

Application: Rochester Academy Charter School

Mehmet Demirtas - demirtas@rochester-academy.org
2021-2022 Annual Report

Entry 1 School Info and Cover Page

Completed - Jul 28 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)

ROCHESTER ACADEMY CHARTER SCHOOL 800000061097

a1. Popular School Name

RACS

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.

BOARD OF REGENTS

d. DISTRICT / CSD OF LOCATION

ROCHESTER CITY SD

e. DATE OF INITIAL CHARTER

1/2008

f. DATE FIRST OPENED FOR INSTRUCTION

9/2008

c. School Unionized

Is your charter school unionized?

No

f. APPROVED SCHOOL MISSION (Regents, NYCDOE, and Buffalo BOE authorized schools only)

MISSION STATEMENT

The mission of the Rochester Academy Charter School (RACS) is to prepare the whole child for a rapidly changing world by cultivating the knowledge, critical thinking skills and personal character to succeed in college or a career of choice. RACS is committed to creating an environment of respect and inclusion that both acknowledges and supports the diversity of the RACS school community.

g. KEY DESIGN ELEMENTS (Regents, NYCDOE, and Buffalo BOE authorized schools only)

KEY DESIGN ELEMENTS (Briefly describe each Key Design Elements (KDE) as presented in the schools approved charter. KDEs are those general aspects of the school that are innovative or unique to the school's mission and goals, are core to the school's overall design, and are critical to its success.

KDE 1	Provide students with the skills and experiences necessary that will help them master the knowledge detailed in the New York State Core Curriculum Content Standards
KDE 2	Provide a focus on Mathematics and Science to encourage students to pursue college and/or careers in the STEM field
KDE 3	Build a strong supervisory and monitoring system that will provide individualized attention to each student
KDE 4	Assess the needs of students and use research-based methods to intervene relentlessly to promote student success
KDE 5	Build strong parent/student/school relationships
KDE 6	Require enhanced professional development for staff members
KDE 7	Build partnerships with community organizations and other educational institutions
KDE 8	(No response)
KDE 9	(No response)
KDE 10	(No response)

Need additional space for variables

No

h. SCHOOL WEB ADDRESS (URL)

<https://www.racschool.com/>

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

750

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

725

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

Check all that apply

Grades Served

K, 1, 2, 3, 4, 6, 7, 8, 9, 10, 11, 12

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?

	Yes, 3 sites
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ROCHESTER ACADEMY CHARTER SCHOOL 800000061097

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	310 Hinchey Road Rochester, NY 14624	585 2350135	Rochester	K-5	No

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Heather Eysaman	Principal	585-235-0135	585-704-3754	eyesaman@rochester-academy.org
Operational Leader	Cyndy Belfield	Assistant Principal	585-235-0135		belfield@rochester-academy.org
Compliance Contact	Heather Eysaman	Principal	585-235-0135	585-704-3754	eyesaman@rochester-academy.org
Complaint Contact	Heather Eysaman	Principal	585-235-0135	585-704-3754	eyesaman@rochester-academy.org
DASA Coordinator	Heather Eysaman	Principal	585-235-0135	585-704-3754	eyesaman@rochester-academy.org
Phone Contact for After Hours Emergencies	Heather Eysaman	Principal	585-235-0135	585-704-3754	eyesaman@rochester-academy.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)

[CofO for Elementary School.jpg](#)

Filename: CofO for Elementary School.jpg **Size:** 2.1 MB

Site 1 Fire Inspection Report

[Annual Fire Inspection ES 22-23.pdf](#)

Filename: Annual Fire Inspection ES 22-23.pdf **Size:** 382.0 kB

RACS

School Site 2

m2. SCHOOL SITES

Please provide information on Site 2 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 2	1757 Latta Road Rochester, NY 14612	585-467-9201	Greece	9-12	No

m2a. Please provide the contact information for Site 2.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Tyler Manchester	Principal	585-467-9201	585-472-3216	manchester@rochester-academy.org
Operational Leader	Samuel Martina	Assistant Principal	585-467-9201	585-727-5207	martina@rochester-academy.org
Compliance Contact	Tyler Manchester	Principal	585-467-9201	585-472-3216	manchester@rochester-academy.org
Complaint Contact	Tyler Manchester	Principal	585-467-9201	585-472-3216	manchester@rochester-academy.org
DASA Coordinator	Samuel Martina	Assistant Principal	585-467-9201	585-727-5207	martina@rochester-academy.org
Phone Contact for After Hours Emergencies	Tyler Manchester	Principal	585-467-9201	585-472-3216	manchester@rochester-academy.org

m2b. Is site 2 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, 2022.

- **Fire inspection certificates must be updated annually. For the upcoming school year 2022-2023, the fire inspection certificate must be dated after July 1, 2022.**
- **If the fire inspection certificate expires 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. Please note in the portal that this is the case**

Site 1 Certificate of Occupancy (COO)

[RACS Permit High School.PDF](#)

Filename: RACS Permit High School.PDF **Size:** 53.3 kB

Site 2 Fire Inspection Report

[Annual Fire Inspection HS 22-23.pdf](#)

Filename: Annual Fire Inspection HS 22-23.pdf **Size:** 407.7 kB

ROCHESTER ACADEMY CHARTER SCHOOL 800000061097

School Site 3

m3. SCHOOL SITES

Please provide information on site 3 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 3	841 Genesee St. Rochester, NY 14611	585-235-4141	Rochester	6-8	No

m3a. Please provide the contact information for Site 3.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Robyn Roberts-Grant	Principal	585-235-4141	585-330-1370	robertsgrant@rochester-academy.org
Operational Leader	Kareem McCullough	Assistant Principal	585-235-4141	585-360-8262	mccullough@rochester-academy.org
Compliance Contact	Robyn Roberts-Grant	Principal	585-235-4141	585-330-1370	robertsgrant@rochester-academy.org
Complaint Contact	Robyn Roberts-Grant	Principal	585-235-4141	585-330-1370	robertsgrant@rochester-academy.org
DASA Coordinator	Kareem McCullough	Assistant Principal	585-235-4141	585-360-8262	mccullough@rochester-academy.org
Phone Contact for After Hours Emergencies	Robyn Roberts-Grant	Principal	585-235-4141	585-330-1370	robertsgrant@rochester-academy.org

m3b. Is site 3 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, 2022.

- **Fire inspection certificates must be updated annually. For the upcoming school year 2022-2023, the fire inspection certificate must be dated after July 1, 2022.**
- **If the fire inspection certificate expires 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. Please note in the portal that this is the case**

Site 1 Certificate of Occupancy (COO)

[CofO for Middle School.pdf](#)

Filename: CofO for Middle School.pdf **Size:** 139.2 kB

Site 3 Fire Inspection Report

[Annual Fire Inspection MS 22-23.pdf](#)

Filename: Annual Fire Inspection MS 22-23.pdf **Size:** 497.1 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).

Yes

n2. Summary of Charter Revisions

	Category (Select Best Description)	Specific Revision (150 word limit)	Date Approved by BOT (if applicable)	Date Approved by Authorizer (if applicable)
1	Change in Grade Level Configuration	to increase the charter school's current grade span to add Grade 5 to the school's currently approved K- Grade 4 and Grades 6 through 12 configuration and to increase enrollment from 750 to 816 to commence in the 2022-2023 school year and be fully implemented by the 2022-2023 school year.	09/17/2021	05/17/2022
2	Change in mission, vision or philosophy	to amend the charter school's mission from "The mission of the Rochester Academy Charter School (RACS) is to provide students with rigorous, challenging academics through hands-on, meaningful learning opportunities that will provide them with the skills necessary to be successful academically, socially, and emotionally." to "The mission of the Rochester Academy Charter School	08/06/2021	05/17/2022

		<p>(RACS) is to prepare the whole child for a rapidly changing world by cultivating the knowledge, critical thinking skills and personal character to succeed in college or a career of choice. RACS is committed to creating an environment of respect and inclusion that both acknowledges and supports the diversity of the RACS school community." This revision is proposed to commence in the 2022-2023 school year.</p>		
3	Change in mission, vision or philosophy	<p>to add the school's vision as "We are committed to relentless intervention-doing whatever it takes to see every student graduate from RACS and move on to college or career intellectually prepared and emotionally secure for the challenges ahead." This revision is proposed to commence in the 2022-2023 school year.</p>	08/06/2021	05/17/2022
4	Change in mission,	to remove the	08/06/2021	05/17/2022

	vision or philosophy	<p>following Key Design Element from the school's charter "Provide a strong focus on Mathematics and Science" and "Use national competitions and science fairs to motivate students" to "Provide a focus on Mathematics and Science to encourage students to pursue college and/or careers in the STEM field" and remove the following Key Design Element from the school's charter "Provide broad tutoring services that will help students address learning needs and/or issues with specific content" to "Assess the needs of students and use research-based methods to intervene relentlessly to promote student success."</p>		
5				

More revisions to add?

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	Mehmet Demirtas
Position	Director/CEO
Phone/Extension	585-235-0135
Email	demirtas@rochester-academy.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:

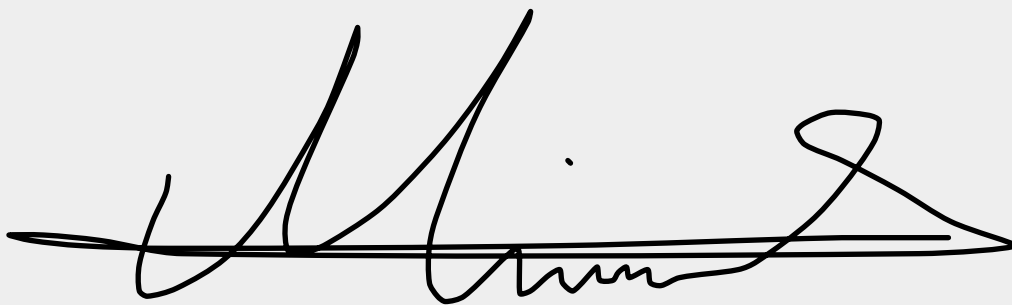
Yes

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).

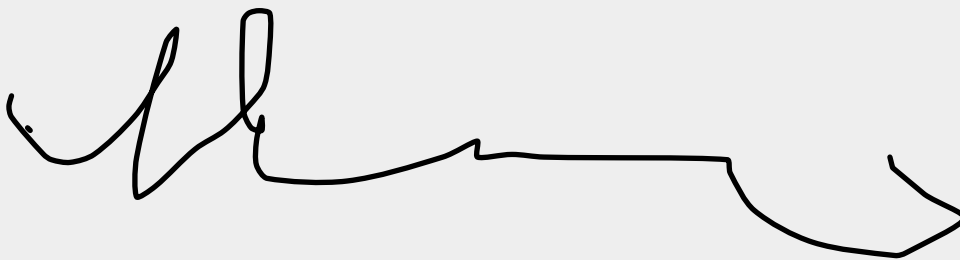
Responses Selected:

Yes

Signature, Head of Charter School

A handwritten signature in black ink on a light gray background. The signature is highly stylized and cursive, appearing to read 'M. King'.

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, appearing to read 'M. King'.

Date

Jul 28 2022

Thank you.



Entry 3 Progress Toward Goals

Completed - Oct 27 2022

Instructions

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2022**.

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

Entry 3 Progress Toward Goals

PROGRESS TOWARD CHARTER GOALS

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

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 2, 2022.

ROCHESTER ACADEMY CHARTER SCHOOL 800000061097

1. ACADEMIC STUDENT PERFORMANCE GOALS

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2022**.

2021-2022 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1	The percent of eighth grade students scoring at or above L3 on English and Math State tests will surpass those of the Rochester City School District by at least 10%.	8th grade ELA and Math State Tests	Unable to Assess	State Test Scores have not been posted on schools' report cards.
Academic Goal 2	Total Cohort Results in Regents Exams in English and Math surpass those of the RCSD and New York State average.	Total Cohort Results in Regents Exams in English and Math	Unable to Assess	Regents exam results have not been posted on schools' report cards.
Academic Goal 3	Graduation rate from RACS will exceed New York State average.	Graduation rates.	Unable to Assess	
Academic Goal 4				
Academic Goal 5				
Academic Goal 6				
Academic Goal 7				
Academic Goal 8				
Academic Goal 9				
Academic Goal 10				

2. Do have more academic goals to add?

No

4. ORGANIZATION GOALS

For the 2021-2022 school year, any organization goals that cannot be evaluated due to school closure resulting in a lack of data and changes in testing, surveying, and other usual practices should be reported as “N/A”.

2021-2022 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Org Goal 1	The school will create an environment for student and adult learning with a welcoming culture, high levels of trust, and rigorous standards.	Perception data of students, parents and teachers. Benchmark and Practice test results. NYS ELA and Math results Observations and evaluations.	Met	
Org Goal 2	Teachers and staff will be highly qualified, demonstrate high expectations for all students, and have a positive attitude toward the school and their colleagues.	Teacher recruitment criteria Teacher observations and evaluations Student achievement data	Met	
Org Goal 3	Families will see themselves as partners in their child's education and will be actively involved in the life of the school.	Parent teacher conferences Home visits Parent surveys Robo-calls Letters and emails Grade level meetings Support team meetings Translator provided for ELL families	Met	
Org Goal 4	The school will be led by a strong, active Board of Trustees.	Resumes of Board members Board member selection process. Board Minutes	Met	

		Audit reports Site visit reports Student achievement.		
Org Goal 5	The school will strive to recruit and retain a diverse group of students, teachers, staff, administrators, and board members.	Student demographic data Teacher demographic data Selection process of the board members Selection of school director Selection of school leaders	Partially Met	Staff diversity is improving year by year.
Org Goal 6	The school will be responsible in contributing to the local community and sharing its math and science expertise with the larger educational community.	Science and Technology Entry Program (STEP) Meetings with community leaders and elected officials.	Partially Met	We will continue to reach out to community leaders and institutions for this purpose.
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

5. Do have more organizational goals to add?

No

6. FINANCIAL GOALS

2021-2022 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1	Excess revenue over expense	Monthly financial statement review End of year income statement	Met	
Financial Goal 2	Net asset increase	Monthly financial statement review End of year balance sheet	Met	
Financial Goal 3	Audit with minimum findings	Annual Audit Report	Met	
Financial Goal 4				
Financial Goal 5				

7. Do have more financial goals to add?

No

Thank you.

Entry 4 - Audited Financial Statements

Completed - Oct 31 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.

[RACS Financial Statement 2022](#)

Filename: RACS_Financial_Statement_2022.pdf Size: 833.4 kB

Entry 4b – Audited Financial Report Template (BOR/NYC/BOE)

Completed - Oct 29 2022

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

Regents-authorized schools must download and complete the Excel spreadsheet entitled “Audited Financial Report Template” from the online portal or the [2021-2022 Annual Reports](#) webpage. Upload the completed file in Excel format and submit by **November 1, 2022**.

EDUCATION CORPORATIONS WITH MORE THAN ONE SCHOOL SHOULD COMPLETE THE EXCEL SPREADSHEET FOR THE EDUCATION CORPORATION AS A WHOLE, NOT FOR THE INDIVIDUAL SCHOOLS. PLEASE SUBMIT THE SAME EXCEL SPREADSHEET FOR EACH OF THE SCHOOLS.

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

[2022 RACS-AuditedFinancialReport](#)

Filename: 2022_RACS-AuditedFinancialReport.xlsx Size: 73.4 kB

Entry 4c – Additional Financial Documents

Completed - Oct 31 2022

[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.

[RACS Financial Statement 2022](#)

Filename: RACS_Financial_Statement_2022_Qf80HNI.pdf Size: 833.4 kB

[Escrow Account-RACS](#)

Filename: Escrow_Account-RACS.png Size: 84.9 kB

Entry 4d - Financial Services Contact Information

Completed - Oct 29 2022

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
	DEMIR OZCAN	OZCAN@ROCHESTER-ACADEMY.ORG	585-467-9201

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	HEVERON&COMPANY, CPAS-MELINDA PEREZ			10

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 - Oct 31 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.

[2022-2023 RACS Budget](#)

Filename: 2022-2023_RACS_Budget.xlsx Size: 38.2 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Jul 28 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.

[Disclosure of financial interest forms 2021-22](#)

Filename: Disclosure_of_financial_interest_f_9YkUdnK.pdf Size: 3.1 MB

Entry 7 BOT Membership Table

Completed - Jul 28 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.

Authorizer:

Who is the authorizer of your charter school?

Board of Regents

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. William D. Middleton		Chair	Governance Committee	Yes	5	07/01/2021	07/31/2024	12
2	Joann L. Santos		Vice Chair	Community Outreach	Yes	2	08/01/2020	07/31/2023	9
3	Mustafa Guler		Treasurer	Finance and Facilities	Yes	4	07/01/2021	07/31/2024	12
4	Jean D. Calder		Secretary	Community Outreach	Yes	2	08/01/2020	07/31/2023	9
5	Cheryl Sampson		Trustee/Member	Governance & Finance and Facilities	Yes	2	12/20/2019	07/31/2022	12
6	Saliha Al		Trustee/Member	Academic Excellence	Yes	1	04/08/2022	07/31/2025	5 or less
7	Dr. Kijana Crawford		Trustee/Member	Finance and Facilities and Academic Excellence	Yes	3	07/01/2021	12/31/2021	7

				ce Committee					
8									
9									

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

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2022	6
b. Total Number of Members Added During 2021-2022	1
c. Total Number of Members who Departed during 2021-2022	1
d. Total Number of members, as set in Bylaws, Resolution or Minutes	7

3. Number of Board meetings held during 2021-2022

14

4. Number of Board meetings scheduled for 2022-2023

12

Total number of Voting Members on June 30, 2022:

6

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

1

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

1

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

7

Total number of Non-Voting Members on June 30, 2022:

0

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

0

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

0

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

0

Board members attending 8 or fewer meetings during 2021-2022

2

Thank you.

Entry 8 Board Meeting Minutes

Completed - Jul 28 2022

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**.

[2021-22 board meeting minutes](#)

Filename: 2021-22_board_meeting_minutes.pdf Size: 3.5 MB

Entry 9 Enrollment & Retention

Completed - Jul 28 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	RACS is already meeting the targets in this area.	<p>RACS will continue to meet the targets in this area by using similar marketing tools. As part of the 2018-2023 Strategic Plan, we will use the strategies below for enrollment targets. Additionally, Goodschoolsroc does advertisements on behalf of the charter school sector in Rochester.</p> <ul style="list-style-type: none"> • Engage stakeholders in sharing RACS social media content • Utilize website & social media to highlight quality standards, results, & benefits of a RACS education
English Language Learners	<p>RACS updated its lottery policy and used the weighted system to increase the probability of enrolling more ELLs.</p> <p>RACS translated enrollment documents on its website and in the application platform. (Schoolmint) and presentations at community events. The website allows visitors to translate the content into multiple languages.</p>	<p>RACS will continue to use the weighted system in the lottery process to increase the probability of enrolling more ELLs.</p> <p>Spanish-speaking families are receiving school fliers and brochures in Spanish. The school website can be translated into various languages for the applicants.</p> <p>The charter school application form is available in Spanish.</p> <p>Admission forms are available in Spanish. School staff visits local community/worship centers and libraries to reach out to the families who speak languages other than English.</p> <p>RACS hired staff members who can speak Spanish to help students and their parents who speak Spanish.</p> <p>Attend Headstart programs and daycares that have UPK programs for recruitment.</p>
Students with Disabilities	RACS updated its lottery policy and	RACS will continue to use the

	<p>used the weighted system to increase the probability of enrolling more SWDs.</p> <p>Our goal is to provide all of our students with a welcoming and inclusive environment. We are hiring our own SPED teachers to provide most of the services and to better meet the needs of our students.</p>	<p>weighted system in the lottery process to increase the probability of enrolling more SWDs.</p> <p>As part of 2018-2023 Strategic Plan we will use the following strategies for enrollment targets:</p> <ul style="list-style-type: none"> • Engage stakeholders in sharing RACS social media content • Utilize website & social media to highlight quality standards, results, & benefits of a RACS education
--	---	--

Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2021-2022	Describe Retention Plans in 2022-2023
Economically Disadvantaged	For all students, RACS has provided a safe and welcoming learning environment that both acknowledges and supports its diverse population.	RACS will continue to provide a safe, welcoming, and caring learning environment for all students.
English Language Learners	RACS provides a warm and safe environment for all students in a small setting to meet their needs and engage them in academics. RACS staff does home visits when needed and provides the families of ENL students with support.	RACS will continue to provide a safe, welcoming, and caring learning environment for all students.
Students with Disabilities	RACS provides a warm and safe environment for all students in a small setting to meet their needs and engage them in academics.	RACS will continue to provide a safe, welcoming, and caring learning environment for all students.

Entry 10 – Teacher and Administrator Attrition

Completed - Jul 28 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

Completed - Jul 28 2022

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)	5
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	0
Total Category A: 5 or 30% whichever is less	5.0

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

	FTE Count
i. Mathematics	1
ii. Science	2
iii. Computer Science	0
iv. Technology	0
v. Career and Technical Education	1
Total Category B: not to exceed 5	4.0

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)	2
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	1
Total Category C: not to exceed 5	3.0

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	12

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	2

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	56

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	70

Thank you.



Entry 12 Organization Chart

Completed - Jul 28 2022

[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.

Organizational Chart

Filename: Organizational_Chart_aBdv0VV.pdf Size: 193.2 kB

Entry 13 School Calendar

Completed - Jul 28 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.

2022-2023 RACS School Calendar with Instructional Hours

Filename: 2022-2023_RACS_School_Calendar_wit_KVBlcSc.pdf Size: 169.5 kB

Entry 14 Links to Critical Documents on School Website

Completed - Jul 28 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., Report when financials have been submitted in November.)

Form for Entry 14 Links to Critical Documents on School Website

School Name: Rochester Academy 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://www.racschool.com/apps/pages/index.jsp?uREC_ID=221060&type=d&pREC_ID=485309
2. Board meeting notices, agendas and documents	https://www.racschool.com/apps/pages/index.jsp?uREC_ID=218464&type=d&pREC_ID=479977
3. New York State School Report Card	https://data.nysed.gov/profile.php?instid=800000061097
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://www.racschool.com/apps/pages/index.jsp?uREC_ID=375397&type=d&pREC_ID=846499
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo)	https://www.racschool.com/apps/pages/index.jsp?uREC_ID=2585367&type=d&pREC_ID=2261054
6. Authorizer-approved FOIL Policy	https://www.racschool.com/apps/pages/index.jsp?uREC_ID=1837473&type=d&pREC_ID=1991027
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://www.racschool.com/apps/pages/index.jsp?uREC_ID=1837473&type=d&pREC_ID=1991027

Thank you.



ROCHESTER ACADEMY CHARTER SCHOOL

FINANCIAL STATEMENTS

June 30, 2022



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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Rochester Academy Charter School
Rochester, New York

Opinion

We have audited the accompanying financial statements of Rochester Academy Charter School (a New York State nonprofit organization), which comprise the balance sheet as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year 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 Rochester Academy Charter School as of June 30, 2022, and the changes in net assets and its cash flows for the year 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 and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Rochester Academy Charter 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Rochester Academy Charter 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements, 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 financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Rochester Academy Charter 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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Rochester Academy Charter 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.

Report on Summarized Comparative Information

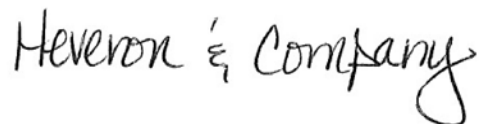
We have previously audited Rochester Academy Charter School's 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 15, 2021. In our opinion, the summarized comparative information presented herein, as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2022 on our consideration of Rochester Academy Charter 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 Rochester Academy Charter 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 Rochester Academy Charter School's internal control over financial reporting and compliance.



Heveron & Company
Certified Public Accountants

Rochester, New York
October 28, 2022

ROCHESTER ACADEMY CHARTER SCHOOL
BALANCE SHEETS
June 30, 2022 and 2021

ASSETS

	<u>2022</u>	<u>2021</u>
<u>Current Assets</u>		
Cash and Cash Equivalents	\$ 5,498,218	\$ 5,716,778
Accounts Receivable	365,160	705,926
Grants Receivable	445,360	220,807
Prepaid Expenses	292,034	362,118
Inventory	<u>9,305</u>	<u>9,305</u>
 Total Current Assets	 <u>6,610,077</u>	 <u>7,014,934</u>
 <u>Property and Equipment</u>		
Building and Improvements	4,977,191	3,166,898
Land	428,600	428,600
Furniture and Fixtures	487,748	360,346
Computers and Software	1,354,493	1,144,941
Equipment	623,389	559,879
Construction in Progress	2,460,227	393,484
Vehicles	45,000	-
Less: Accumulated Depreciation and Amortization	<u>(2,152,780)</u>	<u>(1,793,146)</u>
 Net Property and Equipment	 <u>8,223,868</u>	 <u>4,261,002</u>
 <u>Other Assets</u>		
Restricted Cash - Escrow Account	<u>92,466</u>	<u>89,420</u>
 Total Other Assets	 <u>92,466</u>	 <u>89,420</u>
 TOTAL ASSETS	 <u>\$14,926,411</u>	 <u>\$11,365,356</u>

LIABILITIES AND NET ASSETS

	<u>2022</u>	<u>2021</u>
<u>Current Liabilities</u>		
Accounts Payable	\$ 843,246	\$ 233,945
Accrued Payroll and Benefits	1,040,669	897,548
Mortgage Payable - Current	<u>166,024</u>	<u>160,705</u>
Total Current Liabilities	<u>2,049,939</u>	<u>1,292,198</u>
<u>Long-Term Liabilities</u>		
Mortgage Payable	1,928,957	2,112,423
Less: Loan Acquisition Costs, Net	<u>(68,524)</u>	<u>(74,527)</u>
Total Long-Term Liabilities	<u>1,860,433</u>	<u>2,037,896</u>
Total Liabilities	<u>3,910,372</u>	<u>3,330,094</u>
<u>Net Assets</u>		
Net Assets Without Donor Restrictions		
Undesignated	4,740,234	3,235,824
Board Designated	<u>6,275,805</u>	<u>4,799,438</u>
Total Net Assets Without Donor Restrictions	<u>11,016,039</u>	<u>8,035,262</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$14,926,411</u>	<u>\$11,365,356</u>

See Accompanying Notes to Financial Statements.

ROCHESTER ACADEMY CHARTER SCHOOL
STATEMENTS OF ACTIVITIES
For The Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<u>Revenues and Other Support:</u>		
Public School District:		
Resident Student Enrollment	\$10,316,733	\$ 9,705,164
Students with Disabilities	676,636	592,292
Federal Grants	2,873,185	1,122,524
In Kind State and Local Grants	69,338	69,029
Forgiveness of Debt	-	1,083,491
Miscellaneous Income	<u>49,497</u>	<u>32,613</u>
Total Revenues and Other Support	<u>13,985,389</u>	<u>12,605,113</u>
 <u>Expenses:</u>		
<u>Program Services:</u>		
Regular Education	8,913,534	6,560,597
Special Education	<u>751,029</u>	<u>682,195</u>
Total Program Services Expense	9,664,563	7,242,792
 <u>Supporting Services:</u>		
Management and General	<u>1,340,049</u>	<u>1,689,973</u>
Total Expenses	<u>11,004,612</u>	<u>8,932,765</u>
 Change in Net Assets	2,980,777	3,672,348
 Net Assets - Beginning of Year	<u>8,035,262</u>	<u>4,362,914</u>
 Net Assets - End of Year	<u><u>\$11,016,039</u></u>	<u><u>\$ 8,035,262</u></u>

See Accompanying Notes to Financial Statements.

Rochester Academy Charter School
STATEMENT OF FUNCTIONAL EXPENSES
For The Year Ended June 30, 2022
(With Comparative Totals For The Year Ended June 30, 2021)

	No. of Positions	Program Services			Totals	
		Regular Education	Special Education	Management and General	2022	2021
Personnel Service Costs						
Instructional Personnel	102	\$ 4,240,908	\$ 418,795	\$ -	\$ 4,659,703	\$ 3,776,763
Non-Instructional	10	350,321	-	26,368	376,689	223,054
Administrative Personnel	24	448,821	-	833,523	1,282,344	1,101,990
Total Salaries and Staff	136	5,040,050	418,795	859,891	6,318,736	5,101,808
Fringe Benefits and Payroll Tax		1,301,470	72,490	216,430	1,590,390	1,365,504
Retirement		342,017	41,042	60,340	443,399	427,223
Total Payroll Service Costs		6,683,537	532,327	1,136,661	8,352,525	6,894,535
Maintenance and Repairs		495,728	49,028	41,003	585,759	311,430
Depreciation and Amortization Expense		304,359	30,101	25,174	359,634	284,426
Other Professional Services		270,003	26,704	28,682	325,389	287,929
Building Rent and Taxes		204,190	20,195	16,889	241,274	371,522
Insurance		169,561	16,770	14,025	200,356	150,732
Supplies and Materials		174,608	17,269	2,528	194,405	84,368
Student Services		159,367	15,762	-	175,129	82,038
Utilities		113,526	11,228	13,862	138,616	100,138
Technology		107,708	10,652	8,909	127,269	112,203
Interest Expense		64,255	6,355	7,846	78,456	68,622
Office Expense		62,874	6,218	8,294	77,386	52,939

Rochester Academy Charter School
STATEMENT OF FUNCTIONAL EXPENSES
For The Year Ended June 30, 2022
(With Comparative Totals For The Year Ended June 30, 2021)
(Continued)

	<u>Program Services</u>			<u>Totals</u>	
	<u>Regular Education</u>	<u>Special Education</u>	<u>Management and General</u>	<u>2022</u>	<u>2021</u>
Staff Development	65,757	6,503	-	72,260	63,176
Other Expenses	18,677	-	15,420	34,097	30,161
Marketing and Recruitment	19,384	1,917	1,121	22,422	17,786
Accounting and Audit Services	-	-	13,535	13,535	10,375
Equipment and Furnishings	-	-	4,558	4,558	4,558
Legal Services	-	-	1,542	1,542	5,827
Total Expenses	<u>\$ 8,913,534</u>	<u>\$ 751,029</u>	<u>\$ 1,340,049</u>	<u>\$11,004,612</u>	<u>\$ 8,932,765</u>

See Accompanying Notes to Financial Statements.

ROCHESTER ACADEMY CHARTER SCHOOL
STATEMENTS OF CASH FLOWS
For The Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<u>Cash Flow From Operating Activities</u>		
Revenue from School Districts	\$11,699,295	\$ 9,906,067
Grant Revenues	2,648,632	1,328,648
Other Cash Payments not Related to Investing or Financing Activities	(365,160)	-
Miscellaneous Sources	49,497	32,613
Payments to Vendors for Goods and Services Rendered	(2,025,389)	(1,779,587)
Payments to Charter School Personnel for Services Rendered	(8,209,404)	(6,744,509)
Payments for Interest	<u>(72,453)</u>	<u>(63,833)</u>
Net Cash Flow Provided/(Used) By Operating Activities	<u>3,725,018</u>	<u>2,679,399</u>
<u>Cash Flow From Investing Activities</u>		
Purchase of Property and Equipment	<u>(3,762,385)</u>	<u>(930,561)</u>
Cash Flow Provided/(Used) By Investing Activities	<u>(3,762,385)</u>	<u>(930,561)</u>
<u>Cash Flow From Financing Activities</u>		
Payments on Long-Term Debt	(178,147)	(150,872)
Mortgage Closing Costs	<u>-</u>	<u>(36,413)</u>
Cash Flow Provided/(Used) By Investing Activities	<u>(178,147)</u>	<u>(187,285)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents, and Restricted Cash	(215,514)	1,561,553
Cash and Cash Equivalents, and Restricted Cash - Beginning of Year	<u>5,806,198</u>	<u>4,244,645</u>
Cash and Cash Equivalents, and Restricted Cash - End of Year	<u>\$ 5,590,684</u>	<u>\$ 5,806,198</u>

ROCHESTER ACADEMY CHARTER SCHOOL
STATEMENTS OF CASH FLOWS
For The Years Ended June 30, 2022 and 2021
(Continued)

	2022	2021
<u>Reconciliation of Change in Net Assets to Net Cash</u>		
<u>Provided by Operating Activities</u>		
Change in Net Assets	\$ 2,980,777	\$ 3,672,348
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:		
Depreciation and Amortization	359,634	284,426
Loan Acquisition Interest	6,003	4,789
Forgiveness of Debt	-	(1,083,491)
Decrease/(Increase) In:		
Accounts Receivable	340,766	(391,389)
Grants Receivable	(224,553)	206,124
Prepaid Expenses	70,084	(139,969)
Increase/(Decrease) In:		
Accounts Payable	49,186	(23,464)
Accrued Payroll and Benefits	<u>143,121</u>	<u>150,025</u>
Net Cash Flow Provided/(Used) By Operating Activities	<u>\$ 3,725,018</u>	<u>\$ 2,679,399</u>
 <u>Supplemental Disclosures</u>		
Noncash Investing and Financing Transaction:		
Mortgage loan to Finance Cost of Building	<u>\$ -</u>	<u>\$ 725,900</u>
Accounts Payable for Construction in Progress	<u>\$ 779,140</u>	<u>\$ -</u>

See Accompanying Notes to Financial Statements.

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Rochester Academy Charter School (the School) is a nonprofit organization that prepares the whole child for a rapidly changing world by cultivating the knowledge, critical thinking skills, and personal character to succeed in College of a career of their choice. The School promotes a safe, caring, and student-centered classroom environment for grades K-4 and 6-12, with plans to grow to K-12 by 2023. The School's revenue is predominantly Charter School Basic Tuition from the Rochester City School District and a few other surrounding school districts.

The main programs of the School is as follows:

REGULAR EDUCATION: The School curriculum is focused on mathematics and sciences. The School also integrates multi-cultural themes into the curriculum, not only through geography and foreign languages, but through each subject area. All courses align with the New York State Learning Standards.

SPECIAL EDUCATION: The School is open to all children and does not discriminate on the basis of ethnicity, national origin, gender, disability, or any other grounds that would be unlawful or deny the civil rights of any individual. In accordance with the Individuals with Disabilities Education Act, the Rehabilitation Act, Section 504, and the Americans with Disabilities Act, the School provides a free and appropriate education, in the least restrictive environment to students with disabilities. The primary service delivery for students with special needs is inclusion. For students requiring supplemental services, the School contracts with local individuals or agencies to provide the required services outlined in the student's Individual Education Plan or 504 Plan.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
June 30, 2022
(Continued)

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets

In accordance with accounting principles generally accepted in the United States of America, the School reports information regarding its financial position and activities according to the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated net assets, from net assets without donor restrictions, totaling \$6,275,805 and \$4,799,438 at June 30, 2022 and 2021, respectively. As of June 30, 2022, net assets were designated for a 60 day cash reserve (\$1,375,905), future payroll bonuses (\$1,564,900) and to fund a new gymnasium next year (\$3,335,000). As of June 30, 2021, net assets were designated for a 60 day cash reserve (\$1,258,262), Covid emergency funding (\$1,000,000) and construction (\$2,541,176).

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

Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, based on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

There were no net assets with donor restrictions at June 30, 2022 and 2021.

Use of Estimates in the Preparation of Financial Statements

Accounting principles generally accepted in the United States of America, require management to make estimates and assumptions that affect the amounts of assets and liabilities, revenues and expenses, and the disclosure of contingent assets and liabilities. Actual results could vary from those estimates.

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
June 30, 2022
(Continued)

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue and Revenue Recognition

A portion of the School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the balance sheet. The School received cost-reimbursable grants of \$2,761,800 that have not been recognized at June 30, 2022 because qualifying expenditures have not yet been incurred. All cost-reimbursable grants were fully recognized at June 30, 2021.

The School recognizes revenue derived from tuition. Tuition income is recognized during the school year based on enrollment.

Accounts and Grants Receivable

Receivables are stated at the amount management expects to collect. Amounts that management believes to be uncollectible after collection efforts have been completed are written off. In addition, management evaluates the need for, and if appropriate, provides an allowance to reduce receivables to amounts management expects will be collected. Management determined that no allowances were necessary at June 30, 2022 and 2021.

Income Taxes

The Internal Revenue Service has determined that the School is qualified as a charity exempt under Section 501(c)(3) of the Internal Revenue Code. As a result, no provision for federal or state income taxes has been made.

Contributions

The School recognizes contributions when cash, securities or other assets, an unconditional promise to give or a notification of a beneficial interest is received. Contributions that are expected to be received in future years are recorded at their present value. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return are not recognized until the conditions on which they depend have been met.

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
June 30, 2022
(Continued)

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (Continued)**

Property and Equipment

Property and equipment are stated at cost. The School capitalizes property and equipment with a cost of over \$2,000 individually or over \$20,000 per bundle purchase, and an estimated life of three or more years. Depreciation and amortization is computed using the straight-line method based on the estimated useful lives of the assets, as follows:

	<u>Years</u>
Building and Improvements	5-30
Furniture and Fixtures	5-7
Computers and Software	3-7
Equipment	5-10

Depreciation and amortization expense amounted to \$359,634 and \$284,426 for the years ended June 30, 2022 and 2021, respectively.

Functional Expenses

The costs of providing the various program services have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the program, and management and general categories. An immaterial amount of fund raising costs for the years ended June 30, 2022 and 2021 are included in management and general expenses.

The financial statements report certain categories of expenses that are attributed to both program and supporting functions. Therefore, allocation on a reasonable basis that is consistently applied is required. The expenses that are allocated include occupancy, depreciation, and amortization, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, interest, insurance, and other expenses which are allocated on the basis of estimates of time and effort for each category.

Marketing

Marketing costs are expensed as incurred.

**ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS**

June 30, 2022

(Continued)

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (Continued)**

Comparative Financial Information

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the School's financial statements for the year ended June 30, 2021, from which the summarized information was derived.

Inventories

Inventories consist of school store items and are recorded at cost.

Loan Acquisition Costs

Loan acquisition costs are reported on the balance sheet as a direct reduction from the face amount of debt in accordance with accounting principles generally accepted in the United States of America. The School reflects amortization of loan acquisition costs as interest expense on the straight-line method over the term of the obligation.

Recent Accounting Pronouncements

In September 2020, FASB issued ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. ASU 2020-07 requires the presentation of contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash and other financial assets. The main difference between the guidance in ASU 2020-07 and previous GAAP is the disclosure of a disaggregation of the amount of contributed nonfinancial assets, qualitative information about whether the contributed nonfinancial assets were either monetized or utilized during the period, the School's policy about monetizing rather than utilizing the assets, a description of any donor-imposed restrictions associated with the assets, a description of the valuation techniques used, and the principal market used to arrive at a fair value measurement. During the year ended June 30, 2022, the School adopted ASU 2020-07 for its contributed nonfinancial assets. This adoption was applied on a retrospective basis.

NOTE 2 - LIQUIDITY AND AVAILABILITY

The School regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the School considers all expenditures related to its ongoing activities of education, as well as the conduct of services undertaken to support those activities to be general expenditures.

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
June 30, 2022
(Continued)

NOTE 2 - LIQUIDITY AND AVAILABILITY (Continued)

The School regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the School considers all expenditures related to its ongoing activities of education, as well as the conduct of services undertaken to support those activities to be general expenditures.

At June 30, the following financial assets could readily be made available within one year of the balance sheet date to meet general expenditures:

	2022	2021
Cash and cash equivalents	\$ 5,498,218	\$ 5,716,778
Accounts receivable	365,160	705,926
Grants receivable	445,360	220,807
Less Board Designated Net Assets	(6,275,805)	(4,799,438)
	\$ 32,933	\$ 1,844,073

The School has a \$250,000 line of credit available for general use. The School also receives tuition payments from school districts and grant revenue during the year.

Although the board has designated funds intended for a specific use, the board has the ability to make those funds available for general expenditures if necessary.

NOTE 3 - CASH, CASH EQUIVALENTS, AND RESTRICTED CASH

For the purposes of the statements of cash flows, cash and cash equivalents include all cash on hand and in banks, which, at times may exceed federally insured limits. The School considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Amounts in bank accounts over \$250,000 were not federally insured, however, the School does have private insurance coverage for any losses up to \$500,000. The School has not experienced any losses in these accounts and does not believe it is exposed to any significant credit risk with respect to cash and cash equivalents.

The School maintains cash in an escrow account in accordance with the terms of their charter agreement. The escrow is restricted to fund legal and other costs related to the dissolution of the School.

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
June 30, 2022
(Continued)

NOTE 3 - CASH, CASH EQUIVALENTS, AND RESTRICTED CASH (Continued)

Cash and cash equivalents and restricted cash consisted of the following at June 30:

	2022	2021
Cash and Cash Equivalents - Checking	\$5,498,218	\$5,716,778
Restricted Cash - Escrow Account	92,466	89,420
Total Cash, Cash Equivalents and Restricted Cash	<u>\$5,590,684</u>	<u>\$5,806,198</u>

NOTE 4 - PENSION EXPENSE

The School participates in the New York State Teachers' Retirement System (System), a cost-sharing, multiple-employer, defined benefit pension plan administered by the New York State Teachers' Retirement Board. The System provides retirement, disability, withdrawal, and death benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York.

Plan members who joined the System before July 27, 1976 are not required to make contributions. Those joining after that date and before January 1, 2010 who have less than ten years of service or membership, are required to contribute 3% of their annual salary. Those joining 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. Those joining on or after April 1, 2012 are required to contribute between 3% and 6%, dependent upon their salary, for their entire working career.

Employers are required to contribute at an actuarially determined rate. Rates applicable to the fiscal years ended June 30, 2022 and 2021 were respectively, 9.80% and 9.53%.

The School also has a 403(b) annuity retirement plan for its employees that are not eligible for the New York State Teachers' Retirement System. The School matches contributions for employees who contribute 3%-6% of their salaries. Employees who contribute more than 6% receive 6% matching, and the School does not match employees who contribute 2% or less. This plan took effect in September 2020.

The total retirement contribution expense was \$443,399 and \$427,223 for the years ended June 30, 2022 and 2021, respectively.

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
June 30, 2022
(Continued)

NOTE 5 - COMMITMENTS

The School is obligated under a non-cancelable operating lease for a building. This lease includes a provision that the School is responsible for all real estate taxes if they are assessed for the facilities. In addition, it includes a clause that the landlord is responsible for 100% of the utilities for the gymnasium during the months of July and August and 30% for the other months. This lease runs through June 2023.

The School was obligated under a non-cancelable operating lease for a building through July 31, 2021. This lease includes a provision that the landlord is responsible for all utilities. The School is responsible for all real estate taxes if they are assessed for the facilities. This lease was not renewed.

Total building rental expense for the years ended June 30, 2022 and 2021 totaled \$221,832 and \$352,281, respectively.

The School was also obligated under non-cancelable operating leases for five copiers. All leases require monthly payments with annual overage charges. All leases have \$495 monthly payments for a term of 60 months. In August 2021 the School signed a new copier lease that replaced the preexisting contracts. The new copier lease covers 3 of the old copiers, and replaces two of the old copiers with new copiers. The new copier lease consists of 60 monthly payments of \$2,259 ending in July of 2026.

Total copier rental expense for the years ended June 30, 2022 and 2021 totaled \$69,092 and \$45,298, respectively.

Future minimum lease payment commitments are as follows:

<u>Year</u>	<u>Amount</u>
2023	\$ 238,940
2024	27,108
2025	27,108
2026	27,108
2027	2,259

NOTE 6 - LINE OF CREDIT

The School has a line of credit with a maximum authorization of \$250,000. Advances against this line bear interest rates at 1% above the current bank prime rate. There was no amount outstanding as of June 30, 2022 and 2021.

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
June 30, 2022
(Continued)

NOTE 7 - CONSTRUCTION LOAN

The School applied for and was approved a construction loan up to \$2,765,000. No funds have been disbursed and there was no amount outstanding as of June 30, 2022.

NOTE 8 - LONG-TERM DEBT

Long-term debt consists of the following as of June 30:

	<u>2022</u>	<u>2021</u>
Mortgage payable to ESL Federal Credit Union, secured by a building, net of loan acquisition costs of \$35,752 and \$39,328 at June 30, 2022 and 2021, respectively, originally in the amount of \$2,000,000. In May 2020, the School refinanced the loan. This mortgage bears interest at a rate of 3.25%. Principal and interest are payable in monthly installments of \$14,333 through July 2032.	\$ 1,387,563	\$ 1,523,639
Mortgage payable to ESL Federal Credit Union, secured by a building, net of loan acquisition costs of \$32,772 and \$35,199 at June 30, 2022 and 2021, respectively, originally in the amount of \$725,900. This mortgage bears interest at a rate of 3.28%. Principal and interest are payable in monthly installments of \$5,128 through January 2036.	638,894	674,962
Loan Acquisition Costs, Net	68,524	74,527
Less: Current Maturities	(166,024)	(160,705)
Long-Term Portion	<u>\$ 1,928,957</u>	<u>\$ 2,112,423</u>

Maturities of long-term debt for the years after June 30, 2024 are as follows:

<u>Year</u>	<u>Amount</u>
2024	\$ 171,405
2025	177,193
2026	183,057
2027	189,115
Thereafter	1,208,187
Total	<u>\$ 1,928,957</u>

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
June 30, 2022
(Continued)

NOTE 9 - SPECIAL EDUCATION AND OTHER SUPPORT

Some of the special education services required by students of the School are provided by the Rochester City School District. The Rochester City School District also provided transportation and food services. The School was unable to determine the value for these services, thus, these financial statements do not reflect revenue or expenses associated with those services.

The School receives state aid in the form of textbooks, computer hardware, computer software, and library materials through the Rochester City School District. The total aid received for the years ended June 30, 2022 and 2021 was \$69,338 and \$69,029, respectively. The value of this aid is provided by Rochester City School District and is based on the original cost.

NOTE 10 - DONATED SERVICES AND GOODS

The School receives donated services that, although substantial, do not meet the criteria for recording as revenue and expense under accounting principles generally accepted in the United States of America. During the years ended June 30, 2022 and 2021, 6 active volunteers provided approximately 300 hours of service. These services consisted primarily of board services.

NOTE 11 - NET ASSET RECLASSIFICATION

Certain amounts have been reclassified from undesignated net assets to net assets with board designation. These amounts totaling \$1,258,262 were reclassified to properly state the beginning balances in undesignated net assets and net assets with board designations, and represents the 60 day cash reserve in prior year that is board-designated funds.

NOTE 12 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 28, 2022, which is the date the statements were available for issuance.

ROCHESTER ACADEMY CHARTER SCHOOL

FEDERAL FINANCIAL ASSISTANCE

SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2022



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

Independent Auditors' Report

To the Board of Trustees
Rochester Academy Charter School
Greece, 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 Rochester Academy Charter School (a New York State nonprofit organization), which comprise the balance sheet as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 28, 2022.

Report on Internal Control Over Financial Reporting

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

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



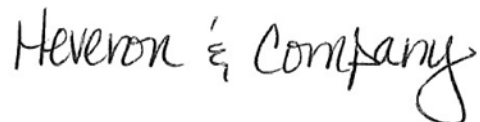
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of this Report

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



Heveron & Company
Certified Public Accountants

Rochester, New York
October 28, 2022



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditors' Report

To the Board of Trustees
Rochester Academy Charter School
Greece, New York

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

We have audited Rochester Academy Charter School's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Rochester Academy Charter School's major federal programs for the year ended June 30, 2022. Rochester Academy Charter School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Rochester Academy Charter School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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



Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-002. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on Rochester Academy Charter School's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Rochester Academy Charter School's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001, to be a material weakness.

A *significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Government Auditing Standards requires the auditor to perform limited procedures on Rochester Academy Charter School's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Rochester Academy Charter School's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Heveron & Company

Heveron & Company
Certified Public Accountants

Rochester, New York
October 28, 2022

ROCHESTER ACADEMY CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022
(Continued)

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

2022-001

Elementary and Secondary School Emergency Relief Fund (ESSER) - COVID-19 - Assistance Listing No. 84.425D; Grant Period: Year Ended June 30, 2022 and American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) - COVID-19 - Assistance Listing No. 84.425U; Grant Period: Year Ended June 30, 2022

Criteria and Condition: The Davis-Bacon Act (the Act) requires contractors to pay federally prescribed prevailing wages to laborers for federally-funded construction projects that exceed \$2,000. Grant recipients must include in construction contracts a provision requiring contractors and subcontractors to comply with the Act. Additionally, grant recipients must have controls in place to ensure the contractors and subcontractors are in compliance. We found the School did not have adequate internal controls in place to ensure compliance with the Act.

Context: The School entered into two contracts for construction greater than \$2,000 that did not include prevailing wage requirements as required, one funded with each grant, ESSER and ARP ESSER. The total construction contract related to the ESSER grant to date totaled \$1,433,266 of which \$277,174 was funded with the ESSER grant this year. The total construction contract related to the ARP ESSER grant was \$1,981,026 of which \$757,400 was funded with grant funds this year. Both contracts included costs for labor and materials although the cost of materials (\$372,377) on the ESSER grant exceeded the federal funding spent and on the ARP ESSER grant, only \$22,400 of the \$757,400 was used for labor. The School did not have controls in place to know that the contracts should include provisions for the prevailing wages to be paid.

Effect: This could have resulted in an underpayment of wages to laborers working on the project.

Cause: The School was not aware of the Act and thus, did not have proper controls in place to ensure all compliance requirements were met.

Recommendation: The School should ensure that processes are in place to require contractors and subcontractors to comply with the Act, including proper provisions in any construction contracts over \$2,000. The School should also require documentation that the contractors are following the regulations and paying proper wages and the School should review and confirm that the contractors are compliant.

Views of responsible officials and planned corrective actions: The School is in the process of reviewing the rules and designing and implementing controls to ensure compliance with the Act.

ROCHESTER ACADEMY CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022
(Continued)

Section III - Federal Award Findings and Questioned Costs (Continued)

2022-002

Elementary and Secondary School Emergency Relief Fund (ESSER) - COVID-19 - Assistance Listing No. 84.425D; Grant Period: Year Ended June 30, 2022 and American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) - COVID-19 - Assistance Listing No. 84.425U; Grant Period: Year Ended June 30, 2022

Criteria and Condition: The Davis-Bacon Act (the Act) requires contractors to pay federally prescribed prevailing wages to laborers for federally-funded construction projects that exceed \$2,000. Grant recipients must include in construction contracts a provision requiring contractors and subcontractors to comply with the Act. Additionally, grant recipients must ensure that the contractors and subcontractors are in compliance. We found the School did not comply with the Act.

Context: The School entered into two contracts for construction greater than \$2,000 that did not include prevailing wage requirements as required, one funded with each grant, ESSER and ARP ESSER. The total construction contract related to the ESSER grant to date totaled \$1,433,266 of which \$277,174 was funded with the ESSER grant this year. The total construction contract related to the ARP ESSER grant was \$1,981,026 of which \$757,400 was funded with grant funds this year. Both contracts included costs for labor and materials although the cost of materials (\$372,377) on the ESSER grant exceeded the federal funding spent and on the ARP ESSER grant, only \$22,400 of the \$757,400 was used for labor. Neither construction contract included a provision requiring the contractors to comply with the Act and thus, the contractor may not have paid the proper prevailing wages.

Effect: This could have resulted in an underpayment of wages to laborers working on the project.

Cause: The School was not aware of the requirements of the Act.

Recommendation: The School should ensure that all federally funded construction contracts over \$2,000 should include the required provision to follow the Act and the School should ensure that the contractors are following the regulations and paying proper wages.

Views of responsible officials and planned corrective actions: The School is in the process of reviewing the rules and designing and implementing controls to ensure compliance with the Act.



Rochester Academy Charter School

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10/27/2022

CORRECTIVE ACTION PLAN

United States Department of Education

The Rochester Academy Charter School respectfully submits the following corrective action plan for the year ended June 30, 2022.

Name and address of public accounting firm:
Heveron & Company, CPAs
260 Plymouth Ave South
Rochester, New York 14608

Audit Period: July 1, 2021 – June 30, 2022

The findings from the June 30, 2022 Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the Schedule of Findings and Questioned Costs.

Findings – Federal Award Program Audit

United States Department of Education

Finding 2022-001 - Elementary and Secondary School Emergency Relief Fund (ESSER) - COVID-19 - Assistance Listing No. 84.425D and American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) - COVID-19 - Assistance Listing No. 84.425U

Recommendation: The School should ensure that processes are in place to require contractors and subcontractors to comply with the Act, including proper provisions in any construction contracts over \$2,000. The School should also require documentation that the contractors are following the regulations and paying proper wages and the School should review and confirm that the contractors are compliant.

Action Taken: In regard to the ESSER II Grant finding; the school signed a contract without a prevailing wage requirement with the best bidder and the school used its general funds to pay the contractor for its labor-related charges which are generally allowed for the charter schools. The total project cost is \$1,433,266 of which only \$277,174 is paid using the Federal ESSER II Grant. The cost of the materials for this project is a minimum \$372,377(See Document#1). The remaining amount of the cost is a combination of the materials and the labor costs. The school's intention was to use ESSER II funds to pay for materials only. The school will contact its NYSED ESSER Agency to find out if this finding can be removed based on the aforementioned clarification.



Rochester Academy Charter School



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In regard to the ESSER III Grant finding; the school signed a contract without a prevailing wage requirement with the best bidder and the school used its general funds to pay the contractor for its labor related charges except the labor cost of \$22,400 (See Document#2). The total project cost as of 6-30-2022 is \$1,981,026 of which \$757,400 is from the Federal ESSER III Grant. The school paid \$735,000 for materials only. The remaining \$22,400 was paid for the labor. We will contact NYSED ESSER Agency to amend the Federal Grant to remove payment for labor and replace it with materials because the total cost for materials only is more \$757,400. As a result of the amendment, all of the Federal Funds will be used for covering materials cost only.

The school still improve its current procedures to align with the federal requirements for future projects if Federal Grant will be used for the construction wages. The school will educate the Business Administrator, CEO and the Finance Committee on the requirements of the Davis-Bacon Act. The school will add the requirement to its federal procurement policy and procedures. The school will also add this requirement to its bid proposal for any future federally funded construction contracts in excess of \$2,000. The finance committee will review and approve any future federally funded construction contracts over \$2,000 so that they can ensure the proper verbiage is included. The Business Administrator will monitor the contractors involved to ensure that they are complying with wage requirements. The CEO will monitor the Business Administrator and ensure this is occurring.

Finding 2022-002 - Elementary and Secondary School Emergency Relief Fund (ESSER) - COVID-19 - Assistance Listing No. 84.425D and American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) - COVID-19 - Assistance Listing No. 84.425U

Recommendation: The School should ensure that all federally funded construction contracts over \$2,000 should include the required provision to follow the Act and the School should ensure that the contractors are following the regulations and paying proper wages.

Action Taken: Details of the process and action plan explained above still applies to here.

In addition to securing future processes if Federal Grant is used; the School will ensure that all future federally funded construction contracts over \$2,000 will include the required provision to follow the Act. The Business Administrator will monitor the contractors involved in any future contracts to ensure that they are complying with wage requirements. The CEO will monitor the Business Administrator and ensure this is occurring.

Please contact us with any questions regarding the plan.

Sincerely,

Mehmet Demirtas
CEO



Rochester Academy Charter School



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Document#1

Item ID	Description of Work	Scheduled Value ^{Fm}
024119	Selective Demolition - Material	6,250
033053	ICast In Place Concrete - Material	2,250
055313	Bar Gratings - Material	17,500
066400	Plastic Paneling - Material	1,250
081416	HM Frames/Wood Doors/Hardware - Material	32,494
084113	Aluminum Framed Storefronts/Glazing - Material	23,520
D92216	Metal Framing - Material	8,288
D92900	Gypsum Board - Material	13,870
095113	Acoustical Panel Ceilings - Material	7,259
093013	Tile - Material	7,500
096513	Resilient Base - Material	4,363
096519	Resilient Tile Flooring - Material	2,644
096766	Fluid Applied Athletic Flooring - Material	40,406
096813	Tile Carpeting - Material	40,375
099123	Interior Painting - Material	21,875
116623	Gymnasium Equipment - Material	15,625
220000	Plumbing - Material	16,875
230000	HVAC - Material	13,145
260000	Electrical - Material	84,388
330000	Sitework - Material	12,500
Total Material Cost		\$372,377

Elementary School Address : 310 Hinchey Road, Rochester, NY 14624
Middle School Address : 841 Genesee Street, Rochester, NY 14611
High School Address : 1757 Latta Road, Greece, NY 14612
School Website : www.racschool.com

Phone : 585-235-0135 **Fax:** 585-486-6677
Phone : 585-235-4141 **Fax:** 585-232-1357
Phone : 585-467-9201 **Fax:** 585-467-9250
email : info@rochester-academy.org



Rochester Academy Charter School

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Document#2

Construction Costs through June 30, 2022 per AIA from the contractor		
	Roofing Material	100,000.00
	Structural Steel Material	297,500.00
	Masonry Material	337,500.00
	Storm System Labor	22,400.00
		757,400.00

**ROCHESTER ACADEMY CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2022**

Federal Grantor/Program Title Pass-Through Grantor	Federal AL Number	Agency or Pass Through Number	Passed Through to Subrecipients	Federal Expenditures
<u>United States Department of Education</u>				
American Rescue Plan - Homeless Children and Youth Part II Passed Through New York State Education Department	84.425W	260501861067	-	\$ 2,068
COVID-19 Elementary and Secondary School - Emergency Relief Fund Passed Through New York State Education Department	84.425D	260501861067	-	823,424
COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief Passed Through New York State Education Department	84.425U	260501861067	-	<u>1,083,881</u>
Total Education Stabilization Fund	84.425			1,909,373
Title I Grants to Local Educational Agencies Passed Through New York State Education Department	84.010	260501861067	\$ -	505,791
Supporting Effective Instruction State Grant Passed Through New York State Education Department	84.367	260501861067	-	64,380
Student Support and Academic Enrichment Program Passed Through New York State Education Department	84.424	260501861067	-	38,662
Charter Schools Program Passed Through New York State Education Department	84.282	260501861067	<u>-</u>	<u>49,650</u>
Total United States Department of Education			<u>-</u>	<u>2,567,856</u>

**ROCHESTER ACADEMY CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2022
(Continued)**

Federal Grantor/Program Title Pass-Through Grantor	Federal AL Number	Agency or Pass Through Number	Passed Through to Subrecipients	Federal Expenditures
<u>United States Federal Communications Commission</u>				
Emergency Connectivity Fund Program	32.009	N/A	<u>-</u>	<u>168,835</u>
Total United States Federal Communications Commission			<u>-</u>	<u>168,835</u>
Total Federal Expenditures			<u>\$ -</u>	<u>\$ 2,736,691</u>

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2022

Note 1 - Basis of Presentation:

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Rochester Academy Charter School under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Rochester Academy Charter School, it is not intended to and does not present the financial position, change in net assets or cash flows of Rochester Academy Charter School.

Note 2 - Summary of Significant Accounting Policies:

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Rochester Academy Charter School has not yet elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance. All costs are directly allocated.

ROCHESTER ACADEMY CHARTER SCHOOL

FINANCIAL STATEMENTS

June 30, 2022



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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Rochester Academy Charter School
Rochester, New York

Opinion

We have audited the accompanying financial statements of Rochester Academy Charter School (a New York State nonprofit organization), which comprise the balance sheet as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year 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 Rochester Academy Charter School as of June 30, 2022, and the changes in net assets and its cash flows for the year 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 and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Rochester Academy Charter 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Rochester Academy Charter 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements, 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 financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Rochester Academy Charter 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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Rochester Academy Charter 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.

Report on Summarized Comparative Information

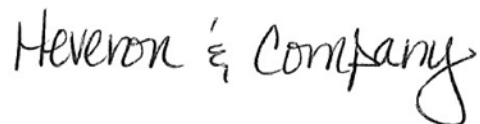
We have previously audited Rochester Academy Charter School's 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 15, 2021. In our opinion, the summarized comparative information presented herein, as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2022 on our consideration of Rochester Academy Charter 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 Rochester Academy Charter 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 Rochester Academy Charter School's internal control over financial reporting and compliance.



Heveron & Company
Certified Public Accountants

Rochester, New York
October 28, 2022

ROCHESTER ACADEMY CHARTER SCHOOL
BALANCE SHEETS
June 30, 2022 and 2021

ASSETS

	<u>2022</u>	<u>2021</u>
<u>Current Assets</u>		
Cash and Cash Equivalents	\$ 5,498,218	\$ 5,716,778
Accounts Receivable	365,160	705,926
Grants Receivable	445,360	220,807
Prepaid Expenses	292,034	362,118
Inventory	<u>9,305</u>	<u>9,305</u>
 Total Current Assets	 <u>6,610,077</u>	 <u>7,014,934</u>
 <u>Property and Equipment</u>		
Building and Improvements	4,977,191	3,166,898
Land	428,600	428,600
Furniture and Fixtures	487,748	360,346
Computers and Software	1,354,493	1,144,941
Equipment	623,389	559,879
Construction in Progress	2,460,227	393,484
Vehicles	45,000	-
Less: Accumulated Depreciation and Amortization	<u>(2,152,780)</u>	<u>(1,793,146)</u>
 Net Property and Equipment	 <u>8,223,868</u>	 <u>4,261,002</u>
 <u>Other Assets</u>		
Restricted Cash - Escrow Account	<u>92,466</u>	<u>89,420</u>
 Total Other Assets	 <u>92,466</u>	 <u>89,420</u>
 TOTAL ASSETS	 <u>\$14,926,411</u>	 <u>\$11,365,356</u>

LIABILITIES AND NET ASSETS

	<u>2022</u>	<u>2021</u>
<u>Current Liabilities</u>		
Accounts Payable	\$ 843,246	\$ 233,945
Accrued Payroll and Benefits	1,040,669	897,548
Mortgage Payable - Current	<u>166,024</u>	<u>160,705</u>
Total Current Liabilities	<u>2,049,939</u>	<u>1,292,198</u>
<u>Long-Term Liabilities</u>		
Mortgage Payable	1,928,957	2,112,423
Less: Loan Acquisition Costs, Net	<u>(68,524)</u>	<u>(74,527)</u>
Total Long-Term Liabilities	<u>1,860,433</u>	<u>2,037,896</u>
Total Liabilities	<u>3,910,372</u>	<u>3,330,094</u>
<u>Net Assets</u>		
Net Assets Without Donor Restrictions		
Undesignated	4,740,234	3,235,824
Board Designated	<u>6,275,805</u>	<u>4,799,438</u>
Total Net Assets Without Donor Restrictions	<u>11,016,039</u>	<u>8,035,262</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$14,926,411</u>	<u>\$11,365,356</u>

See Accompanying Notes to Financial Statements.

ROCHESTER ACADEMY CHARTER SCHOOL
STATEMENTS OF ACTIVITIES
For The Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<u>Revenues and Other Support:</u>		
Public School District:		
Resident Student Enrollment	\$10,316,733	\$ 9,705,164
Students with Disabilities	676,636	592,292
Federal Grants	2,873,185	1,122,524
In Kind State and Local Grants	69,338	69,029
Forgiveness of Debt	-	1,083,491
Miscellaneous Income	<u>49,497</u>	<u>32,613</u>
Total Revenues and Other Support	<u>13,985,389</u>	<u>12,605,113</u>
 <u>Expenses:</u>		
<u>Program Services:</u>		
Regular Education	8,913,534	6,560,597
Special Education	<u>751,029</u>	<u>682,195</u>
Total Program Services Expense	9,664,563	7,242,792
 <u>Supporting Services:</u>		
Management and General	<u>1,340,049</u>	<u>1,689,973</u>
Total Expenses	<u>11,004,612</u>	<u>8,932,765</u>
 Change in Net Assets	2,980,777	3,672,348
 Net Assets - Beginning of Year	<u>8,035,262</u>	<u>4,362,914</u>
 Net Assets - End of Year	<u><u>\$11,016,039</u></u>	<u><u>\$ 8,035,262</u></u>

See Accompanying Notes to Financial Statements.

Rochester Academy Charter School
STATEMENT OF FUNCTIONAL EXPENSES
For The Year Ended June 30, 2022
(With Comparative Totals For The Year Ended June 30, 2021)

	No. of Positions	Program Services			Totals	
		Regular Education	Special Education	Management and General	2022	2021
Personnel Service Costs						
Instructional Personnel	102	\$ 4,240,908	\$ 418,795	\$ -	\$ 4,659,703	\$ 3,776,763
Non-Instructional	10	350,321	-	26,368	376,689	223,054
Administrative Personnel	24	448,821	-	833,523	1,282,344	1,101,990
Total Salaries and Staff	136	5,040,050	418,795	859,891	6,318,736	5,101,808
Fringe Benefits and Payroll Tax		1,301,470	72,490	216,430	1,590,390	1,365,504
Retirement		342,017	41,042	60,340	443,399	427,223
Total Payroll Service Costs		6,683,537	532,327	1,136,661	8,352,525	6,894,535
Maintenance and Repairs		495,728	49,028	41,003	585,759	311,430
Depreciation and Amortization Expense		304,359	30,101	25,174	359,634	284,426
Other Professional Services		270,003	26,704	28,682	325,389	287,929
Building Rent and Taxes		204,190	20,195	16,889	241,274	371,522
Insurance		169,561	16,770	14,025	200,356	150,732
Supplies and Materials		174,608	17,269	2,528	194,405	84,368
Student Services		159,367	15,762	-	175,129	82,038
Utilities		113,526	11,228	13,862	138,616	100,138
Technology		107,708	10,652	8,909	127,269	112,203
Interest Expense		64,255	6,355	7,846	78,456	68,622
Office Expense		62,874	6,218	8,294	77,386	52,939

Rochester Academy Charter School
STATEMENT OF FUNCTIONAL EXPENSES
For The Year Ended June 30, 2022
(With Comparative Totals For The Year Ended June 30, 2021)
(Continued)

	<u>Program Services</u>			<u>Totals</u>	
	<u>Regular Education</u>	<u>Special Education</u>	<u>Management and General</u>	<u>2022</u>	<u>2021</u>
Staff Development	65,757	6,503	-	72,260	63,176
Other Expenses	18,677	-	15,420	34,097	30,161
Marketing and Recruitment	19,384	1,917	1,121	22,422	17,786
Accounting and Audit Services	-	-	13,535	13,535	10,375
Equipment and Furnishings	-	-	4,558	4,558	4,558
Legal Services	-	-	1,542	1,542	5,827
Total Expenses	<u>\$ 8,913,534</u>	<u>\$ 751,029</u>	<u>\$ 1,340,049</u>	<u>\$11,004,612</u>	<u>\$ 8,932,765</u>

See Accompanying Notes to Financial Statements.

ROCHESTER ACADEMY CHARTER SCHOOL
STATEMENTS OF CASH FLOWS
For The Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<u>Cash Flow From Operating Activities</u>		
Revenue from School Districts	\$11,699,295	\$ 9,906,067
Grant Revenues	2,648,632	1,328,648
Other Cash Payments not Related to Investing or Financing Activities	(365,160)	-
Miscellaneous Sources	49,497	32,613
Payments to Vendors for Goods and Services Rendered	(2,025,389)	(1,779,587)
Payments to Charter School Personnel for Services Rendered	(8,209,404)	(6,744,509)
Payments for Interest	<u>(72,453)</u>	<u>(63,833)</u>
Net Cash Flow Provided/(Used) By Operating Activities	<u>3,725,018</u>	<u>2,679,399</u>
<u>Cash Flow From Investing Activities</u>		
Purchase of Property and Equipment	<u>(3,762,385)</u>	<u>(930,561)</u>
Cash Flow Provided/(Used) By Investing Activities	<u>(3,762,385)</u>	<u>(930,561)</u>
<u>Cash Flow From Financing Activities</u>		
Payments on Long-Term Debt	(178,147)	(150,872)
Mortgage Closing Costs	<u>-</u>	<u>(36,413)</u>
Cash Flow Provided/(Used) By Investing Activities	<u>(178,147)</u>	<u>(187,285)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents, and Restricted Cash	(215,514)	1,561,553
Cash and Cash Equivalents, and Restricted Cash - Beginning of Year	<u>5,806,198</u>	<u>4,244,645</u>
Cash and Cash Equivalents, and Restricted Cash - End of Year	<u>\$ 5,590,684</u>	<u>\$ 5,806,198</u>

ROCHESTER ACADEMY CHARTER SCHOOL
STATEMENTS OF CASH FLOWS
For The Years Ended June 30, 2022 and 2021
(Continued)

	2022	2021
<u>Reconciliation of Change in Net Assets to Net Cash</u>		
<u>Provided by Operating Activities</u>		
Change in Net Assets	\$ 2,980,777	\$ 3,672,348
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:		
Depreciation and Amortization	359,634	284,426
Loan Acquisition Interest	6,003	4,789
Forgiveness of Debt	-	(1,083,491)
Decrease/(Increase) In:		
Accounts Receivable	340,766	(391,389)
Grants Receivable	(224,553)	206,124
Prepaid Expenses	70,084	(139,969)
Increase/(Decrease) In:		
Accounts Payable	49,186	(23,464)
Accrued Payroll and Benefits	143,121	150,025
Net Cash Flow Provided/(Used) By Operating Activities	\$ 3,725,018	\$ 2,679,399
 <u>Supplemental Disclosures</u>		
Noncash Investing and Financing Transaction:		
Mortgage loan to Finance Cost of Building	\$ -	\$ 725,900
Accounts Payable for Construction in Progress	\$ 779,140	\$ -

See Accompanying Notes to Financial Statements.

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
June 30, 2022

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Rochester Academy Charter School (the School) is a nonprofit organization that prepares the whole child for a rapidly changing world by cultivating the knowledge, critical thinking skills, and personal character to succeed in College of a career of their choice. The School promotes a safe, caring, and student-centered classroom environment for grades K-4 and 6-12, with plans to grow to K-12 by 2023. The School's revenue is predominantly Charter School Basic Tuition from the Rochester City School District and a few other surrounding school districts.

The main programs of the School is as follows:

REGULAR EDUCATION: The School curriculum is focused on mathematics and sciences. The School also integrates multi-cultural themes into the curriculum, not only through geography and foreign languages, but through each subject area. All courses align with the New York State Learning Standards.

SPECIAL EDUCATION: The School is open to all children and does not discriminate on the basis of ethnicity, national origin, gender, disability, or any other grounds that would be unlawful or deny the civil rights of any individual. In accordance with the Individuals with Disabilities Education Act, the Rehabilitation Act, Section 504, and the Americans with Disabilities Act, the School provides a free and appropriate education, in the least restrictive environment to students with disabilities. The primary service delivery for students with special needs is inclusion. For students requiring supplemental services, the School contracts with local individuals or agencies to provide the required services outlined in the student's Individual Education Plan or 504 Plan.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
June 30, 2022
(Continued)

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Assets

In accordance with accounting principles generally accepted in the United States of America, the School reports information regarding its financial position and activities according to the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated net assets, from net assets without donor restrictions, totaling \$6,275,805 and \$4,799,438 at June 30, 2022 and 2021, respectively. As of June 30, 2022, net assets were designated for a 60 day cash reserve (\$1,375,905), future payroll bonuses (\$1,564,900) and to fund a new gymnasium next year (\$3,335,000). As of June 30, 2021, net assets were designated for a 60 day cash reserve (\$1,258,262), Covid emergency funding (\$1,000,000) and construction (\$2,541,176).

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

Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, based on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

There were no net assets with donor restrictions at June 30, 2022 and 2021.

Use of Estimates in the Preparation of Financial Statements

Accounting principles generally accepted in the United States of America, require management to make estimates and assumptions that affect the amounts of assets and liabilities, revenues and expenses, and the disclosure of contingent assets and liabilities. Actual results could vary from those estimates.

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
June 30, 2022
(Continued)

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (Continued)**

Revenue and Revenue Recognition

A portion of the School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the balance sheet. The School received cost-reimbursable grants of \$2,761,800 that have not been recognized at June 30, 2022 because qualifying expenditures have not yet been incurred. All cost-reimbursable grants were fully recognized at June 30, 2021.

The School recognizes revenue derived from tuition. Tuition income is recognized during the school year based on enrollment.

Accounts and Grants Receivable

Receivables are stated at the amount management expects to collect. Amounts that management believes to be uncollectible after collection efforts have been completed are written off. In addition, management evaluates the need for, and if appropriate, provides an allowance to reduce receivables to amounts management expects will be collected. Management determined that no allowances were necessary at June 30, 2022 and 2021.

Income Taxes

The Internal Revenue Service has determined that the School is qualified as a charity exempt under Section 501(c)(3) of the Internal Revenue Code. As a result, no provision for federal or state income taxes has been made.

Contributions

The School recognizes contributions when cash, securities or other assets, an unconditional promise to give or a notification of a beneficial interest is received. Contributions that are expected to be received in future years are recorded at their present value. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return are not recognized until the conditions on which they depend have been met.

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
June 30, 2022
(Continued)

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (Continued)**

Property and Equipment

Property and equipment are stated at cost. The School capitalizes property and equipment with a cost of over \$2,000 individually or over \$20,000 per bundle purchase, and an estimated life of three or more years. Depreciation and amortization is computed using the straight-line method based on the estimated useful lives of the assets, as follows:

	<u>Years</u>
Building and Improvements	5-30
Furniture and Fixtures	5-7
Computers and Software	3-7
Equipment	5-10

Depreciation and amortization expense amounted to \$359,634 and \$284,426 for the years ended June 30, 2022 and 2021, respectively.

Functional Expenses

The costs of providing the various program services have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the program, and management and general categories. An immaterial amount of fund raising costs for the years ended June 30, 2022 and 2021 are included in management and general expenses.

The financial statements report certain categories of expenses that are attributed to both program and supporting functions. Therefore, allocation on a reasonable basis that is consistently applied is required. The expenses that are allocated include occupancy, depreciation, and amortization, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, interest, insurance, and other expenses which are allocated on the basis of estimates of time and effort for each category.

Marketing

Marketing costs are expensed as incurred.

**ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS**

**June 30, 2022
(Continued)**

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (Continued)**

Comparative Financial Information

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the School's financial statements for the year ended June 30, 2021, from which the summarized information was derived.

Inventories

Inventories consist of school store items and are recorded at cost.

Loan Acquisition Costs

Loan acquisition costs are reported on the balance sheet as a direct reduction from the face amount of debt in accordance with accounting principles generally accepted in the United States of America. The School reflects amortization of loan acquisition costs as interest expense on the straight-line method over the term of the obligation.

Recent Accounting Pronouncements

In September 2020, FASB issued ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. ASU 2020-07 requires the presentation of contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash and other financial assets. The main difference between the guidance in ASU 2020-07 and previous GAAP is the disclosure of a disaggregation of the amount of contributed nonfinancial assets, qualitative information about whether the contributed nonfinancial assets were either monetized or utilized during the period, the School's policy about monetizing rather than utilizing the assets, a description of any donor-imposed restrictions associated with the assets, a description of the valuation techniques used, and the principal market used to arrive at a fair value measurement. During the year ended June 30, 2022, the School adopted ASU 2020-07 for its contributed nonfinancial assets. This adoption was applied on a retrospective basis.

NOTE 2 - LIQUIDITY AND AVAILABILITY

The School regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the School considers all expenditures related to its ongoing activities of education, as well as the conduct of services undertaken to support those activities to be general expenditures.

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
June 30, 2022
(Continued)

NOTE 2 - LIQUIDITY AND AVAILABILITY (Continued)

The School regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the School considers all expenditures related to its ongoing activities of education, as well as the conduct of services undertaken to support those activities to be general expenditures.

At June 30, the following financial assets could readily be made available within one year of the balance sheet date to meet general expenditures:

	2022	2021
Cash and cash equivalents	\$ 5,498,218	\$ 5,716,778
Accounts receivable	365,160	705,926
Grants receivable	445,360	220,807
Less Board Designated Net Assets	(6,275,805)	(4,799,438)
	\$ 32,933	\$ 1,844,073

The School has a \$250,000 line of credit available for general use. The School also receives tuition payments from school districts and grant revenue during the year.

Although the board has designated funds intended for a specific use, the board has the ability to make those funds available for general expenditures if necessary.

NOTE 3 - CASH, CASH EQUIVALENTS, AND RESTRICTED CASH

For the purposes of the statements of cash flows, cash and cash equivalents include all cash on hand and in banks, which, at times may exceed federally insured limits. The School considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Amounts in bank accounts over \$250,000 were not federally insured, however, the School does have private insurance coverage for any losses up to \$500,000. The School has not experienced any losses in these accounts and does not believe it is exposed to any significant credit risk with respect to cash and cash equivalents.

The School maintains cash in an escrow account in accordance with the terms of their charter agreement. The escrow is restricted to fund legal and other costs related to the dissolution of the School.

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
June 30, 2022
(Continued)

NOTE 3 - CASH, CASH EQUIVALENTS, AND RESTRICTED CASH (Continued)

Cash and cash equivalents and restricted cash consisted of the following at June 30:

	2022	2021
Cash and Cash Equivalents - Checking	\$5,498,218	\$5,716,778
Restricted Cash - Escrow Account	92,466	89,420
Total Cash, Cash Equivalents and Restricted Cash	<u>\$5,590,684</u>	<u>\$5,806,198</u>

NOTE 4 - PENSION EXPENSE

The School participates in the New York State Teachers' Retirement System (System), a cost-sharing, multiple-employer, defined benefit pension plan administered by the New York State Teachers' Retirement Board. The System provides retirement, disability, withdrawal, and death benefits to plan members and beneficiaries as authorized by the Education Law and the Retirement and Social Security Law of the State of New York.

Plan members who joined the System before July 27, 1976 are not required to make contributions. Those joining after that date and before January 1, 2010 who have less than ten years of service or membership, are required to contribute 3% of their annual salary. Those joining 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. Those joining on or after April 1, 2012 are required to contribute between 3% and 6%, dependent upon their salary, for their entire working career.

Employers are required to contribute at an actuarially determined rate. Rates applicable to the fiscal years ended June 30, 2022 and 2021 were respectively, 9.80% and 9.53%.

The School also has a 403(b) annuity retirement plan for its employees that are not eligible for the New York State Teachers' Retirement System. The School matches contributions for employees who contribute 3%-6% of their salaries. Employees who contribute more than 6% receive 6% matching, and the School does not match employees who contribute 2% or less. This plan took effect in September 2020.

The total retirement contribution expense was \$443,399 and \$427,223 for the years ended June 30, 2022 and 2021, respectively.

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
June 30, 2022
(Continued)

NOTE 5 - COMMITMENTS

The School is obligated under a non-cancelable operating lease for a building. This lease includes a provision that the School is responsible for all real estate taxes if they are assessed for the facilities. In addition, it includes a clause that the landlord is responsible for 100% of the utilities for the gymnasium during the months of July and August and 30% for the other months. This lease runs through June 2023.

The School was obligated under a non-cancelable operating lease for a building through July 31, 2021. This lease includes a provision that the landlord is responsible for all utilities. The School is responsible for all real estate taxes if they are assessed for the facilities. This lease was not renewed.

Total building rental expense for the years ended June 30, 2022 and 2021 totaled \$221,832 and \$352,281, respectively.

The School was also obligated under non-cancelable operating leases for five copiers. All leases require monthly payments with annual overage charges. All leases have \$495 monthly payments for a term of 60 months. In August 2021 the School signed a new copier lease that replaced the preexisting contracts. The new copier lease covers 3 of the old copiers, and replaces two of the old copiers with new copiers. The new copier lease consists of 60 monthly payments of \$2,259 ending in July of 2026.

Total copier rental expense for the years ended June 30, 2022 and 2021 totaled \$69,092 and \$45,298, respectively.

Future minimum lease payment commitments are as follows:

<u>Year</u>	<u>Amount</u>
2023	\$ 238,940
2024	27,108
2025	27,108
2026	27,108
2027	2,259

NOTE 6 - LINE OF CREDIT

The School has a line of credit with a maximum authorization of \$250,000. Advances against this line bear interest rates at 1% above the current bank prime rate. There was no amount outstanding as of June 30, 2022 and 2021.

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
June 30, 2022
(Continued)

NOTE 7 - CONSTRUCTION LOAN

The School applied for and was approved a construction loan up to \$2,765,000. No funds have been disbursed and there was no amount outstanding as of June 30, 2022.

NOTE 8 - LONG-TERM DEBT

Long-term debt consists of the following as of June 30:

	2022	2021
Mortgage payable to ESL Federal Credit Union, secured by a building, net of loan acquisition costs of \$35,752 and \$39,328 at June 30, 2022 and 2021, respectively, originally in the amount of \$2,000,000. In May 2020, the School refinanced the loan. This mortgage bears interest at a rate of 3.25%. Principal and interest are payable in monthly installments of \$14,333 through July 2032.	\$ 1,387,563	\$ 1,523,639
Mortgage payable to ESL Federal Credit Union, secured by a building, net of loan acquisition costs of \$32,772 and \$35,199 at June 30, 2022 and 2021, respectively, originally in the amount of \$725,900. This mortgage bears interest at a rate of 3.28%. Principal and interest are payable in monthly installments of \$5,128 through January 2036.	638,894	674,962
Loan Acquisition Costs, Net	68,524	74,527
Less: Current Maturities	(166,024)	(160,705)
Long-Term Portion	\$ 1,928,957	\$ 2,112,423

Maturities of long-term debt for the years after June 30, 2024 are as follows:

<u>Year</u>	<u>Amount</u>
2024	\$ 171,405
2025	177,193
2026	183,057
2027	189,115
Thereafter	1,208,187
Total	\$ 1,928,957

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
June 30, 2022
(Continued)

NOTE 9 - SPECIAL EDUCATION AND OTHER SUPPORT

Some of the special education services required by students of the School are provided by the Rochester City School District. The Rochester City School District also provided transportation and food services. The School was unable to determine the value for these services, thus, these financial statements do not reflect revenue or expenses associated with those services.

The School receives state aid in the form of textbooks, computer hardware, computer software, and library materials through the Rochester City School District. The total aid received for the years ended June 30, 2022 and 2021 was \$69,338 and \$69,029, respectively. The value of this aid is provided by Rochester City School District and is based on the original cost.

NOTE 10 - DONATED SERVICES AND GOODS

The School receives donated services that, although substantial, do not meet the criteria for recording as revenue and expense under accounting principles generally accepted in the United States of America. During the years ended June 30, 2022 and 2021, 6 active volunteers provided approximately 300 hours of service. These services consisted primarily of board services.

NOTE 11 - NET ASSET RECLASSIFICATION

Certain amounts have been reclassified from undesignated net assets to net assets with board designation. These amounts totaling \$1,258,262 were reclassified to properly state the beginning balances in undesignated net assets and net assets with board designations, and represents the 60 day cash reserve in prior year that is board-designated funds.

NOTE 12 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 28, 2022, which is the date the statements were available for issuance.

ROCHESTER ACADEMY CHARTER SCHOOL

FEDERAL FINANCIAL ASSISTANCE

SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2022



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

Independent Auditors' Report

To the Board of Trustees
Rochester Academy Charter School
Greece, 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 Rochester Academy Charter School (a New York State nonprofit organization), which comprise the balance sheet as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 28, 2022.

Report on Internal Control Over Financial Reporting

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

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



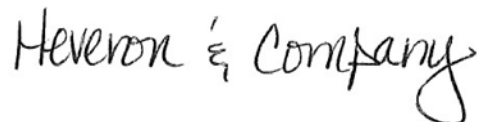
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of this Report

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



Heveron & Company
Certified Public Accountants

Rochester, New York
October 28, 2022



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditors' Report

To the Board of Trustees
Rochester Academy Charter School
Greece, New York

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

We have audited Rochester Academy Charter School's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Rochester Academy Charter School's major federal programs for the year ended June 30, 2022. Rochester Academy Charter School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Rochester Academy Charter School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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



Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-002. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on Rochester Academy Charter School's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Rochester Academy Charter School's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001, to be a material weakness.

A *significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Government Auditing Standards requires the auditor to perform limited procedures on Rochester Academy Charter School's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Rochester Academy Charter School's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Heveron & Company

Heveron & Company
Certified Public Accountants

Rochester, New York
October 28, 2022

**ROCHESTER ACADEMY CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022**

Section I - Summary of Auditors' Results

Financial Statements

The auditors' report expresses an unmodified opinion on the general-purpose financial statements of Rochester Academy Charter School.

No material weaknesses were identified in the internal controls over financial reporting.

No significant deficiencies were identified in the internal controls over financial reporting.

No instances of noncompliance material to the financial statements of Rochester Academy Charter School were disclosed during the audit.

Federal Awards

The auditors' report on compliance for major programs expresses an unmodified opinion.

One material weakness was identified in the internal control over major programs.

No significant deficiencies were identified in the internal controls over major programs.

There is one audit finding disclosed that is required to be reported in accordance with 2 CFR 200.516(a).

Identification of Major Programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425D	Elementary and Secondary School - Emergency Relief Fund
84.425U	American Rescue Plan - Elementary and Secondary School Emergency Relief
84.425W	American Rescue Plan - Homeless Children and Youth Part II

Dollar Threshold used to distinguish
between type A and type B programs: \$ 750,000

The auditee did not qualify as a low risk auditee.

ROCHESTER ACADEMY CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022
(Continued)

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

2022-001

Elementary and Secondary School Emergency Relief Fund (ESSER) - COVID-19 - Assistance Listing No. 84.425D; Grant Period: Year Ended June 30, 2022 and American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) - COVID-19 - Assistance Listing No. 84.425U; Grant Period: Year Ended June 30, 2022

Criteria and Condition: The Davis-Bacon Act (the Act) requires contractors to pay federally prescribed prevailing wages to laborers for federally-funded construction projects that exceed \$2,000. Grant recipients must include in construction contracts a provision requiring contractors and subcontractors to comply with the Act. Additionally, grant recipients must have controls in place to ensure the contractors and subcontractors are in compliance. We found the School did not have adequate internal controls in place to ensure compliance with the Act.

Context: The School entered into two contracts for construction greater than \$2,000 that did not include prevailing wage requirements as required, one funded with each grant, ESSER and ARP ESSER. The total construction contract related to the ESSER grant to date totaled \$1,433,266 of which \$277,174 was funded with the ESSER grant this year. The total construction contract related to the ARP ESSER grant was \$1,981,026 of which \$757,400 was funded with grant funds this year. Both contracts included costs for labor and materials although the cost of materials (\$372,377) on the ESSER grant exceeded the federal funding spent and on the ARP ESSER grant, only \$22,400 of the \$757,400 was used for labor. The School did not have controls in place to know that the contracts should include provisions for the prevailing wages to be paid.

Effect: This could have resulted in an underpayment of wages to laborers working on the project.

Cause: The School was not aware of the Act and thus, did not have proper controls in place to ensure all compliance requirements were met.

Recommendation: The School should ensure that processes are in place to require contractors and subcontractors to comply with the Act, including proper provisions in any construction contracts over \$2,000. The School should also require documentation that the contractors are following the regulations and paying proper wages and the School should review and confirm that the contractors are compliant.

Views of responsible officials and planned corrective actions: The School is in the process of reviewing the rules and designing and implementing controls to ensure compliance with the Act.

ROCHESTER ACADEMY CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022
(Continued)

Section III - Federal Award Findings and Questioned Costs (Continued)

2022-002

Elementary and Secondary School Emergency Relief Fund (ESSER) - COVID-19 - Assistance Listing No. 84.425D; Grant Period: Year Ended June 30, 2022 and American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) - COVID-19 - Assistance Listing No. 84.425U; Grant Period: Year Ended June 30, 2022

Criteria and Condition: The Davis-Bacon Act (the Act) requires contractors to pay federally prescribed prevailing wages to laborers for federally-funded construction projects that exceed \$2,000. Grant recipients must include in construction contracts a provision requiring contractors and subcontractors to comply with the Act. Additionally, grant recipients must ensure that the contractors and subcontractors are in compliance. We found the School did not comply with the Act.

Context: The School entered into two contracts for construction greater than \$2,000 that did not include prevailing wage requirements as required, one funded with each grant, ESSER and ARP ESSER. The total construction contract related to the ESSER grant to date totaled \$1,433,266 of which \$277,174 was funded with the ESSER grant this year. The total construction contract related to the ARP ESSER grant was \$1,981,026 of which \$757,400 was funded with grant funds this year. Both contracts included costs for labor and materials although the cost of materials (\$372,377) on the ESSER grant exceeded the federal funding spent and on the ARP ESSER grant, only \$22,400 of the \$757,400 was used for labor. Neither construction contract included a provision requiring the contractors to comply with the Act and thus, the contractor may not have paid the proper prevailing wages.

Effect: This could have resulted in an underpayment of wages to laborers working on the project.

Cause: The School was not aware of the requirements of the Act.

Recommendation: The School should ensure that all federally funded construction contracts over \$2,000 should include the required provision to follow the Act and the School should ensure that the contractors are following the regulations and paying proper wages.

Views of responsible officials and planned corrective actions: The School is in the process of reviewing the rules and designing and implementing controls to ensure compliance with the Act.



Rochester Academy Charter School

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10/27/2022

CORRECTIVE ACTION PLAN

United States Department of Education

The Rochester Academy Charter School respectfully submits the following corrective action plan for the year ended June 30, 2022.

Name and address of public accounting firm:
Heveron & Company, CPAs
260 Plymouth Ave South
Rochester, New York 14608

Audit Period: July 1, 2021 – June 30, 2022

The findings from the June 30, 2022 Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the Schedule of Findings and Questioned Costs.

Findings – Federal Award Program Audit

United States Department of Education

Finding 2022-001 - Elementary and Secondary School Emergency Relief Fund (ESSER) - COVID-19 - Assistance Listing No. 84.425D and American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) - COVID-19 - Assistance Listing No. 84.425U

Recommendation: The School should ensure that processes are in place to require contractors and subcontractors to comply with the Act, including proper provisions in any construction contracts over \$2,000. The School should also require documentation that the contractors are following the regulations and paying proper wages and the School should review and confirm that the contractors are compliant.

Action Taken: In regard to the ESSER II Grant finding; the school signed a contract without a prevailing wage requirement with the best bidder and the school used its general funds to pay the contractor for its labor-related charges which are generally allowed for the charter schools. The total project cost is \$1,433,266 of which only \$277,174 is paid using the Federal ESSER II Grant. The cost of the materials for this project is a minimum \$372,377(See Document#1). The remaining amount of the cost is a combination of the materials and the labor costs. The school's intention was to use ESSER II funds to pay for materials only. The school will contact its NYSED ESSER Agency to find out if this finding can be removed based on the aforementioned clarification.



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In regard to the ESSER III Grant finding; the school signed a contract without a prevailing wage requirement with the best bidder and the school used its general funds to pay the contractor for its labor related charges except the labor cost of \$22,400 (See Document#2). The total project cost as of 6-30-2022 is \$1,981,026 of which \$757,400 is from the Federal ESSER III Grant. The school paid \$735,000 for materials only. The remaining \$22,400 was paid for the labor. We will contact NYSED ESSER Agency to amend the Federal Grant to remove payment for labor and replace it with materials because the total cost for materials only is more \$757,400. As a result of the amendment, all of the Federal Funds will be used for covering materials cost only.

The school still improve its current procedures to align with the federal requirements for future projects if Federal Grant will be used for the construction wages. The school will educate the Business Administrator, CEO and the Finance Committee on the requirements of the Davis-Bacon Act. The school will add the requirement to its federal procurement policy and procedures. The school will also add this requirement to its bid proposal for any future federally funded construction contracts in excess of \$2,000. The finance committee will review and approve any future federally funded construction contracts over \$2,000 so that they can ensure the proper verbiage is included. The Business Administrator will monitor the contractors involved to ensure that they are complying with wage requirements. The CEO will monitor the Business Administrator and ensure this is occurring.

Finding 2022-002 - Elementary and Secondary School Emergency Relief Fund (ESSER) - COVID-19 - Assistance Listing No. 84.425D and American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) - COVID-19 - Assistance Listing No. 84.425U

Recommendation: The School should ensure that all federally funded construction contracts over \$2,000 should include the required provision to follow the Act and the School should ensure that the contractors are following the regulations and paying proper wages.

Action Taken: Details of the process and action plan explained above still applies to here.

In addition to securing future processes if Federal Grant is used; the School will ensure that all future federally funded construction contracts over \$2,000 will include the required provision to follow the Act. The Business Administrator will monitor the contractors involved in any future contracts to ensure that they are complying with wage requirements. The CEO will monitor the Business Administrator and ensure this is occurring.

Please contact us with any questions regarding the plan.

Sincerely,

Mehmet Demirtas
CEO



Rochester Academy Charter School



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Document#1

Item ID	Description of Work	Scheduled Value ^{Fm}
024119	Selective Demolition - Material	6,250
033053	ICast In Place Concrete - Material	2,250
055313	Bar Gratings - Material	17,500
066400	Plastic Paneling - Material	1,250
081416	HM Frames/Wood Doors/Hardware - Material	32,494
084113	Aluminum Framed Storefronts/Glazing - Material	23,520
D92216	Metal Framing - Material	8,288
D92900	Gypsum Board - Material	13,870
095113	Acoustical Panel Ceilings - Material	7,259
093013	Tile - Material	7,500
096513	Resilient Base - Material	4,363
096519	Resilient Tile Flooring - Material	2,644
096766	Fluid Applied Athletic Flooring - Material	40,406
096813	Tile Carpeting - Material	40,375
099123	Interior Painting - Material	21,875
116623	Gymnasium Equipment - Material	15,625
220000	Plumbing - Material	16,875
230000	HVAC - Material	13,145
260000	Electrical - Material	84,388
330000	Sitework - Material	12,500
Total Material Cost		\$372,377

Elementary School Address : 310 Hinchey Road, Rochester, NY 14624
Middle School Address : 841 Genesee Street, Rochester, NY 14611
High School Address : 1757 Latta Road, Greece, NY 14612
School Website : www.racschool.com

Phone : 585-235-0135 **Fax:** 585-486-6677
Phone : 585-235-4141 **Fax:** 585-232-1357
Phone : 585-467-9201 **Fax:** 585-467-9250
email : info@rochester-academy.org



Rochester Academy Charter School

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Document#2

Construction Costs through June 30, 2022 per AIA from the contractor		
	Roofing Material	100,000.00
	Structural Steel Material	297,500.00
	Masonry Material	337,500.00
	Storm System Labor	22,400.00
		757,400.00

**ROCHESTER ACADEMY CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2022**

Federal Grantor/Program Title Pass-Through Grantor	Federal AL Number	Agency or Pass Through Number	Passed Through to Subrecipients	Federal Expenditures
<u>United States Department of Education</u>				
American Rescue Plan - Homeless Children and Youth Part II Passed Through New York State Education Department	84.425W		-	\$ 2,068
COVID-19 Elementary and Secondary School - Emergency Relief Fund Passed Through New York State Education Department	84.425D		-	823,424
COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief Passed Through New York State Education Department	84.425U		-	<u>1,083,881</u>
Total Education Stabilization Fund	84.425			1,909,373
Title I Grants to Local Educational Agencies Passed Through New York State Education Department	84.010		-	505,791
Supporting Effective Instruction State Grant Passed Through New York State Education Department	84.367		-	64,380
Student Support and Academic Enrichment Program Passed Through New York State Education Department	84.424		-	38,662
Charter Schools Program Passed Through New York State Education Department	84.282		-	<u>49,650</u>
Total United States Department of Education			<u>-</u>	<u>2,567,856</u>

**ROCHESTER ACADEMY CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2022
(Continued)**

Federal Grantor/Program Title Pass-Through Grantor	Federal AL Number	Agency or Pass Through Number	Passed Through to Subrecipients	Federal Expenditures
<u>United States Federal Communications Commission</u>				
Emergency Connectivity Fund Program	32.009	N/A	<u>-</u>	<u>168,835</u>
Total United States Federal Communications Commission			<u>-</u>	<u>168,835</u>
Total Federal Expenditures			<u>\$ -</u>	<u>\$ 2,736,691</u>

ROCHESTER ACADEMY CHARTER SCHOOL
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2022

Note 1 - Basis of Presentation:

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Rochester Academy Charter School under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Rochester Academy Charter School, it is not intended to and does not present the financial position, change in net assets or cash flows of Rochester Academy Charter School.

Note 2 - Summary of Significant Accounting Policies:

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Rochester Academy Charter School has not yet elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance. All costs are directly allocated.

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

Trustee Name:

WILLIAM D. MIDDLETON

Name of Charter School Education Corporation:

ROCHESTER ACADEMY 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.).

2018 - PRES BOARD PRESIDENT
2008 - 2018 BOARD 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

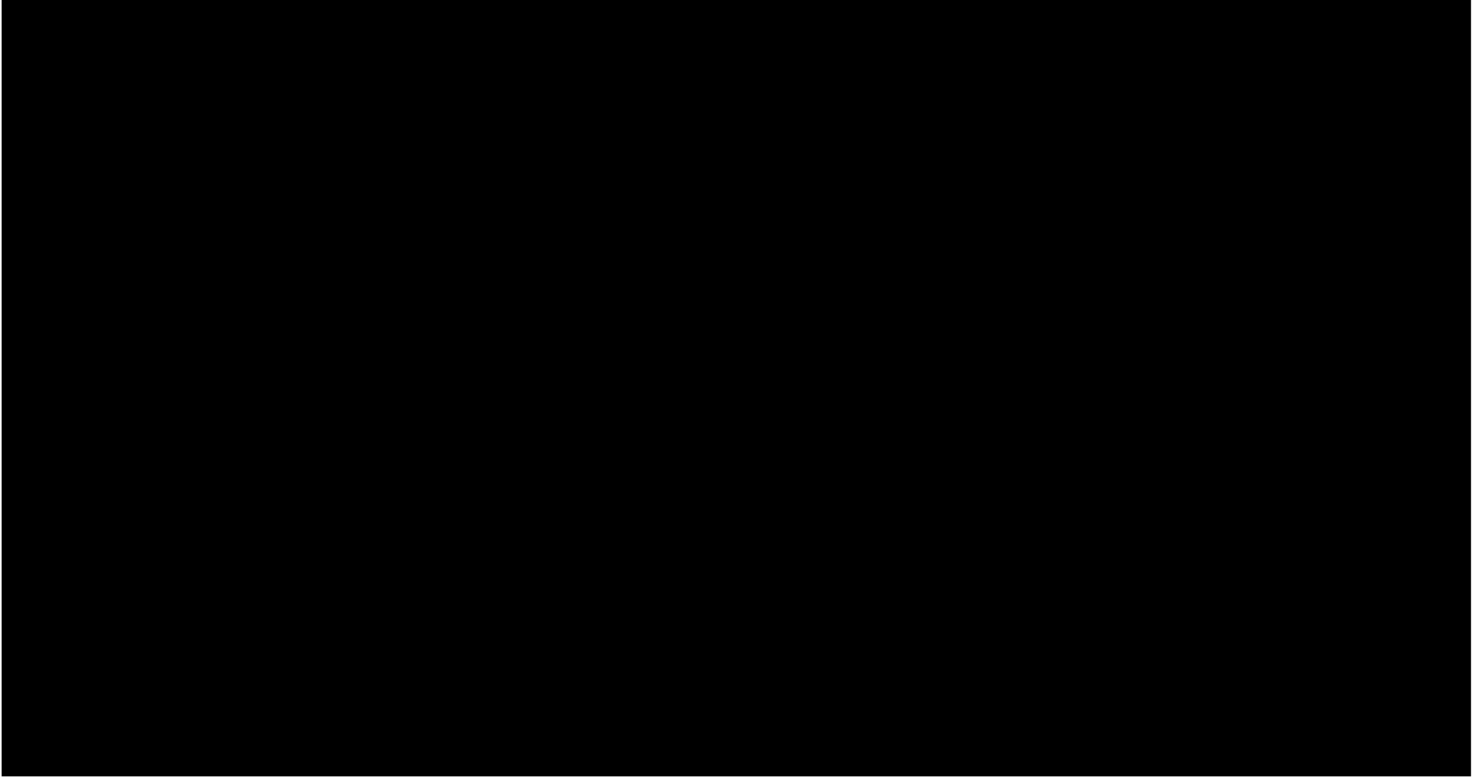
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

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.



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:

Cheryl Sampson

Name of Charter School Education Corporation:

Rochester Academy 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

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.

Business Telephone:

None

Business Address:

None

E-mail Address:

sepia_cheryl@hotmail.com

Home Telephone:

(585) 233-3520

Home Address:

1018 High Vista Trail W. Webster, NY 14580



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DN cn ec1785c0-9b 7-4279-b1c4-b8c7239e8ea5
Date 2022 07 11 13 01 25 -04 00

July 11, 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:

D. Jean Calder

Name of Charter School Education Corporation:

Rochester Academy 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.).

Secretary
Community Outreach Committee 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**.

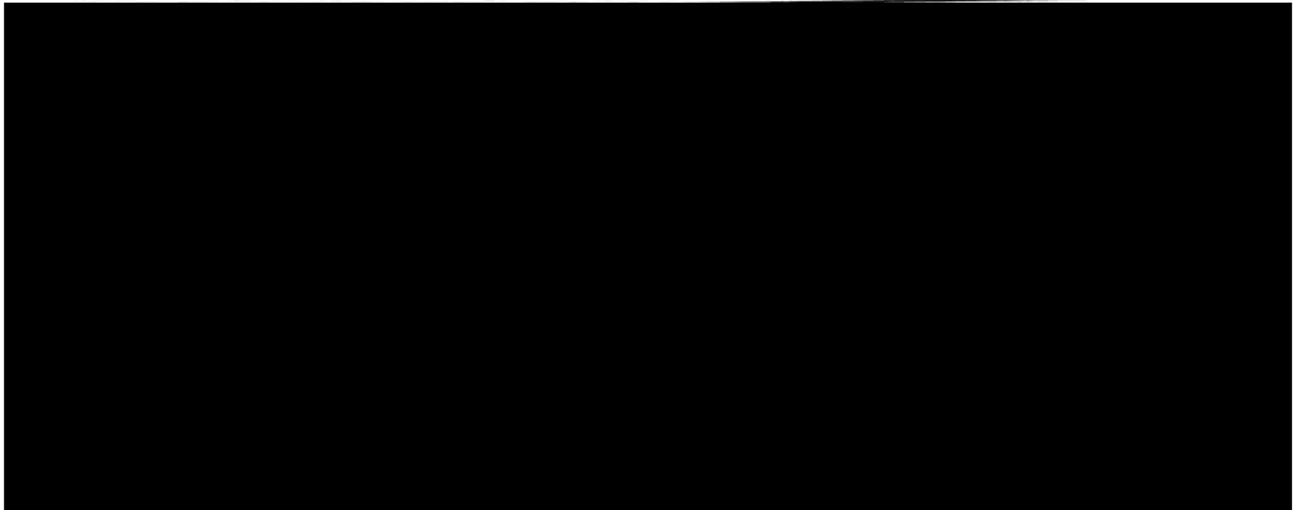
None

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.

Business Telephone:

Business Address:



R. Jim Cahill

Signature

7/20/22

Date

Acceptable signature formats include:

- Digitally certified PDF signature
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last revised 04/2022

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

Trustee Name:

Joann Santos

Name of Charter School Education Corporation:

Rochester Academy 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.).

1. Vice President
2. Community Outreach Committee 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.

There may be students who are third/fourth removed cousins. There is no benefit from my participation as a board member.

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.

Business Telephone:

(585) 292-2584

Business Address:

1000 East Henrietta Road

E-mail Address:

jsantos@monroecc.edu

Home Telephone:

(585) 507-3784

Home Address:

268 Bromley Road, Churchville NY 14428

Joann Santos

Digitally signed by Joann Santos
Date: 2022.07.28 07:46:01
-04'00'

7/28/2022

Signature

Date

Acceptable signature formats include:

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last revised 04/2022

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

Trustee Name:

Dr. Kijana Crawford

Name of Charter School Education Corporation:

Rochester Academy 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.).

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.

Business Telephone:

585-475-2943

Business Address:

1 Lomb Memorial Drive

E-mail Address:

drcgss@rit.edu

Home Telephone:

585-503-8730

Home Address:

130 Shaleroock Drive Madison, Alabama 35756



7/11/2022

Signature

Date

Acceptable signature formats include:

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last revised 04/2022

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

Trustee Name:

Mustafa Guler

Name of Charter School Education Corporation:

Rochester Academy 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

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

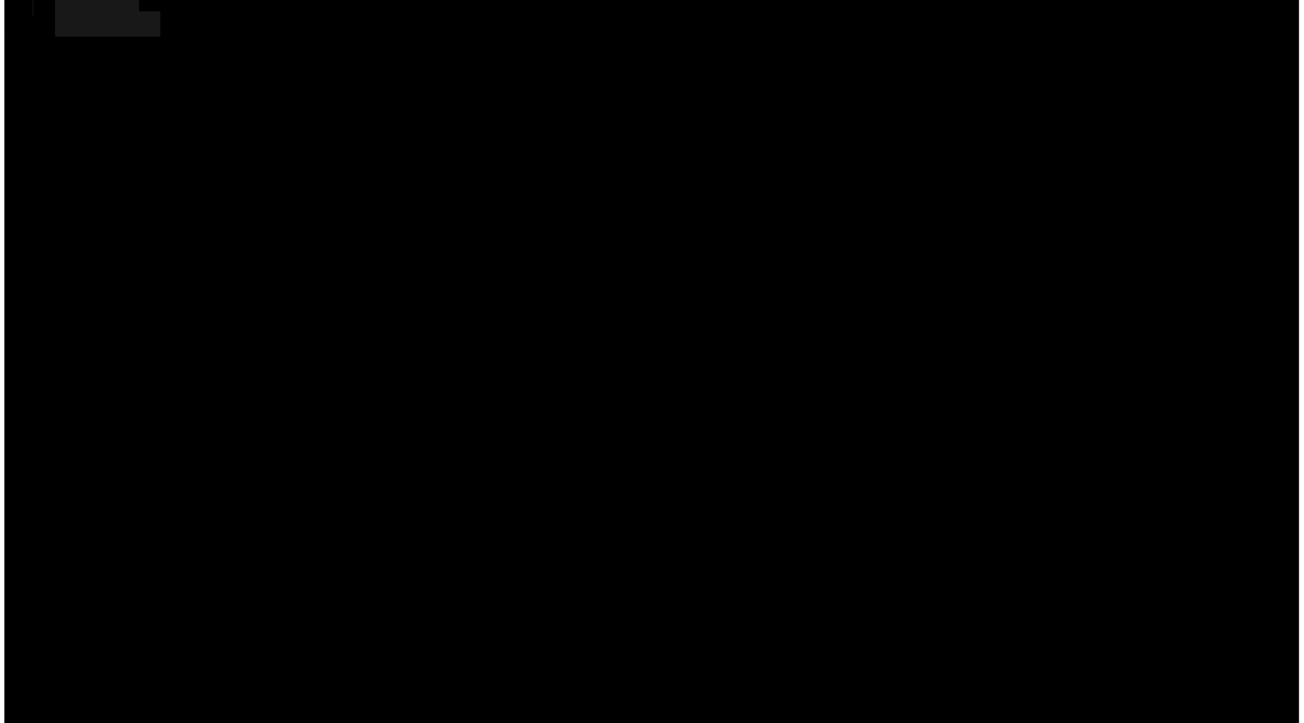
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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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 7/15/2022
Signature **Date**

Acceptable signature formats include:

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

Trustee Name:

Saliha Al

Name of Charter School Education Corporation:

Rochester Acedemy 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

Academic Excellence Committee 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

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.

Business Telephone:

Business Address:

E-mail Address:

sal@u.rochester.edu

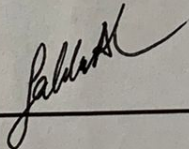
Home Telephone:

585-466-1387

Home Address:

1161 S Winton Rd, Rochester, NY 14618

Signature



07/15/2022

Date

Acceptable signature formats include:

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Rochester Academy Charter School

Minutes

Board Meeting

Date and Time

Friday July 16, 2021 at 5:30 PM

Location

1757 Latta Road

Trustees Present

D. Calder, J. Santos (remote), K. Crawford, M. Guler, W. Middleton

Trustees Absent

C. Sampson

Guests Present

D. Ozcan, J. Doyle, M. Demirtas, T. Manchester, Z. Ercan

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

W. Middleton called a meeting of the board of trustees of Rochester Academy Charter School to order on Friday Jul 16, 2021 at 5:33 PM.

C. Approve Minutes

K. Crawford made a motion to approve the minutes from Board Meeting on 06-18-21.

M. Guler seconded the motion.

The board **VOTED** unanimously to approve the motion.

II. Academic Excellence and Equity

A. Monthly Topic

School leadership team presented Parent Engagement Report for the 2020-2021 school year.

III. Community Outreach & Development

A. Report

Z. Ercan presented a slideshow highlighted many positive events taking place at the school.

B. Committee Meeting Minutes

IV. Finance, Facilities & Audit

A. Enrollment

Z. Ercan shared the enrollment numbers for the 2021-2022 school year.

B. Financials

D. Ozcan shared the Income Report for the next school year.

C. Copiers for the ES and the District Office

K. Crawford made a motion to conditionally approve the lease of copiers pending the comparison of lease vs. purchase pros and cons.

M. Guler seconded the motion.

The board **VOTED** unanimously to approve the motion.

D. Annual audit memo for the board members

D.Ozcan shared a memo from our auditors requesting to meet with our board members.

E. Committee Meeting Minutes

V. Governance

A. Committee Meeting Minutes

B. Mission and Vision Statements

K. Crawford made a motion to approve the second Mission and the first Vision Statement.

M. Guler seconded the motion.

The board **VOTED** unanimously to approve the motion.

C. Renewal Application and Cover Letter

M. Guler made a motion to approve the Renewal Application and Cover Letter.

K. Crawford seconded the motion.

The board **VOTED** unanimously to approve the motion.

D. Nomination of a New Board Member

K. Crawford made a motion to approve the selection of Thalia Wright to join the RACS Board of Trustees pending the NYSED CSO approval.

M. Guler seconded the motion.
The board **VOTED** unanimously to approve the motion.

E. Finalize Board Retreat Date-Place and August Board Meeting Date-Place

VI. Other Business

A. Employee Contract Decisions

K. Crawford made a motion to approve the Employee Contract Decisions with the exception of the ELA Instructional Coach position pending approval from the commissioner.

M. Guler seconded the motion.
The board **VOTED** unanimously to approve the motion.

B. Hiring ELA Instructional Coach

VII. Closing Items

A. Board Meeting Evaluation

It was run effectively.
After a long time, we met with dear friends in person and broke bread together.

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:08 PM.

Respectfully Submitted,
Z. Ercan

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Rochester Academy Charter School

Minutes

Board Meeting

Date and Time

Friday August 6, 2021 at 5:30 PM

Location

841 Genesee Street

Trustees Present

J. Santos, K. Crawford, M. Guler, W. Middleton

Trustees Absent

C. Sampson, D. Calder

Guests Present

D. Ozcan, K. McCullough, M. Demirtas, Z. Ercan

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

W. Middleton called a meeting of the board of trustees of Rochester Academy Charter School to order on Friday Aug 6, 2021 at 5:45 PM.

C. Approve Minutes

K. Crawford made a motion to approve the minutes from Board Meeting on 07-16-21.

M. Guler seconded the motion.

The board **VOTED** unanimously to approve the motion.

II. Governance

A. Mission and Key Features Revision

M. Guler made a motion to approve the revised mission and key features and the new vision statement.

K. Crawford seconded the motion.

The board **VOTED** unanimously to approve the motion.

B. Renewal Application and Cover Letter

M. Guler made a motion to approve the renewal application and the cover letter.

K. Crawford seconded the motion.

The board **VOTED** unanimously to approve the motion.

C. Term Renewal for Board Members

J. Santos made a motion to approve renewing Dr. Kijana Crawford's term starting from the end of the last term ending in December 2021.

M. Guler seconded the motion.

The board **VOTED** unanimously to approve the motion.

J. Santos made a motion to approve renewing Mr. Mustafa Guler's term for three years starting from the end of the last term ending in July 2024.

K. Crawford seconded the motion.

The board **VOTED** unanimously to approve the motion.

M. Guler made a motion to approve renewing Dr. Bill Middleton's term for three years starting from the end of the last term ending in July 2024.

J. Santos seconded the motion.

The board **VOTED** unanimously to approve the motion.

D. Nomination of a Committee Member

M. Guler made a motion to nominate Saliha Al as a new committee member.

J. Santos seconded the motion.

The board **VOTED** unanimously to approve the motion.

E. Finalize Board Retreat Logistics

Board Retreat will be on August 21st at the high school cafeteria.

F. Board Self-Assessment

Board members will complete the Board Self-Assessment at the board retreat.

III. Other Business

A. Employee Contract Decisions

K. Crawford made a motion to approve the Employee Contract Decisions for the 2021-2022 school year.

M. Guler seconded the motion.

The board **VOTED** unanimously to approve the motion.

IV. Closing Items

A. Board Meeting Evaluation

Timing was well. No deltas.

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:21 PM.

Respectfully Submitted,
Z. Ercan

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Rochester Academy Charter School

Minutes

Special Meeting

Date and Time

Saturday August 21, 2021 at 12:45 PM

Location

High School Cafeteria

Trustees Present

C. Sampson, D. Calder, M. Guler, W. Middleton

Trustees Absent

J. Santos, K. Crawford

Guests Present

D. Ozcan, M. Demirtas, Z. Ercan

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

W. Middleton called a meeting of the board of trustees of Rochester Academy Charter School to order on Saturday Aug 21, 2021 at 12:45 PM.

II. Finance, Facilities & Audit

A. School Bus Purchase

M. Guler made a motion to approve the purchase of a school bus that is 5 years old or newer for a price of \$45,000 or less.

C. Sampson seconded the motion.

The board **VOTED** unanimously to approve the motion.

B. Lighting Update ES

M. Guler made a motion to approve the lighting fixtures change order.

D. Calder seconded the motion.
The board **VOTED** unanimously to approve the motion.

C. Fire Alarm Update ES

M. Guler made a motion to approve the fire alarm system update at the new elementary school building.

D. Calder seconded the motion.
The board **VOTED** unanimously to approve the motion.

D. Gym Project

C. Sampson made a motion to approve the proposal from Sessler Company to demolish the convent building.

M. Guler seconded the motion.
The board **VOTED** unanimously to approve the motion.

III. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 1:15 PM.

Respectfully Submitted,
Z. Ercan

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Rochester Academy Charter School

Minutes

Board Meeting

Date and Time

Friday September 17, 2021 at 5:30 PM

Location

[ZOOM](#)

Trustees Present

C. Sampson (remote), D. Calder (remote), K. Crawford (remote), M. Guler (remote), W. Middleton (remote)

Trustees Absent

J. Santos

Guests Present

D. Ozcan (remote), J. Doyle (remote), M. Demirtas (remote), T. Manchester, Tyl, Z. Ercan (remote)

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

W. Middleton called a meeting of the board of trustees of Rochester Academy Charter School to order on Friday Sep 17, 2021 at 5:35 PM.

C. Approve Minutes

D. Calder made a motion to approve the minutes from Board Meeting on 08-06-21.

M. Guler seconded the motion.

The board **VOTED** unanimously to approve the motion.

D. Approve Minutes

M. Guler made a motion to approve the minutes from Special Meeting on 08-21-21.

D. Calder seconded the motion.
The board **VOTED** unanimously to approve the motion.

II. Academic Excellence and Equity

A. Monthly Topic

High school principal T. Manchester shared the 2021 graduation data.

III. Community Outreach & Development

A. Report

Z. Ercan shared the enrollment numbers for the 2021-2022 school year.
K. Crawford joined us.

B. Committee Meeting Minutes

IV. Finance, Facilities & Audit

A. Enrollment

B. Financials

D. Ozcan shared the financial summary report for the first two months of the 2021-2022 school year.

C. Committee Meeting Minutes

D. School Bus Purchase

D. Ozcan presented the information about the school bus that will be purchased based on the approval from the previous board meeting.

E. ES Youth Adjustable Basketball System

M. Demirtas shared information on ES Youth Adjustable Basketball System.

V. Governance

A. Committee Meeting Minutes

B. Adding 5th Grade Level and Increasing Enrollment to 816

C. Sampson made a motion to approve adding 5th Grade Level and increasing the total enrollment to 816 starting in the 2022-2023 school year.
K. Crawford seconded the motion.
The board **VOTED** unanimously to approve the motion.

C. Determining Committee Meeting Dates and Times

The dates and times will be determined via email by each committees.

VI. Other Business

A.

Employee Contract Decisions

M. Demirtas shared the staffing updates.

K. Crawford made a motion to approve the latest resignations.

C. Sampson seconded the motion.

The board **VOTED** unanimously to approve the motion.

B. Hiring a retired math teacher

K. Crawford made a motion to approve the hiring of the retired math teacher for the middle school pending the approval of the NYSED Commissioner.

C. Sampson seconded the motion.

The board **VOTED** unanimously to approve the motion.

VII. Closing Items

A. Board Meeting Evaluation

It was a smooth meeting.

All are happy with the effectiveness of the meeting.

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:47 PM.

Respectfully Submitted,

Z. Ercan

APPROVED



Rochester Academy Charter School

Minutes

Board Meeting

Date and Time

Friday October 15, 2021 at 5:30 PM

Location

[Zoom](#)

Trustees Present

C. Sampson (remote), D. Calder (remote), J. Santos (remote), K. Crawford (remote), M. Guler (remote), W. Middleton (remote)

Trustees Absent

None

Guests Present

D. Ozcan (remote), J. Doyle (remote), M. Demirtas (remote), Z. Ercan (remote)

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

W. Middleton called a meeting of the board of trustees of Rochester Academy Charter School to order on Friday Oct 15, 2021 at 5:34 PM.

C. Approve Minutes

K. Crawford made a motion to approve the minutes from Board Meeting on 09-17-21.

M. Guler seconded the motion.

The board **VOTED** unanimously to approve the motion.

II. Academic Excellence and Equity

A. Monthly Topic

M. Perez presented the Audit Report and Financial Outlook from our recent audit. No material weaknesses or significant deficiencies were identified in the report. There were not any recommendations either.
M. Guler made a motion to approve the audit report.
J. Santos seconded the motion.
The board **VOTED** unanimously to approve the motion.

B. Review the action plan to address the learning gap.

Ms. Doyle shared testing and graduation data. She also shared an action plan to address the learning gap.

III. Community Outreach & Development

A. Report

Z. Ercan presented a slideshow highlighting many positive events taking place at the schools.

B. Committee Meeting Minutes

IV. Finance, Facilities & Audit

A. Enrollment

M. Demirtas shared the enrollment numbers for the month of October. We are meeting our aggregate enrollment target.

B. Financials

D. Ozcan presented the financial report for the last two months.

C. Committee Meeting Minutes

V. Governance

A. Committee Meeting Minutes

B. Temporary PTO Policy Addendum

C. Sampson made a motion to add temporary PTO Policy Addendum that will end on 6-24-2022.
J. Santos seconded the motion.
The board **VOTED** unanimously to approve the motion.

C. Return to Learn District Pandemic Plan

C. Sampson made a motion to approve Return to Learn District Pandemic Plan.
D. Calder seconded the motion.
The board **VOTED** unanimously to approve the motion.

D. Districtwide School Safety Plan

D. Calder made a motion to approve the Districtwide School Safety Plan.
J. Santos seconded the motion.
The board **VOTED** unanimously to approve the motion.

E.

School Calendar Update

J. Santos made a motion to approve the School Calendar Update.

D. Calder seconded the motion.

The board **VOTED** unanimously to approve the motion.

F. Scheduling a Special Meeting to Select the General Contractor

M. Demirtas will schedule a special meeting to select the general contractor for gym construction on October 28th at 5:30 pm.

G. Designating the High School Chapel as Historic Building

C. Sampson shared information on designating the High School Chapel as Historic Building.

VI. Other Business

A. Employee Contract Decisions

M. Guler made a motion to approve the Employee Contract Decisions.

K. Crawford seconded the motion.

The board **VOTED** unanimously to approve the motion.

VII. Closing Items

A. Board Meeting Evaluation

Good meeting. The board members believe that the extra time spent on the discussions was necessary and effective.

B. Adjourn Meeting

K. Crawford made a motion to adjourn the meeting.

D. Calder seconded the motion.

The board **VOTED** unanimously to approve the motion.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 8:30 PM.

Respectfully Submitted,

Z. Ercan



Rochester Academy Charter School

Minutes

Special Meeting

Date and Time

Thursday October 28, 2021 at 5:30 PM

Location

[Zoom](#)

Trustees Present

C. Sampson (remote), J. Santos (remote), K. Crawford (remote), M. Guler (remote), W. Middleton (remote)

Trustees Absent

D. Calder

Trustees who arrived after the meeting opened

W. Middleton

Guests Present

Andrew Gartley (remote), D. Ozcan (remote), Herb Guenther (remote), M. Demirtas (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

J. Santos called a meeting of the board of trustees of Rochester Academy Charter School to order on Thursday Oct 28, 2021 at 5:43 PM.

W. Middleton arrived at 5:47 PM.

II. Finance and Facilities

A. General Contractor Selection for Gym Construction

Andrew Gartley and Herb Guenther presented the bid details and shared their recommendation. The board discussed the bid amounts and the school's current

financials. The bid amount came out to be higher than the architects' initial estimate.

After having discussions, the board decided to collect more information such as the monthly mortgage payment amount and its impact on the budget to be able to make a final decision. Finance Committee will analyze the school budget and mortgage loan amount and then make a recommendation to the board.

III. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:58 PM.

Respectfully Submitted,
M. Demirtas



Rochester Academy Charter School

Minutes

Board Meeting

Date and Time

Friday November 19, 2021 at 5:30 PM

Location

[zoom](#)

Trustees Present

C. Sampson (remote), D. Calder (remote), J. Santos (remote), K. Crawford (remote), M. Guler (remote), W. Middleton (remote)

Trustees Absent

None

Guests Present

D. Ozcan (remote), Danielle Mitchell (remote), J. Doyle (remote), M. Demirtas (remote), M. Stevens (remote), Z. Ercan (remote)

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

W. Middleton called a meeting of the board of trustees of Rochester Academy Charter School to order on Friday Nov 19, 2021 at 5:33 PM.

C. Advocacy Efforts on Transportation Issue

Information was presented about the possibility that RCSD could eliminate bussing for Private, Parochial, and Charter Schools. Present and future actions on what we can do to oppose this were presented.

D. Designating the High School Chapel as Historic Building

Town of Greece representatives presented RACS with the information to consider designating the chapel as a historical building as it is an important structure in Greece.

E.

Approve Minutes

K. Crawford made a motion to approve the minutes from Board Meeting on 10-15-21.

M. Guler seconded the motion.

The board **VOTED** unanimously to approve the motion.

F. Approve Minutes

M. Guler made a motion to approve the minutes from Special Meeting on 10-28-21.

K. Crawford seconded the motion.

The board **VOTED** unanimously to approve the motion.

G. Approve Minutes

M. Guler made a motion to approve the minutes from Special Board Meeting on 11-08-21.

C. Sampson seconded the motion.

The board **VOTED** unanimously to approve the motion.

II. Academic Excellence and Equity

A. Monthly Topic

The monthly topic is Parent Engagement.

J. Doyle and D. Wilkinson shared different parent engagement activities with numbers as well as plans to increase and continue family engagement.

B. Committee Meeting Minutes

III. Community Outreach & Development

A. Report

Ms. Zehra presented a slide show with photos showing recent events happening in all RACS buildings.

B. Committee Meeting Minutes

IV. Finance, Facilities & Audit

A. Enrollment

Enrollment is at 750.

B. Financials

The financial summary reports were presented.

C. Board Designation

M. Guler made a motion to redesignate \$1M, which was set aside for potential budget cuts, for the gym construction.

C. Sampson seconded the motion.

The board **VOTED** unanimously to approve the motion.

M. Guler made a motion to designate \$1.3M to be added to the existing designated account for the gym construction.
C. Sampson seconded the motion.
The board **VOTED** unanimously to approve the motion.

D. Annual 2020-990 Review

The board will review the report to be discussed and approved in the next board meeting.

E. Committee Meeting Minutes

V. Governance

A. Committee Meeting Minutes

B. Districtwide School Safety Plan

C. Sampson made a motion to approve the 2021-2022 Districtwide School Safety Plan.
M. Guler seconded the motion.
The board **VOTED** unanimously to approve the motion.

VI. Other Business

A. Employee Contract Decisions

C. Sampson made a motion to approve the staffing changes.
M. Guler seconded the motion.
The board **VOTED** unanimously to approve the motion.

VII. Closing Items

A. Board Meeting Evaluation

Pluses
-Good discussions
-Discussed many important issues
-Left board members with lots to think about

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:38 PM.

Respectfully Submitted,
M. Stevens

APPROVED



Rochester Academy Charter School

Minutes

Board Meeting

Date and Time

Friday December 17, 2021 at 5:30 PM

Location

[zoom](#)

Trustees Present

C. Sampson (remote), D. Calder (remote), J. Santos (remote), K. Crawford (remote), W. Middleton (remote)

Trustees Absent

M. Guler

Trustees who arrived after the meeting opened

W. Middleton

Guests Present

D. Ozcan (remote), J. Doyle (remote), M. Demirtas (remote), M. Stevens (remote)

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

J. Santos called a meeting of the board of trustees of Rochester Academy Charter School to order on Friday Dec 17, 2021 at 5:31 PM.

C. Approve Minutes

K. Crawford made a motion to approve the minutes from Board Meeting on 11-19-21.

D. Calder seconded the motion.

The board **VOTED** unanimously to approve the motion.

II. Academic Excellence and Equity

A.

Monthly Topic

The topic is Annual Regents Data. No data was released by NYS so there is nothing to report.

Transportation issue

- Parents are concerned and they are preparing to present at the January RCSD board meeting.
- It feels like an effort is being made by the RCSD board to stop public comment.
- We are looking for RACS board members to show up if possible.

B. Committee Meeting Minutes

III. Community Outreach & Development

A. Report

Mr. Demirtas presented the slideshow which highlighted different events happening on all of our campuses.

B. Committee Meeting Minutes

IV. Finance, Facilities & Audit

A. Enrollment

We went from 750 to 733. Admissions had been working hard to fill those spots. As of 12/16/2021, we are back up to 743. The target is 750.

B. Financials

W. Middleton arrived.
D. Ozcan presented the financial reports.

C. Annual 2020-990 Review

K. Crawford made a motion to approve the 990 form for 2020 to be submitted.
J. Santos seconded the motion.
The board **VOTED** unanimously to approve the motion.

D. One-time Staff Incentive

K. Crawford made a motion to approve the recommendation for the holiday stipend to be increased from \$200 to \$500 for this year only.
D. Calder seconded the motion.
The board **VOTED** unanimously to approve the motion.

E. Committee Meeting Minutes

V. Other Business

A. Employee Contract Decisions

K. Crawford made a motion to approve staffing changes.
J. Santos seconded the motion.
The board **VOTED** unanimously to approve the motion.

VI. Closing Items

A. Board Meeting Evaluation

Pluses

-effective and direct
on time

Deltas

- members need to try to arrive

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:17 PM.

Respectfully Submitted,
M. Stevens

APPROVED



Rochester Academy Charter School

Minutes

Board Meeting

Date and Time

Friday January 21, 2022 at 5:30 PM

Location

[zoom](#)

Trustees Present

C. Sampson (remote), D. Calder (remote), J. Santos (remote), M. Guler (remote), W. Middleton (remote)

Trustees Absent

None

Trustees who arrived after the meeting opened

J. Santos, M. Guler

Guests Present

D. Ozcan (remote), J. Doyle (remote), M. Demirtas (remote), M. Stevens (remote)

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

W. Middleton called a meeting of the board of trustees of Rochester Academy Charter School to order on Friday Jan 21, 2022 at 5:40 PM.

C. Approve Minutes

D. Calder made a motion to approve the minutes from Board Meeting on 12-17-21.

C. Sampson seconded the motion.

The board **VOTED** unanimously to approve the motion.

II. Academic Excellence and Equity

A.

Monthly Topic

Advocacy Efforts on Transportation

- Working closely with NY Charter Schools Association and parents

Mission & Key Design Elements Review Organizational Capacity Review

- We are waiting for the Charter School Office's evaluation report to review these items

Enrollment Plan for 2022-2023 school year

- We will enroll 816 students for the 2022-23 school year by adding fifth grade with 66 students.

Select a new Committee Chair

- This will be discussed in the AEC meeting.

B. Committee Meeting Minutes

III. Community Outreach & Development

A. Report

M. Guler arrived.

Mr. Demirtas presented a slide show sharing what has been going on at RACS this past month.

Coffee with CEO/CAO was one of the events. Some board members suggested scheduling it at different days of the week and different times to work around parents' work schedules to get more parents involved.

B. Committee Meeting Minutes

IV. Finance, Facilities & Audit

A. Enrollment

We are close to our target. Ms. Zehra and Ms. Moore have been active in trying to enroll students to make up for the decline last month.

B. Financials

Demir shared our monthly Financial Summary.

C. Salary Increase Proposal

J. Santos arrived.

M. Guler made a motion to approve the salary increase to attract and retain teachers.

The board **VOTED** unanimously to approve the motion.

D.

General Contractor Change Order

M. Guler made a motion to approve the first change order.

J. Santos seconded the motion.

The board **VOTED** unanimously to approve the motion.

E. Architectural Change Order

Items will be discussed in the Finance Committee before being presented to the board. Ms. Sampson agreed to temporarily join the Finance Committee.

F. Committee Meeting Minutes

V. Governance

A. Nominating A Board Member

Due to the fact that Ms. Wright has been extremely busy, she has requested there be a pause on her nomination for a year. She has completed all of her required documents. The board agreed to honor her request. They also expressed that she has been an asset to the Governance Committee.

The board suggested that we ask Saliha Al to be fast-tracked to become part of the board.

The board will search for someone with a Legal or Development background.

B. Committee Meeting Minutes

VI. Other Business

A. Executive session

The board went into executive session.

B. Employee Contract Decisions

C. Sampson made a motion to approve staffing changes as presented.

J. Santos seconded the motion.

The board **VOTED** unanimously to approve the motion.

It was reminded that hiring and firing are the responsibilities of the school leadership team. The board has to approve the personnel changes. The board would like more information or content as to why a person is leaving and new hires such as their qualifications compared to other candidates. They also would like information about the impact of new hires on diversity overall. Moving forward we will implement these changes in our practices.

VII. Closing Items

A. Board Meeting Evaluation

Pluses

- We got through everything
- We came up with good ideas - delegating to Finance committee
- Getting more into staffing changes
- Cheryl joining the finance committee

Deltas

- We have to be careful with our words before we speak them out loud.

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:30 PM.

Respectfully Submitted,
M. Stevens



Rochester Academy Charter School

Minutes

Board Meeting

Date and Time

Friday February 18, 2022 at 5:30 PM

Location

[zoom](#)

Trustees Present

C. Sampson (remote), M. Guler (remote), W. Middleton (remote)

Trustees Absent

D. Calder, J. Santos

Guests Present

C. Belfield (remote), D. Ozcan (remote), J. Doyle (remote), Jane Kobos (remote), M. Demirtas (remote), M. Stevens (remote), Z. Ercan (remote)

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

W. Middleton called a meeting of the board of trustees of Rochester Academy Charter School to order on Friday Feb 18, 2022 at 5:44 PM.

C. Approve Minutes

C. Sampson made a motion to approve the minutes from as amended Board Meeting on 01-21-22.

M. Guler seconded the motion.

Amendment: Going into the executive session will be reflected in the minutes going forward.

The board **VOTED** unanimously to approve the motion.

II. Academic Excellence and Equity

A.

Monthly Topic

1. Implementation of Restorative Justice

Ms. Doyle spoke on our mid-year check to see where we are with discipline and Restorative Justice. There is a social-emotional impact from the pandemic and a teacher shortage side. She also presented with Ms. Kobos to share preventative measures we have in place for all 3 buildings. Ms. Doyle shared Restorative practices for each building. We will continue working with teachers and provide training for them so they can be effective when working with students.

Ms. Doyle as CAO will work with APs at each school along with stakeholders to create culture change that supports more positive behavior for students and make goals and share goals.

2. Review of ELA and Math Progress Data

Ms. Doyle shared iReady data summary reports for Reading. This is just one tool used to measure students' progress and proficiency. She shared data that compared data from winter to fall. The pandemic has created many challenges. Despite the challenges, there has been growth. We have interventions in place.

B. Committee Meeting Minutes

III. Community Outreach & Development

A. Report

Ms. Zehra shared her presentation of what great things our students have been involved in at each building.

B. Committee Meeting Minutes

IV. Finance, Facilities & Audit

A. Enrollment

Current enrollment is 741. That is above our target number that we use to create our budget. Ms. Zehra and Ms. Moore continue to enroll new students.

B. Financials

Demir shared the financial summary.

C. Committee Meeting Minutes

D. TYLIN Change Order

We have not heard back from the Architect yet. So there is nothing to vote on.

V. Governance

A. Committee Meeting Minutes

Mr. Middleton voiced his concern that we need to look at the culture to retain teachers. We have highly effective teachers who aren't certified and the pay scale

needs to reflect them. It's not only a financial piece. Teachers are fatigued. We need to find a way to support them and find a way to build back.

We need to continue to work on this issue.
The Board went into Executive Session
The Board Returned from Executive Session

VI. Other Business

A. Employee Contract Decisions

M. Guler made a motion to go into executive session.
C. Sampson seconded the motion.
The board **VOTED** unanimously to approve the motion.
M. Guler made a motion to return to normal session.
C. Sampson seconded the motion.
The board **VOTED** to approve the motion.
M. Guler made a motion to to approve contract changes.
C. Sampson seconded the motion.
The board **VOTED** unanimously to approve the motion.

VII. Closing Items

A. Board Meeting Evaluation

Plus

- We got a lot done.

Deltas

- More condensed data.
- Stay in the allotted time as reflected in the agenda.

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:50 PM.

Respectfully Submitted,
M. Stevens

APPROVED



Rochester Academy Charter School

Minutes

Board Meeting

Date and Time

Friday March 18, 2022 at 5:30 PM

Location

[zoom](#)

Trustees Present

C. Sampson (remote), D. Calder (remote), J. Santos (remote), M. Guler (remote), W. Middleton (remote)

Trustees Absent

None

Guests Present

D. Ozcan (remote), J. Doyle (remote), M. Demirtas (remote), M. Stevens (remote), T. Manchester (remote)

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

W. Middleton called a meeting of the board of trustees of Rochester Academy Charter School to order on Friday Mar 18, 2022 at 5:32 PM.

C. Approve Minutes

M. Guler made a motion to approve the minutes from Board Meeting on 02-18-22.
C. Sampson seconded the motion.
The board **VOTED** unanimously to approve the motion.

II. Academic Excellence and Equity

A. Monthly Topic

T. Manchester presented the High School Cohort Regents Passing, Graduation, and Juniors' On Track data. The results are meeting and exceeding the NYSED CSO expectations.

J. Doyle shared the draft professional development plan for the 2022-23 school year. Board members requested to review the Antiracist Educator Project sources.

B. Committee Meeting Minutes

III. Community Outreach & Development

A. Report

J. Santos briefly informed the board members about the progress we made in meeting the strategic plan goals that pertain to Community Outreach Committee. Most of the key result areas are completed or ongoing.

B. Committee Meeting Minutes

IV. Finance, Facilities & Audit

A. Enrollment

M. Demirtas shared the enrollment numbers which are above the targeted number for budgetary purposes.

B. Financials

D. Ozcan presented the monthly financial summary. Our current revenues and expenditures are within our projected budget numbers.

C. Proposal to increase certified teachers and retain effective uncertified teachers

This item will be discussed in the next finance committee and board meetings.

D. Committee Meeting Minutes

V. Governance

A. Adding a Board Member

M. Guler made a motion to select Saliha Al as a member of its Board of Trustees, with a term expiring on July 31, 2025, pending approval by NYSED and having conducted a thorough criminal history record check via fingerprinting which is deemed acceptable by NYSED, and having discovered no State or federal criminal history, or having provided information regarding such history to NYSED, if found, and having verified that any academic and/or professional credential or qualification presented by the proposed member is genuine, and having reviewed the application in its entirety.

J. Santos seconded the motion.

The board **VOTED** unanimously to approve the motion.

B. Committee Meeting Minutes

VI. Other Business

A.

Employee Contract Decisions

Board members went into executive session at 6:49 pm. The board came out of executive session at 6:53 pm

M. Guler made a motion to approve staffing changes.

D. Calder seconded the motion.

The board **VOTED** unanimously to approve the motion.

D. Calder asked about using our Elementary School Gym for a group doing a Zoomba fundraiser and in return, they would consider doing a fundraiser for RACS. The business office will look into the details of allowing external groups to use our facilities.

VII. Closing Items

A. Board Meeting Evaluation

Pluses

- Thorough and quick
- Full participation of all board members

No Deltas

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:30 PM.

Respectfully Submitted,
M. Stevens



Rochester Academy Charter School

Minutes

Board Meeting

Date and Time

Friday April 8, 2022 at 5:30 PM

Location

[zoom](#)

Trustees Present

C. Sampson (remote), M. Guler (remote), W. Middleton (remote)

Trustees Absent

D. Calder, J. Santos

Guests Present

D. Ozcan (remote), J. Doyle (remote), M. Demirtas (remote), Z. Ercan (remote)

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

W. Middleton called a meeting of the board of trustees of Rochester Academy Charter School to order on Friday Apr 8, 2022 at 5:30 PM.

C. Approve Minutes

M. Guler made a motion to approve the minutes from Board Meeting on 03-18-22.
C. Sampson seconded the motion.
The board **VOTED** unanimously to approve the motion.

II. Academic Excellence and Equity

A. Monthly Topic

Ms. Doyle gave detailed information on the 2022-2023 school year Instructional Programs-Staffing needs.

B.

Committee Meeting Minutes

III. Community Outreach & Development

A. Report

Ms. Zehra shared her presentation of what great things our students have been involved in at each building.

B. Committee Meeting Minutes

IV. Finance, Facilities & Audit

A. Enrollment

Mr. Demirtas shared the enrollment numbers.

B. Lottery Results

Mr. Demirtas shared detailed information on the 2022-2023 school year lottery results.

C. Financials

Mr. Ozcan presented the Summary Income Statement for this month.

D. Budget 22-23 Timeline

E. Proposal to increase certified teachers and retain effective uncertified teachers

F. Committee Meeting Minutes

V. Governance

A. Renewal Site Visit Report Analysis

B. Use of School Facilities

Mr. Demirtas shared information on renting our facilities to people and organizations outside of RACS. We are currently waiting to hear back from our lawyer on the liability.

M. Guler made a motion to provisionally approve the renting of the gym on the condition of the waiver and insurance.

C. Sampson seconded the motion.

The board **VOTED** unanimously to approve the motion.

C. CEO Evaluation

D. Committee Meeting Minutes

VI. Other Business

A.

Employee Contract Decisions

C. Sampson made a motion to approve the staff changes.

M. Guler seconded the motion.

The board **VOTED** unanimously to approve the motion.

VII. Closing Items

A. Board Meeting Evaluation

Mr. Guler left at 5:55 pm.

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:06 PM.

Respectfully Submitted,
Z. Ercan

APPROVED



Rochester Academy Charter School

Minutes

Board Meeting

Date and Time

Friday May 20, 2022 at 5:30 PM

Location

[zoom](#)

Trustees Present

C. Sampson (remote), J. Santos (remote), M. Guler (remote), W. Middleton (remote)

Trustees Absent

D. Calder, S. Al

Guests Present

D. Ozcan (remote), J. Doyle (remote), M. Demirtas (remote)

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

W. Middleton called a meeting of the board of trustees of Rochester Academy Charter School to order on Friday May 20, 2022 at 5:36 PM.

C. Approve Minutes

M. Guler made a motion to approve the minutes from Board Meeting on 04-08-22.

C. Sampson seconded the motion.

The board **VOTED** unanimously to approve the motion.

II. Academic Excellence and Equity

A. Monthly Topic

The board decided to table the discussion of the staffing needs until the next board meeting. Further analysis of the impact of these positions on the budget will be completed and reviewed.

M. Demirtas presented the annual Regents exam progress data.

B. Committee Meeting Minutes

III. Community Outreach & Development

A. Report

Z. Ercan will cover the events that took place in May and June in the next board meeting.

B. Committee Meeting Minutes

IV. Finance, Facilities & Audit

A. Enrollment

M. Demirtas presented the enrollment numbers. We are meeting our budgeted number.

B. Financials

D. Ozcan presented the monthly financial summary.

C. Budget 2022-23 School Year

The budget will be reviewed and revised until the June Board meeting. The goal is to finalize the budget for the approval of the Board in the June meeting.

D. Boiler replacement for the elementary building

M. Guler made a motion to select LMC Company for the replacement of the elementary school steam boiler for \$51,720 and to allocate \$20,000 for potential asbestos abatement needed.

C. Sampson seconded the motion.

The board **VOTED** unanimously to approve the motion.

E. Proposal to increase certified teachers and retain effective uncertified teachers

C. Sampson made a motion to approve the revisions to the pay scale and tuition assistance program to be reflected starting in the 2022-23 school year.

M. Guler seconded the motion.

The board **VOTED** unanimously to approve the motion.

F. Committee Meeting Minutes

V. Governance

A. Renewal Decision Discussion

W. Middleton shared his insights about the renewal report and 4-year renewal recommendation. He emphasized the importance of focusing on the areas for

growth and starting to work on a new strategic plan that can be used as the current one expires in 2023. Board members will perform more frequent visits to our schools. W. Middleton will prepare specific action plan items based on the final report to be discussed in the Governance Committee meeting. The board decided to create a school visit calendar and prepare a monthly newsletter for the board members.

B. CEO Evaluation

W. Middleton reminded the attendees to complete the CEO evaluation before June 5.

C. Committee Meeting Minutes

D. School Calendar 2022-23

J. Santos made a motion to approve the school calendar for the 2022-23 school. C. Sampson seconded the motion. The board **VOTED** unanimously to approve the motion.

VI. Other Business

A. Employee Contract Decisions

C. Sampson made a motion to move into an executive session. M. Guler seconded the motion. The board **VOTED** unanimously to approve the motion. C. Sampson made a motion to end the executive session. M. Guler seconded the motion. The board **VOTED** unanimously to approve the motion. C. Sampson made a motion to approve the staffing changes as presented. J. Santos seconded the motion. The board **VOTED** unanimously to approve the motion.

VII. Closing Items

A. Board Meeting Evaluation

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:30 PM.

Respectfully Submitted,
M. Demirtas

APPROVED



Rochester Academy Charter School

Minutes

June Board Meeting

Date and Time

Friday June 10, 2022 at 5:30 PM

Location

[Zoom](#)

Trustees Present

C. Sampson (remote), D. Calder (remote), M. Guler (remote), S. Al (remote), W. Middleton (remote)

Trustees Absent

J. Santos

Guests Present

D. Ozcan (remote), J. Rivera (remote), M. Demirtas (remote), Z. Ercan (remote)

I. Opening Items

A. Record Attendance and Guests

B. Call the Meeting to Order

W. Middleton called a meeting of the board of trustees of Rochester Academy Charter School to order on Friday Jun 10, 2022 at 5:35 PM.

C. Approve Minutes

C. Sampson made a motion to approve the minutes from Board Meeting on 05-20-22.

M. Guler seconded the motion.

The board **VOTED** unanimously to approve the motion.

II. Academic Excellence and Equity

A. Monthly Topic

M. Demirtas presented the Parent Engagement Report as well as the end-of-year Diagnostic Test Results.

B. Committee Meeting Minutes

III. Community Outreach & Development

A. Report

Z. Ercan shared highlights from all three buildings.

C. Sampson connected RACS with Mr. Donald who brought the books that were donated by her to RACS.

B. Committee Meeting Minutes

IV. Finance, Facilities & Audit

A. Enrollment

M. Demirtas shared the enrollment report for the entire 2021-2022 school year. He has also shared the new enrollment numbers for the 2022-2023 school year.

B. Financials

D. Ozcan shared the Financial Summary Report covering from July 1, 2021, to May 31, 2022.

C. Salary Budget with New Positions for 2022-23 School Year

D. Ozcan has presented the staffing and budget changes for the 2022-2023 school year.

C. Sampson made a motion to approve the new positions and salary budget.

M. Guler seconded the motion.

The board **VOTED** unanimously to approve the motion.

D. Budget 2022-23 School Year

C. Sampson would like to look for more grants to continue increasing of our budget for the following years to come.

C. Sampson made a motion to approve the 2022-23 school year budget.

M. Guler seconded the motion.

The board **VOTED** unanimously to approve the motion.

E. GYM Construction -Change of Orders

The board reviewed the change orders.

F. Committee Meeting Minutes

V. Governance

A.

CEO Evaluation

W. Middleton will send CEO Evaluation for review in July's Meeting.

B. Charter Renewal Plan of Action

W. Middleton presented the plan of action.

C. Strategic Plan 2024-2029

The proposal for a new strategic plan will be shared in July.

D. Planning 2023 Board Retreat

The board members would like the retreat to be held in August around the same time as the August Board Meeting. Both will be held at the District Office on August 20, 2022. The retreat will start at 8:30 am and the board meeting at 1:30 pm.

E. Renewing Cheryl Sampson's Term

M. Guler made a motion to approve renewing C. Sampson's term as RACS board member for another three years.

D. Calder seconded the motion.

The board **VOTED** unanimously to approve the motion.

F. PTO Policy Revision

D. Calder made a motion to approve the recommended PTO policy revision.

C. Sampson seconded the motion.

The board **VOTED** unanimously to approve the motion.

G. Committee Meeting Minutes

VI. Other Business

A. Employee Contract Decisions

M. Guler made a motion to approve the staffing changes.

C. Sampson seconded the motion.

The board **VOTED** unanimously to approve the motion.

VII. Closing Items

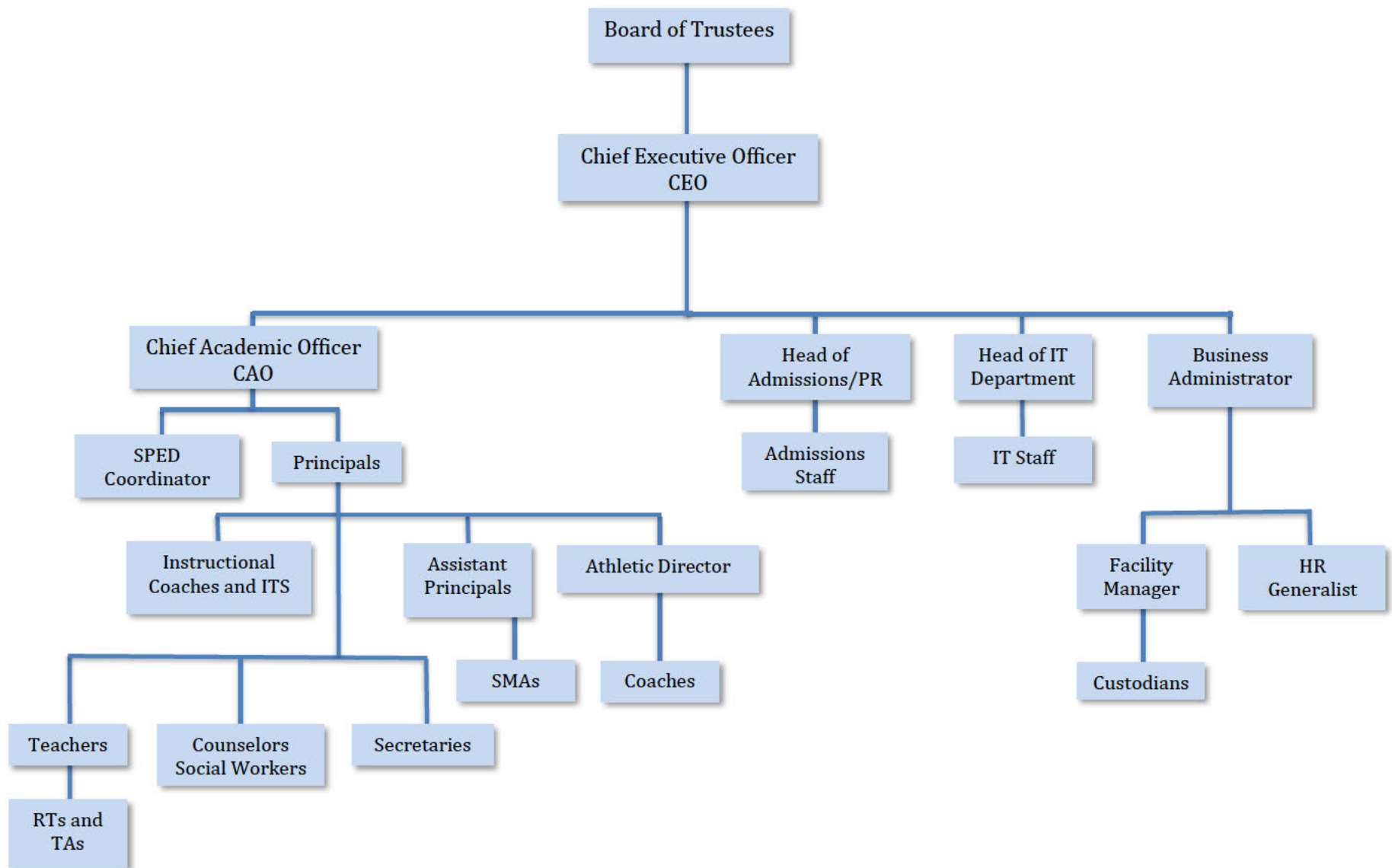
A. Board Meeting Evaluation

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:18 PM.

Respectfully Submitted,

J. Rivera





ROCHESTER ACADEMY CHARTER SCHOOL 2022-2023 SCHOOL CALENDAR

JULY 22					Days T:0 / S:0
M	T	W	T	F	
					1
4	5	6	7	8	
11	12	13	14	15	
18	19	20	21	22	
25	26	27	28	29	

AUGUST 22					Days T:3 / S:0
M	T	W	T	F	
1	2	3	4	5	
8	9	10	11	12	
15	16	17	18	19	
22	23	24	25	26	
29	30	31			

SEPTEMBER 22					Days T:2 / S:18
M	T	W	T	F	
			1	2	
5	6	7	8	9	
12	13	14	15	16	
19	20	21	22	23	
26	27	28	29	30	

OCTOBER 22					Days T:20 / S:20
M	T	W	T	F	
3	4	5	6	7	
10	11	12	13	14	
17	18	19	20	21	
24	25	26	27	28	
31					

NOVEMBER 22					Days T:18 / S:17
M	T	W	T	F	
	1	2	3	4	
7	8	9	10	11	
14	15	16	17	18	
21	22	23	24	25	
28	29	30			

DECEMBER 22					Days T:17 / S:17
M	T	W	T	F	
			1	2	
5	6	7	8	9	
12	13	14	15	16	
19	20	21	22	23	
26	27	28	29	30	

- Aug. 24 -Elementary School Parent Orientation
- Aug. 25 -Middle School Parent Orientation
- Aug. 26 -High School Parent Orientation
- Aug. 26 -New Teacher Orientation
- Aug. 29-31 -Summer Institute
- Sep.1-2,6 -Summer Institute
- Sep. 5 -Labor Day Holiday (Buildings Closed)
- Sep. 7 -First day for students
- Sep. 16 -Elementary School Back to School Night
- Sep. 27 -Middle School Back to School Night
- Oct. 6 -High School Back to School Night
- Oct. 6 -ES Parent Teacher Conferences (Half Day ES only)
- Oct. 7 -Parent Teacher Conferences (Half Day for All)
- Oct. 7 -End of 5 weeks
- Oct. 10 -Columbus Day Holiday (Buildings Closed)
- Nov. 4 -Conference day (½ Day for students)
- Nov. 8 -Conference Day (No School for Students)
- Nov. 11 -Veterans Day Holiday (Buildings Closed)
- Nov. 11 -End of Quarter 1
- Nov. 23-25 -Thanksgiving Holiday (Buildings Closed)
- Dec. 9 -Conference day (½ Day for students)
- Dec. 16 -End of 15 weeks
- Dec. 26-Jan. 2 -Winter Recess
- Jan. 3 -School Resumes
- Jan. 16 -Martin Luther King Jr. Holiday (Buildings Closed)
- Jan. 24-27 -Regents Week for High School (Full day ES/ MS)
- Jan. 27 -End of Quarter 2
- Feb. 20 -Presidents' Holiday (Buildings Closed)
- Feb. 20-24 -Mid-Winter Recess
- Mar. 3 -Conference day (½ Day for students)
- Mar. 10 -End of 25 weeks
- Apr. 3-7 -Spring Recess
- Apr. 7- -Good Friday (Buildings Closed)
- Apr. 14 -End of Quarter 3
- Apr. 19-20 -NYS 3-8 ELA test (early release for MS)
- May 1 -Conference Day (No School for Students)
- May 2-3 -NYS Grade 3-8 Math test (early release for MS)
- May 15 -Conference Day (½ Day for students)
- May 16 -Conference Day (No School for Students)
- May 19 -End of 35 weeks
- May 29 -Memorial Day Holiday (Buildings Closed)
- June 5 -NYS Grade 8 Science Written Test
- June 14-22 -Regents Exams
- June 19 -Juneteenth Holiday (Buildings Closed)
- June 22 -Last day of school for students (Half Day)
- June 23 -Regents' Rating Day/Last Day for Staff

Teacher Days:190, Student Days:180
 1st Quarter: 09/07-11/11 45 Days
 2nd Quarter: 11/14-01/27 45 Days
 3rd Quarter: 01/28-04/14 45 Days
 4th Quarter: 04/17-06/22 45 Days

First Day for K-12 Students
Holiday/Recess
Staff Conference Days - No School for Students
Staff Conference Days - Half Day for Students
Parent Teacher Conference Days - Half Day for Students
Testing Days
Regents Rating Day/First Snow Day Make-up

This school calendar is tentative depending on weather conditions, and may be modified as required. Approved by the RACS Board of Trustees on May 20, 2022.

JANUARY 23					Days T:20 / S:20
M	T	W	T	F	
2	3	4	5	6	
9	10	11	12	13	
16	17	18	19	20	
23	24	25	26	27	
30	31				

FEBRUARY 23					Days T:15 / S:15
M	T	W	T	F	
		1	2	3	
6	7	8	9	10	
13	14	15	16	17	
20	21	22	23	24	
27	28				

MARCH 23					Days T:23 / S:23
M	T	W	T	F	
		1	2	3	
6	7	8	9	10	
13	14	15	16	17	
20	21	22	23	24	
27	28	29	30	31	

APRIL 23					Days T:15 / S:15
M	T	W	T	F	
3	4	5	6	7	
10	11	12	13	14	
17	18	19	20	21	
24	25	26	27	28	

MAY 23					Days T:22 / S:20
M	T	W	T	F	
1	2	3	4	5	
8	9	10	11	12	
15	16	17	18	19	
22	23	24	25	26	
29	30	31			

JUNE 23					Days T:16 / S:15
M	T	W	T	F	
			1	2	
5	6	7	8	9	
12	13	14	15	16	
19	20	21	22	23	
26	27	28	29	30	

Month	Instructional Day	Instructional Hou	Teacher Days
August			3
September	18	108	21
October	20	120	20
November	17	102	18
December	17	102	17
January	20	120	20
February	15	90	15
March	23	138	23
April	15	90	15
May	20	120	22
June	15	90	16
Total	180	1080	190

(900/990 hours requirement)

NONPUBLIC FIRE AND BUILDING SAFETY REPORT

Per NYS Education Law 807-A(1) All school buildings containing classroom, dormitory, laboratory, physical education, dining or recreational facilities for student use, which are owned, operated, or leased by nonpublic schools must be inspected at least annually for hazards which may endanger the lives of students, teachers and employees therein and for compliance with applicable sections of 8NYCRR155 Regulations of the Commissioner of Education and for compliance with the 2020 Building Code of New York State, 2020 Fire Code of New York State and the 2020 Property Maintenance Code of New York State.

NONPUBLIC SCHOOL BEDS CODE#

2	6	1	6	0	0	8	6	0	9	1	0
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School Name

R	O	C	H	E	S	T	E	R	A	C	A	D	E	M	Y	C	H	A	R	T	E	R
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Facility/Building Name

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Street Address (NO PO Box Numbers)

1	7	5	7	L	A	T	T	A	R	D												
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City/Town/Village

Zip Code

R	O	C	H	E	S	T	E	R	N	Y							1	4	6	1	2
---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	---	---	---	---	---

Name of Municipality Responsible for Local Code Enforcement

G	R	A	C	E																		
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INSTRUCTIONS

- Read the “Manual for Nonpublic School Facility - Fire & Building Safety Inspections” prior to inspecting the facility and complete a separate report for each facility/building and location.
- **Part I:** General Information. School officials must complete this section annually.
- **Part II:**
 - Items 08A-2 through 08E-2 on the Non-Conformance Report Sheet – Must be completed for facilities with electrically operated partitions per Regulations of the Commissioner 155.25
 - Items 09A-2 through 26 on the Non-Conformance Report Sheet – Must be completed for all facilities per 2020 Fire Code of New York State and the 2020 Property Maintenance Code of New York State.
- **Part III (A, B, C & D) Certifications** -To be completed by individuals as indicated.

A copy of this form must be kept on file at the school for three years and must be available for public review.

Part I: General Information and Fire/Life Safety History (complete annually)

Inspection Date

Note: Please insert the date the actual inspection took place.

Inspections shall be performed between July 1st and December 1st of the current school year.

1. Please indicate the primary use of this facility:

STUDENT INSTRUCTION

OTHER STUDENT USE

Please Specify:

2. Is there a fire sprinkler system in this facility?

YES NO

If 'yes', is the sprinkler alarm connected with the building alarm?

YES NO

3. Is there a fire hydrant system for facility protection?

YES NO

If YES, indicate ownership of system (select one):

_____ public owned
_____ school owned
_____ other (please specify)

4. Indicate the ownership of this facility

LEASED

OWNED

5. What is the current gross Square footage of this facility?



(to the nearest whole ten feet)

6. Fire and Emergency Drills

a. Per Section 807, paragraph 2 of the New York State Education Law entitled Fire and Emergency Drills, confirm that a copy of Section 807 has been printed and distributed as guidance to teaching staff as required YES NO

b. Provide dates of twelve fire and emergency drills required by Section 807 of Education Law held between September 1st and June 30th of the previous school year:

FIRE & EMERGENCY DRILLS

NOTE Eight (8) are required between September 1, and December 31
Eight (8) drills are required to be evacuation drills.
Four (4) drills are required to be lockdown drills

Date

Evacuation

Lockdown

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12

c. If the required number of fire and emergency drills were not held during this reporting cycle, please describe the reason:

d. Average time to evacuate this facility was: _____ minutes _____ seconds

e. Confirm that arson and fire prevention instruction was provided in accordance with Section 808 of the Education Law (revised 9/1/05) which requires every school in New York State to provide a minimum of 45 minutes of instruction in arson and fire prevention; injury prevention and life safety for each month that school is in session.

_____ YES _____ NO

f. Confirm that employee fire prevention, evacuation and fire safety training was provided and records maintained are being maintained in accordance with Section F406 of the NYS Fire Code

_____ YES _____ NO

7. Have there been any fires in this facility since the last annual fire safety inspection report?

_____ YES _____ NO

a. If YES, indicate: _____ total number of fires

b. _____ total number of injuries

c. _____ total cost of property damage

8. If the fire alarm system was activated since the last fire safety inspection, was the fire department immediately notified in accordance with Section F401.3.2 of the NYS Fire Code?

_____ YES _____ NO

Part III: NonPublic School Certifications

All sections are required to be completed: Section III-A; III-B III-C & III-D

Section III-A Fire Inspection Method

Which method(s) did the school authorities use to complete the annual fire safety inspection for this building?

Check appropriate box or boxes

- 1 Inspection by the **fire department** of the city, town, village or **fire district** in which the building is located
- 1 Inspection by a **fire corporation** whose territory includes the school building
- 1 Inspection by the **county fire coordinator**, or the officer performing the powers and duties of a county fire coordinator pursuant to a local law, of the county in which the building is located
- 1 Inspection by a **fire inspector (Building Safety Inspector or Code Enforcement Official)** who holds a valid certification

For additional information regarding these methods, please see: <https://www.nysenate.gov/legislation/laws/EDN/807-A>

Section III-B-Fire Inspection by Local Fire Department, Fire District, Fire Corporation, County Fire Coordinator and/ or Fire Inspector (Building Safety Inspector or Code Enforcement official) who holds a valid certification.

The individual noted below inspected this building on 7/7/2022 (date) and the information in this Report represents, to the best of their knowledge and belief, an accurate description of the building and conditions they observed. The individual that performed this inspection has maintained their certification requirements pursuant to 19 NYCRR 1208-3.1.

Inspector's Name: Christopher M. Forsythe Title: Asst. Fire Marshal

Signature:  Date: 7/9/2022

Inspector's Organization: Town of Greece Fire Marshal

Inspector's Telephone #: 585-723-2314 Inspector's Email: cforsythe@greeceny.gov

Inspector's Code Enforcement Certification # 0717-0224
(as assigned by the NYS Department of State)

Section III-C Contact info for the Authority-Having-Jurisdiction [AHJ] Local Municipality, Town or Village

Name of Local/Municipal Code Enforcement Office: Town of Greece Fire Marshal

Address: 1 Vine Tofany Blvd
Greece NY 14612

Name of contact person: Loree Heise Title: Administrative Assistant

Telephone #: 585-723-2381 Email address: lheise@greeceny.gov

Section III-D School or Building Administrator, Director, or Headmaster

The individual noted below certifies that this building was inspected as indicated in Section III-A above and hereby submits this fire inspection report on behalf of the Board of Trustees and certifies that:

1. Public notice of report availability has been published, and that
2. Any nonconformances noted as corrected on the *Nonpublic School Fire Safety Non-Conformance Report Sheet* portion of this report were corrected on the date indicated, and that
3. Violations which were not corrected immediately shall be corrected within an accepted period of time as approved by the Commissioner.

Name: MEHMET DEMIRTAS Title: DIRECTOR / CEO

Signature:  Telephone #: (585) 467-9201

Email: demirtas@rochester-academy.org



CITY OF ROCHESTER

CERTIFICATE NO.: 74857
DATE ISSUED: JULY 20, 2011
EXPIRATION: NOT APPLICABLE
LEGAL USE: SCHOOL

CASE NO.: 435250
PERMIT:
SBL NO: 13526000030330010000

CERTIFICATE OF OCCUPANCY

PROPERTY LOCATION: 0841 GENESEE ST

This is to certify that the above property may be legally occupied in the following manner:

BRICK 3 STORIES
CERTIFICATE FOR ROCHESTER ACADEMY CHARTER SCHOOL

This Certificate is issued and based on the application made by:
BOLKAN BOLKANLI, {OWNER'S AGENT}, ON OCTOBER 20, 2008

The Certificate of Occupancy remains in effect from the date of issuance until the expiration date noted above and must be renewed, if applicable, no later than that expiration date of this Certificate.

This is to certify that the above property conforms to issued building permits and substantially conforms with the requirements of the following codes of the City of Rochester: Zoning Ordinance, Building Code, Property Code, and, where applicable, the N.Y.S Multiple Residency Law.

CODE COMPLIANCE COORDINATOR

NOTICE AND DISCLAIMER

PROPERTY INSPECTIONS ARE VISUAL AND NON-DESTRUCTIVE ONLY AND ARE NOT INTENDED TO PROVIDE INFORMATION CONCERNING POSSIBLE HIDDEN DEFECTS WITHIN OR BEHIND WALLS, CEILINGS, PARTITIONS OR FLOORS. IN ADDITION, THE CITY MAKES NO REPRESENTATION, CERTIFICATION OR GUARANTEE TO ANY PERSON OR ENTITY, AND ASSUMES NO LIABILITY FOR REAL OR CLAIMED FAILURE TO OBSERVE OR CITE ANY DEFECTS, WHETHER HIDDEN OR OBVIOUS, IN CONJUNCTION WITH ANY INSPECTION REQUISITE FOR ISSUANCE OF A CERTIFICATE OF OCCUPANCY. PROPERTY INSPECTIONS MAY RESULT IN CERTAIN DEFICIENCIES BEING NOTED BUT NOT CITED AS VIOLATIONS BASED ON THEIR CATEGORIZATION AS MINOR IN NATURE. CITY INSPECTIONS ARE DONE TO PROMOTE THE HEALTH, SAFETY AND WELFARE OF THE PUBLIC AS A WHOLE, BY ENHANCING THE CITY'S HOUSING STOCK AND RESIDENTIAL NEIGHBORHOODS.

LENDERS AND PURCHASERS ARE STRONGLY ENCOURAGED TO CONSULT INDEPENDENT INSPECTORS.
EEO Employer/Handicapped

revised 11.12.2020

NONPUBLIC FIRE AND BUILDING SAFETY REPORT

Per NYS Education Law 807-A(1) All school buildings containing classroom, dormitory, laboratory, physical education, dining or recreational facilities for student use, which are owned, operated, or leased by nonpublic schools must be inspected at least annually for hazards which may endanger the lives of students, teachers and employees therein and for compliance with applicable sections of 8NYCRR155 Regulations of the Commissioner of Education and for compliance with the 2020 Building Code of New York State, 2020 Fire Code of New York State and the 2020 Property Maintenance Code of New York State.

NONPUBLIC SCHOOL BEDS CODE#

2	6	1	6	0	0	8	6	0	9	1	0
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School Name

R	O	C	H	E	S	T	E	R	A	C	A	D	E	M	Y	C	H	A	R	T	E	R
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Facility/Building Name

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Street Address (NO PO Box Numbers)

8	4	1	G	E	N	E	S	S	E	S	T											
---	---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--	--

City/Town/Village Zip Code

R	O	C	H	E	S	T	E	R	N	Y												

Name of Municipality Responsible for Local Code Enforcement

C	I	T	Y	O	F	R	O	C	H	E	S	T	E	R	N	Y							
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--

INSTRUCTIONS

- Read the “Manual for Nonpublic School Facility - Fire & Building Safety Inspections” prior to inspecting the facility and complete a separate report for each facility/building and location.
- **Part I:** General Information. School officials must complete this section annually.
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- **Part III (A, B, C & D) Certifications** -To be completed by individuals as indicated.

A copy of this form must be kept on file at the school for three years and must be available for public review.

Part I: General Information and Fire/Life Safety History (complete annually)

Inspection Date

Note: Please insert the date the actual inspection took place.

Inspections shall be performed between July 1st and December 1st of the current school year.

1. Please indicate the primary use of this facility:

STUDENT INSTRUCTION

OTHER STUDENT USE

Please Specify:

2. Is there a fire sprinkler system in this facility?

YES NO

If 'yes', is the sprinkler alarm connected with the building alarm?

YES NO

3. Is there a fire hydrant system for facility protection?

YES NO

If YES, indicate ownership of system (select one):

_____ public owned
_____ school owned
other (please specify)

4. Indicate the ownership of this facility

LEASED

OWNED

5. What is the current gross Square footage of this facility?

(to the nearest whole ten feet)

6. Fire and Emergency Drills

a. Per Section 807, paragraph 2 of the New York State Education Law entitled Fire and Emergency Drills, confirm that a copy of Section 807 has been printed and distributed as guidance to teaching staff as required _____ YES _____ NO

b. Provide dates of twelve fire and emergency drills required by Section 807 of Education Law held between September 1st and June 30th of the previous school year:

FIRE & EMERGENCY DRILLS

NOTE Eight (8) are required between September 1, and December 31
Eight (8) drills are required to be evacuation drills.
Four (4) drills are required to be lockdown drills

	Date	Evacuation	Lockdown
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			

c. If the required number of fire and emergency drills were not held during this reporting cycle, please describe the reason:

d. Average time to evacuate this facility was: _____ minutes _____ seconds

e. Confirm that arson and fire prevention instruction was provided in accordance with Section 808 of the Education Law (revised 9/1/05) which requires every school in New York State to provide a minimum of 45 minutes of instruction in arson and fire prevention; injury prevention and life safety for each month that school is in session.

_____ YES _____ NO

f. Confirm that employee fire prevention, evacuation and fire safety training was provided and records maintained are being maintained in accordance with Section F406 of the NYS Fire Code

_____ YES _____ NO

7. Have there been any fires in this facility since the last annual fire safety inspection report?

_____ YES _____ NO

a. If YES, indicate: _____ total number of fires

b. _____ total number of injuries

c. _____ total cost of property damage

8. If the fire alarm system was activated since the last fire safety inspection, was the fire department immediately notified in accordance with Section F401.3.2 of the NYS Fire Code?

_____ YES _____ NO

Part III: NonPublic School Certifications

All sections are required to be completed: Section III-A; III-B III-C & III-D

Section III-A Fire Inspection Method

Which method(s) did the school authorities use to complete the annual fire safety inspection for this building?

Check appropriate box or boxes

- Inspection by the **fire department** of the city, town, village or **fire district** in which the building is located
- Inspection by a **fire corporation** whose territory includes the school building
- Inspection by the **county fire coordinator**, or the officer performing the powers and duties of a county fire coordinator pursuant to a local law, of the county in which the building is located
- Inspection by a **fire inspector (Building Safety Inspector or Code Enforcement Official)** who holds a valid certification

For additional information regarding these methods, please see: <https://www.nysenate.gov/legislation/laws/EDN/807-A>

Section III-B-Fire Inspection by Local Fire Department, Fire District, Fire Corporation, County Fire Coordinator and/ or Fire Inspector (Building Safety Inspector or Code Enforcement official) who holds a valid certification.

The individual noted below inspected this building on _____ (date) and the information in this Report represents, to the best of their knowledge and belief, an accurate description of the building and conditions they observed. The individual that performed this inspection has maintained their certification requirements pursuant to 19 NYCRR 1208-3.1.

Inspector's Name: Francisco Restrepo Title: CEO Fire Marshal

Signature: [Signature] Date: 5-23-22

Inspector's Organization: Rochester Fire Dept.

Inspector's Telephone #: 585 509 4652 Inspector's Email: Francisco.Restrepo@cityofrochester.gov

Inspector's Code Enforcement Certification # NY 09 31872
(as assigned by the NYS Department of State)

Section III-C Contact info for the Authority-Having-Jurisdiction [AHJ] Local Municipality, Town or Village

Name of Local/Municipal Code Enforcement Office : _____

Address: _____

Name of contact person : _____ Title: _____

Telephone #: _____ Email address: _____

Section III-D School or Building Administrator, Director, or Headmaster

The individual noted below certifies that this building was inspected as indicated in Section III-A above and hereby submits this fire inspection report on behalf of the Board of Trustees and certifies that:

1. Public notice of report availability has been published, and that
2. Any nonconformances noted as corrected on the *Nonpublic School Fire Safety Non-Conformance Report Sheet* portion of this report were corrected on the date indicated, and that
3. Violations which were not corrected immediately shall be corrected within an accepted period of time as approved by the Commissioner.

Name: Mehmet Demirtas Title: CEO

Signature: [Signature] Telephone #: 585 235 0135

Email: demirtas@rochester-academy.org

Type of Training/Drill	Date of Training/Drill	Agencies Involved
Fire Drill	10/18/2021	Internal staff/ alarm company
Fire Drill	10/19/2021	Internal staff/ alarm company
Fire Drill	10/20/2021 #1- AM	Internal staff/ alarm company
Fire Drill	10/20/2021 #2 - PM	Internal staff/ alarm company
Fire Drill	10/22/2021	Internal staff/ alarm company
Fire Drill	10/25/2021	Internal staff/ alarm company
Fire Drill	05/23/2022	Internal staff/ alarm company
Fire Drill	05/24/2022	Internal staff/ alarm company
Lock Down	10/19/2021*	Internal staff only
Lock Down	12/20/2021	Internal staff only
Lock Down	04/13/2022*	Internal staff only
Lock Down	05/06/2022*	Internal staff only

*Denotes that the drill was not announced.

Middle School Fire Drills and Lockdowns in 2021-2022



City of Rochester

Fire Department
185 Exchange Blvd, Ste 665
Rochester, New York 14614-2124
www.cityofrochester.gov



Fire Safety
Division

March 23, 2022

CHARTER SCHOOL ROCHESTER ACADEMY
835 HUDSON AV
ROCHESTER, NY 14621

Reference: 841 GENESEE ST

A Fire Code inspection was conducted by the Rochester Fire Department on 03/22/2022.

The occupied space and/or building have been deemed to be in substantial compliance. At the time of the inspection no fire code violations were observed.

I want to thank you for your efforts to maintain your premise(s) in a code compliant status, thereby enhancing the image of the City of Rochester as a safe place to live and work.

If you have any questions regarding this inspection or any other Fire Safety issue, please contact us at 585-428-7037 OR visit the website www.cityofrochester.gov to learn more about fire safety codes and safety practices for the home and work environments.

Regards,

DC Christine Schryver
Fire Marshal

Part I: General Information and Fire/Life Safety History (complete annually)

Inspection Date 4/26/22

Note: Please insert the date the actual inspection took place.

Inspections shall be performed between July 1st and December 1st of the current school year.

1. Please indicate the primary use of this facility:

STUDENT INSTRUCTION

OTHER STUDENT USE

Please Specify:

2. Is there a fire sprinkler system in this facility?

YES NO

If 'yes', is the sprinkler alarm connected with the building alarm?

YES NO

3. Is there a fire hydrant system for facility protection?

YES NO

If YES, indicate ownership of system (select one):

_____ public owned
_____ school owned
_____ other (please specify)

4. Indicate the ownership of this facility

LEASED

OWNED

5. What is the current gross Square footage of this facility?

(to the nearest whole ten feet)

6. Fire and Emergency Drills

a. Per Section 807, paragraph 2 of the New York State Education Law entitled Fire and Emergency Drills, confirm that a copy of Section 807 has been printed and distributed as guidance to teaching staff as required _____ YES _____ NO

b. Provide dates of twelve fire and emergency drills required by Section 807 of Education Law held between September 1st and June 30th of the previous school year:

FIRE & EMERGENCY DRILLS

NOTE Eight (8) are required between September 1, and December 31
Eight (8) drills are required to be evacuation drills.
Four (4) drills are required to be lockdown drills

	Date	Evacuation	Lockdown
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			

c. If the required number of fire and emergency drills were not held during this reporting cycle, please describe the reason:

d. Average time to evacuate this facility was: _____ minutes _____ seconds

e. Confirm that arson and fire prevention instruction was provided in accordance with Section 808 of the Education Law (revised 9/1/05) which requires every school in New York State to provide a minimum of 45 minutes of instruction in arson and fire prevention; injury prevention and life safety for each month that school is in session.
 _____ YES _____ NO

f. Confirm that employee fire prevention, evacuation and fire safety training was provided and records maintained are being maintained in accordance with Section F406 of the NYS Fire Code
 _____ YES _____ NO

7. Have there been any fires in this facility since the last annual fire safety inspection report?
 _____ YES _____ NO

a. If YES, indicate: _____ total number of fires
 b. _____ total number of injuries

c. _____ total cost of property damage

8. If the fire alarm system was activated since the last fire safety inspection, was the fire department immediately notified in accordance with Section F401.3.2 of the NYS Fire Code?

_____ YES _____ NO

Part II: Nonpublic School Fire & Building Safety Non-Conformance Report Sheet

School Name RACS

Building Name _____

Item #	Non-Conformance	Date Corrected	Item #	Non-Conformance	Date Corrected	Item #	Non-Conformance	Date Corrected
08A-2			14A-2			20A-1		
08B-2			14B-2			20B-1		
08C-2			14C-2			20C-1		
08D-2			14D-1					
08E-2			14E-1			21A-3		
09A-2			15A-2			22A-3		
09B-2			15B-1			22B-3		
09C-1			15C-2			22C-3		
09D-1			15D-2					
			15E-1			23A-1		
09F-2						23B-1		
09G-2			16A-2			23C-1		
			16B-2			23D-2		
10A-2			16C-2					
10B-2			16D-2			24A-3		
10C-1								
10D-1			17A-3			25A-1		
			17B-2			25B-1		
11A-2			17C-2			25C-1		
11B-1			17D-2					
11C-2			17E-1			26A-3		
11D-2			17F-3					
11E-1			17G-1					
			17H-2					
12A-1			17I-2					
12B-3			17J-1					
12C-2			17K-1					
12D-2			17L-1					
12E-1								
12F-1			18A-2					
12G-1			18B-2					
12H-1			18C-2					
12I-1			18D-2					
12J-1								
12K-1			19A-3					
12L-1			19B-2					
12M-1			19C-1					
12N-1			19D-1					
12O-2			19E-1					
			19F-1					
13A-2			19G-1					
13B-2			19H-2					

If any additional non-conformances are observed, check item 26A-3 and list the Code section below.

FD inspected
Fire Marshal followed
up.

Inspector

The inspector has been provided with a copy of the previous year's school fire safety report:

Yes X No _____

Part III: NonPublic School Certifications

All sections are required to be completed: Section III-A: III-B III-C & III-D

Section III-A Fire Inspection Method

Which method(s) did the school authorities use to complete the annual fire safety inspection for this building?

Check appropriate box or boxes

- Inspection by the **fire department** of the city, town, village or **fire district** in which the building is located
- Inspection by a **fire corporation** whose territory includes the school building
- Inspection by the **county fire coordinator**, or the officer performing the powers and duties of a county fire coordinator pursuant to a local law, of the county in which the building is located
- Inspection by a **fire inspector (Building Safety Inspector or Code Enforcement Official)** who holds a valid certification

For additional information regarding these methods, please see: <https://www.nysenate.gov/legislation/laws/EDN/807-A>

Section III-B-Fire Inspection by Local Fire Department, Fire District, Fire Corporation, County Fire Coordinator and/ or Fire Inspector (Building Safety Inspector or Code Enforcement official) who holds a valid certification.

The individual noted below inspected this building on 4/26/22(date) and the information in this Report represents, to the best of their knowledge and belief, an accurate description of the building and conditions they observed. The individual that performed this inspection has maintained their certification requirements pursuant to 19 NYCRR 1208-3.1.

Inspector's Name: Salvatore G. Montemurro Title: Fire Marshal

Signature: [Signature] Date: 4/26/22

Inspector's Organization: Town of Gates

Inspector's Telephone #: 585-353-1985 Inspector's Email: smontemurro@townofgates.org

Inspector's Code Enforcement Certification # CE 1002781
(as assigned by the NYS Department of State)

Section III-C Contact info for the Authority-Having-Jurisdiction [AHJ] Local Municipality, Town or Village

Name of Local/Municipal Code Enforcement Office: _____

Address: _____

Name of contact person : _____ Title: _____

Telephone #: _____ Email address: _____

Section III-D School or Building Administrator, Director, or Headmaster

The individual noted below certifies that this building was inspected as indicated in Section III-A above and hereby submits this fire inspection report on behalf of the Board of Trustees and certifies that:

1. Public notice of report availability has been published, and that
2. Any nonconformances noted as corrected on the *Nonpublic School Fire Safety Non-Conformance Report Sheet* portion of this report were corrected on the date indicated, and that
3. Violations which were not corrected immediately shall be corrected within an accepted period of time as approved by the Commissioner.

Name: Mehmet Demirtas Title: CEO

Signature: [Signature] Telephone #: 585 2350135

Email: demirtas@rochester-academy.org



TOWN OF GATES

Fire Marshal's Office
1605 Buffalo Road
Rochester, NY 14624
Phone (585) 247-6100 x244
Fax (585) 426-8581
smontemurro@townofgates.org



April 27, 2022

Rochester Academy Charter School
310 Hinchey Rd
Rochester NY 14624

A fire inspection was conducted of your facility at 310 Hinchey Rd, ROCHESTER, NY 14624 . No violations of the New York State Uniform Fire Prevention and Building Code or the Town of Gates Fire Prevention Code were found.

If applicable please provide copies of your annual fire alarm test, ninety minute test for emergency lighting as well as any fire suppression system inspections including sprinkler, hood systems, backflow prevention devices and or fire pumps to the email above.

All questions or concerns shall be directed to the Gates Fire Marshal's Office.

Yours truly,

Salvatore G. Montemurro
Fire Marshal



Building Permit Notice

Owner: Rochester Academy Charter School

Permit Number: B-4191-2017

Lot Number:

Subdivision:

Address: 1757 Latta Road

Date: 7/10/2017

RACS School

This notice is to be fastened on a part of the building for which it is issued where it may be seen plainly by all persons.

All work on this building must be done in accordance with the Ordinances of the Building Code of the Town of Greece.


BUILDING INSPECTOR

Work must commence within three months of issue date.

Unless used, this Permit will expire 7/10/2018