-	-	-	-	
Security	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	17,088	-	-	17,088	-	-	17,088	-	-	17,088	-	
TOTAL NON-INSTRUCTIONAL	-	17,088	-	-	17,088	-	-	17,088	-	-	17,088	-	
SUBTOTAL PERSONNEL SERVICE COSTS	-	337,867	-	-	337,867	-	-	337,867	-	-	337,867	-	
PAYROLL TAXES AND BENEFITS													
Payroll Taxes	-	30,070	-	-	30,070	-	-	30,070	-	-	30,070	-	
Fringe / Employee Benefits	-	25,000	-	-	25,000	-	-	25,000	-	-	25,000	-	
Retirement / Pension	-	21,125	-	-	21,125	-	-	21,125	-	-	21,125	-	
TOTAL PAYROLL TAXES AND BENEFITS	-	76,195	-	-	76,195	-	-	76,195	-	-	76,195	-	
TOTAL PERSONNEL SERVICE COSTS	-	414,062	-	-	414,062	-	-	414,062	-	-	414,062	-	
CONTRACTED SERVICES													
Accounting / Audit	-	10,000	-	-	10,000	-	-	10,000	-	-	10,000	-	
Legal	-	4,250	-	-	4,250	-	-	4,250	-	-	4,250	-	
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-	-	
Nurse Services	-	-	-	-	-	-	-	-	-	-	-	-	
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-	-	
Payroll Services	-	1,500	-	-	1,500	-	-	1,500	-	-	1,500	-	
Special Ed Services	-	-	-	-	-	-	-	-	-	-	-	-	
Titlement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-	-	
Other Purchased / Professional / Consulting	-	7,500	-	-	7,500	-	-	7,500	-	-	7,500	-	
TOTAL CONTRACTED SERVICES	-	23,250	-	-	23,250	-	-	23,250	-	-	23,250	-	

NEW ROOTS CHARTER SCHOOL

Budget / Operating Plan

2022-23

Total Revenue	-	558,780	-	-	558,780	-	-	558,780	-	-	558,780	-
Total Expenses	-	602,884	-	-	602,884	-	-	602,884	-	-	602,884	-
Net Income	-	(44,104)	-	-	(44,105)	-	-	(44,105)	-	-	(44,105)	-
Actual Student Enrollment	-	125	-	-	125	-	-	125	-	-	125	-

*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
	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		125	-		125	-		125	-		125	-
Supplies & Materials other		-	-		-	-		-	-		-	-
Equipment / Furniture		500	-		500	-		500	-		500	-
Telephone		2,500	-		2,500	-		2,500	-		2,500	-
Technology		15,000	-		15,000	-		15,000	-		15,000	-
Student Testing & Assessment		1,750	-		1,750	-		1,750	-		1,750	-
Field Trips		500	-		500	-		500	-		500	-
Transportation (student)		250	-		250	-		250	-		250	-
Student Services - other		500	-		500	-		500	-		500	-
Office Expense		750	-		750	-		750	-		750	-
Staff Development		2,500	-		2,500	-		2,500	-		2,500	-
Staff Recruitment		1,250	-		1,250	-		1,250	-		1,250	-
Student Recruitment / Marketing		6,250	-		6,250	-		6,250	-		6,250	-
School Meals / Lunch		9,000	-		9,000	-		9,000	-		9,000	-
Travel (Staff)		500	-		500	-		500	-		500	-
Fundraising		250	-		250	-		250	-		250	-
Other		2,500	-		2,500	-		2,500	-		2,500	-
TOTAL SCHOOL OPERATIONS	-	45,438	-	-	45,438	-	-	45,438	-	-	45,438	-
FACILITY OPERATION & MAINTENANCE												
Insurance		7,500	-		7,500	-		7,500	-		7,500	-
Janitorial		7,500	-		7,500	-		7,500	-		7,500	-
Building and Land Rent / Lease / Facility Finance Interest		84,344	-		84,344	-		84,344	-		84,344	-
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	-	104,884	-	-	104,884	-	-	104,884	-	-	104,884	-
DEPRECIATION & AMORTIZATION		12,750	-		12,750	-		12,750	-		12,750	-
COVID-19 / CONTINGENCY		2,500	-		2,500	-		2,500	-		2,500	-
DEFERRED RENT		-	-		-	-		-	-		-	-
TOTAL EXPENSES	-	602,884	-	-	602,884	-	-	602,884	-	-	602,884	-
NET INCOME	-	(44,104)	-	-	(44,105)	-	-	(44,105)	-	-	(44,105)	-

NEW ROOTS CHARTER SCHOOL

Budget / Operating Plan

2022-23

Total Revenue	-	558,780	-	-	558,780	-	-	558,780	-	-	558,780	-
Total Expenses	-	602,884	-	-	602,884	-	-	602,884	-	-	602,884	-
Net Income	-	(44,104)	-	-	(44,105)	-	-	(44,105)	-	-	(44,105)	-
Actual Student Enrollment	-	125	-	-	125	-	-	125	-	-	125	-

*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

ENROLLMENT - *School Districts Are Linked To Above Entries*

ITHACA CITY SD	-	65	-	-	65	-	-	65	-	-	65	-
CANDOR CSD	-	4	-	-	4	-	-	4	-	-	4	-
NEWFIELD CSD	-	15	-	-	15	-	-	15	-	-	15	-
NEWARK VALLEY CSD	-	1	-	-	1	-	-	1	-	-	1	-
LANSING CSD	-	5	-	-	5	-	-	5	-	-	5	-
ELMIRA CITY SD	-	1	-	-	1	-	-	1	-	-	1	-
WATKINS GLEN CSD	-	3	-	-	3	-	-	3	-	-	3	-
TRUMANSBURG CSD	-	6	-	-	6	-	-	6	-	-	6	-
SPENCER-VAN ETEN CSD	-	10	-	-	10	-	-	10	-	-	10	-
DRYDEN CSD	-	8	-	-	8	-	-	8	-	-	8	-
CORTLAND CITY SD	-	-	-	-	-	-	-	-	-	-	-	-
GROTON CSD	-	2	-	-	2	-	-	2	-	-	2	-
ODESSA-MONTOUR CSD	-	2	-	-	2	-	-	2	-	-	2	-
MORAVIA CSD	-	1	-	-	1	-	-	1	-	-	1	-
SOUTHERN CAYUGA CSD	-	2	-	-	2	-	-	2	-	-	2	-
ALL OTHER School Districts: (Count = 0)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	-	125	-	-	125	-	-	125	-	-	125	-
REVENUE PER PUPIL	-	4,470	-	-	4,470	-	-	4,470	-	-	4,470	-
EXPENSES PER PUPIL	-	4,823	-	-	4,823	-	-	4,823	-	-	4,823	-

**NEW ROOTS CHARTER SCHOOL
Budget / Operating Plan**

2022-23

Total Revenue	-	-	-	2,235,118	(2,235,118)	-	-	2,235,118	(2,235,118)	-	-
Total Expenses	-	-	-	2,411,536	2,411,536	-	-	2,411,536	2,411,536	-	-
Net Income	-	-	-	(176,418)	176,418	-	-	(176,418)	176,418	-	-
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

	2022-23 Per Pupil Rate	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												
ITHACA CITY SD	15,662	-	-	-	1,018,030	(1,018,030)	-	-	1,018,030	(1,018,030)	-	-
CANDOR CSD	13,672	-	-	-	54,688	(54,688)	-	-	54,688	(54,688)	-	-
NEWFIELD CSD	12,561	-	-	-	188,415	(188,415)	-	-	188,415	(188,415)	-	-
NEWARK VALLEY CSD	11,689	-	-	-	11,689	(11,689)	-	-	11,689	(11,689)	-	-
LANSING CSD	13,391	-	-	-	66,955	(66,955)	-	-	66,955	(66,955)	-	-
ELMIRA CITY SD	13,029	-	-	-	13,029	(13,029)	-	-	13,029	(13,029)	-	-
WATKINS GLEN CSD	12,137	-	-	-	36,411	(36,411)	-	-	36,411	(36,411)	-	-
TRUMANSBURG CSD	12,654	-	-	-	75,924	(75,924)	-	-	75,924	(75,924)	-	-
SPENCER-VAN ETEN CSD	13,081	-	-	-	130,810	(130,810)	-	-	130,810	(130,810)	-	-
DRYDEN CSD	12,850	-	-	-	102,800	(102,800)	-	-	102,800	(102,800)	-	-
CORTLAND CITY SD	11,600	-	-	-	-	-	-	-	-	-	-	-
GROTON CSD	12,634	-	-	-	25,268	(25,268)	-	-	25,268	(25,268)	-	-
ODESSA-MONTOUR CSD	12,442	-	-	-	24,884	(24,884)	-	-	24,884	(24,884)	-	-
MORAVIA CSD	11,805	-	-	-	11,805	(11,805)	-	-	11,805	(11,805)	-	-
SOUTHERN CAYUGA CSD	14,585	-	-	-	29,170	(29,170)	-	-	29,170	(29,170)	-	-
ALL OTHER School Districts: (Count = 0)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	14,319	-	-	-	1,789,878	(1,789,878)	-	-	1,789,878	(1,789,878)	-	-
Special Education Revenue		-	-	-	108,244	(108,244)	-	-	108,244	(108,244)	-	-
Grants		-	-	-	-	-	-	-	-	-	-	-
Stimulus		-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Development)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
NYC DoE Rental Assistance		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES		-	-	-	1,898,122	(1,898,122)	-	-	1,898,122	(1,898,122)	-	-
REVENUE FROM FEDERAL FUNDING												
IDEA Special Needs		-	-	-	35,000	(35,000)	-	-	35,000	(35,000)	-	-
Title I		-	-	-	31,072	(31,072)	-	-	31,072	(31,072)	-	-
Title Funding - Other		-	-	-	15,000	(15,000)	-	-	15,000	(15,000)	-	-
School Food Service (Free Lunch)		-	-	-	30,000	(30,000)	-	-	30,000	(30,000)	-	-
Grants		-	-	-	-	-	-	-	-	-	-	-
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	193,224	(193,224)	-	-	193,224	(193,224)	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES		-	-	-	304,296	(304,296)	-	-	304,296	(304,296)	-	-
LOCAL and OTHER REVENUE												
Contributions and Donations		-	-	-	10,000	(10,000)	-	-	10,000	(10,000)	-	-
Fundraising		-	-	-	-	-	-	-	-	-	-	-
Erate Reimbursement		-	-	-	2,700	(2,700)	-	-	2,700	(2,700)	-	-
Earnings on Investments		-	-	-	-	-	-	-	-	-	-	-
Interest Income		-	-	-	-	-	-	-	-	-	-	-
Food Service (Income from meals)		-	-	-	-	-	-	-	-	-	-	-
Text Book		-	-	-	-	-	-	-	-	-	-	-
OTHER		-	-	-	20,000	(20,000)	-	-	20,000	(20,000)	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		-	-	-	32,700	(32,700)	-	-	32,700	(32,700)	-	-
TOTAL REVENUE		-	-	-	2,235,118	(2,235,118)	-	-	2,235,118	(2,235,118)	-	-

**NEW ROOTS CHARTER SCHOOL
Budget / Operating Plan**

2022-23

Total Revenue	-	-	-	2,235,118	(2,235,118)	-	-	2,235,118	(2,235,118)	-	-
Total Expenses	-	-	-	2,411,536	2,411,536	-	-	2,411,536	2,411,536	-	-
Net Income	-	-	-	(176,418)	176,418	-	-	(176,418)	176,418	-	-
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	-	-	-	51,812	51,812	-	-	51,812	51,812	-	-
Instructional Management	-	-	-	86,812	86,812	-	-	86,812	86,812	-	-
Deans, Directors & Coordinators	-	-	-	181,580	181,580	-	-	181,580	181,580	-	-
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	-	-	-	66,420	66,420	-	-	66,420	66,420	-	-
Administrative Staff	-	-	-	62,260	62,260	-	-	62,260	62,260	-	-
TOTAL ADMINISTRATIVE STAFF	-	-	-	448,884	448,884	-	-	448,884	448,884	-	-
INSTRUCTIONAL PERSONNEL COSTS											
Teachers - Regular	-	-	-	467,200	467,200	-	-	467,200	467,200	-	-
Teachers - SPED	-	-	-	125,788	125,788	-	-	125,788	125,788	-	-
Substitute Teachers	-	-	-	15,000	15,000	-	-	15,000	15,000	-	-
Teaching Assistants	-	-	-	-	-	-	-	-	-	-	-
Specialty Teachers	-	-	-	170,244	170,244	-	-	170,244	170,244	-	-
Aides	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	-	-	-	46,000	46,000	-	-	46,000	46,000	-	-
Other	-	-	-	10,000	10,000	-	-	10,000	10,000	-	-
TOTAL INSTRUCTIONAL	-	-	-	834,232	834,232	-	-	834,232	834,232	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS											
Nurse	-	-	-	-	-	-	-	-	-	-	-
Librarian	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	68,352	68,352	-	-	68,352	68,352	-	-
TOTAL NON-INSTRUCTIONAL	-	-	-	68,352	68,352	-	-	68,352	68,352	-	-
SUBTOTAL PERSONNEL SERVICE COSTS	-	-	-	1,351,468	1,351,468	-	-	1,351,468	1,351,468	-	-
PAYROLL TAXES AND BENEFITS											
Payroll Taxes	-	-	-	120,280	120,280	-	-	120,280	120,280	-	-
Fringe / Employee Benefits	-	-	-	100,000	100,000	-	-	100,000	100,000	-	-
Retirement / Pension	-	-	-	84,500	84,500	-	-	84,500	84,500	-	-
TOTAL PAYROLL TAXES AND BENEFITS	-	-	-	304,780	304,780	-	-	304,780	304,780	-	-
TOTAL PERSONNEL SERVICE COSTS	-	-	-	1,656,248	1,656,248	-	-	1,656,248	1,656,248	-	-
CONTRACTED SERVICES											
Accounting / Audit	-	-	-	40,000	40,000	-	-	40,000	40,000	-	-
Legal	-	-	-	17,000	17,000	-	-	17,000	17,000	-	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	6,000	6,000	-	-	6,000	6,000	-	-
Special Ed Services	-	-	-	-	-	-	-	-	-	-	-
Titelment Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	-	-	30,000	30,000	-	-	30,000	30,000	-	-
TOTAL CONTRACTED SERVICES	-	-	-	93,000	93,000	-	-	93,000	93,000	-	-

**NEW ROOTS CHARTER SCHOOL
Budget / Operating Plan**

2022-23

Total Revenue	-	-	-	2,235,118	(2,235,118)	-	-	2,235,118	(2,235,118)	-	-
Total Expenses	-	-	-	2,411,536	2,411,536	-	-	2,411,536	2,411,536	-	-
Net Income	-	-	-	(176,418)	176,418	-	-	(176,418)	176,418	-	-
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	-	-	-	252	252	-	-	252	252	-	-
Classroom / Teaching Supplies & Materials	-	-	-	5,000	5,000	-	-	5,000	5,000	-	-
Special Ed Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-
Textbooks / Workbooks	-	-	-	500	500	-	-	500	500	-	-
Supplies & Materials other	-	-	-	-	-	-	-	-	-	-	-
Equipment / Furniture	-	-	-	2,000	2,000	-	-	2,000	2,000	-	-
Telephone	-	-	-	10,000	10,000	-	-	10,000	10,000	-	-
Technology	-	-	-	60,000	60,000	-	-	60,000	60,000	-	-
Student Testing & Assessment	-	-	-	7,000	7,000	-	-	7,000	7,000	-	-
Field Trips	-	-	-	2,000	2,000	-	-	2,000	2,000	-	-
Transportation (student)	-	-	-	1,000	1,000	-	-	1,000	1,000	-	-
Student Services - other	-	-	-	2,000	2,000	-	-	2,000	2,000	-	-
Office Expense	-	-	-	3,000	3,000	-	-	3,000	3,000	-	-
Staff Development	-	-	-	10,000	10,000	-	-	10,000	10,000	-	-
Staff Recruitment	-	-	-	5,000	5,000	-	-	5,000	5,000	-	-
Student Recruitment / Marketing	-	-	-	25,000	25,000	-	-	25,000	25,000	-	-
School Meals / Lunch	-	-	-	36,000	36,000	-	-	36,000	36,000	-	-
Travel (Staff)	-	-	-	2,000	2,000	-	-	2,000	2,000	-	-
Fundraising	-	-	-	1,000	1,000	-	-	1,000	1,000	-	-
Other	-	-	-	10,000	10,000	-	-	10,000	10,000	-	-
TOTAL SCHOOL OPERATIONS	-	-	-	181,752	181,752	-	-	181,752	181,752	-	-
FACILITY OPERATION & MAINTENANCE											
Insurance	-	-	-	30,000	30,000	-	-	30,000	30,000	-	-
Janitorial	-	-	-	30,000	30,000	-	-	30,000	30,000	-	-
Building and Land Rent / Lease / Facility Finance Interest	-	-	-	337,376	337,376	-	-	337,376	337,376	-	-
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	-	-	-	419,536	419,536	-	-	419,536	419,536	-	-
DEPRECIATION & AMORTIZATION	-	-	-	51,000	51,000	-	-	51,000	51,000	-	-
COVID-19 / CONTINGENCY	-	-	-	10,000	10,000	-	-	10,000	10,000	-	-
DEFERRED RENT	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	-	-	2,411,536	2,411,536	-	-	2,411,536	2,411,536	-	-
NET INCOME	-	-	-	(176,418)	176,418	-	-	(176,418)	176,418	-	-

**NEW ROOTS CHARTER SCHOOL
Budget / Operating Plan**

2022-23

Total Revenue	-	-	-	2,235,118	(2,235,118)	-	-	2,235,118	(2,235,118)	-	-
Total Expenses	-	-	-	2,411,536	2,411,536	-	-	2,411,536	2,411,536	-	-
Net Income	-	-	-	(176,418)	176,418	-	-	(176,418)	176,418	-	-
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
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ENROLLMENT - *School Districts Are Linked To Above Entries*

*** Enrollment Data Based on Last Actual Quarter Completed**

ITHACA CITY SD	-	-	-		-	-			-	-
CANDOR CSD	-	-	-		-	-			-	-
NEWFIELD CSD	-	-	-		-	-			-	-
NEWARK VALLEY CSD	-	-	-		-	-			-	-
LANSING CSD	-	-	-		-	-			-	-
ELMIRA CITY SD	-	-	-		-	-			-	-
WATKINS GLEN CSD	-	-	-		-	-			-	-
TRUMANSBURG CSD	-	-	-		-	-			-	-
SPENCER-VAN ETTEN CSD	-	-	-		-	-			-	-
DRYDEN CSD	-	-	-		-	-			-	-
CORTLAND CITY SD	-	-	-		-	-			-	-
GROTON CSD	-	-	-		-	-			-	-
ODESSA-MONTOUR CSD	-	-	-		-	-			-	-
MORAVIA CSD	-	-	-		-	-			-	-
SOUTHERN CAYUGA CSD	-	-	-		-	-			-	-
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
2022-23

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**

SUNY Charter Schools Institute
2022-23 Budget Narrative

Education Corporation Name: New Roots Charter School	Fiscal Contact:
Date: June 30, 2022	Name Tina Nilsen-Hodges
Budget Period: July 1, 2022 to June 30, 2023	Email tina@newrootsschool.org

1. What steps has the education corporation taken to ensure it has enacted a conservative budget?

Our 2022-23 budget is based on 125 students, the actual number of returning and new students enrolled as of June 2022. This calculation results in a net revenue that is about \$10,000.00 lower than our actual revenue in 2021-22.

Our 2022-23 budget includes a net loss of \$176,418.00, an amount exceeding net income from FY 2021-22 by just under \$20,000.00. As of June 4, 2022, the school's unrestricted cash assets were over 1,000,000.00, including a \$100,000.00 donation earmarked for this school year.

The primary driver for the net loss is an increase in staffing expenditures to restore educational programs that attract and retain students, to add a position dedicated to instructional leadership to increase instructional quality and rigor, and other expenses related to renewal conditions.

2. How much of the education corporation's ESSER funds have been spent to date? How much does the education corporation plan to spend in the 2022-23 school year?

To date, New Roots Charter School has spent \$160,000.00 in ESSER funds. The remaining \$193,000 is included in the 2022-23 budget.

3. How has the education corporation ensures sustainability of any programming enacted through the use of ESSER funding once the ESSER funding period ends?

ESSER funding has been used primarily to expand existing programming to support students at risk of academic failure, and to upgrade our technology. Programming for students at risk will be prioritized in creating budgets for future years. Additionally, ESSER funds have been used to increase staffing for Career and Technical Education. We are actively seeking state, federal, and private grants for the continued expansion of this program.

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Catherine Thompson

Name of Charter School Education Corporation:

New Roots Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Vice-chair

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

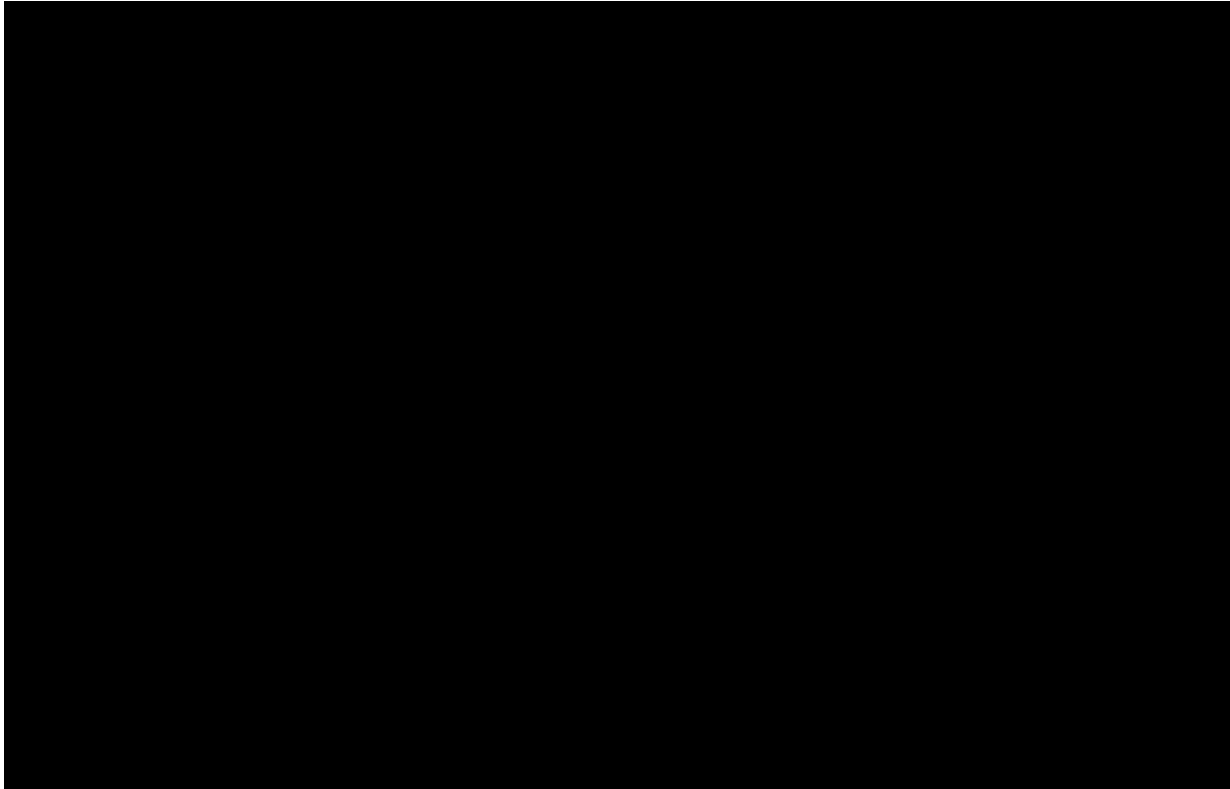
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.



Cate Thompson

7/28/2022

Signature

Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:
Jason Hamilton

Name of Charter School Education Corporation:
New Roots Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Chair

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

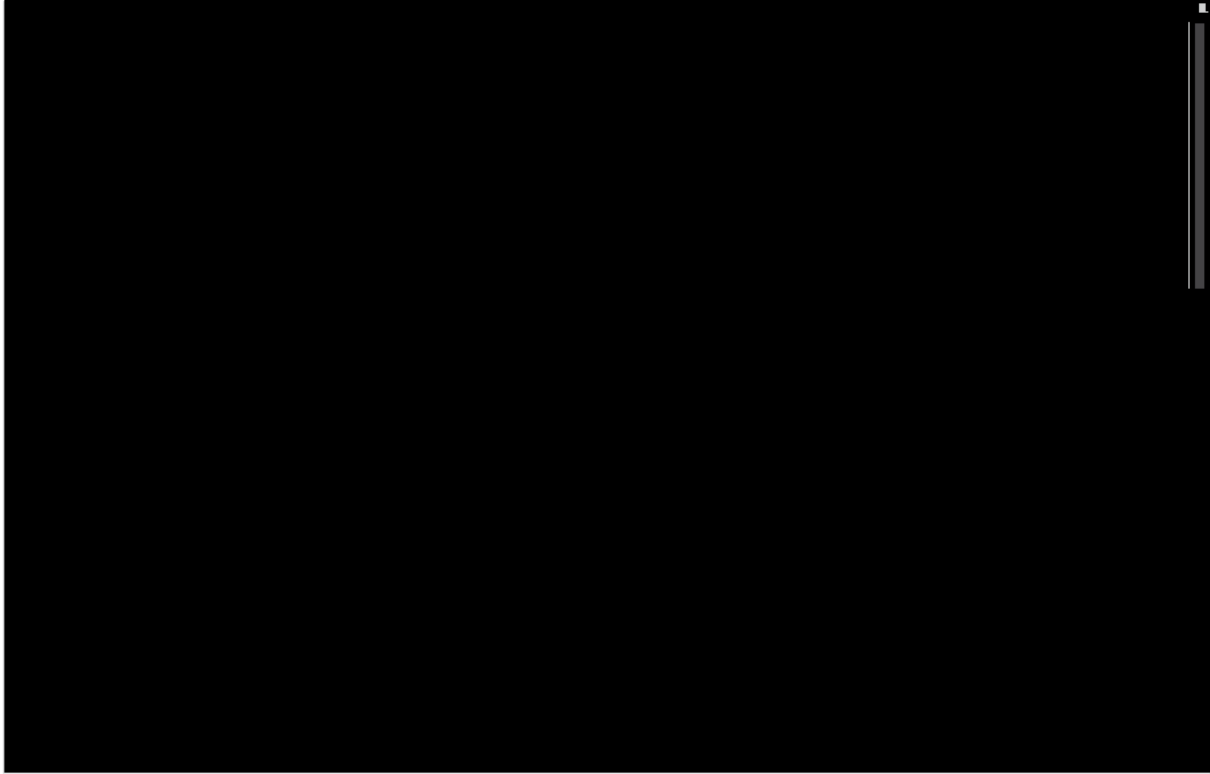
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

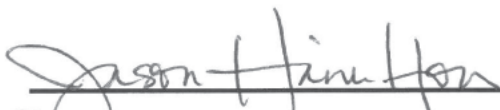
7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

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Signature

27 July 22

Date

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- Digitally certified PDF signature
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last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Joseph M. Wilson

Name of Charter School Education Corporation:

New Roots Charter High School, Ithaca NY

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Secretary

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

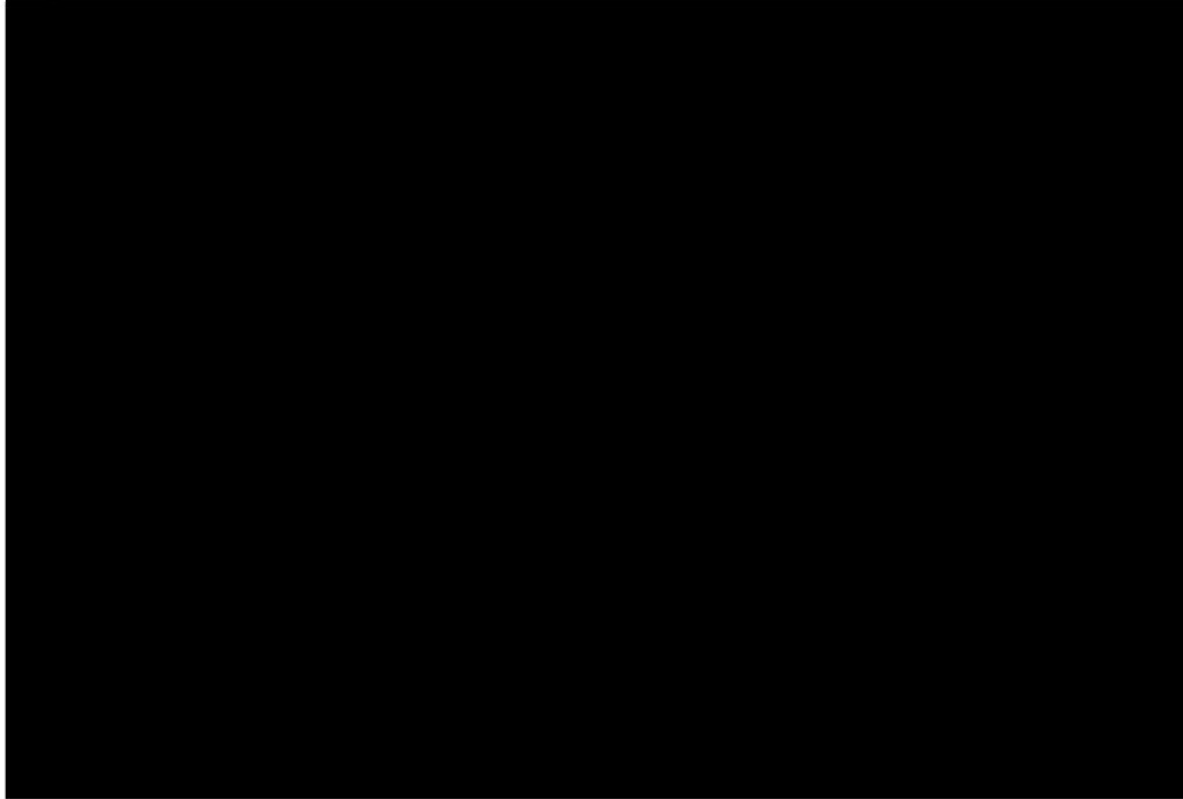
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you


7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

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Signature  Date 7/26/22

- Acceptable signature formats include:
- Digitally certified PDF signature
 - Print form, manually sign, scan to PDF

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Kathleen M Torello

Name of Charter School Education Corporation:

New Roots Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Treasurer/Member

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

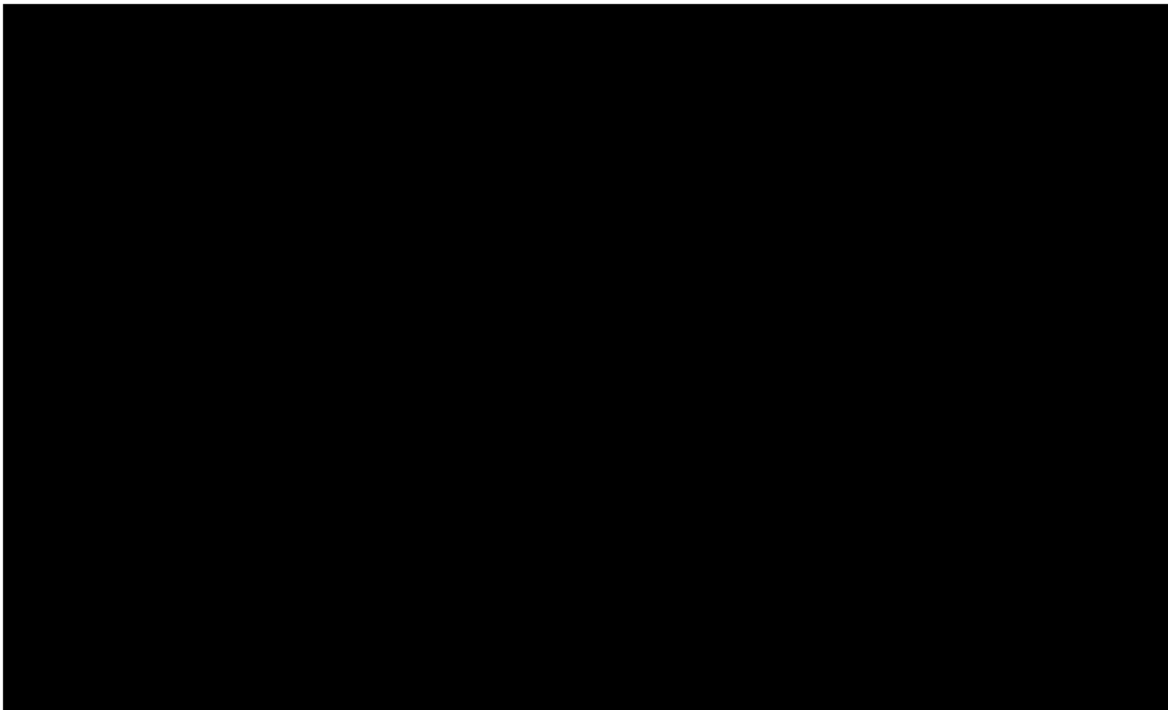
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

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Kathleen M Torello 7/26/2022
Signature **Date**

- Acceptable signature formats include:
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 - Print form, manually sign, scan to PDF

last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Meghan Fitzgerald

Name of Charter School Education Corporation:

NewRoots Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Trustee member

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

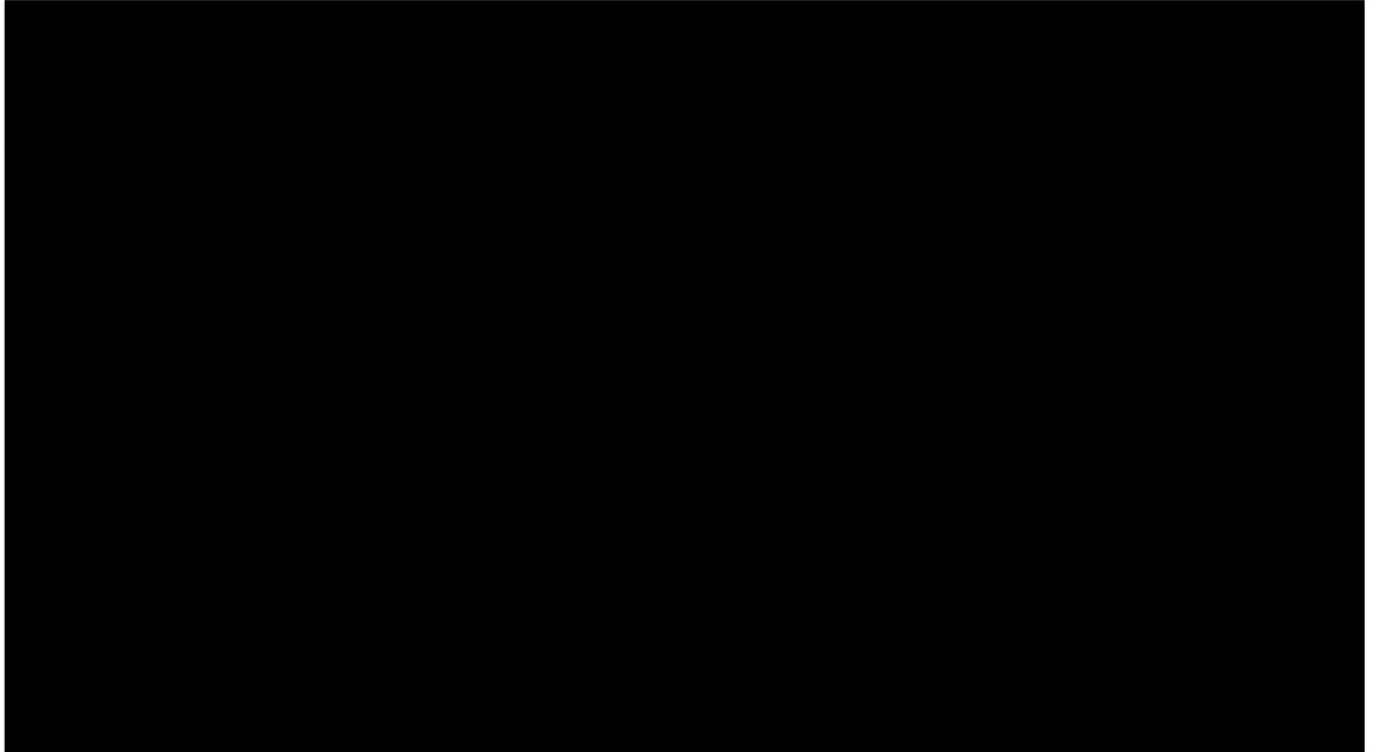
7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

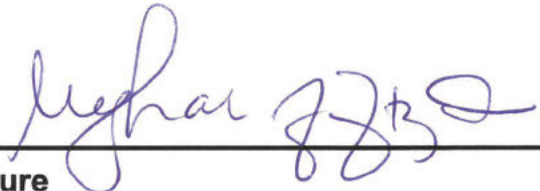
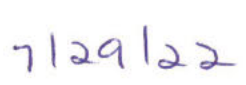
None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

-

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Signature **Date**

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last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Peter W. Bardaglio

Name of Charter School Education Corporation:

New Roots Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

None

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Paul D Wheeler

Name of Charter School Education Corporation:

New Roots Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Board Member

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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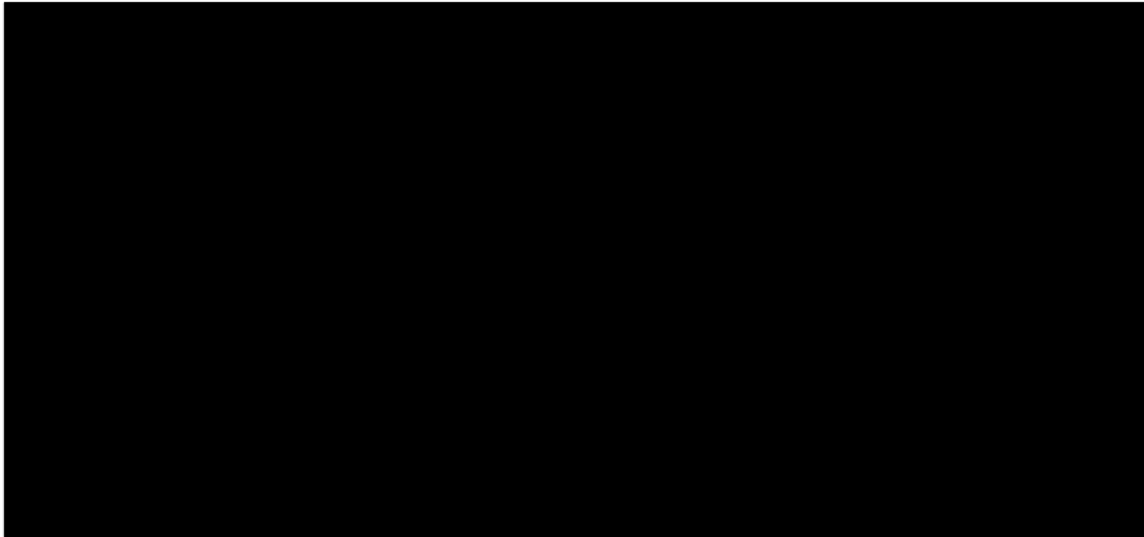
None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

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Business Telephone:

Business Address:



Paul D. Wheeler

7/27/22

Signature

Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Tanya Saunders

Name of Charter School Education Corporation:

New Roots Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Member

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

Yes No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

Yes No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

7. Identify each individual, business, corporation, union association, firm, partnership, franchise holding company, joint-stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) operated by the education corporation **and** in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member(s) or person(s) you reside with had a financial interest or other relationship. If you are a member, director, officer, or employee of an organization formally partnered with and/or doing business with the school(s) through a management or services agreement, please identify only the name of the organization, your position in the organization, and the relationship between such organization and the school(s). If there was no financial interest, check **None**.

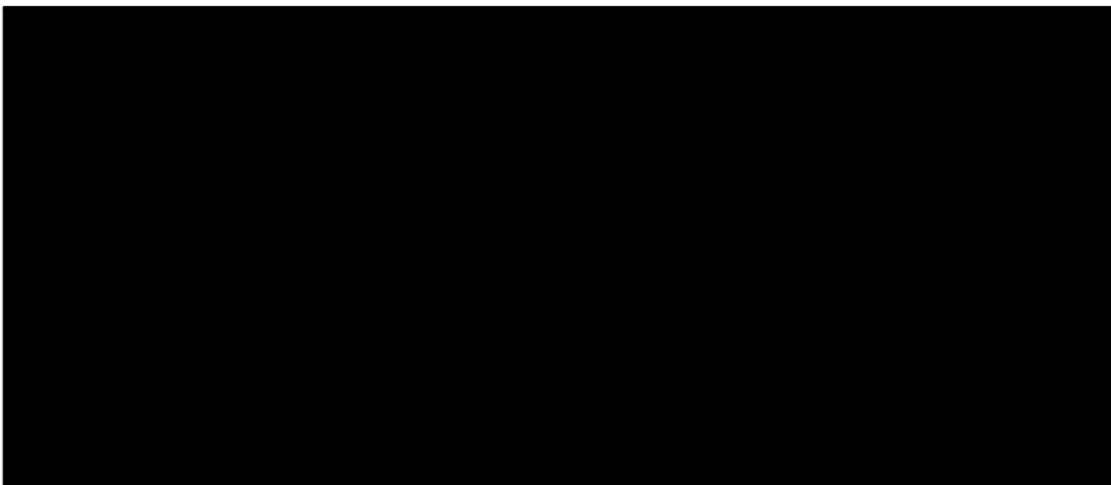
None

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

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Business Telephone:

Business Address:



Tanya Saunders *26 July 2022*
Signature Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF



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-236-2021-0003-CoC-EO
Expiration Date: 12/31/2022

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

12/15/2021

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-236-2021-0026-OP-AO
Expiration Date: 12/31/2022

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

12/15/2021

Date



New Roots Charter School 2022-2023 Academic Calendar



September

- 1-2 Staff Professional Development
- 5 Labor Day Recess
- 6 New Student Orientation
- 7 First Day of School
- 26 Recess Day

SEPTEMBER 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	

OCTOBER 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					

October

- 5 Conferences
- 10 Indigenous Peoples' Day Recess
- 21 Staff Professional Development

November

- 10 End of Quarter 1
- 11 Veteran's Day Recess
- 23-25 Thanksgiving Recess

NOVEMBER 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			

DECEMBER 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						

December

- 24-31 Winter Recess

January

- 2 New Years Day Observance
- 16 Martin Luther King Jr. Day
- 23 End of Quarter 2
- 24-27 Regents Exams

JANUARY 2023						
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 2023						
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

- 8 Conferences
- 20-24 President's Day/February Recess

March

- 17 Staff Professional Development
- 31 End of Quarter 3

MARCH 2023						
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 2023						
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

- 10-14 Spring Recess

May

- 17 Conferences
- 29 Memorial Day Recess

MAY 2023						
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 2023						
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	

June

- 1 Regents Exams
- 13 Last Day of Quarter 4
- 14-16 Regents Exams
- 19 Juneteenth Recess
- 20-22 Regents Exams
- 22 Last day of school for students

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