

Application: Rochester Academy of Science Charter School

Joseph Polat - polat@buffsci.org
2022-2023 Annual Report

Summary

ID: 0000000093

Labels: SUNY Trustees

Entry 1 School Info and Cover Page

Completed - Aug 18 2023

Instructions

Required of ALL Charter Schools

Each Annual Report begins with a completed School Information and Cover Page. The information is collected in a survey format within the [Annual Report Portal](#). When entering information in the portal, some of the following items may not appear, depending on your authorizer and/or your responses to related items.

Entry 1 School Information and Cover Page

(New schools that were not open for instruction for the 2022-2023 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, 2023**) or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL 800000092499



GENERAL INSTRUCTIONS FOR ANNUAL BUDGET/QUARTERLY REPORT

TEMPLATE TABS


1- GRAY tab contains the Instructions


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


2- BLUE tabs require input of information

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

CELL COLORS & GUIDANCE COMMENTS

 = Enter information into the light BLUE shaded cells.

 = Cells labeled in ORANGE contain guidance regarding the input of information.

 = Cells containing RED triangles in the upper right corner contain "guidance comments" on that particular line item. Please "mouse-over" the triangle to reveal each comment.

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



ANNUAL BUDGET & QUARTERLY REPORT TEMPLATE

Rochester Academy of Science Charter School

SCHOOL

Name:	Rochester Academy of Science Charter School
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CONTACT INFORMATION

Contact Name:	Graham VanderZanden
Contact Title:	CFO
Contact Email:	vanderzanden@buffsci.org
Contact Phone:	716-854-2490

REPORT PERIOD

Current Academic Year:	2023-24
Prior Academic Year:	2022-23

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL
2023-24

ENROLLMENT BY GRADES												
GRADES	K	1	2	3	4	5	6	7	8	9	10	11
INITIAL BUDGETED ENROLLMENT	72	72	44							60		
TOTAL ENROLLMENT = 248												

ENROLLMENT BY DISTRICT													
		PRIOR YEAR ACTUAL	ANNUAL BUDGET TOTAL DISTRICTS/ENROLLMENT BY QUARTER								ACTUAL QUARTERLY TOTAL DISTRICTS/ENROLLMEN		
			QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3
			Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual
			4	0	4	0	4	0	4	0	0	0	0
NUMBER OF SCHOOL DISTRICTS ENROLLED:		4	248	0	248	0	248	0	248	0	0	0	0
NUMBER OF STUDENTS ENROLLED:		65	*NOTE: If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4.										
		PRIOR YEAR 2022-23	ANNUAL BUDGET ENROLLMENT BY QUARTER								ACTUAL ENROLLMENT BY QUAR		
			QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3
			Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment
			Actual Enrollment										
PRIMARY/OTHER	DISTRICT NAME(S)												
1	PRIMARY District	Rochester City School District	62	239	239		239		239				
2	SECONDARY District	East Irondequoit Central School District	1	3	3		3		3				
3	Other District 3	Brighton Central School District	1	3	3		3		3				
4	Other District 4	Gates-Chili Central School District	1	3	3		3		3				
5	Other District 5	(Select from drop-down list) →											

		PRIOR YEAR 2022-23	ANNUAL BUDGET ENROLLMENT BY QUARTER								ACTUAL ENROLLMENT BY QUAR		
PRIMARY/OTHER	DISTRICT NAME(S)		QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3
			Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment

12

IT
QUARTER 4
Actual
0
0
TER
QUARTER 4
Actual Enrollment

TER
QUARTER 4
Actual Enrollment

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL
2023-24

STAFFING PLAN FULL TIME EQUIVALENT (FTE")

*NOTE: Enter the number of FTE positions in the "blue" cells.		*NOTE: If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4.								*NOTE: Each quarter, the actual FTE should be input.				*NOTE: State the assumptions that are being made for personnel FTE levels.	
ADMINISTRATIVE PERSONNEL FTE		PRIOR YEAR	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions
		2022-23	Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4	
		ACTUAL	Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual	
Executive Management		0.0	0.0		0.0		0.0		0.0						
Instructional Management		1.0	4.0		4.0		4.0		4.0						
Deans, Directors & Coordinators		0.0	0.0		0.0		0.0		0.0						
CFO / Director of Finance		0.0	0.0		0.0		0.0		0.0						
Operation / Business Manager		1.0	1.0		1.0		1.0		1.0						
Administrative Staff		1.0	0.0		0.0		0.0		0.0						
TOTAL ADMINISTRATIVE STAFF		3.0	5.0	0.0	5.0	0.0	5.0	0.0	5.0	0.0	0.0	0.0	0.0	0.0	
INSTRUCTIONAL PERSONNEL FTE		PRIOR YEAR	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions
		2022-23	Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4	
		ACTUAL	Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual	
Teachers - Regular		4.0	12.0		12.0		12.0		12.0						
Teachers - SPED		1.0	2.0		2.0		2.0		2.0						
Substitute Teachers		0.0	0.0		0.0		0.0		0.0						
Teaching Assistants		3.0	8.0		8.0		8.0		8.0						
Specialty Teachers		2.0	5.0		5.0		5.0		5.0						
Aides		0.0	0.0		0.0		0.0		0.0						
Therapists & Counselors		1.0	2.0		2.0		2.0		2.0						
Other		0.0	0.0		0.0		0.0		0.0						
TOTAL INSTRUCTIONAL		11.0	29.0	0.0	29.0	0.0	29.0	0.0	29.0	0.0	0.0	0.0	0.0	0.0	
NON-INSTRUCTIONAL PERSONNEL FTE		PRIOR YEAR	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions
		2022-23	Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4	
		ACTUAL	Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual	
Nurse		0.0	0.0		0.0		0.0		0.0						
Librarian		0.0	0.0		0.0		0.0		0.0						
Custodian		0.0	0.0		0.0		0.0		0.0						
Security		0.0	0.0		0.0		0.0		0.0						
Other		0.0	2.0		2.0		2.0		2.0						
TOTAL NON-INSTRUCTIONAL		0.0	2.0	0.0	2.0	0.0	2.0	0.0	2.0	0.0	0.0	0.0	0.0	0.0	
TOTAL PERSONNEL SERVICE FTE		14.0	36.0	0.0	36.0	0.0	36.0	0.0	36.0	0.0	0.0	0.0	0.0	0.0	

		ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL													
		Budget / Operating Plan													
		2023-24													
Total Revenue		2,069,911	1,121,813	-	-	1,121,813	-	-	1,121,813	-	-	1,121,813	-	-	
Total Expenses		1,939,651	901,765	-	-	901,765	-	-	901,765	-	-	901,765	-	-	
Net Income		130,260	220,048	-	-	220,048	-	-	220,048	-	-	220,048	-	-	
Actual Student Enrollment		65	248	-	-	248	-	-	248	-	-	248	-	-	
		Prior Year Actual 2022-23 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30			
			Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	
REVENUE		Allocate Per Pupil Revenue by Quarter	*NOTE: If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4.												
REVENUES FROM STATE SOURCES		2023-24													
Per Pupil Revenue		Per Pupil Rate	PPR %/Qtr->	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	
Rochester City School District		14,316	955,333	855,381	-	-	855,381	-	-	855,381	-	-	855,381	-	-
East Irondequoit Central School District		13,981	7,227	10,486	-	-	10,486	-	-	10,486	-	-	10,486	-	-
Brighton Central School District		14,868	13,280	11,151	-	-	11,151	-	-	11,151	-	-	11,151	-	-
Gates-Chili Central School District		13,011	10,551	9,758	-	-	9,758	-	-	9,758	-	-	9,758	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Weighted Avg)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)		14,303	986,391	886,776	-	-	886,776	-	-	886,776	-	-	886,776	-	-
Special Education Revenue			10,800	24,356		-	24,356		-	24,356		-	24,356		-
Grants															
Stimulus						-									-
DYCD (Department of Youth and Community Development)						-									-
Other						-									-
NYC DoE Rental Assistance															
Other						-									-
TOTAL REVENUE FROM STATE SOURCES			997,191	911,132	-	-	911,132	-	-	911,132	-	-	911,132	-	-
REVENUE FROM FEDERAL FUNDING															
IDEA Special Needs				3,601		-	3,601		-	3,601		-	3,601		-
Title I			61,466	31,682		-	31,682		-	31,682		-	31,682		-
Title Funding - Other			6,530	7,996		-	7,996		-	7,996		-	7,996		-
School Food Service (Free Lunch)						-			-			-			-
Grants															
Charter School Program (CSP) Planning & Implementation			754,724	50,000		-	50,000		-	50,000		-	50,000		-
Other						-			-			-			-
Other						-			-			-			-
TOTAL REVENUE FROM FEDERAL SOURCES			822,720	93,280	-	-	93,280	-	-	93,280	-	-	93,280	-	-
LOCAL and OTHER REVENUE															
Contributions and Donations			250,000	106,250		-	106,250		-	106,250		-	106,250		-
Fundraising						-			-			-			-
Erate Reimbursement				8,231		-	8,231		-	8,231		-	8,231		-
Earnings on Investments						-			-			-			-
Interest Income						-			-			-			-
Food Service (Income from meals)						-			-			-			-
Text Book						-			-			-			-
OTHER				2,921		-	2,921		-	2,921		-	2,921		-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES			250,000	117,402	-	-	117,402	-	-	117,402	-	-	117,402	-	-
TOTAL REVENUE			2,069,911	1,121,813	-	-	1,121,813	-	-	1,121,813	-	-	1,121,813	-	-

		ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL													
		Budget / Operating Plan													
		2023-24													
Total Revenue		2,069,911	1,121,813	-	-	1,121,813	-	-	1,121,813	-	-	1,121,813	-	-	
Total Expenses		1,939,651	901,765	-	-	901,765	-	-	901,765	-	-	901,765	-	-	
Net Income		130,260	220,048	-	-	220,048	-	-	220,048	-	-	220,048	-	-	
Actual Student Enrollment		65	248	-	-	248	-	-	248	-	-	248	-	-	
		Prior Year Actual 2022-23 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30			
			Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	
EXPENSES															
ADMINISTRATIVE STAFF PERSONNEL COSTS		Avg. No. of Positions													
Executive Management		-				-			-			-			-
Instructional Management		4.00	112,077	78,325		-	78,325		-	78,325		-	78,325		-
Deans, Directors & Coordinators		-				-			-			-			-
CFO / Director of Finance		-				-			-			-			-
Operation / Business Manager		1.00	70,340	18,750		-	18,750		-	18,750		-	18,750		-
Administrative Staff		-	37,257			-			-			-			-
TOTAL ADMINISTRATIVE STAFF		5.00	219,675	97,075	-	-	97,075	-	-	97,075	-	-	97,075	-	-
INSTRUCTIONAL PERSONNEL COSTS															
Teachers - Regular		12.00	285,096	160,000		-	160,000		-	160,000		-	160,000		-
Teachers - SPED		2.00	50,532	25,000		-	25,000		-	25,000		-	25,000		-
Substitute Teachers		-				-			-			-			-
Teaching Assistants		8.00	113,385	70,000		-	70,000		-	70,000		-	70,000		-
Specialty Teachers		5.00	88,636	64,500		-	64,500		-	64,500		-	64,500		-
Aides		-				-			-			-			-
Therapists & Counselors		2.00	48,156	25,000		-	25,000		-	25,000		-	25,000		-
Other		-				-			-			-			-
TOTAL INSTRUCTIONAL		29.00	585,805	344,500	-	-	344,500	-	-	344,500	-	-	344,500	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS															
Nurse		-	500			-			-			-			-
Librarian		-				-			-			-			-
Custodian		-				-			-			-			-
Security		-				-			-			-			-
Other		2.00		17,000		-	17,000		-	17,000		-	17,000		-
TOTAL NON-INSTRUCTIONAL		2.00	500	17,000	-	-	17,000	-	-	17,000	-	-	17,000	-	-
SUBTOTAL PERSONNEL SERVICE COSTS		36.00	805,980	458,575	-	-	458,575	-	-	458,575	-	-	458,575	-	-
PAYROLL TAXES AND BENEFITS															
Payroll Taxes			76,741	35,081		-	35,081		-	35,081		-	35,081		-
Fringe / Employee Benefits			41,343	69,530		-	69,530		-	69,530		-	69,530		-
Retirement / Pension			73,467	44,757		-	44,757		-	44,757		-	44,757		-
TOTAL PAYROLL TAXES AND BENEFITS			191,551	149,368	-	-	149,368	-	-	149,368	-	-	149,368	-	-
TOTAL PERSONNEL SERVICE COSTS		36.00	997,531	607,943	-	-	607,943	-	-	607,943	-	-	607,943	-	-
CONTRACTED SERVICES															
Accounting / Audit			49,480	11,500		-	11,500		-	11,500		-	11,500		-
Legal			-			-			-			-			-
Management Company Fee			283,632	30,000		-	30,000		-	30,000		-	30,000		-
Nurse Services			1,489	250		-	250		-	250		-	250		-
Food Service / School Lunch			-			-			-			-			-
Payroll Services			-	2,000		-	2,000		-	2,000		-	2,000		-
Special Ed Services			-	3,720		-	3,720		-	3,720		-	3,720		-
Titlement Services (i.e. Title I)			-			-			-			-			-
Other Purchased / Professional / Consulting			-			-			-			-			-
TOTAL CONTRACTED SERVICES			334,601	47,470	-	-	47,470	-	-	47,470	-	-	47,470	-	-

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL													
Budget / Operating Plan													
2023-24													
Total Revenue	2,069,911	1,121,813	-	-	1,121,813	-	-	1,121,813	-	-	1,121,813	-	-
Total Expenses	1,939,651	901,765	-	-	901,765	-	-	901,765	-	-	901,765	-	-
Net Income	130,260	220,048	-	-	220,048	-	-	220,048	-	-	220,048	-	-
Actual Student Enrollment	65	248	-	-	248	-	-	248	-	-	248	-	-
	Prior Year Actual 2022-23	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Revenue Per Pupil	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
SCHOOL OPERATIONS													
Board Expenses	-	1,000		-	1,000		-	1,000		-	1,000		-
Classroom / Teaching Supplies & Materials	11,472	6,575		-	6,575		-	6,575		-	6,575		-
Special Ed Supplies & Materials	-			-			-			-			-
Textbooks / Workbooks	70,401	9,901		-	9,901		-	9,901		-	9,901		-
Supplies & Materials other	-	3,425		-	3,425		-	3,425		-	3,425		-
Equipment / Furniture	-	2,500		-	2,500		-	2,500		-	2,500		-
Telephone	-	10,047		-	10,047		-	10,047		-	10,047		-
Technology	17,427	9,590		-	9,590		-	9,590		-	9,590		-
Student Testing & Assessment	-	3,456		-	3,456		-	3,456		-	3,456		-
Field Trips	200	1,500		-	1,500		-	1,500		-	1,500		-
Transportation (student)	-	2,500		-	2,500		-	2,500		-	2,500		-
Student Services - other	39,680	10,600		-	10,600		-	10,600		-	10,600		-
Office Expense	41,661	5,238		-	5,238		-	5,238		-	5,238		-
Staff Development	6,203	6,875		-	6,875		-	6,875		-	6,875		-
Staff Recruitment	-	250		-	250		-	250		-	250		-
Student Recruitment / Marketing	33,713	3,750		-	3,750		-	3,750		-	3,750		-
School Meals / Lunch	-			-			-			-			-
Travel (Staff)	-			-			-			-			-
Fundraising	-			-			-			-			-
Other	45,181	4,000		-	4,000		-	4,000		-	4,000		-
TOTAL SCHOOL OPERATIONS	265,939	81,206	-	-	81,206	-	-	81,206	-	-	81,206	-	-
FACILITY OPERATION & MAINTENANCE													
Insurance	34,457	15,000		-	15,000		-	15,000		-	15,000		-
Janitorial	21,980	30,000		-	30,000		-	30,000		-	30,000		-
Building and Land Rent / Lease / Facility Finance Interest	182,163	81,672.00		-	81,672.00		-	81,672.00		-	81,672.00		-
Repairs & Maintenance	41,332	16,351		-	16,351		-	16,351		-	16,351		-
Equipment / Furniture	-			-			-			-			-
Security	-			-			-			-			-
Utilities	24,315	15,874		-	15,874		-	15,874		-	15,874		-
TOTAL FACILITY OPERATION & MAINTENANCE	304,247	158,896	-	-	158,896	-	-	158,896	-	-	158,896	-	-
DEPRECIATION & AMORTIZATION													
	37,333	6,250		-	6,250		-	6,250		-	6,250		-
COVID-19 / CONTINGENCY													
DEFERRED RENT													
TOTAL EXPENSES	1,939,651	901,765	-	-	901,765	-	-	901,765	-	-	901,765	-	-
NET INCOME	130,260	220,048	-	-	220,048	-	-	220,048	-	-	220,048	-	-

	ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL Budget / Operating Plan 2023-24												
Total Revenue	2,069,911	1,121,813	-	-	1,121,813	-	-	1,121,813	-	-	1,121,813	-	-
Total Expenses	1,939,651	901,765	-	-	901,765	-	-	901,765	-	-	901,765	-	-
Net Income	130,260	220,048	-	-	220,048	-	-	220,048	-	-	220,048	-	-
Actual Student Enrollment	65	248	-	-	248	-	-	248	-	-	248	-	-
	Prior Year Actual 2022-23 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
ENROLLMENT - *School Districts Are Linked To Above Entries* Number of Districts: Rochester City School District East Irondequoit Central School District Brighton Central School District Gates-Chili Central School District - - - - - - - - - - - - - - ALL OTHER School Districts: (Weighted Avg)	4	4	-	-	4	-	-	4	-	-	4	-	-
	62	239	-	-	239	-	-	239	-	-	239	-	-
	1	3	-	-	3	-	-	3	-	-	3	-	-
	1	3	-	-	3	-	-	3	-	-	3	-	-
	1	3	-	-	3	-	-	3	-	-	3	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL ENROLLMENT	65	248	-	-	248	-	-	248	-	-	248	-
REVENUE PER PUPIL	31,845	4,523	-	-	4,523	-	-	4,523	-	-	4,523	-	-
EXPENSES PER PUPIL	29,841	3,636	-	-	3,636	-	-	3,636	-	-	3,636	-	-

		ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL					DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan					
		2023-24					
Total Revenue		4,487,251	4,487,251	-	2,417,340	2,417,340	
Total Expenses		3,607,059	3,607,059	-	(1,667,408)	(1,667,408)	
Net Income		880,192	880,192	-	749,932	749,932	
Actual Student Enrollment							
		Total Year			VARIANCE		
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
REVENUE							
REVENUES FROM STATE SOURCES							
Per Pupil Revenue	2023-24						
	Per Pupil Rate						
Rochester City School District	14,316	3,421,524	3,421,524	-	2,466,191	2,466,191	
East Irondequoit Central School District	13,981	41,943	41,943	-	34,716	34,716	
Brighton Central School District	14,868	44,604	44,604	-	31,324	31,324	
Gates-Chili Central School District	13,011	39,033	39,033	-	28,482	28,482	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
ALL OTHER School Districts: (Weighted Avg)	-	-	-	-	-	-	
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	14,303	3,547,104	3,547,104	-	2,560,713	2,560,713	
Special Education Revenue		97,422	97,422	-	86,622	86,622	
Grants							
Stimulus		-	-	-	-	-	
DYCD (Department of Youth and Community Development)		-	-	-	-	-	
Other		-	-	-	-	-	
NYC DoE Rental Assistance		-	-	-	-	-	
Other		-	-	-	-	-	
TOTAL REVENUE FROM STATE SOURCES		3,644,526	3,644,526	-	2,647,335	2,647,335	
REVENUE FROM FEDERAL FUNDING							
IDEA Special Needs		14,405	14,405	-	14,405	14,405	
Title I		126,728	126,728	-	65,262	65,262	
Title Funding - Other		31,985	31,985	-	25,455	25,455	
School Food Service (Free Lunch)		-	-	-	-	-	
Grants							
Charter School Program (CSP) Planning & Implementation		200,000	200,000	-	(554,724)	(554,724)	
Other		-	-	-	-	-	
Other		-	-	-	-	-	
TOTAL REVENUE FROM FEDERAL SOURCES		373,118	373,118	-	(449,602)	(449,602)	
LOCAL and OTHER REVENUE							
Contributions and Donations		425,000	425,000	-	175,000	175,000	
Fundraising		-	-	-	-	-	
Erate Reimbursement		32,924	32,924	-	32,924	32,924	
Earnings on Investments		-	-	-	-	-	
Interest Income		-	-	-	-	-	
Food Service (Income from meals)		-	-	-	-	-	
Text Book		-	-	-	-	-	
OTHER		11,683	11,683	-	11,683	11,683	
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		469,607	469,607	-	219,607	219,607	
TOTAL REVENUE		4,487,251	4,487,251	-	2,417,340	2,417,340	

		ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL					DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan					
		2023-24					
Total Revenue		4,487,251	4,487,251	-	2,417,340	2,417,340	
Total Expenses		3,607,059	3,607,059	-	(1,667,408)	(1,667,408)	
Net Income		880,192	880,192	-	749,932	749,932	
Actual Student Enrollment							
		Total Year			VARIANCE		DESCRIPTION OF ASSUMPTIONS
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
EXPENSES							
ADMINISTRATIVE STAFF PERSONNEL COSTS		Avg. No. of Positions					
Executive Management	-	-	-	-	-	-	
Instructional Management	4.00	313,300	313,300	-	(201,223)	(201,223)	
Deans, Directors & Coordinators	-	-	-	-	-	-	
CFO / Director of Finance	-	-	-	-	-	-	
Operation / Business Manager	1.00	75,000	75,000	-	(4,660)	(4,660)	
Administrative Staff	-	-	-	-	37,257	37,257	
TOTAL ADMINISTRATIVE STAFF	5.00	388,300	388,300	-	(168,625)	(168,625)	
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular	12.00	640,000	640,000	-	(354,904)	(354,904)	
Teachers - SPED	2.00	100,000	100,000	-	(49,468)	(49,468)	
Substitute Teachers	-	-	-	-	-	-	
Teaching Assistants	8.00	280,000	280,000	-	(166,615)	(166,615)	
Specialty Teachers	5.00	258,000	258,000	-	(169,364)	(169,364)	
Aides	-	-	-	-	-	-	
Therapists & Counselors	2.00	100,000	100,000	-	(51,844)	(51,844)	
Other	-	-	-	-	-	-	
TOTAL INSTRUCTIONAL	29.00	1,378,000	1,378,000	-	(792,195)	(792,195)	
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	-	-	-	-	500	500	
Librarian	-	-	-	-	-	-	
Custodian	-	-	-	-	-	-	
Security	-	-	-	-	-	-	
Other	2.00	68,000	68,000	-	(68,000)	(68,000)	
TOTAL NON-INSTRUCTIONAL	2.00	68,000	68,000	-	(67,500)	(67,500)	
SUBTOTAL PERSONNEL SERVICE COSTS		36.00	1,834,300	1,834,300	-	(1,028,320)	(1,028,320)
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		140,324	140,324	-	(63,583)	(63,583)	
Fringe / Employee Benefits		278,118	278,118	-	(236,775)	(236,775)	
Retirement / Pension		179,028	179,028	-	(105,561)	(105,561)	
TOTAL PAYROLL TAXES AND BENEFITS		597,470	597,470	-	(405,919)	(405,919)	
TOTAL PERSONNEL SERVICE COSTS		36.00	2,431,770	2,431,770	-	(1,434,239)	(1,434,239)
CONTRACTED SERVICES							
Accounting / Audit		46,000	46,000	-	3,480	3,480	
Legal		-	-	-	-	-	
Management Company Fee		120,000	120,000	-	163,632	163,632	
Nurse Services		1,000	1,000	-	489	489	
Food Service / School Lunch		-	-	-	-	-	
Payroll Services		8,000	8,000	-	(8,000)	(8,000)	
Special Ed Services		14,880	14,880	-	(14,880)	(14,880)	
Titlement Services (i.e. Title I)		-	-	-	-	-	
Other Purchased / Professional / Consulting		-	-	-	-	-	
TOTAL CONTRACTED SERVICES		189,880	189,880	-	144,721	144,721	

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL					
Budget / Operating Plan					
2023-24					
Total Revenue	4,487,251	4,487,251	-	2,417,340	2,417,340
Total Expenses	3,607,059	3,607,059	-	(1,667,408)	(1,667,408)
Net Income	880,192	880,192	-	749,932	749,932
Actual Student Enrollment					
	Total Year			VARIANCE	
	Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget
SCHOOL OPERATIONS					
Board Expenses	4,000	4,000	-	(4,000)	(4,000)
Classroom / Teaching Supplies & Materials	26,300	26,300	-	(14,828)	(14,828)
Special Ed Supplies & Materials	-	-	-	-	-
Textbooks / Workbooks	39,602	39,602	-	30,799	30,799
Supplies & Materials other	13,700	13,700	-	(13,700)	(13,700)
Equipment / Furniture	10,000	10,000	-	(10,000)	(10,000)
Telephone	40,187	40,187	-	(40,187)	(40,187)
Technology	38,360	38,360	-	(20,933)	(20,933)
Student Testing & Assessment	13,822	13,822	-	(13,822)	(13,822)
Field Trips	6,000	6,000	-	(5,800)	(5,800)
Transportation (student)	10,000	10,000	-	(10,000)	(10,000)
Student Services - other	42,400	42,400	-	(2,720)	(2,720)
Office Expense	20,953	20,953	-	20,708	20,708
Staff Development	27,500	27,500	-	(21,297)	(21,297)
Staff Recruitment	1,000	1,000	-	(1,000)	(1,000)
Student Recruitment / Marketing	15,000	15,000	-	18,713	18,713
School Meals / Lunch	-	-	-	-	-
Travel (Staff)	-	-	-	-	-
Fundraising	-	-	-	-	-
Other	16,000	16,000	-	29,181	29,181
TOTAL SCHOOL OPERATIONS	324,824	324,824	-	(58,885)	(58,885)
FACILITY OPERATION & MAINTENANCE					
Insurance	60,000	60,000	-	(25,543)	(25,543)
Janitorial	120,000	120,000	-	(98,020)	(98,020)
Building and Land Rent / Lease / Facility Finance Interest	326,688	326,688	-	(144,525)	(144,525)
Repairs & Maintenance	65,403	65,403	-	(24,071)	(24,071)
Equipment / Furniture	-	-	-	-	-
Security	-	-	-	-	-
Utilities	63,494	63,494	-	(39,179)	(39,179)
TOTAL FACILITY OPERATION & MAINTENANCE	635,585	635,585	-	(331,338)	(331,338)
DEPRECIATION & AMORTIZATION	25,000	25,000	-	12,333	12,333
COVID-19 / CONTINGENCY	-	-	-	-	-
DEFERRED RENT	-	-	-	-	-
TOTAL EXPENSES	3,607,059	3,607,059	-	(1,667,408)	(1,667,408)
NET INCOME	880,192	880,192	-	749,932	749,932

DESCRIPTION OF ASSUMPTIONS

		ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL					DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan					
		2023-24					
Total Revenue		4,487,251	4,487,251	-	2,417,340	2,417,340	
Total Expenses		3,607,059	3,607,059	-	(1,667,408)	(1,667,408)	
Net Income		880,192	880,192	-	749,932	749,932	
Actual Student Enrollment							
		Total Year			VARIANCE		DESCRIPTION OF ASSUMPTIONS
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
ENROLLMENT - *School Districts Are Linked To Above Entries*							
Number of Districts:							
Rochester City School District							
East Irondequoit Central School District							
Brighton Central School District							
Gates-Chili Central School District							
-							
-							
-							
-							
-							
-							
-							
-							
-							
ALL OTHER School Districts: (Weighted Avg)							
TOTAL ENROLLMENT							
REVENUE PER PUPIL							
EXPENSES PER PUPIL							

	ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL												
	Budget / Operating Plan												
	2023-24												
Total Revenue	2,069,911	1,121,813	-	-	1,121,813	-	-	1,121,813	-	-	1,121,813	-	-
Total Expenses	1,939,651	901,765	-	-	901,765	-	-	901,765	-	-	901,765	-	-
Net Income	130,260	220,048	-	-	220,048	-	-	220,048	-	-	220,048	-	-
Actual Student Enrollment	65	248	-	-	248	-	-	248	-	-	248	-	-
	Prior Year Actual 2022-23 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
CASH FLOW ADJUSTMENTS													
OPERATING ACTIVITIES {enter descriptions below}													
Add back depreciation	37,333	6,250	-	-	6,250	-	-	6,250	-	-	6,250	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Activities	37,333	6,250	-	-	6,250	-	-	6,250	-	-	6,250	-	-
INVESTMENT ACTIVITIES {enter descriptions below}													
Example - Subtract Property and Equipment Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investment Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
FINANCING ACTIVITIES {enter descriptions below}													
Example - Add Expected Proceeds from a Loan or Line of Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Pay back inter-company loan from BRASS Foundation	-	-	-	-	(415,000)	-	-	-	-	-	-	-	-
Total Financing Activities	-	-	-	-	(415,000)	-	-	-	-	-	-	-	-
Total Cash Flow Adjustments	37,333	6,250	-	-	(408,750)	-	-	6,250	-	-	6,250	-	-
NET INCOME	167,593	226,298	-	-	(188,702)	-	-	226,298	-	-	226,298	-	-
Beginning Cash Balance	82,407	250,000	-	-	476,298	-	-	287,596	-	-	513,894	-	-
ENDING CASH BALANCE	250,000	476,298	-	-	287,596	-	-	513,894	-	-	740,192	-	-

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL					
Budget / Operating Plan					
2023-24					
Total Revenue	4,487,251	4,487,251	-	2,417,340	2,417,340
Total Expenses	3,607,059	3,607,059	-	(1,667,408)	(1,667,408)
Net Income	880,192	880,192	-	749,932	749,932
Actual Student Enrollment					
	Total Year			VARIANCE	
	Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget
DESCRIPTION OF ASSUMPTIONS					
CASH FLOW ADJUSTMENTS					
OPERATING ACTIVITIES <i>{enter descriptions below }</i>					
Add back depreciation	25,000	25,000	-	(12,333)	(12,333)
Other	-	-	-	-	-
Total Operating Activities	25,000	25,000	-	(12,333)	(12,333)
INVESTMENT ACTIVITIES <i>{enter descriptions below }</i>					
Example - Subtract Property and Equipment Expenditures	-	-	-	-	-
Other	-	-	-	-	-
Total Investment Activities	-	-	-	-	-
FINANCING ACTIVITIES <i>{enter descriptions below }</i>					
Example - Add Expected Proceeds from a Loan or Line of Credit	-	-	-	-	-
Pay back inter-company loan from BRASS Foundation	(415,000)	(415,000)	-	(415,000)	(415,000)
Total Financing Activities	(415,000)	(415,000)	-	(415,000)	(415,000)
Total Cash Flow Adjustments	(390,000)	(390,000)	-	(427,333)	(427,333)
NET INCOME	490,192	490,192	-	322,599	322,599
Beginning Cash Balance	250,000	250,000	-	167,593	167,593
ENDING CASH BALANCE	740,192	740,192	-	490,192	490,192

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL
BALANCE SHEET
2023-24

	Prior Year	Q1	Q2	Q3	Q4
	2022-23	As of 9/30	As of 12/31	As of 3/31	As of 6/30
<u>ASSETS</u>					
<u>CURRENT ASSETS</u>					
Cash and cash equivalents	115,266	500,000	300,000	400,000	500,000
Grants and contracts receivable	552,916	100,000	300,000	300,000	100,000
Accounts receivables	-	-	-	-	-
Prepaid Expenses	7,345	10,000	10,000	10,000	10,000
Contributions and other receivables	-	-	-	-	-
TOTAL CURRENT ASSETS	675,527	610,000	610,000	710,000	610,000
<u>PROPERTY, BUILDING AND EQUIPMENT, net</u>	381,673	400,000	425,000	450,000	500,000
<u>OTHER ASSETS</u>					
Right of Use Asset	-	-	-	-	-
Other	54,993	50,000	25,000	25,000	25,000
TOTAL ASSETS	1,112,193	1,060,000	1,060,000	1,185,000	1,135,000
<u>LIABILITIES AND NET ASSETS</u>					
<u>CURRENT LIABILITIES</u>					
Accounts payable and accrued expenses	84,661	100,000	100,000	100,000	100,000
Accrued payroll and benefits	151,952	50,000	100,000	150,000	50,000
Deferred Revenue	24,625	300,000	200,000	100,000	-
Current maturities of long-term debt	-	-	-	-	-
Short Term Debt - Bonds, Notes Payable	-	-	-	-	-
Lease Liability	-	-	-	-	-
Other	542,838	100,000	100,000	100,000	100,000
TOTAL CURRENT LIABILITIES	804,076	550,000	500,000	450,000	250,000
LONG-TERM DEBT and NOTES PAYABLE, net current maturities	-	-	-	-	-
LEASE LIABILITY, less current portion	-	-	-	-	-
TOTAL LIABILITIES	804,076	550,000	500,000	450,000	250,000
<u>NET ASSETS</u>					
Unrestricted	308,117	260,000	560,000	735,000	885,000
Temporarily restricted	-	-	-	-	-
TOTAL NET ASSETS	308,117	260,000	560,000	735,000	885,000
TOTAL LIABILITIES AND NET ASSETS	1,112,193	810,000	1,060,000	1,185,000	1,135,000

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Budget / Operating Plan

2023-24

Total Revenue	-	1,121,813	-	-	1,121,813	-	-	1,121,813	-	-	1,121,813	-
Total Expenses	-	901,765	-	-	901,765	-	-	901,765	-	-	901,765	-
Net Income	-	220,048	-	-	220,048	-	-	220,048	-	-	220,048	-
Actual Student Enrollment	-	248	-	-	248	-	-	248	-	-	248	-

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

REVENUE												
REVENUES FROM STATE SOURCES												
Per Pupil Revenue	2023-24 Per Pupil Rate											
Rochester City School District	14,316	855,381	-	855,381	-	855,381	-	855,381	-	855,381	-	-
East Irondequoit Central School District	13,981	10,486	-	10,486	-	10,486	-	10,486	-	10,486	-	-
Brighton Central School District	14,868	11,151	-	11,151	-	11,151	-	11,151	-	11,151	-	-
Gates-Chili Central School District	13,011	9,758	-	9,758	-	9,758	-	9,758	-	9,758	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Count = 0)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	14,303	886,776	-	886,776	-	886,776	-	886,776	-	886,776	-	-
Special Education Revenue		24,356	-	24,356	-	24,356	-	24,356	-	24,356	-	-
Grants												
Stimulus		-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Development)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
NYC DoE Rental Assistance		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES	-	911,132	-	911,132	-	911,132	-	911,132	-	911,132	-	-
REVENUE FROM FEDERAL FUNDING												
IDEA Special Needs		3,601	-	3,601	-	3,601	-	3,601	-	3,601	-	-
Title I		31,682	-	31,682	-	31,682	-	31,682	-	31,682	-	-
Title Funding - Other		7,996	-	7,996	-	7,996	-	7,996	-	7,996	-	-
School Food Service (Free Lunch)		-	-	-	-	-	-	-	-	-	-	-
Grants												
Charter School Program (CSP) Planning & Implementation		50,000	-	50,000	-	50,000	-	50,000	-	50,000	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES	-	93,280	-	93,280	-	93,280	-	93,280	-	93,280	-	-
LOCAL and OTHER REVENUE												
Contributions and Donations		106,250	-	106,250	-	106,250	-	106,250	-	106,250	-	-
Fundraising		-	-	-	-	-	-	-	-	-	-	-
Erate Reimbursement		8,231	-	8,231	-	8,231	-	8,231	-	8,231	-	-
Earnings on Investments		-	-	-	-	-	-	-	-	-	-	-
Interest Income		-	-	-	-	-	-	-	-	-	-	-
Food Service (Income from meals)		-	-	-	-	-	-	-	-	-	-	-
Text Book		-	-	-	-	-	-	-	-	-	-	-
OTHER		2,921	-	2,921	-	2,921	-	2,921	-	2,921	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	-	117,402	-	117,402	-	117,402	-	117,402	-	117,402	-	-
TOTAL REVENUE	-	1,121,813	-	1,121,813	-	1,121,813	-	1,121,813	-	1,121,813	-	-

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Budget / Operating Plan

2023-24

Total Revenue	-	1,121,813	-	-	1,121,813	-	-	1,121,813	-	-	1,121,813	-
Total Expenses	-	901,765	-	-	901,765	-	-	901,765	-	-	901,765	-
Net Income	-	220,048	-	-	220,048	-	-	220,048	-	-	220,048	-
Actual Student Enrollment	-	248	-	-	248	-	-	248	-	-	248	-

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

EXPENSES												
Quarter 0												
No. of Positions												
ADMINISTRATIVE STAFF PERSONNEL COSTS												
Executive Management	-		-		-	-		-	-		-	-
Instructional Management	-	78,325	-		78,325	-		78,325	-		78,325	-
Deans, Directors & Coordinators	-		-		-	-		-	-		-	-
CFO / Director of Finance	-		-		-	-		-	-		-	-
Operation / Business Manager	-	18,750	-		18,750	-		18,750	-		18,750	-
Administrative Staff	-		-		-	-		-	-		-	-
TOTAL ADMINISTRATIVE STAFF	-	-	97,075	-	-	97,075	-	-	97,075	-	-	97,075
INSTRUCTIONAL PERSONNEL COSTS												
Teachers - Regular	-	160,000	-		160,000	-		160,000	-		160,000	-
Teachers - SPED	-	25,000	-		25,000	-		25,000	-		25,000	-
Substitute Teachers	-		-		-	-		-	-		-	-
Teaching Assistants	-	70,000	-		70,000	-		70,000	-		70,000	-
Specialty Teachers	-	64,500	-		64,500	-		64,500	-		64,500	-
Aides	-		-		-	-		-	-		-	-
Therapists & Counselors	-	25,000	-		25,000	-		25,000	-		25,000	-
Other	-		-		-	-		-	-		-	-
TOTAL INSTRUCTIONAL	-	-	344,500	-	-	344,500	-	-	344,500	-	-	344,500
NON-INSTRUCTIONAL PERSONNEL COSTS												
Nurse	-		-		-	-		-	-		-	-
Librarian	-		-		-	-		-	-		-	-
Custodian	-		-		-	-		-	-		-	-
Security	-		-		-	-		-	-		-	-
Other	-	17,000	-		17,000	-		17,000	-		17,000	-
TOTAL NON-INSTRUCTIONAL	-	-	17,000	-	-	17,000	-	-	17,000	-	-	17,000
SUBTOTAL PERSONNEL SERVICE COSTS	-	-	458,575	-	-	458,575	-	-	458,575	-	-	458,575
PAYROLL TAXES AND BENEFITS												
Payroll Taxes		35,081	-		35,081	-		35,081	-		35,081	-
Fringe / Employee Benefits		69,530	-		69,530	-		69,530	-		69,530	-
Retirement / Pension		44,757	-		44,757	-		44,757	-		44,757	-
TOTAL PAYROLL TAXES AND BENEFITS	-	-	149,368	-	-	149,368	-	-	149,368	-	-	149,368
TOTAL PERSONNEL SERVICE COSTS	-	-	607,943	-	-	607,943	-	-	607,943	-	-	607,943
CONTRACTED SERVICES												
Accounting / Audit		11,500	-		11,500	-		11,500	-		11,500	-
Legal		-	-		-	-		-	-		-	-
Management Company Fee		30,000	-		30,000	-		30,000	-		30,000	-
Nurse Services		250	-		250	-		250	-		250	-
Food Service / School Lunch		-	-		-	-		-	-		-	-
Payroll Services		2,000	-		2,000	-		2,000	-		2,000	-
Special Ed Services		3,720	-		3,720	-		3,720	-		3,720	-
Titlement Services (i.e. Title I)		-	-		-	-		-	-		-	-
Other Purchased / Professional / Consulting		-	-		-	-		-	-		-	-
TOTAL CONTRACTED SERVICES	-	-	47,470	-	-	47,470	-	-	47,470	-	-	47,470

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Budget / Operating Plan

2023-24

Total Revenue	-	1,121,813	-	-	1,121,813	-	-	1,121,813	-	-	1,121,813	-
Total Expenses	-	901,765	-	-	901,765	-	-	901,765	-	-	901,765	-
Net Income	-	220,048	-	-	220,048	-	-	220,048	-	-	220,048	-
Actual Student Enrollment	-	248	-	-	248	-	-	248	-	-	248	-
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
SCHOOL OPERATIONS												
Board Expenses		1,000	-		1,000	-		1,000	-		1,000	-
Classroom / Teaching Supplies & Materials		6,575	-		6,575	-		6,575	-		6,575	-
Special Ed Supplies & Materials		-	-		-	-		-	-		-	-
Textbooks / Workbooks		9,901	-		9,901	-		9,901	-		9,901	-
Supplies & Materials other		3,425	-		3,425	-		3,425	-		3,425	-
Equipment / Furniture		2,500	-		2,500	-		2,500	-		2,500	-
Telephone		10,047	-		10,047	-		10,047	-		10,047	-
Technology		9,590	-		9,590	-		9,590	-		9,590	-
Student Testing & Assessment		3,456	-		3,456	-		3,456	-		3,456	-
Field Trips		1,500	-		1,500	-		1,500	-		1,500	-
Transportation (student)		2,500	-		2,500	-		2,500	-		2,500	-
Student Services - other		10,600	-		10,600	-		10,600	-		10,600	-
Office Expense		5,238	-		5,238	-		5,238	-		5,238	-
Staff Development		6,875	-		6,875	-		6,875	-		6,875	-
Staff Recruitment		250	-		250	-		250	-		250	-
Student Recruitment / Marketing		3,750	-		3,750	-		3,750	-		3,750	-
School Meals / Lunch		-	-		-	-		-	-		-	-
Travel (Staff)		-	-		-	-		-	-		-	-
Fundraising		-	-		-	-		-	-		-	-
Other		4,000	-		4,000	-		4,000	-		4,000	-
TOTAL SCHOOL OPERATIONS	-	81,206	-	-	81,206	-	-	81,206	-	-	81,206	-
FACILITY OPERATION & MAINTENANCE												
Insurance		15,000	-		15,000	-		15,000	-		15,000	-
Janitorial		30,000	-		30,000	-		30,000	-		30,000	-
Building and Land Rent / Lease / Facility Finance Interest		81,672	-		81,672	-		81,672	-		81,672	-
Repairs & Maintenance		16,351	-		16,351	-		16,351	-		16,351	-
Equipment / Furniture		-	-		-	-		-	-		-	-
Security		-	-		-	-		-	-		-	-
Utilities		15,874	-		15,874	-		15,874	-		15,874	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	158,896	-	-	158,896	-	-	158,896	-	-	158,896	-
DEPRECIATION & AMORTIZATION		6,250	-		6,250	-		6,250	-		6,250	-
COVID-19 / CONTINGENCY		-	-		-	-		-	-		-	-
DEFERRED RENT		-	-		-	-		-	-		-	-
TOTAL EXPENSES	-	901,765	-	-	901,765	-	-	901,765	-	-	901,765	-
NET INCOME	-	220,048	-	-	220,048	-	-	220,048	-	-	220,048	-

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Budget / Operating Plan

2023-24

Total Revenue	-	1,121,813	-	-	1,121,813	-	-	1,121,813	-	-	1,121,813	-
Total Expenses	-	901,765	-	-	901,765	-	-	901,765	-	-	901,765	-
Net Income	-	220,048	-	-	220,048	-	-	220,048	-	-	220,048	-
Actual Student Enrollment	-	248	-	-	248	-	-	248	-	-	248	-

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

ENROLLMENT - *School Districts Are Linked To Above Entries*

Rochester City School District	-	239	-	-	239	-	-	239	-	-	239	-
East Irondequoit Central School District	-	3	-	-	3	-	-	3	-	-	3	-
Brighton Central School District	-	3	-	-	3	-	-	3	-	-	3	-
Gates-Chili Central School District	-	3	-	-	3	-	-	3	-	-	3	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Count = 0)	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	-	248	-	-	248	-	-	248	-	-	248	-

REVENUE PER PUPIL	-	4,523	-	-	4,523	-	-	4,523	-	-	4,523	-
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EXPENSES PER PUPIL	-	3,636	-	-	3,636	-	-	3,636	-	-	3,636	-
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ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL											
Budget / Operating Plan											
2023-24											
Total Revenue	-	-	-	4,487,251	(4,487,251)	-	-	4,487,251	(4,487,251)	-	-
Total Expenses	-	-	-	3,607,059	3,607,059	-	-	3,607,059	3,607,059	-	-
Net Income	-	-	-	880,192	(880,192)	-	-	880,192	(880,192)	-	-
Actual Student Enrollment	-	-	-			-	-			-	-
TOTALS AND VARIANCE ANALYSIS											
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
REVENUE											
REVENUES FROM STATE SOURCES											
Per Pupil Revenue											
Rochester City School District	14,316	-	-	3,421,524	(3,421,524)	-	-	3,421,524	(3,421,524)	-	-
East Irondequoit Central School District	13,981	-	-	41,943	(41,943)	-	-	41,943	(41,943)	-	-
Brighton Central School District	14,868	-	-	44,604	(44,604)	-	-	44,604	(44,604)	-	-
Gates-Chili Central School District	13,011	-	-	39,033	(39,033)	-	-	39,033	(39,033)	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: (Count = 0)	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	14,303	-	-	3,547,104	(3,547,104)	-	-	3,547,104	(3,547,104)	-	-
Special Education Revenue		-	-	97,422	(97,422)	-	-	97,422	(97,422)	-	-
Grants		-	-	-	-	-	-	-	-	-	-
Stimulus		-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Development)		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
NYC DoE Rental Assistance		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES		-	-	3,644,526	(3,644,526)	-	-	3,644,526	(3,644,526)	-	-
REVENUE FROM FEDERAL FUNDING		-	-	-	-	-	-	-	-	-	-
IDEA Special Needs		-	-	14,405	(14,405)	-	-	14,405	(14,405)	-	-
Title I		-	-	126,728	(126,728)	-	-	126,728	(126,728)	-	-
Title Funding - Other		-	-	31,985	(31,985)	-	-	31,985	(31,985)	-	-
School Food Service (Free Lunch)		-	-	-	-	-	-	-	-	-	-
Grants		-	-	-	-	-	-	-	-	-	-
Charter School Program (CSP) Planning & Implementation		-	-	200,000	(200,000)	-	-	200,000	(200,000)	-	-
Other		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES		-	-	373,118	(373,118)	-	-	373,118	(373,118)	-	-
LOCAL and OTHER REVENUE		-	-	-	-	-	-	-	-	-	-
Contributions and Donations		-	-	425,000	(425,000)	-	-	425,000	(425,000)	-	-
Fundraising		-	-	-	-	-	-	-	-	-	-
Erate Reimbursement		-	-	32,924	(32,924)	-	-	32,924	(32,924)	-	-
Earnings on Investments		-	-	-	-	-	-	-	-	-	-
Interest Income		-	-	-	-	-	-	-	-	-	-
Food Service (Income from meals)		-	-	-	-	-	-	-	-	-	-
Text Book		-	-	-	-	-	-	-	-	-	-
OTHER		-	-	11,683	(11,683)	-	-	11,683	(11,683)	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		-	-	469,607	(469,607)	-	-	469,607	(469,607)	-	-
TOTAL REVENUE		-	-	4,487,251	(4,487,251)	-	-	4,487,251	(4,487,251)	-	-

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL											
Budget / Operating Plan											
2023-24											
Total Revenue	-	-	-	4,487,251	(4,487,251)	-	-	4,487,251	(4,487,251)	-	-
Total Expenses	-	-	-	3,607,059	3,607,059	-	-	3,607,059	3,607,059	-	-
Net Income	-	-	-	880,192	(880,192)	-	-	880,192	(880,192)	-	-
Actual Student Enrollment	-	-	-			-	-			-	-
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed											
TOTALS AND VARIANCE ANALYSIS											
	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
EXPENSES											
ADMINISTRATIVE STAFF PERSONNEL COSTS											
Executive Management	-	-	-	-	-	-	-	-	-	-	-
Instructional Management	-	-	-	313,300	313,300	-	-	313,300	313,300	-	-
Deans, Directors & Coordinators	-	-	-	-	-	-	-	-	-	-	-
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	-	-	-	75,000	75,000	-	-	75,000	75,000	-	-
Administrative Staff	-	-	-	-	-	-	-	-	-	-	-
TOTAL ADMINISTRATIVE STAFF	-	-	-	388,300	388,300	-	-	388,300	388,300	-	-
INSTRUCTIONAL PERSONNEL COSTS											
Teachers - Regular	-	-	-	640,000	640,000	-	-	640,000	640,000	-	-
Teachers - SPED	-	-	-	100,000	100,000	-	-	100,000	100,000	-	-
Substitute Teachers	-	-	-	-	-	-	-	-	-	-	-
Teaching Assistants	-	-	-	280,000	280,000	-	-	280,000	280,000	-	-
Specialty Teachers	-	-	-	258,000	258,000	-	-	258,000	258,000	-	-
Aides	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	-	-	-	100,000	100,000	-	-	100,000	100,000	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
TOTAL INSTRUCTIONAL	-	-	-	1,378,000	1,378,000	-	-	1,378,000	1,378,000	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS											
Nurse	-	-	-	-	-	-	-	-	-	-	-
Librarian	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	68,000	68,000	-	-	68,000	68,000	-	-
TOTAL NON-INSTRUCTIONAL	-	-	-	68,000	68,000	-	-	68,000	68,000	-	-
SUBTOTAL PERSONNEL SERVICE COSTS	-	-	-	1,834,300	1,834,300	-	-	1,834,300	1,834,300	-	-
PAYROLL TAXES AND BENEFITS											
Payroll Taxes	-	-	-	140,324	140,324	-	-	140,324	140,324	-	-
Fringe / Employee Benefits	-	-	-	278,118	278,118	-	-	278,118	278,118	-	-
Retirement / Pension	-	-	-	179,028	179,028	-	-	179,028	179,028	-	-
TOTAL PAYROLL TAXES AND BENEFITS	-	-	-	597,470	597,470	-	-	597,470	597,470	-	-
TOTAL PERSONNEL SERVICE COSTS	-	-	-	2,431,770	2,431,770	-	-	2,431,770	2,431,770	-	-
CONTRACTED SERVICES											
Accounting / Audit	-	-	-	46,000	46,000	-	-	46,000	46,000	-	-
Legal	-	-	-	-	-	-	-	-	-	-	-
Management Company Fee	-	-	-	120,000	120,000	-	-	120,000	120,000	-	-
Nurse Services	-	-	-	1,000	1,000	-	-	1,000	1,000	-	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	8,000	8,000	-	-	8,000	8,000	-	-
Special Ed Services	-	-	-	14,880	14,880	-	-	14,880	14,880	-	-
Titlement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	-	-	-	-	-	-	-	-	-	-
TOTAL CONTRACTED SERVICES	-	-	-	189,880	189,880	-	-	189,880	189,880	-	-

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL											
Budget / Operating Plan											
2023-24											
Total Revenue	-	-	-	4,487,251	(4,487,251)	-	-	4,487,251	(4,487,251)	-	-
Total Expenses	-	-	-	3,607,059	3,607,059	-	-	3,607,059	3,607,059	-	-
Net Income	-	-	-	880,192	(880,192)	-	-	880,192	(880,192)	-	-
Actual Student Enrollment	-	-	-			-	-			-	-
TOTALS AND VARIANCE ANALYSIS											
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	Current Budget vs. Current			Actual vs. Current			Original Budget vs. Original			PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	
	Actual	(Current Quarter)	Budget	Budget - TY	Budget TY	Current	(Current Quarter)	Budget	Budget - TY	Budget TY	Actual CY vs. Actual PY
SCHOOL OPERATIONS											
Board Expenses	-	-	-	4,000	4,000	-	-	4,000	4,000	-	-
Classroom / Teaching Supplies & Materials	-	-	-	26,300	26,300	-	-	26,300	26,300	-	-
Special Ed Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-
Textbooks / Workbooks	-	-	-	39,602	39,602	-	-	39,602	39,602	-	-
Supplies & Materials other	-	-	-	13,700	13,700	-	-	13,700	13,700	-	-
Equipment / Furniture	-	-	-	10,000	10,000	-	-	10,000	10,000	-	-
Telephone	-	-	-	40,187	40,187	-	-	40,187	40,187	-	-
Technology	-	-	-	38,360	38,360	-	-	38,360	38,360	-	-
Student Testing & Assessment	-	-	-	13,822	13,822	-	-	13,822	13,822	-	-
Field Trips	-	-	-	6,000	6,000	-	-	6,000	6,000	-	-
Transportation (student)	-	-	-	10,000	10,000	-	-	10,000	10,000	-	-
Student Services - other	-	-	-	42,400	42,400	-	-	42,400	42,400	-	-
Office Expense	-	-	-	20,953	20,953	-	-	20,953	20,953	-	-
Staff Development	-	-	-	27,500	27,500	-	-	27,500	27,500	-	-
Staff Recruitment	-	-	-	1,000	1,000	-	-	1,000	1,000	-	-
Student Recruitment / Marketing	-	-	-	15,000	15,000	-	-	15,000	15,000	-	-
School Meals / Lunch	-	-	-	-	-	-	-	-	-	-	-
Travel (Staff)	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	16,000	16,000	-	-	16,000	16,000	-	-
TOTAL SCHOOL OPERATIONS	-	-	-	324,824	324,824	-	-	324,824	324,824	-	-
FACILITY OPERATION & MAINTENANCE											
Insurance	-	-	-	60,000	60,000	-	-	60,000	60,000	-	-
Janitorial	-	-	-	120,000	120,000	-	-	120,000	120,000	-	-
Building and Land Rent / Lease / Facility Finance Interest	-	-	-	326,688	326,688	-	-	326,688	326,688	-	-
Repairs & Maintenance	-	-	-	65,403	65,403	-	-	65,403	65,403	-	-
Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	63,494	63,494	-	-	63,494	63,494	-	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	-	-	635,585	635,585	-	-	635,585	635,585	-	-
DEPRECIATION & AMORTIZATION											
COVID-19 / CONTINGENCY	-	-	-	-	-	-	-	-	-	-	-
DEFERRED RENT	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES											
	-	-	-	3,607,059	3,607,059	-	-	3,607,059	3,607,059	-	-
NET INCOME											
	-	-	-	880,192	(880,192)	-	-	880,192	(880,192)	-	-

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL											
Budget / Operating Plan											
2023-24											
Total Revenue	-	-	-	4,487,251	(4,487,251)	-	-	4,487,251	(4,487,251)	-	-
Total Expenses	-	-	-	3,607,059	3,607,059	-	-	3,607,059	3,607,059	-	-
Net Income	-	-	-	880,192	(880,192)	-	-	880,192	(880,192)	-	-
Actual Student Enrollment	-	-	-			-	-			-	-
TOTALS AND VARIANCE ANALYSIS											
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
ENROLLMENT - *School Districts Are Linked To Above Entries*	* Enrollment Data Based on Last Actual Quarter Completed										
Rochester City School District	-	-	-			-	-			-	-
East Irondequoit Central School District	-	-	-			-	-			-	-
Brighton Central School District	-	-	-			-	-			-	-
Gates-Chili Central School District	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
-	-	-	-			-	-			-	-
ALL OTHER School Districts: (Count = 0)	-	-	-			-	-			-	-
TOTAL ENROLLMENT	-	-	-			-	-			-	-
REVENUE PER PUPIL	-	-	-			-	-			-	-
EXPENSES PER PUPIL	-	-	-			-	-			-	-



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

Charter School Name:	Rochester Academy of Science Charter School
Audit Period:	2022-23
Prior Period:	Planning Year + 2021-22
Report Due Date:	Wednesday, November 1, 2023
School Fiscal Contact Name:	Dr. Joseph Polat
School Fiscal Contact Email:	polat@bascs.org
School Fiscal Contact Phone:	716-854-2490
School Audit Firm Name:	EFPR Group
School Audit Contact Name:	David Urban, CPA
School Audit Contact Email:	durban@efprgroup.com
School Audit Contact Phone:	716-204-5722

SUNY CHARTER SCHOOLS INSTITUTE - Reporting Requirements:

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

Required 8 Items:

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

And, if applicable:

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

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

ASSETS	2022-23	Planning Year + 2021-22
	\$ 650,023	\$ -
	60,906	-
	-	-
	5,181	-
TOTAL CURRENT ASSETS	716,110	-
T, net	5,762,446	-
	25,078	-
TOTAL ASSETS	6,503,634	-
LIABILITIES AND NET ASSETS		
	\$ 78,703	\$ -
	153,643	-
	-	-
	306,588	-
	-	-
	574,919	-
TOTAL CURRENT LIABILITIES	1,113,853	-
	-	-
payable, net current maturities	5,077,285	-
TOTAL LONG-TERM LIABILITIES	5,077,285	-
TOTAL LIABILITIES	6,191,138	-
	312,496	-
	-	-
TOTAL NET ASSETS	312,496	-
TOTAL LIABILITIES AND NET ASSETS	6,503,634	-

CK - Should be zero -

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Statement of Activities

as of June 30, 2023

	2022-23			Planning Year + 2021-22
	Without Donor Restrictions	With Donor Restrictions	Total	Total
REVENUE, GAINS AND OTHER SUPPORT				
Public School District				
Resident Student Enrollment	\$ 1,049,675	\$ -	\$ 1,049,675	\$ -
Students with disabilities	30,021	-	30,021	-
Grants and Contracts				
State and local	390,000	-	390,000	-
Federal - Title and IDEA	75,552	-	75,552	-
Federal - Other	1,023,478	-	1,023,478	-
Other	26,614	-	26,614	-
NYC DoE Rental Assistance	-	-	-	-
Food Service/Child Nutrition Program	-	-	-	-
TOTAL REVENUE, GAINS AND OTHER SUPPORT	2,595,340	-	2,595,340	-
EXPENSES				
Program Services				
Regular Education	\$ 1,569,638	\$ -	\$ 1,569,638	\$ -
Special Education	114,822	-	114,822	-
Other Programs	69,458	-	69,458	-
Total Program Services	1,753,918	-	1,753,918	-
Management and general	420,010	-	420,010	-
Fundraising	-	-	-	-
TOTAL OPERATING EXPENSES	2,173,928	-	2,173,928	-
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	421,412	-	421,412	-
SUPPORT AND OTHER REVENUE				
Contributions				
Foundations	\$ -	\$ -	\$ -	\$ -
Individuals	-	-	-	-
Corporations	-	-	-	-
Fundraising	-	-	-	-
Interest income	-	-	-	-
Miscellaneous income	-	-	-	-
Net assets released from restriction	-	-	-	-
TOTAL SUPPORT AND OTHER REVENUE	-	-	-	-
CHANGE IN NET ASSETS	421,412	-	421,412	-
NET ASSETS BEGINNING OF YEAR	(108,916)	-	(108,916)	-
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
NET ASSETS END OF YEAR	\$ 312,496	\$ -	\$ 312,496	\$ -

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Statement of Cash Flows

as of June 30, 2023

	2022-23	Planning Year + 2021-22
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 421,412	\$ -
Revenues from School Districts	-	-
Accounts Receivable	-	-
Due from School Districts		-
Depreciation	135,381	-
Grants Receivable	112,006	-
Due from NYS		-
Grant revenues	-	-
Prepaid Expenses	(5,181)	-
Accounts Payable	19,918	-
Accrued Expenses	153,643	-
Accrued Liabilities	-	-
Contributions and fund-raising activities	-	-
Miscellaneous sources	-	-
Deferred Revenue	-	-
Interest payments	-	-
Other	573,144	-
Other		
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ 1,410,323	\$
CASH FLOWS INVESTING ACTIVITIES		
Purchase of equipment	(508,710)	
Other	-	
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ (508,710)	\$
CASH FLOWS FINANCING ACTIVITIES		
Principal payments on long-term debt	56,572	
Other	(290,000)	
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ (233,428)	\$
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ 668,185	\$
Cash at beginning of year	6,916	-
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 675,101	\$ -

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL
Statement of Functional Expenses
as of June 30, 2023

		2022-23								Planning Year +
		Program Services				Supporting Services			2021-22	
	No. of Positions	Regular				Management			Total	
		Education	Special Education	Other Education	Total	Fund-raising	and General	Total		
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Personnel Services Costs										
Administrative Staff Personnel	-	-	-	-	-	-	-	-	-	-
Instructional Personnel	12.00	560,956	53,352	-	614,308	-	-	-	614,308	-
Non-Instructional Personnel	3.00	-	-	16,380	16,380	-	220,218	220,218	236,598	-
Total Salaries and Staff	15.00	560,956	53,352	16,380	630,688	-	220,218	220,218	850,906	-
Fringe Benefits & Payroll Taxes		78,366	7,454	2,294	88,114	-	30,766	30,766	118,880	-
Retirement		36,967	3,516	1,082	41,565	-	14,513	14,513	56,078	-
Management Company Fees		-	-	-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	2,707	2,707	2,707	-
Accounting / Audit Services		-	-	-	-	-	47,115	47,115	47,115	-
Other Purchased / Professional / Consulting Services		-	-	-	-	-	3,000	3,000	3,000	-
Building and Land Rent / Lease / Facility Finance Interest		-	-	-	-	-	-	-	-	-
Repairs & Maintenance		93,561	5,848	5,848	105,257	-	11,694	11,694	116,951	-
Insurance		27,808	1,738	1,738	31,284	-	3,476	3,476	34,760	-
Utilities		18,906	1,182	1,182	21,270	-	2,362	2,362	23,632	-
Supplies / Materials		91,661	-	-	91,661	-	-	-	91,661	-
Equipment / Furnishings		-	-	-	-	-	-	-	-	-
Staff Development		5,222	326	326	5,874	-	652	652	6,526	-
Marketing / Recruitment		22,124	1,383	1,383	24,890	-	2,765	2,765	27,655	-
Technology		31,318	1,957	1,957	35,232	-	3,916	3,916	39,148	-
Food Service		-	-	-	-	-	-	-	-	-
Student Services		12,114	1,152	354	13,620	-	-	-	13,620	-
Office Expense		43,334	2,708	2,708	48,750	-	5,417	5,417	54,167	-
Depreciation		108,305	6,769	6,769	121,843	-	13,538	13,538	135,381	-
OTHER		438,996	27,437	27,437	493,870	-	57,871	57,871	551,741	-
Total Expenses		\$ 1,569,638	\$ 114,822	\$ 69,458	\$ 1,753,918	\$ -	\$ 420,010	\$ 420,010	\$ 2,173,928	\$ -

a1. Popular School Name

RocSci

b. CHARTER AUTHORIZER (As of June 30th, 2023)

Please select the correct authorizer as of June 30, 2023 or you may not be assigned the correct tasks.

SUNY BOARD OF TRUSTEES

c. School Unionized

Is your charter school unionized?

No

d. DISTRICT / CSD OF LOCATION

ROCHESTER CITY SD

e. Date of Approved Initial Charter

Dec 10 2020

f. Date School First Opened for Instruction

Sep 8 2023

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

Mission Statement and Key Design Elements

Mission Statement

Mission: Buffalo Academy of Science Charter School (BASCS) is a tuition-free, college preparatory public charter school whose mission is to provide an excellent K-12 academic experience that ensures all students are prepared for college and careers of the highest potential as academically, socially, emotionally, and physically well-rounded and contributing citizens.

Vision: BASCS envisions a society where historical urban academic and income disparities are eliminated and students are ready to carry the torch of knowledge, freedom, equity, and prosperity.

Key Design Elements

- STEM-infused
- Data-driven decision-making and continuous improvement
- Challenging curriculum—proven to eliminate academic disparities—and higher graduation requirements including Honors classes, Advanced Placement classes, Regents diploma with advanced designations, Regents Seal of Biliteracy
- Closing the gaps by providing instructional support for all students through intervention, special programs, remediation, tutoring, after-school enrichment, and instructional modifications that accelerate student movement between proficiency levels
- Character development, social-emotional-physical well-being, healthy lifestyles
- Teacher training—ongoing, strong teacher professional development, coaching, mentorship, and professional learning communities enabling all teachers to be highly qualified and highly competent
- Parents as partners, partnership-and-participation atmosphere, student-parent-teacher triads
- College for all, college planning, and guidance counseling

h. School Website Address

www.rocsci.org

i. Total Approved Charter Enrollment for 2022-2023 School Year

88

j. Total Enrollment on June 30, 2023 - excluding Pre-K program enrollment

74

k. Grades Served

Grades served during the 2022-2023 school year (exclude Pre-K program students):

Use the CTRL button to select multiple grades to accurately capture every grade level served.

Responses Selected:

k

1

l. Charter Management Organization

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

No

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2023-2024?

No, just one site.

School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	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	150 Floverton Street Rochester NY 1460	585-484-1121	Rochester	K-1	K-2	No

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	David McBride	Principal	585-484-1121		mcbride@rocsci.org
Operational Leader	Murat Kucukdugenic	Chief Operation Ofcr	716-854-2490		kucukdugenci@buffsci.org
Compliance Contact	John Kaya	Director of Dataor of Dataor	716-854-2490		kaya@buffsci.org
Complaint Contact	Ginger Ragland	Executive Assistant	716-854-2490		ginger@buffsci.org
DASA Coordinator	China Richards	Dean of Students	585-484-1121		richards@rocsci.org
Phone Contact for After Hours Emergencies	David McBride	Principal	585-484-1121		mcbride@rocsci.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, 2023.

- Fire inspection certificates must be updated annually. For the upcoming school year 2023-2024, submit a current fire inspection certificate.
- 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, 2023.

Site 1 Certificate of Occupancy (COO)

[RocSci Certificate of Occupancy Aug-2022 \(1\) \(1\).pdf](#)

Filename: RocSci Certificate of Occupancy Aug-2022 (1) (1).pdf **Size:** 1.6 MB

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

[RocSci Fire and Safety Report Floverton 8_26_2022.pdf](#)

Filename: RocSci Fire and Safety Report Floverton 8_26_2022.pdf **Size:** 3.6 MB

n. List of owned, rented, leased facilities not used to educate students

Separate by semi-colon (;)

None

CHARTER REVISIONS DURING THE 2022-2023 SCHOOL YEAR

o. Were there any revisions to the school's charter during the 2022-2023 school year? (Please include approved or pending material and non-material charter revisions).

Please note, listing the revisions here does not constitute a request. Schools are advised to seek revision requests through their authorizer directly.

No

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	Joseph B. Polat
Position	Executive Director
Phone/Extension	716-894-2490
Email	polat@buffsci.org

q. Our signatures (Executive Director/School Leader/Head of School and Board President) below attest that all of the information contained herein is truthful and accurate and that this charter school is in compliance with all aspects of its charter, and with all pertinent Federal, State, and local laws, regulations, and rules. We understand that if any information in any part of this report is found to have been deliberately misrepresented, that will constitute grounds for the revocation of our charter. Click **YES to agree and then use the mouse on your PC or the stylus on your mobile device to sign your name).**

Responses Selected:

Yes

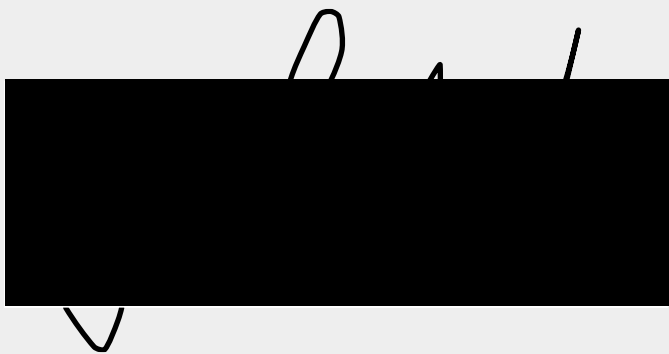
As outlined in ENTRY 10:

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.

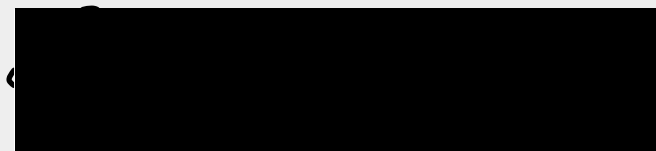
Responses Selected:

Yes

Signature, Head of Charter School

A black rectangular redaction box covers the signature of the Head of Charter School. Above the box, there are some faint, handwritten scribbles.

Signature, President of the Board of Trustees

A black rectangular redaction box covers the signature of the President of the Board of Trustees.

Date

Aug 1 2023

Thank you.



Entry 2 Links to Critical Documents on School Website

Completed - Aug 22 2023

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 2 Links to Critical Documents on School Website

School Name: Rochester Academy of Science 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:

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2022-2023 Annual Report)	<u>https://www.nysed.gov/charter-schools/rochester-academy-science-charter-school</u>
2. Board meeting notices, agendas and documents	<u>https://www.rocscicharterschools.org/board-meetings</u>
3. New York State School Report Card	<u>https://data.nysed.gov/profile.php?instid=800000092499</u>
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	<u>https://www.rocscicharterschools.org/general-2</u>
6. Authorizer-approved FOIL Policy	<u>https://www.rocscicharterschools.org/general-2</u>
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	<u>https://www.rocscicharterschools.org/general-2</u>

Thank you.



Entry 3 Progress Toward Goals

Incomplete - Hidden from applicant

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, 2023**.

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 1, 2023.

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, 2023**.

2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1				
Academic Goal 2				
Academic Goal 3				
Academic Goal 4				
Academic Goal 5				
Academic Goal 6				
Academic Goal 7				
Academic Goal 8				
Academic Goal 9				
Academic Goal 10				

2. Do have more academic goals to add?

(No response)

2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Meet	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 21				
Academic Goal 22				
Academic Goal 23				
Academic Goal 24				
Academic Goal 25				
Academic Goal 26				
Academic Goal 27				
Academic Goal 28				
Academic Goal 29				
Academic Goal 30				
Academic Goal 31				
Academic Goal 32				
Academic Goal 33				
Academic Goal 34				
Academic Goal 35				
Academic Goal 36				
Academic Goal 37				
Academic Goal 38				
Academic Goal 39				
Academic Goal 40				
Academic Goal 41				

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

Academic Goal 60				
Academic Goal 61				
Academic Goal 62				

4. ORGANIZATION GOALS

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

2022-2023 Progress Toward Attainment of Organization Goals

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

5. Do have more organizational goals to add?

(No response)

6. FINANCIAL GOALS

2022-2023 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1				
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				

7. Do have more financial goals to add?

(No response)

2021-2022 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 6				
Financial Goal 7				
Financial Goal 8				
Financial Goal 9				
Financial Goal 10				

Thank you.

Entry 3 Accountability Plan Progress Reports

Completed - Aug 22 2023

Instructions

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

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report](#). After completing, SUNY-authorized charter schools must upload the document into the Annual Report Portal, and into the SUNY Epicenter document management system by September 15, 2023.

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

[RocSci - Accountability-Plan-Progress-Report-Template-2022-23-K-2](#)

Filename: RocSci_-_Accountability-Plan-Prog_CpmiDQF.docx Size: 61.8 kB

Entry 4 - Audited Financial Statements

Completed - Nov 1 2023

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements and related documents in PDF format into the [Annual Report Portal](#) and into the SUNY Epicenter document management system no later than **November 1, 2023**. **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, 2023**. 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 2023 but will be identified as a required task thereafter and due on November 1, 2023. This is a required task, and it is marked optional for administrative purposes only.

[Rochester Academy of Science Charter School Final FS 2023](#)

Filename: Rochester_Academy_of_Science_Chart_rJsZgbG.pdf Size: 471.2 kB

Entry 4a – Audited Financial Report Template (SUNY)

Completed - Nov 1 2023

Instructions - SUNY-Authorized Charter Schools ONLY

SUNY-authorized schools must download the Excel spreadsheet entitled “Audited Financial Statement Template” at <http://www.newyorkcharters.org/fiscal/>. After completing, schools must upload the document into the [Annual Report Portal](#) and into the SUNY Epicenter document management system no later than **November 1, 2023**.

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

[23-1101 RocSci 2022-23-Audited-Financial-Statement-Template \(3\)](#)

Filename: 23-1101_RocSci_2022-23-Audited-Fi_TgGzat3.xlsx Size: 175.1 kB

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

Incomplete - Hidden from applicant

[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 [2022-2023 Annual Reports](#) webpage. Upload the completed file in Excel format and submit by **November 1, 2023**.

Please complete one spreadsheet at the Education Corporation level and submit the same spreadsheet for each of the schools.

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.

Entry 4c – Additional Financial Documents

Incomplete - Hidden from applicant

Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents and submit by **November 1, 2023**. 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. Agreed-Upon Procedure Report
4. Evidence of Required Escrow Account for each school^[1]
5. Corrective Action Plan for Audit Findings and Management Letter Recommendations

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

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

Entry 4d - Financial Contact Information

Incomplete - Hidden from applicant

Regents, NYCDOE, and Buffalo BOE authorized schools should enter financial contact information directly into the form within the portal by **November 1, 2023**.

Form for "Financial Contact Information"

1. School Based Fiscal Contact Information

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

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
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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 2023-2024 Budget

Completed - Oct 30 2023

SUNY-authorized charter schools should download the [2023-2024 Budget and Quarterly Report Template and the 2023-2024 Budget Narrative Questionnaire](#) from the SUNY website and upload the completed templates into the Annual Report Portal and into the Epicenter document management system. **Due November 1, 2023.**

Regents, NYCDOE, and Buffalo BOE authorized charter schools should upload a copy of the school's FY22 Budget using the [2023-2024 Budget Template](#) into the Annual Report Portal or from the Annual Report website. **Due November 1, 2023.**

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.

[23-1030 2023-24 RocSci Budget 2023-24-Budget-and-Quarterly-Report AR submission with audited actuals](#)

Filename: 23-1030_2023-24_RocSci_Budget_202_Ld478Yu.xlsx Size: 536.8 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Aug 18 2023

Required of ALL Charter Schools

Each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2022-2023 school year must complete and sign a Trustee [Disclosure of Financial Interest Form](#) is due on August 1, 2023. Acceptable signature formats include:

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

All completed forms must be collected and uploaded in .PDF format for each individual member. **The education corporation is responsible for ensuring that each member who served on the board during the 2022-2023 school year completes the form.**

Charter schools **must** submit the latest version of the form. Forms completed from past years will not be accepted.

Trustees serving on an education corporation that governs more than one school are not required to complete a separate disclosure for each school governed by the education corporation. In the Trustee Disclosure of Financial Interest Form, trustees must disclose information relevant to any of the schools served by the governing education corporation.

[BOT Disclosure Financial Forms 20223 Annual Report](#)

Filename: BOT_Disclosure_Financial_Forms_202_PS5dow7.pdf Size: 661.4 kB

Entry 7 BOT Membership Table

Completed - Aug 18 2023

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?

SUNY

1. 2022-2023 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 Completed Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022- 2023
1	Dr avid Banks	[REDACTED]	Vice Chair	Academic Committee	Yes	2	10/7/2021	10/6/2024	11
2	Ismet Mamnoon	[REDACTED]	Chair	Governance & Strategic Planning & Finance Committees	Yes	2	10/7/2021	10/6/2024	10
3	Mustafa Gokcek	[REDACTED]	Treasurer	Governance & Strategic Planning & Finance Committees	Yes	2	10/7/2021	10/6/2024	11
4	Karen Wallace	[REDACTED]	Secretary	Academic Committee	Yes	2	10/7/2021	10/6/2024	12
5	Betty Jean Grant	[REDACTED]	Trustee/ Member	Governance & Strategic Planning & Finance Committees	Yes	2	10/7/2021	10/6/2024	8
6									

7									
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, 2023	5
b.Total Number of Members Added During 2022-2023	0
c. Total Number of Members who Departed during 2022-2023	2
d.Total Number of members, as set in Bylaws, Resolution or Minutes	9

3. Number of Board meetings held during 2022-2023

12512121212

4. Number of Board meetings scheduled for 2023-2024

12

Total number of Voting Members on June 30, 2023:

5

Total number of Voting Members added during the 2022-2023 school year:

0

Total number of Voting Members who departed during the 2022-2023 school year:

2

Total Maximum Number of Voting members in 2022-2023, as set by the board in bylaws, resolution, or minutes:

9

Thank you.

Entry 8 Board Meeting Minutes

Completed - Aug 18 2023 - Hidden from applicant

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

Schools must upload a complete set of monthly board meeting minutes (July 2022-June 2023), which should match the number of meetings held during the 2022-2023 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, 2023**.

[RocSci Board Meeting Minutes 2022-2023](#)

Filename: RocSci_Board_Meeting_Minutes_2022-2023.pdf Size: 1.7 MB

Entry 9 Enrollment & Retention

Completed - Aug 18 2023

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

Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2022-2023 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 2023-2024.

***SUNY-authorized charter schools**

The education corporation must include a plan for the charter to meet or exceed enrollment and retention targets established by the SUNY Trustees for students with disabilities, ELLs, and students who are eligible to participate in the FRPL program. See the [enrollment and retention target calculator](#) to find specific targets.

Entry 9 Enrollment and Retention of Special Populations

Good Faith Efforts to Meet Recruitment Targets (Attract)

	Describe Recruitment Efforts in 2022-2023	Describe Recruitment Plans in 2023-2024
Economically Disadvantaged		
English Language Learners		
Students with Disabilities		

Good Faith Efforts To Meet Enrollment Retention Targets

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged		
English Language Learners		
Students with Disabilities		

Entry 10 – Teacher and Administrator Attrition

Completed - Aug 18 2023

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

A. TEACH System – Employee Clearance

Required of ALL Charter Schools

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

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

1. 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](#).

^[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/employee-fingerprint-oct19.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 - Aug 18 2023 - Hidden from applicant

Instructions

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

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

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

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

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

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, 2023)	3
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	
Total Category A: 5 or 30% whichever is less	3.0

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

	FTE Count
i. Mathematics	
ii. Science	
iii. Computer Science	
iv. Technology	
v. Career and Technical Education	0
Total Category B: not to exceed 5	0.0

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, 2023)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	
Total Category C: not to exceed 5	0

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

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

	FTE Count
Total	3

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	0

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	3

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	6

Thank you.



Entry 12 Organization Chart

Completed - Aug 18 2023 - Hidden from applicant

[Instructions](#)

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

Upload the 2022-2023 **Organization Chart**. The organization chart should be a graphic representation (A list will not be accepted.) and should include position titles and reporting (hierarchical) relationships. Employee names should **not** appear on the chart.

[BuffSci 2020-21 Organizational Chart](#)

Filename: BuffSci_2020-21_Organizational_Cha_fcPr6NV.pdf Size: 119.1 kB

Entry 13 School Calendar

Completed - Aug 18 2023

[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, 2023 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, 2023**.

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

Board of Regents-authorized charter schools also are required to submit school calendars that clearly indicate the start and end date of the instructional year AND the number of instructional hours and/or instructional days for each month (also used to align to schools with extended days/years referenced in their mission statements/key design elements). See an example of a calendar showing the requested information. Schools **must** use a calendar format and ensure there is a monthly tally of instructional days.

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

[Calendar - RocSci 2022-23 Final](#)

Filename: Calendar_-_RocSci_2022-23_Final.pdf Size: 63.3 kB

Entry 14 Staff Roster

Incomplete - Hidden from applicant

[INSTRUCTIONS](#)

Required of Regents and NYCDOE-authorized Charter Schools ONLY

Please click on the MS Excel [Faculty/Staff Roster Template](#) and provide the following information for **ANY and ALL** instructional and non-instructional employees (all faculty and staff employed by the school during the 2022-2023 school year).

Use of the 2022-2023 Annual Report Faculty/Staff Roster Template is required. Each of the data elements, with the exception of the Notes, are required, and use of the drop-down options, when provided, is also required.

Reminders: Please use the Notes section provided to add any additional information as deemed necessary. Failure to adhere to the guidelines and validations in the Faculty/Staff Roster Template will result in a resubmission of a fully corrected roster.

Here is the complete list of data elements in the roster template and an explanation of what information is required to correctly complete this task.

Roster Data Elements	Explanations
Authorizer NOTE: MUST BE DONE FIRST	Select your school's authorizer from the drop-down list first , before completing the roster.
School Name and Institution ID	Select your school's name from the drop-down list .
Faculty/Staff First Name	Enter the first name of the Faculty/Staff person.
Faculty/Staff Last Name	Enter the last name of the Faculty/Staff person.

TEACH ID	Enter the 7 digit TEACH ID for the Faculty/Staff person.
Role in School	Select the best choice of role of the Faculty/Staff person from the drop-down list .
CPR/AED Certification Status	Select the appropriate choice from the drop-down list .
Hire Date	Enter the date that the Faculty/Staff person was hired.
Start Date	Enter the date that the Faculty/Staff person actually began employment in this school.
Total Years' Experience in this Role	Enter Total Years of Experience that the Faculty/Staff person has in their current role.
Total Years at this School	Enter the Total Years that the Faculty/Staff person has been employed in this school.
Out-of-Certification Justification	Select the appropriate choice from the drop-down list .
Subject Taught	Select the appropriate choice from the drop-down list .
Notes	Optional

Optional Additional Documents to Upload (BOR)

Incomplete

**Disclosure of Financial Interest by a Current or Proposed Board of
Trustees Member**

Name: Mustafa Gokcek

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

Buffalo Academy of Science Charter School

- 1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).**

Secretary

- 2. Are you an employee of any school operated by the education corporation?**
Yes ☒ **X** **No**

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

- 3. Are you related, by blood or marriage, to any person employed by the school?**

If **Yes**, please describe the nature of your relationship and how this person could benefit from your participation.
No

- 4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school?**

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

No.

- 5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school?**

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

No.

6. 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?

 X Yes No

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

Organization: Buffalo Rochester Academy of Science Schools.

Position: Board member.

Salary: \$0.

Start Date: 11/23/2021

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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
None. <i>Please write "None" if applicable.</i>		<i>Do not leave this space blank.</i>	

8. 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write “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
Buffalo Rochester Academy of Science Schools	Friends org <i>Please write "None" if applicable.</i>	\$1,000,000.00	Mustafa Gokcek – volunteer member of the Board at BRASS <i>Do not leave this space blank.</i>	Abstained from discussion and vote on matters related with BRASS



Signature

07/28/2023

Date

Please note that 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. Personal contact information provided below will be redacted.

Business Telephone: _____



Business Address: _____ Niagara University, NY _____

E-mail Address: _____



Home Telephone: _____

Home Address: _____



last revised 06/8/2020

**Disclosure of Financial Interest by a Current or Proposed Board of
Trustees Member**

Name:

Karen Wallace

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

Buffalo Academy of Science Charter School

- 1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).**

Secretary

- 2. Are you an employee of any school operated by the education corporation?
_____ Yes X _____ No**

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

- 3. Are you related, by blood or marriage, to any person employed by the school?
X No**

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

- 4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school? X NO**

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

- 5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school? X NO**

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

6. 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.

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered **Yes** to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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
<i>blank.</i>	NONE		

8. 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write "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
Please write	NONE "None" if applicable. Do not leave this space blank.			

Karen Wallace

7/29/23
Signature

Date

Please note that 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. Personal contact information provided below will be redacted.

Business Telephone:

Business Address: _

E-mail Address: com [REDACTED]

Home Telephone: [REDACTED]

Home Address: [REDACTED]

last revised 06/8/2020

**Disclosure of Financial Interest by a Current or Proposed Board of
Trustees Member**

Name:

____David J. Banks

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

- 1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).**

Board member

- 2. Are you an employee of any school operated by the education corporation?**
____Yes __x__ No

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

- 3. Are you related, by blood or marriage, to any person employed by the school?**

If **Yes**, please describe the nature of your relationship and how this person could benefit from your participation.
No

- 4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school?**

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

No

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school?

If Yes, please describe the nature of your relationship and how this person could benefit from your participation.
no

6. 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.

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered Yes to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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
None	None		

8. 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write "**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
None <i>Please write "None" if applicable. Do not leave this space blank.</i>				

David J. Banks July 27, 2023

Signature _____ Date

Please note that 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. Personal contact information provided below will be redacted.

Business Telephone:

Business Address: _____ none

E-mail Address:

Home Telephone:

Home Address:

last revised 06/8/2020

Disclosure of Financial Interest by a Current or Proposed Board of Trustees
Member

Name:

Ismet Mamnoon

Name of Charter School Education Corporation (the Charter School Name, if the charter school is the only school operated by the education corporation):

Buffalo Academy of Science Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).

President of the Board of Trustees

2. Are you an employee of any school operated by the education corporation?
___ Yes X No

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

3. Are you related, by blood or marriage, to any person employed by the school?

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

No

4. Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school?

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

No

5. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of this school?

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

No

6. 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.

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house 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-month period prior to such service. If there has been no such interest or transaction, write **None**. Please note that if you answered Yes to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

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

	None		
--	------	--	--

8. 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) living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school(s) that is/are 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, write "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
None				

Signature

Date

Please note that 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. Personal contact information provided below will be redacted.

Business Telephone:

[REDACTED]

Business Address:

[REDACTED]

E-mail Address:

[REDACTED]

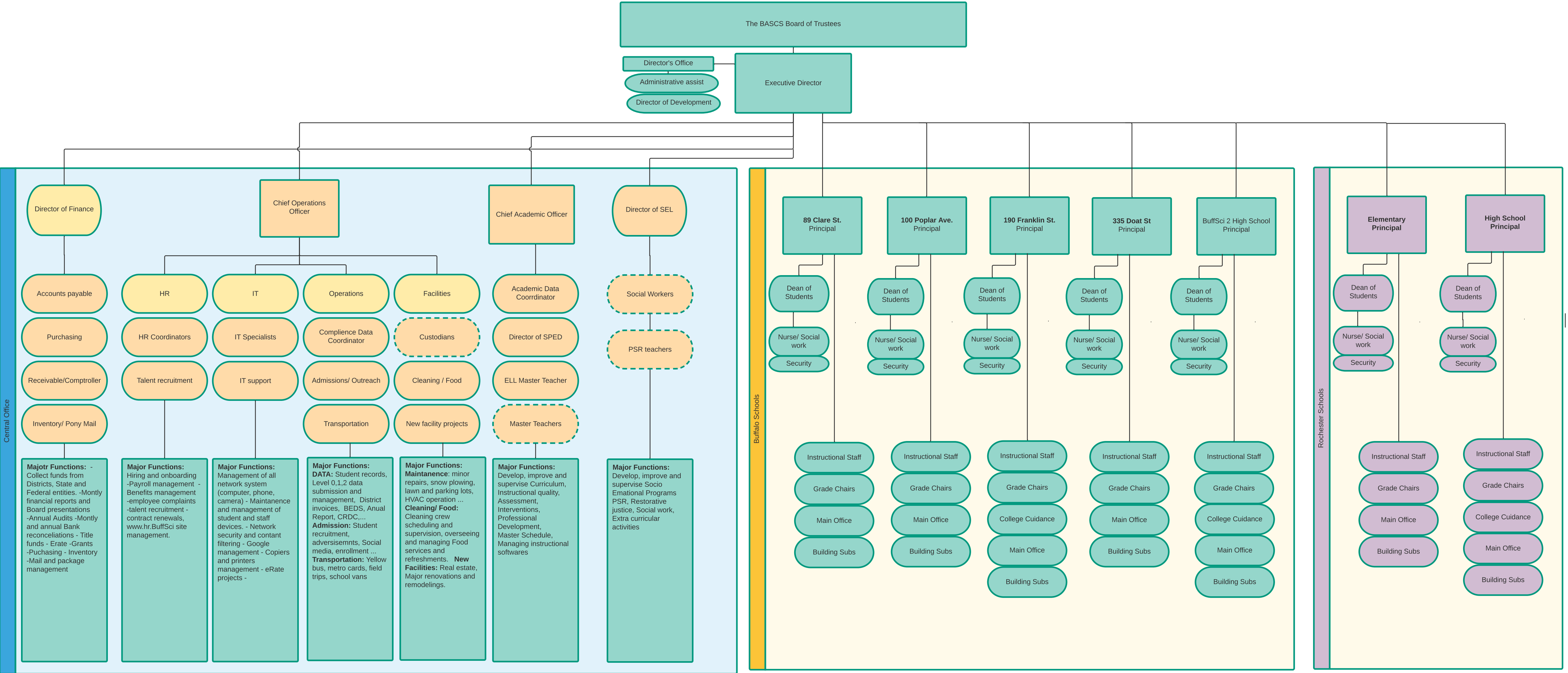
Home Telephone:

[REDACTED]

Home Address:

As above

last revised 06/8/2020



2022-23 Rochester Academy of Science Charter School Calendar

August 2022						
S	M	T	W	R	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	11
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September 2022						
S	M	T	W	R	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 2022						
S	M	T	W	R	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November 2022						
S	M	T	W	R	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December 2022						
S	M	T	W	R	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January 2023						
S	M	T	W	R	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2023						
S	M	T	W	R	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March 2023						
S	M	T	W	R	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April 2023						
S	M	T	W	R	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

May 2023						
S	M	T	W	R	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	11
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June 2023						
S	M	T	W	R	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

July 2023						
S	M	T	W	R	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31	1	2	3	4	5

Teacher Days/Days Students are in Attendance					
Month	Tchr	K-1	Month	Tchr	K-1
Aug	8	0			
Sept	21	19	Feb	15	15
Oct	20	20	Mar	23	23
Nov	19	17	Apr	15	14
Dec	17	18	May	22	22
Jan	20	20	June	16	15
Total	105	94	Total	91	89

Total Teacher Days: K-1 196
Total Actual student days K-1 183
Total number of hours of instruction K-1 1098

Important Days

Aug 22-Sep 2 Teacher Orientation

Sep 6 Final Set Up Before School/AM Orientation

Sep 7 First full day for all students and staff

Oct 10 Indigenous Peoples Day (School closed)

Nov 8 Teacher Data Day 1/2 day(no students)

Nov 11 Veterans Day (School closed)

Nov 11 Q1 Ends

Nov 23 Half Day for Students

Nov 25 - 26 Thanksgiving (School closed)

Dec 26- Jan 2 Holiday Break (School closed)

Jan 16 MLK day (School closed)

Jan 27 Q2 Ends

Feb 20 - 24 Mid-Winter Recess (school closed)

April 3 - 7 Spring Break (school closed)

April 6 Q3 Ends

May 29 Memorial Day (school closed)

June 19 Juneteenth (school closed)

June 22 Last day of classes

June 22 Q4 Ends

June 23 Sup't conference day

June 23 Senior Graduation

July 10-Aug 4 Summer School

	HS Regent Exams
	3-8 State tests
	School closed
	Report Card

	Central Office also closed
	Sup't Conference day
	Conference Day
	Early Release Day for Students

ROCHESTER ACADEMY OF
SCIENCE CHARTER SCHOOL

Financial Statements and
Supplementary Information

June 30, 2023

(With Independent Auditors' Report Thereon)

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

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INDEPENDENT AUDITORS' REPORT

The Board of Trustees
Rochester Academy of Science Charter School
Rochester, New York:

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Rochester Academy of Science Charter School (a nonprofit organization) (the School), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Rochester Academy of Science Charter School as of June 30, 2023, and the changes in its 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 the School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 the School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 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 the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

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

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations 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 schedule of expenditures of federal awards 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 30, 2023 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the School's internal control over financial reporting and compliance.

Williamsville, New York
October 30, 2023

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL
Statement of Financial Position
June 30, 2023

<u>Assets</u>	
Current assets:	
Cash and equivalents - unrestricted	\$ 650,023
Grants and other receivables	60,906
Prepaid expenses	<u>5,181</u>
Total current assets	<u>716,110</u>
Property and equipment, at cost	5,897,827
Less accumulated depreciation and amortization	<u>(135,381)</u>
Net property and equipment	<u>5,762,446</u>
Other assets - cash and equivalents - board designated	<u>25,078</u>
Total assets	<u><u>\$ 6,503,634</u></u>
 <u>Liabilities and Net Assets</u>	
Current liabilities:	
Accounts payable	78,703
Accrued payroll and benefits	153,643
Due to related entity	574,919
Current installments of lease liabilities	<u>306,588</u>
Total current liabilities	1,113,853
Long-term liability - lease liabilities, net of current installments	<u>5,077,285</u>
Total liabilities	<u>6,191,138</u>
Net assets without donor restrictions:	
General operating	287,418
Board designated	<u>25,078</u>
Total net assets without donor restrictions	<u>312,496</u>
Total liabilities and net assets	<u><u>\$ 6,503,634</u></u>

See accompanying notes to financial statements.

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Statement of Activities
Year ended June 30, 2023

Revenue:

Public school districts:

Resident student enrollment	\$ 1,049,675
Students with disabilities	30,021

Grants and contracts:

Federal grants	1,099,030
State and local grants	390,000
Other income	<u>26,614</u>

Total revenue	<u>2,595,340</u>
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Expenses:

Program services:

Regular education	1,569,638
Special education	114,822
Other programs	<u>69,458</u>

Total program services	1,753,918
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Supporting services - management and general	<u>420,010</u>
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Total expenses	<u>2,173,928</u>
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Change in net assets	421,412
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Net assets (deficit) at beginning of year	<u>(108,916)</u>
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Net assets at end of year	<u><u>\$ 312,496</u></u>
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See accompanying notes to financial statements.

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL
Statement of Functional Expenses
Year ended June 30, 2023

		Program Services				Supporting Services	
	No. of <u>positions</u>	Regular <u>education</u>	Special <u>education</u>	Other <u>programs</u>	<u>Total</u>	Management and <u>general</u>	<u>Total</u>
Personnel services costs:							
Instructional personnel	12	\$ 560,956	53,352	-	614,308	-	614,308
Non-instructional personnel	<u>3</u>	<u>-</u>	<u>-</u>	<u>16,380</u>	<u>16,380</u>	<u>220,218</u>	<u>236,598</u>
Total salaries and staff	<u>15</u>	560,956	53,352	16,380	630,688	220,218	850,906
Fringe benefits and payroll taxes		78,366	7,454	2,294	88,114	30,766	118,880
Retirement		36,967	3,516	1,082	41,565	14,513	56,078
Professional fees		-	-	-	-	52,822	52,822
Repairs and maintenance		93,561	5,848	5,848	105,257	11,694	116,951
Insurance		27,808	1,738	1,738	31,284	3,476	34,760
Utilities		18,906	1,182	1,182	21,270	2,362	23,632
Supplies and materials		91,661	-	-	91,661	-	91,661
Staff development		5,222	326	326	5,874	652	6,526
Advertising		22,124	1,383	1,383	24,890	2,765	27,655
Telephone and internet		12,578	786	786	14,150	1,572	15,722
Technology		31,318	1,957	1,957	35,232	3,916	39,148
Student services		12,114	1,152	354	13,620	-	13,620
Office expense		43,334	2,708	2,708	48,750	5,417	54,167
Meetings, conference and travel		10,607	663	663	11,933	1,326	13,259
Depreciation and amortization		108,305	6,769	6,769	121,843	13,538	135,381
Shared services		197,058	12,316	12,316	221,690	24,632	246,322
Interest		202,452	12,653	12,653	227,758	25,307	253,065
Other expenses		<u>16,301</u>	<u>1,019</u>	<u>1,019</u>	<u>18,339</u>	<u>5,034</u>	<u>23,373</u>
Total expenses		<u>\$ 1,569,638</u>	<u>114,822</u>	<u>69,458</u>	<u>1,753,918</u>	<u>420,010</u>	<u>2,173,928</u>

See accompanying notes to financial statements.

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL
Statement of Cash Flows
Year ended June 30, 2023

Cash flows from operating activities:	
Change in net assets	\$ 421,412
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	135,381
Changes in:	
Grants and other receivables	112,006
Prepaid expenses	(5,181)
Accounts payable	19,918
Accrued payable and benefits	153,643
Due to related party	<u>573,144</u>
Net cash provided by operating activities	<u>1,410,323</u>
Cash flows from investing activities - purchases of property and equipment	<u>(508,710)</u>
Cash flows from financing activities:	
Increase in lease liability	56,572
Payments on line of credit	<u>(290,000)</u>
Net cash used in financing activities	<u>(233,428)</u>
Net change in cash and equivalents	668,185
Cash and equivalents at beginning of year	<u>6,916</u>
Cash and equivalents at end of year	<u>\$ 675,101</u>
Supplemental disclosure of cash flow information:	
Cash paid for amounts included in measurement of lease liabilities - finance lease interest payments	<u>\$ 196,493</u>
Lease assets obtained in exchange for lease liabilities - finance lease	<u>\$ 5,327,301</u>
Classifications of cash and equivalents:	
Unrestricted	650,023
Board designated	<u>25,078</u>
	<u>\$ 675,101</u>

See accompanying notes to financial statements.

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Notes to Financial Statements

June 30, 2023

(1) Organization and Purpose

Rochester Academy of Science Charter School (the School) is a not-for-profit education corporation that operates kindergarten through 12th grades and is dedicated to providing quality education to a diverse body of students in the Rochester region of New York State. The School continually provides a rigorous, innovative and enhanced curriculum - highlighting science, technology, engineering and math (STEM) - in order to prepare students for successful futures in the global environment.

(2) Summary of Significant Accounting Policies

(a) Basis of Accounting

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

(b) Basis of Presentation

The School reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets without donor restrictions represents resources available for the general support of the School's activities. Net assets with donor restrictions are those whose use has been limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled by actions of the School. At June 30, 2023, the School only had net assets without donor restrictions.

(c) Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(d) Cash and Equivalents

For purposes of the statement of cash flows, the School considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash and equivalents.

(e) Concentration of Credit Risk

Financial instruments that potentially subject the School to concentration of credit risk consist principally of cash accounts in financial institutions. Although the accounts exceed the federally insured deposit amount, management does not anticipate nonperformance by the financial institution.

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Notes to Financial Statements, Continued

(2) Summary of Significant Accounting Policies, Continued

(f) Capitalization and Depreciation

Property and equipment are recorded at cost or fair market value at the date of the gift in the case of donated property and equipment. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives using the straight-line method. Improvements are capitalized, while expenditures for maintenance and repairs are charged to expense as incurred. Upon disposal of depreciable property and equipment, the appropriate property and equipment accounts are reduced by the related costs and accumulated depreciation. The resulting gains and losses are reflected in the statement of activities. Capitalization thresholds and estimated useful lives of property and equipment are as follows:

	<u>Cost</u>	<u>Years</u>
Leasehold improvements	\$5,000	10 - 20
Furniture and fixtures	2,000	3 - 5
Equipment	2,000	3 - 5

Furniture, fixtures and equipment purchased as a bundle greater than \$20,000 will also be capitalized and depreciated using the straight-line method over their estimated useful lives.

(g) Public School District Revenue

The School receives per pupil aid passed through from each student's home public school district. The New York State Department of Education mandates the rate per pupil. The regular education per pupil rate from Rochester City School District, the district from which the School receives its largest pass through of district revenue, was \$14,216 for the year ended June 30, 2023.

(h) Revenue Recognition

Under Accounting Standards Update (ASU) No. 2014-09 (Topic 606) - Revenue from Contracts with Customers, revenue is recognized when promised goods or services are transferred to customers in an amount that reflects the consideration to which the School expects to be entitled in exchange for these goods or services. The School utilizes a five-step framework as identified in ASU No. 2014-09. The primary sources of revenue from contracts with customers for the School are as follows:

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Notes to Financial Statements, Continued

(2) Summary of Significant Accounting Policies, Continued

(h) Revenue Recognition, Continued

Tuition and Fees

Tuition and fees revenue from public school districts are recognized over the period that services are provided.

Tuition and fees are generally nonrefundable, billed monthly and payment is typically due within 30 days of invoice. Amounts billed or received in advance are deferred and recognized when earned.

Tuition and fees receivables and timing of revenue recognition are as follows:

	Accounts <u>Receivable</u>	Revenue <u>Recognized</u>
2023	\$ 9,296	<u>1,079,696</u>

Grants and Contacts

Grant awards accounted for as exchange transactions are recorded as revenue when expenditures have been incurred in compliance with the grant restrictions. Amounts unspent are recorded in the statement of financial position as deferred revenue.

(i) Advertising and Recruitment

The School uses advertising to promote recruitment and its program activities. These costs are expensed as incurred and amounted to \$27,655 for the year ended June 30, 2023.

(j) Income Taxes

The School is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code), therefore, no provision for income taxes is reflected in the financial statements. The School has been classified as a publicly supported organization that is not a private foundation under Section 509(a) of the Code. The School presently discloses or recognizes income tax positions based on management's estimate of whether it is reasonably possible or probable that a liability has been incurred for unrecognized income taxes. Management has concluded that the School has taken no uncertain tax positions that require adjustment in its financial statements. U.S. Forms 990 filed by the School are subject to examination by taxing authorities.

(k) Subsequent Events

The School has evaluated subsequent events through the date of the report which is the date the financial statements were available to be issued.

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Notes to Financial Statements, Continued

(3) Liquidity

The School has \$710,929 of financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures, consisting of \$650,023 of cash and equivalents and \$60,906 of grants and other receivables. None of these financial assets are subject to donor or contractual restrictions that make them unavailable for general expenditure within one year of the 2023 statement of financial position date. As more fully described in note 6, the School has an escrow account with a balance of \$25,078.

(4) Grants and Other Receivables

Grants and other receivables at June 30, 2023 are as follows:

School district tuition	\$ 9,296
U.S. Department of Education	50,444
Other receivables	<u>1,166</u>
	\$ <u>60,906</u>

(5) Property and Equipment

Property and equipment at June 30, 2023 are as follows:

Leasehold improvements	\$ 46,686
Furniture and fixtures	211,409
Equipment	312,431
Right-of-use assets	<u>5,327,301</u>
	5,897,827
	<u>(135,381)</u>
Less accumulated depreciation and amortization	
Net property and equipment	\$ <u>5,762,446</u>

During the year ended June 30, 2023, in connection with the Buffalo Academy of Science Charter School, the School transferred all assets related to their building and land to BRASS Foundation, Inc. Subsequently, these assets were leases back to the School under a finance lease arrangement. See note 8 to these financial statements for additional details on the lease arrangement.

(6) Escrow Accounts

As set forth in its charter, the School established an escrow account to be used upon school closure. The balance in the escrow account was \$25,078 at June 30, 2023.

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Notes to Financial Statements, Continued

(7) Related Entity Receivables and Payables

The School typically loans resources between related entities for purposes of providing cash flows. These transactions are typically repaid within one year and are non-interest bearing. Amounts due to related entities at June 30, 2023 are as follows:

Buffalo Academy of Science Charter School	\$ 159,919
Buffalo/Rochester Academy of Science Schools Foundation	<u>415,000</u>
	\$ <u><u>574,919</u></u>

(8) Right-of-Use Assets - Lease Liabilities

The School leases its school building under a financing lease and has elected the practical expedient not to separate lease and non lease components for all lease transactions. The lease provides for monthly payments of \$20,524 through September 30, 2023 and \$27,224 through September 30, 2027, with further increases thereafter. The lease assets and liabilities were calculated using the School's risk-free discount rate of 6.0%. Additional information about the School's lease arrangement are as follows:

Finance lease:	
Interest expense:	
Program services	\$ 227,758
Management and general	<u>25,307</u>
	<u>253,065</u>
Amortization expense:	
Program services	75,471
Management and general	<u>8,385</u>
	<u>83,856</u>
Total lease expense	\$ <u><u>336,921</u></u>
Weighted average:	
Remaining lease term	567 months
Discount rate	6.0%
Lease liabilities:	
Finance lease:	
Current installments	\$ 306,588
Noncurrent installments	<u>5,077,285</u>
Total lease liabilities	\$ <u><u>5,383,873</u></u>

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Notes to Financial Statements, Continued

(8) Right-of-Use Assets - Lease Liabilities, Continued

The maturity of the lease payments under ASC 842 for the five years following June 30, 2023 and thereafter is as follows:

2024	\$	306,588
2025		326,688
2026		326,688
2027		326,688
2028		327,912
Thereafter		<u>15,459,150</u>
		17,073,714
		<u>(11,689,841)</u>
		Total lease liabilities
		\$ <u>5,383,873</u>

The finance lease arrangement between the School and BRASS Foundation requires payments over the lease term that escalate from \$20,524 per month in 2023 to \$33,736 in 2070. The lower monthly payments at the beginning of the lease have resulted in the lease accruing interest in excess of the monthly payment. Accordingly, unpaid accrued interest in the amount of \$56,572 has been added to the lease liability at June 30, 2023.

(9) Pension Expense

The School participates in the New York State Teachers' Retirement System (the System), a cost-sharing, multiple-employer, defined benefit pension plan administered by the New York State Teacher's 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. 3.5% of their annual salary for their entire working career. Those joining on or after April 1, 2012 are required to contribute 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 year ended June 30, 2023 was 10.29%. The total retirement contribution expense amounted to \$56,078 for the year ended June 30, 2023.

(10) Concentration of Credit Risk

The School receives a substantial portion of its funding from school districts where students reside. One school district comprised approximately 41% of total revenue and support for the year ended June 30, 2023.

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Notes to Financial Statements, Continued

(11) Contingency

The School has received grants which are subject to audit by agencies of the State and Federal government. Such audits may result in disallowances and a request for a return of funds. Based on prior experience, the School's administration believes that disallowances, if any, will be immaterial.

The School is involved in various litigation arising in the normal course of business. Management believes that any financial responsibility that may be incurred in settlement of such litigation would not be material to the School's financial position.

(12) Functional Expenses

The School is dedicated to providing quality education to a diverse body of students in the Rochester region of New York State. 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 utilities, repairs and maintenance, insurance and depreciation. Other expenses such as salaries and wages, benefits, payroll taxes, other purchased services, student services, supplies, office expenses and other expenses, which are allocated on the basis of estimates of time and effort for each category.

(13) Change in Accounting Principle

In 2023, the School adopted ASC 842 Leases. ASC 842 establishes a right-of-use (ROU) model that requires a lessee to record a ROU asset and a lease liability on the balance sheet for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities. The School elected to apply this standard on a modified retrospective transition approach for capital and operating leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements, with certain practical expedients available. Entities have the option to continue to apply historical accounting under Topic 840, including its disclosure requirements, in comparative periods presented in the year of adoption.

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL
Schedule of Expenditures of Federal Awards
Year ended June 30, 2023

<u>Federal Grantor/Pass-through Grantor Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-through Grantor's Number</u>	<u>Expenditures</u>	<u>Expenditures to Subrecipients</u>
U.S. Department of Education:				
Passed-through NYS Department of Education:				
Title I Grants to Local Educational Agencies	84.010	0021-23-5775	\$ 68,296	-
Charter Schools Program	84.282	0089-22-1057	225,866	-
Charter Schools Program	84.282	0089-23-1057	797,612	-
Total Charter Schools Program			1,023,478	-
Supporting Effective Instruction State Grants	84.367	0147-23-5775	7,256	-
Total U.S. Department of Education			\$ 1,099,030	-

See accompanying notes to schedule of expenditures of federal awards.

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Notes to Schedule of Expenditures of Federal Awards

June 30, 2023

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs administered by the Rochester Academy of Science Charter School (the School). Federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies, are included on the schedule of expenditures of federal awards.

(2) Basis of Accounting

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

(3) Indirect Costs

The School has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

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

The Board of Trustees
Rochester Academy of Science Charter School
Rochester, 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 of Science Charter School (a nonprofit organization) (the School), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to financial statements, and have issued our report thereon dated October 30, 2023.

Report on Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

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

Williamsville, New York
October 30, 2023



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Board of Trustees
Rochester Academy of Science Charter School
Rochester, New York:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Rochester Academy of Science Charter School's (the School) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on the School's major federal program for the year ended June 30, 2023. The School's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

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; 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditors' 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 the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to 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 the School's compliance with the requirements of the major federal program as a whole.

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Williamsville, New York
October 30, 2023

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Schedule of Findings and Questioned Costs

Year ended June 30, 2023

Part I - SUMMARY OF AUDITORS' RESULTS

Financial Statements:

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:

Internal control over financial reporting:	Unmodified
1. Material weakness(es) identified?	___ Yes ___ X No
2. Significant deficiency(ies) identified?	___ Yes ___ X No reported
3. Noncompliance material to financial statements noted?	___ Yes ___ X No

Federal Awards:

Internal control over major programs:

4. Material weakness(es) identified?	___ Yes ___ X No
5. Significant deficiency(ies) identified?	___ Yes ___ X No reported

Type of auditors' report issued on compliance for the major program: Unmodified

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) (Uniform Guidance):

___ Yes ___ X No

7. The School's major program audited was:

Name of Federal Program Assistance Listing
Number

Charter School Program

84,282

8. Dollar threshold used to distinguish between Type A and Type B programs.

\$750,000

9. Auditee qualified as low-risk auditee?

___ Yes ___ X No

Part II - FINANCIAL STATEMENT FINDINGS SECTION

No reportable findings.

Part III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS SECTION

No reportable findings or questioned costs.

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Status of Prior Year Audit Findings

Year ended June 30, 2023

No audit was required with regard to the prior year financial statements (June 30, 2022).

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of Facilities Planning - Room 1060 Education Building Annex
Albany, New York 12234

Updated DECEMBER 2020

PUBLIC SCHOOL FIRE AND BUILDING SAFETY REPORT

(THIS REPORT IS TO BE SUBMITTED ELECTRONICALLY – DO NOT MAIL THIS REPORT)

All buildings which are owned, operated, or leased by public school districts, Boards of Cooperative Educational Services (BOCES), and nonpublic schools must be inspected annually 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.

BEDS CODE #

2	6	1	6	0	0	9	5	0	0	0	2	0	0	1	2	1	1	5	2	0	0	4	2	9	2	2
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

District/School Name

R	o	c	h	e	s	t	e	r	A	c	a	d	e	m	y	o	f	s	c	i	e	n	e
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Facility/Building Name

F	l	o	v	e	r	t	o	n	S	t	r	e	e	t	S	c	h	o	o	l
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Street Address (NO PO Box Numbers)

1	5	0	F	l	o	v	e	r	t	o	n	S	t	r	e	e	t
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

City/Town/Village

R	o	c	h	e	s	t	e	r	N	Y	1	4	6	1	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Zip Code

INSTRUCTIONS

- Read the "Manual for Public School Facility - Fire and Building Safety Inspections" prior to inspecting the facility and complete a separate report for each facility.
- Part I: General Information. School officials must complete this section annually.
- Part II: This section to be completed by the inspector and non-conformances recorded on page 4, Fire Safety Non-Conformance Reporting Sheet.
- Part II-A Regulations of the Commissioner 155.7: This section must be completed for student occupied buildings only. (Questions 1-7, Nonconformance Reporting Sheet) Do not complete this section for school buildings located in the cities of Buffalo, Syracuse, Rochester, and Yonkers.
- Part II-B Regulations of the Commissioner 155.25: This part to be completed for all buildings with electrically operated partitions. (Question 8, Non-Conformance Reporting Sheet) 2020 Fire Code of New York State and the 2020 Property Maintenance Code of New York State. This part to be completed for all buildings. (Questions 9-26, Non-Conformance Reporting Sheet).
- Part III Certifications. To be completed by persons 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.
- Posting of Certificate of Occupancy: Any temporary, qualified, or annual Certificate of Occupancy must be posted in public view in a prominent location within this facility.

Part I: General Information and Fire/Life Safety History

Inspection Date

Note : Please insert the date the actual inspection took place.
The Inspection Date cannot be earlier than 45 days before the Due Date.

1. Please indicate the primary use of this facility:

☒ INSTRUCTIONAL

ADMINISTRATIVE

BUS MAINTENANCE

BUS STORAGE ONLY

LEASED FACILITY OFF SCHOOL GROUNDS

MAINTENANCE

OTHER

Please Specify

PUBLIC LIBRARY

STORAGE

VACANT

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

a. If the building is not District Owned, provide the name and address of Landlord or Building Owner:

Name *

Buffalo Academy of Science Charter School

Address *

[REDACTED]

Telephone # *

[REDACTED]

5. Does the District lease the building or spaces within the building to others? ☐ YES ☒ NO

a. If yes, indicate the tenant(s):

Name *

Address *

Telephone # *

6. What is the current gross square footage of this facility?

nearest whole ten feet:

8800 sq

7. If this Facility is vacant, skip the remaining questions and go to Section #2 Non-Conformance and report any non-conformances for Items #25A-1 through #26A-3

yes

8. FIRE AND EMERGENCY DRILLS

If this facility is used for instruction, complete (a) - (g); otherwise go to question 9.

a. Per Section 807, paragraph 2 of the State Education Law entitled Fire and Emergency Drills, a copy of Section 807 has been printed and distributed as guidance to teaching staff?

☐ YES ☐ NO

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

☐ YES ☐ NO

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:

82. Average time to evacuate facility was: minutes seconds

83. 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, fire prevention, injury prevention, and life safety for each month school is in session. ☒ YES ☐ NO

84. Employee fire prevention, evacuation, and fire safety training was provided, and records maintained, in accordance with Section F406 of the NYS Fire Code ☒ YES ☐ NO

9. If the fire alarm system was activated, was the fire department immediately notified? ☐ YES ☐ NO

10. Have there been any fires in this facility since the last annual fire inspection report? ☐ YES ☐ NO

a. If 'yes', indicate: Number of fires Number of injuries Total cost of property damage

Part II: Public School Fire and Building Safety Non-Conformance Report Sheet

School District Rochester Academy of Science CS
 Facility # _____

Building Name Flouerton School

Part II-A (to be completed for public schools only - except "Big 4")					Part II-B					Part II-B					Part II-B				
Item #	Non-Conformance	Date Corrected	Date Reinspected		Item #	Non-Conformance	Date Corrected	Date Reinspected		Item #	Non-Conformance	Date Corrected	Date Reinspected		Item #	Non-Conformance	Date Corrected	Date Reinspected	
01A-2					08A-2					13A-2					19E-1				
01B-1					08B-2					13B-2					19F-1				
01C-1					08C-2										19G-1				
01D-1					08D-2					14A-2					19H-2				
01E-1					08E-2					14B-2									
					09A-2					14C-2					20A-1				
02A-2					09B-2					14D-1					20B-1				
02B-1					09C-1					14E-1					20C-1				
02C-3					09D-1					15A-2					21A-3				
02D-1					09F-2					15B-1					22A-3				
02E-2					09G-2					15C-2					22B-3				
02F-3					10A-2					15D-2					22C-3				
02G-2					10B-2					15E-1					23A-1				
					10C-1					16A-2					23B-1				
03A-3					10D-1					16B-2					23C-1				
03B-1										16C-2					23D-2				
					11A-2					16D-2					24A-3				
04A-2					11B-1					17A-3					25A-1				
04B-2					11C-2					17B-2					25B-1				
04C-1					11D-2					17C-2					25C-1				
					11E-1					17D-2									
05A-3										17E-1					26A-3				
05B-2					12A-1					17F-3					If any additional non-conformances are observed, check item 26A-3 and list the Code section below. _____ _____ _____ Inspector The inspector has been provided with a copy of the previous year's school fire safety report: Yes _____ No _____				
05C-2					12B-3					17G-1									
					12C-2					17H-2									
06A-1					12D-2					17I-2									
06B-1					12E-1					17J-1									
06C-1					12F-1					17K-1									
06D-2					12G-1					17L-1									
06E-3					12H-1					18A-2									
06F-1					12I-1					18B-2									
06G-1					12J-1					18C-2									
06H-2					12K-1					18D-2									
					12L-1					19A-3									
07A-3					12M-1					19B-2									
07B-2					12N-1					19C-1									
07C-2					12O-2					19D-1									

All schools complete Section 8 only if the building has electrically-operated folding partitions.

Initial Inspection:

Fire Safety Inspector: Name _____
 Date _____

Registry # _____ (26E-4)

Final Inspection (if required):

Fire Safety Inspector: Name _____
 Date _____

Registry # _____ (26F-4)

Fire Alarm Acceptance Test
FF Brian Ayten Rochester FD
0916-0280

Part III: Public School Certifications

Section III-A. Fire Inspector


The individual noted below inspected this building and the information in this Fire Safety 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 Title 19 Part 1208

Name: BRIAN ANTEO Telephone #: (585) 428-6901
Title: FIRE INSPECTOR Certification # 0916-0280
(as designated by the NYS Department of State)
Email: BRIAN.ANTEO@CITYOFROCHESTER.GOV 8 Inp FIRE ALARM ONLY

Section III-B. Building Administrator or Designee

Please provide the name and contact information of the person responsible for monitoring this inspection (whomever accompanied the inspector; provided access to all spaces; and made available any records and/or required documentation requested by the inspector)


The individual identified below certifies that this building inspection was conducted on this date 8/26/22 and can confirm the specific locations of any non-conformances (provide inspection date) identified within this report.

Name: David McBride Telephone #: (585) 736-8786
Title: Principal Email: mcbride@rocsd.org
Signature: 

Section III-C. School Superintendent

I hereby submit this fire inspection report on behalf of the Board of Education and certify that:

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

Name: Dr. Joseph Polat Telephone #: (716) 854-2490
Title: Executive Director
Email: polat@bascs.org Signature: 

INSTRUCTIONS / NOTES FOR 2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT (“APPR”)

1. Schools that do not yet enroll students in state testing grades are still required to complete an APPR. In the absence of state test results, schools may report results from internally developed assessments, nationally norm-referenced tests, and/or any other evaluation method under each goal area. Schools should provide tabulated achievement or growth results if available under the “Results and Evaluation” section of each goal area.
2. The deadline for submission of the APPR is September 15, 2023. Schools with extenuating circumstances may request an extension as necessary. As it does every year, the Institute will validate and post the finalized APPRs onto its website.
3. Text Highlighted in Grey = explanation or guidance for an entry. As guidance, schools should remove the existing text entirely and replace it with information to complete the report.
4. Please do not include these instructions or the reference guide below in a submitted report.

The Accountability Plan Progress Report Template Is Below. Delete all information above before submitting.



ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

Submitted to the SUNY Charter Schools Institute on:

August 22nd, 2023

By Dr. Joseph Polat

545 Humboldt Street, Rochester, NY 14610

585 – 633 - 7354

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

Enter Name(s) and Title(s) prepared this 2022-23 Accountability Progress Report on behalf of the school's board of trustees:

Trustee's Name	Board Position	
	Office (e.g. chair, treasurer, secretary)	Committees (e.g. finance, executive)
Ismet (Izzy) Mamnoon	chair	Committees
Dr. Mustafa Gokcek	secretary	Committees
Dr. David Banks	member	Committees
Betty Jean Grant	member	Committees
Karen Wallace	member	Committees
Name	Office	Committees
Name	Office	Committees
Name	Office	Committees
Name	Office	Committees
Name	Office	Committees
Name	Office	Committees
Name	Office	Committees
Name	Office	Committees
Name	Office	Committees

Dr. Joseph Polat has served as the Executive Director since 2022.

SCHOOL OVERVIEW

Rochester Academy of Science Charter School opened in July 2002 and served for grades K and 1. The student enrolment was 71 students for 2022-2023. The breakdown of student demographics is as below:

SUBGROUP	ENROLLMENT TOTALS
All Students	71
Female	34
Male	37
Black	60
Hispanic	7
White	1
Multiracial	3
Students with Disabilities	7
Former Students with Disabilities	1
English Language Learner	1
Economically Disadvantaged	71
Not Migrant	71
Homeless	4

Mission

Rochester Academy of Science Charter School (RASCS) is a tuition-free, college preparatory public charter school whose mission is to provide an excellent K-12 academic experience that ensures all students are highly prepared for college and careers of the highest potential as responsible and well-rounded citizens (academically, socially, emotionally, and physically).

Vision

Historical urban academic and income disparities are eliminated and students are ready to carry the torch of knowledge, freedom, equity, and prosperity.

Key Design Elements:

- **STEM** infused
- **Data-driven** decision-making and continuous improvement
- **Closing the gaps** by providing instructional support for all students through intervention, special programs, remediation, tutoring, after-school enrichment, and instructional modifications that accelerate student movement between proficiency levels
- **Character** development, social-emotional-physical well-being, healthy lifestyles
- **Teacher training**—ongoing, strong teacher professional development, coaching, mentorship, and professional learning communities
- **Parents as partners**, partnership-and-participation atmosphere, student-parent-teacher triads
- **College for all**, college planning, and guidance counseling

ENROLLMENT SUMMARY

In the table below, provide the school's BEDS Day enrollment for each school year.

School Enrollment by Grade Level and School Year														
School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2020-21	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2021-22	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2022-23	56	15	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	69

GOAL 1: ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

The school will meet or exceed identified absolute, comparative, and growth objectives in English Language Arts for 1) all students, 2) low-income students, 3) English Language Learner students, and 4) Students with Disabilities.

BACKGROUND

Each year, the percentage of K-5 students increasing proficiency between proficiency levels (e.g., from 1 to 2, from 2 to 3, etc.) will exceed the previous year's increase as evidenced by a comparison of the current year's increase to the previous year's increase per RASCS English Language Arts literacy assessments and reading diagnostic assessments.

METHOD

Proficiency in English Language Arts is assessed using the following benchmarks: 1) FastBridge ELA norm-based diagnostic assessment administered in the Fall, Winter, and Spring 2) LETRS Phonics assessment administered quarterly, 3) PAST Phonological Awareness assessment administered at the beginning and end of the year, and as needed, 4) ORF Oral Reading Fluency and Comprehension assessment, administered in the Fall, Winter, and Spring, 5) Trick Words assessment administered quarterly.

RESULTS AND EVALUATION

- 1) FastBridge ELA Diagnostic assessment comparison from Fall to Spring, Kindergarten students demonstrated a 6% growth in proficiency, from 41% proficiency to 47% proficiency, 1st-grade students demonstrated a 10% growth in proficiency, from 19% proficiency to 29% proficiency.
- 2) Over the course of the school year, student's performance on the LETRS Phonics assessment showed incremental improvement.
- 3) The PAST Phonological Awareness assessment revealed gradual progress in student performance from the beginning to the end of the academic year, with occasional reevaluations.

- 4) Across Fall, Winter, and Spring, the ORF Oral Reading Fluency and Comprehension assessment demonstrated steady advancements in student performance.
- 5) Quarterly Trick Words assessments depicted consistent growth in students' mastery of these challenging words throughout the school year.

ADDITIONAL CONTEXT AND EVIDENCE

When examining the norm based diagnostic assessment (FastBridge) to the literacy assessments, the growth in proficiency from year start to year-end is consistent across all ELA and literacy assessments for K-1 students.

ACTION PLAN

To maintain consistency in data collection and reporting, the school will hold quarterly data meetings with network administrators, instructional coaches, and school administrators. A testing calendar is developed and testing dates are scheduled prior to the start of the school year. Data is pulled and updated regularly within grade-level teams. To maintain or improve academic performance based on the specific assessment data, English Language Arts intervention time has been built into the schedule daily, to ensure students receive RTI (Response to Intervention) on an individual needs basis. Additionally, the implementation of IXL across all grade levels will provide recommended goals-based intervention data and resources.

GOAL 2: MATHEMATICS

Goal 2: Mathematics

The school will meet or exceed identified absolute, comparative, and growth objectives in Mathematics for 1) all students, 2) low-income students, 3) English Language Learner students, and 4) Students with Disabilities.

BACKGROUND

Each year, the percentage of K-5 students increasing proficiency between proficiency levels (e.g., from 1 to 2, from 2 to 3, etc.) will exceed the previous year's increase as evidenced by a comparison of the current year's increase to the previous year's increase per RASCS Mathematics diagnostic and benchmark assessments.

METHOD

Proficiency in Mathematics is assessed using the following benchmarks: 1) FastBridge Mathematics norm based diagnostic assessment administered in the Fall, Winter, and Spring 2) End of Module Mathematics Benchmark assessment administered quarterly.

RESULTS AND EVALUATION

- 1) FastBridge Math Diagnostic assessment comparison from Fall to Spring, Kindergarten students demonstrated a 12% growth in proficiency, from 39% proficiency to 51% proficiency, 1st-grade students demonstrated a 24% growth in proficiency, from 18% proficiency to 42% proficiency.
- 2) End of Module Mathematics Benchmark assessments comparison from quarter 1 to quarter 4, Kindergarten students demonstrated a 17% growth in proficiency on topics

learned, from 69% to 86%, 1st-grade students demonstrated an 8% growth in proficiency from 70% proficiency to 78% proficiency.

ADDITIONAL CONTEXT AND EVIDENCE

When examining the norm based diagnostic assessment (FastBridge) to the content-based end-of-module benchmark assessments, the growth in proficiency from year start to year end is consistent across all mathematics assessments for K-1 students.

ACTION PLAN

To maintain consistency in data collection and reporting, the school will hold quarterly data meetings with network administrators, instructional coaches, and school administrators. A testing calendar is developed and testing dates are scheduled prior to the start of the school year. Data is pulled and updated regularly within grade-level teams. To maintain or improve academic performance based on the specific assessment data, Mathematics intervention time has been built into the schedule daily, to ensure students receive RTI (Response to Intervention) on an individual needs basis. Additionally, the implementation of IXL across all grade levels will provide recommended goals-based intervention data and resources.

GOAL 3: SCIENCE

Goal 3: Science

The school will meet or exceed identified absolute, comparative, and growth objectives in Science for 1) all students, 2) low-income students, 3) English Language Learner students, and 4) Students with Disabilities, while providing innovative and immersive science learning experiences.

BACKGROUND

The daily science curriculum lessons are interactive, encouraging questions and experimentation, utilizing the FOSS resources to develop critical thinking and collaboration skills. Assessments are not just test-based, but teachers promote observations, articulation of understanding, and developing a holistic understanding of science. The school instills a strong STEM foundation, equipping students with both scientific knowledge and essential skills for the evolving STEM landscape.

METHOD

Achievement in science is assessed through a diverse range of methods. These include observational assessments during experiments and discussions, performance-based tasks that apply scientific knowledge to real-world scenarios, portfolio documentation of their scientific journey, and collaborative project evaluations. The school emphasizes both formative and summative assessments to monitor progress, while also fostering verbal communication skills for effective expression of scientific understanding. This holistic approach ensures that student evaluation goes beyond traditional testing, capturing the depth of knowledge, critical thinking, collaboration, and communication skills developed through inquiry-based learning.

RESULTS AND EVALUATION

The results achieved by students directly reflect the success of the comprehensive approach. With a strong emphasis on hands-on exploration and inquiry-based learning, students have excelled in their scientific understanding. Observational assessments have allowed teachers to witness engaged participation, and performance-based tasks have showcased their ability to apply theoretical concepts to practical scenarios. Portfolios documenting their scientific journeys highlight the progression of their understanding, while collaborative project evaluations underscore their adeptness in teamwork and problem-solving. This multifaceted evaluation strategy has not only captured their academic growth but has also led to a high level of achievement in science, showcasing their advanced knowledge, critical thinking prowess, and aptitude for effective communication in the field.

ADDITIONAL CONTEXT AND EVIDENCE

In upcoming years, students will be scheduled into a dedicated Science based STEM class with a dedicated Science teacher at the elementary level. This specialized educator can provide targeted instruction that aligns with the school's STEM-focused curriculum, ensuring consistent and cohesive learning experiences. The STEM teacher's expertise enables them to implement innovative teaching methods, engaging students in hands-on activities and inquiry-based learning, fostering a deeper understanding of scientific concepts. Additionally, the teacher can continually adapt to emerging trends in STEM education, keeping the curriculum dynamic and relevant, thereby nurturing a lasting culture of excellence in science among elementary students.

ACTION PLAN

Introducing a theme-based science exploration program, guided by a STEM coordinator in partnership with a science museum, can significantly boost elementary-level academic performance in science. The collaboration combines expert curriculum design with interactive experiences, enhancing students' understanding of scientific concepts. Through museum visits and interdisciplinary learning, students gain practical insights, fostering enthusiasm and improved comprehension. This initiative creates a dynamic, real-world connection, nurturing a deeper engagement with science and ultimately elevating academic achievement.

GOAL 4: ESSA

Goal 4: ESSA

Write the school's Accountability Plan ESSA goal here.

Goal 4: Absolute Measure

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

METHOD

Because *all* students are expected to meet the state's performance standards, the federal statute stipulates that various sub-populations and demographic categories of students among all tested students must meet the state standard in and of themselves aside from the overall school results. As New York State, like all states, is required to establish a specific system for making these determinations

2022-23 ACCOUNTABILITY PLAN PROGRESS REPORT

for its public schools, charter schools do not have latitude in establishing their own performance levels or criteria of success for meeting the ESSA accountability requirements. Each year, the state issues School Report Cards that indicate a school's status under the state accountability system. More information on assigned accountability designations and context can be found [here](#).

RESULTS AND EVALUATION

No data available yet.

Accountability Status by Year

Year	Status
2020-21	N/A (Didn't Exist)
2021-22	N/A (Didn't Exist)
2022-23	Not Available



CITY OF ROCHESTER

CERTIFICATE NO.: 77538
DATE ISSUED: AUGUST 29, 2022
EXPIRATION: NOT APPLICABLE
LEGAL USE: CHURCH

CASE NO.: 744869
PERMIT: 1220392
SBL NO: 12233000010420000000

CERTIFICATE OF OCCUPANCY
{PARTIAL}

PROPERTY LOCATION: 0553 HUMBOLDT ST

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

BRICK 2 STORIES
CERTIFICATE FOR REAR BUILDING {150 FLOVERTON ST} - SCHOOL

This Certificate is issued and based on the application made by:

MURAT KUCUKDUGENCI, {OWNER'S AGENT}, ON AUGUST 11, 2022

The Certificate of Occupancy remains in effect from the date of issuance until the expiration date noted above, unless terminated by the occurrence of any of the events enumerated in Section 90-16A(2) of the City Code, or the Non-Conforming Use limitations in Section 120-199 of the Zoning Code. This Certificate must be renewed, if applicable, no later than the expiration date.

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.

SENIOR CODE ENFORCEMENT OFFICER



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



ROCHESTER ACADEMY of SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes
Virtual Meeting Via Zoom
July 27, 2022

Attending Members: Mrs. Ismet Mamnoon, Mrs. Karen Wallace, Dr. David Banks,
LaShunda Leslie-Smith, Dr. Mustafa Gokcek, Betty Jean Grant

Excused Members: Dr. Selcuk Acar

Staff Members: Dr. Joseph B. Polat, Staci Cameron, Hakan Aktar,
Ginger Ragland, Murat Kucukdugenci

Guests: Mrs. Sabriyah Tate, Valerie Wigmore, Chandra Bernhardt, Lisa
Kirisits, Karen Burhans, Maria Bondaruk, Nailja Boulden,

A quorum being present, Mrs. Mamnoon called the meeting to order at 6:15pm

Executive Directors Report:

- Newly enrolled students are attending the Bridge Program to become acclimated to the school environment.
- RocSci nursing service will be provided by the Rochester School District.
- Executive Director RocSci self-evaluation and contract
 - Shared/reviewed with board members
- In -person meeting versus Zoom to be determined based on the Governor's Executive Order's extension.
- Governance Committee meetings need to be scheduled to review and approve new school policies.

Finance Committee Report

- New Curriculum (GEODES reading program) needs to be purchased to assist students develop reading skills using background knowledge from ELA, Math, Science, and Social Studies. Purchase price is \$17,399, requesting approval; since the GEODES is a sole provider for its curriculum, we are unable and not required to provide three quotes. After discussion, it was approved by vote to make the purchases. Implementation will commence with 1st and 2nd grades.

Motion.07.27.2022.1 Mrs. Mamnoon moved, second by Dr. Banks to purchase new reading curriculum

Approved

- **Health Insurance Options**

- Chandra Bernhardt, insurance broker representative, presented to the school board pricing comparison between Univera plans and Highmark plans for staff medical coverage.
- Chandra gave an overview of the cost savings and medical coverage benefits via the excel grid presented. Highmark cost was more favorable for RocSci. Highmark coverage begins 9/1/2022 if approved. Mrs. Mamnoon inquired how soon Chandra needed a decision; she stated ASAP hopefully by July 31st, premium has to be submitted within 30 days of effective date 9/1/2022. Dr. Polat recommended dropping the national network coverage to reduce the cost.

Motion.07.27.2022.4 Mrs. Mamnoon moved to select Highmark medical coverage plans for the 2022-23 school year, seconded by Mrs. Leslie-Smith. Motion approved unanimously.

Operation Updates – Murat K.

- RocSci Renovations; Roof replacement needs to be added to renovation items, this will increase the cost and loan amount. Charter School Growth Fund (CSGF) will increase the loan amount to cover the increase. CSGF, BRASS, and FIF are all agree and support to include roof replacement into the loan.

Adjournment

Motion.07.27.2022.9 There being no further business of the Board, Mrs. Mamnoon moved, Dr, Gokcek 2nd, to adjourn the meeting at 7:45pm. Motion was approved unanimously.

Minutes transcribed by Ms. Ginger Ragland

Respectfully submitted,

Dr. Mustafa Gokcek
Board of Trustees Secretary



ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes
190 Franklin Street, Buffalo, NY 14202
Virtual Meeting Via Zoom
August 31, 2022

Attending Members: Mrs. Betty Jean Grant, Dr. Mustafa Gokcek, Mrs. Karen Wallace, Mrs. LaShunda Leslie-Smith

Excused: Dr. David Banks, Mrs. Ismet Mamnoon
Guests: Hakan Aktar, Karen Burhans, Graham VanderZanden, Murat Kucukdugenci, Ginger Ragland, Dr. Joseph Polat

A quorum being present, Mrs. Leslie-Smith called meeting to order at 5:06pm

A. Executive Director's Report

- a. The start of the new school year was a success, all facilities were ready, hiring was complete and all staff and students were equipped with necessary items.
- b. Dr. Polat presented the result of the TNTP teacher survey, "trends over the last 3 years". Multiple charter and public schools in Buffalo participate in the survey. Survey completed by external organization called TNTP. Trend shows overall decline in all domains throughout the last three years across all schools. Dr. Polat stated that the admin team will prioritize addressing the items highlighted in the survey during the 2022-2033. Mrs. Leslie-Smith suggested conducting our own survey for our teachers, selecting a few categories to compare with the TNTP survey.
- c. Title Grants Updates; all title grants applications are completed and submitted
- d. Emergency Conditional Clearance Policy presented by Dr. Polat. This policy was reviewed by the Governance Committee during their last meeting, and updated with a few recommendations. Emergency conditional appointments may be granted only when there is an emergency vacancy, the Board will be informed of the use of the policy, and individuals hired under this policy will be accompanied by properly fingerprinted staff while interacting with the students.

Motion.09.07.2022.1. Motion made by Mrs. Leslie-Smith to approve the Emergency Conditional Clearance Policy as presented, motion carried unanimously

- e. Updated NYSED/NYSDOH Covid FAQ for K-12 Schools presented by Dr. Polat. Most of the Covid restrictions were relieved. RocSci will follow the guidance but continue to be cautious to prevent any virus spread within the school.

B. Finance

- a. RocSci Initial Statement; RocSci final FPPM and Initial Statement presented by Dr. Polat. Upon approval by the Board, the initial Statement will be reviewed and tested by an independent CPA and the letter given by the CPA will be submitted to the SUNY.

M.09.07.2022.2 motion made by Mrs. Leslie-Smith to approve the Initial Statement, seconded by Mrs. Grant. Motion carried unanimously.

C. Operations Update

- a. Mr. Kucukdugenci stated that the Certificate of Occupancy for 150 Floverton was received from the city of Rochester and the State and submitted to SUNY.
- b. Mr. Kucukdugenci gave the updates on loan processes; we are still waiting for the AG approval, otherwise everything is all set.

M.09.07.2022. There being no further business of the Board, Dr. Gokcek moved to adjourn the meeting at 6:25pm, seconded by Mrs. Wallace, all in favor

Transcribed by Ms. Ginger Ragland

Respectfully submitted

Dr. Mustafa Gokcek

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes
545 Humboldt Street, Rochester, NY 14610
Virtual Meeting via ZOOM
September 28, 2022
5:00 PM

Attending Members:

Dr. David Banks, Mrs. Betty Jean Grant, Dr. Mustafa Gokcek,
Mrs. LaShunda Leslie-Smith, Ms. Ismet Mamnoon and Mrs.
Karen Wallace

Excused

Secular Acar

Staff Members:

Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Murat
Kucukdugenci, Mr. Graham VanderZanden, Mr. Hakan Aktar,
and Mrs. Staci Cameron

Guests:

Ms. Karen Burhans

A quorum being present, Ms. Mamnoon called the meeting to order at 5:11PM.

EXECUTIVE DIRECTOR'S REPORT

❖ Merger and EdCorp Name Discussion

- Submission for material revision to State Education Department (SED) is December 15th
 - Pros/Cons with SUNY ☐ Positive aspects of merger: SUNY is less political; more flexibility with permitting changes; simpler process for renewals ☐ Challenges: SUNY is stricter with focus on data that yield positive results for students; more rigorous reporting requirements
 - Pros/Cons with SED ☐ BuffSci has great working relationship with SED representatives ☐ Challenges: SED has a detailed, prolonged process for making changes and all need approval before they can be implemented
 - Pros/Cons for Merger ☐ SED is not amenable to a merger; finances of all EdCorps need to be kept separate – management, filings, reporting – if not merged under one banner; 2-year shared services agreement

means less restrictions for funds and staffing under 1 EdCorp; organizationally, merging is the best option

❖ **Open Meeting Law**

- By-laws updated to state that quorum must be met in person and other voting members joining the meeting virtually must do so from a public space

❖ **Name Conflict**

- Rochester Academy has expressed concerns that our names are too similar and they wish for us to change our name to avoid confusion by the public
- BoT feels no name change is necessary, as the school operates and advertises as RocSci Charter School, not Rochester Academy of Science Charter School, even if though that is our legal name

FINANCE REPORT given by VanderZanden, Aktar, Burhans

❖ **Financials**

- No updated financials for August due to technical issues ☐ there was a glitch in the Blackbaud system

OPERATIONS UPDATE

- ❖ New member of the Operations team has started: Nick Vargas is the Facilities Manager

LOAN CLOSING

- ❖ Forms have been signed; closing scheduled for tomorrow (Thursday, September 29th)
- ❖ Funds are expected to be received on Friday, September 30th
- ❖ Resolution for the lease of Rochester Facilities through Brass Foundation Incorporated

M.09.28.2022.2 Ms. Mamnoon moved, seconded by Mrs. Leslie-Smith, to approve all terms of the resolution to lease all Rochester Facilities through the Brass Foundation Incorporated, as presented. Motion carried by majority vote, and 1 abstention.

Banks - Yes	Gokcek - Abstain	Grant - Yes
Leslie-Smith - Yes	Mamnoon - Yes	Wallace - Yes

MINUTES of the Regular Meetings of the Board of Trustees from July 27, 2022 and August 31, 2022 were presented for review.

M.09.28.2022.3 Dr. Gokcek moved, seconded by Mrs. Grant, to approve the minutes of the July 27th and August 31st Regular Meetings of the BoT, as corrected. Motion passed unanimously.

ADJOURNMENT

M.09.28.2022.4 There being no further business of the Board, Mrs. Mamnoon moved, seconded by Mrs. Leslie-Smith, to adjourn the meeting at 6:24 PM. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Dr. Mustafa Gokcek
Board of Trustees Secretary



ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Board of Trustees Regular Meeting Minutes

545 Humboldt Street, Rochester, NY 14610

Virtual Meeting via ZOOM

November 2, 2022

5:00 PM

Attending Members:

Dr. David Banks, Dr. Mustafa Gokcek, Mrs. LaShunda Leslie-Smith, Ms. Ismet Mamnoon and Mrs. Karen Wallace

Excused Members:

Mrs. Betty Jean Grant

Staff Members:

Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Murat Kucukdugenci, Mr. Graham VanderZanden, and Mrs. Staci Cameron

Guests:

Mr. David Urban, EFPR Group
Mr. Brian Sawma, EFPR Group

A quorum being present, Ms. Mamnoon called the meeting to order at 5:04PM.

MINUTES of the Regular Meetings of the Board of Trustees from September 28, 2022 were presented for review.

M.11.02.2022.1 Ms. Mamnoon moved, seconded by Mrs. Wallace, to approve the minutes of the September 28th Regular Meeting of the BoT, as corrected. Motion passed unanimously.

EXECUTIVE DIRECTOR'S REPORT

❖ **State Testing Data** has just been released. Presented for BoT to see performance of students in the City of Rochester. No data available for RocSci; however, Rochester test results identify high areas of need

- ELA scores only at the 13th percentile; state average is 47%
- Math scores only at the 7th percentile; state average is 41%

❖ **Open Meeting Law**

- Awaiting a call back from school lawyer for clarification on Zoom participation from a public space for members who cannot be in-person
- By-laws have already been amended

❖ **Facilities** needed for RocSci HS for 2024

- Search for new options needs to begin so space can be prepared in time for start of 2024-25 school year

❖ **Best Practices**

- Finance Committee will bring recommendations to the full body of the BoT for items needing approvals => committee to research regulations to ensure BoT stays in compliance with procedures

❖ **Financial Statements**

- Unresolved issue with the access to Blackbaud system
- Statements expected to be ready next week

❖ **Enrollment and Budget**

- Underenrollment at RocSci impacts budget
- Options are to increase loan from Brass or decrease percentages for shared services
- Finance Committee to examine issue and make recommendation to full body

OPERATIONS UPDATE

❖ **Year-End Holiday Gift Cards for staff**

- Long held tradition by school to distribute Wegmans gift cards
- Morale-booster and show of appreciation for all staff
- \$100 gift cards for all
 - Can an increase to individual amount be discussed if funds are available?

M.11.02.2022.2 Ms. Mamnoon moved, seconded by Dr. Banks, to approve the purchase and distribution of holiday gift cards as presented. Motion passed unanimously.

CSP UPDATES

- ❖ **Grant opportunity**⇒ funding delayed from federal government; vendors are having difficulty with clearances

- **Resolution** for Brass to make a transfer of funds to RocSci for \$250K (Source grant is from Charter School Growth Fund)

M.11.02.2022.3 Ms. Mamnoon moved, seconded by Dr. Banks, to approve the resolution for the Brass incorporation transfer as presented. Motion passed by majority vote. Dr. Gokcek abstained from the vote.

- **Resolution** to authorize a short-term, 90-day zero interest loan of \$415K from Brass to RocSci to ensure its cashflow while it awaits CSP funding
M.11.02.2022.4 Ms. Mamnoon moved, seconded by Dr. Banks, to approve the short-term loan from Brass as presented. Motion passed by majority vote. Dr. Gokcek abstained from the vote.
- **Resolution** to close RocSci loan bank account.
M.11.02.2022.5 Ms. Mamnoon moved, seconded by Dr. Gokcek, to approve the closing of the RocSci bank account as presented. Motion passed unanimously.
- **Resolution** to transfer \$230K to RocSci from Brass to reimburse those costs of construction that are detailed in the Construction Expenses Tracker
M.11.02.2022.6 Ms. Mamnoon moved, seconded by Dr. Banks, to approve the short-term loan from Brass as presented. Motion passed by majority vote. Dr. Gokcek abstained from the vote.

BOARD MEMBERSHIP

- ❖ Must ensure BoT is maintaining compliance to By-laws
 - Committees must be established and function accordingly
 - Recruitment to increase size/membership of the BoT

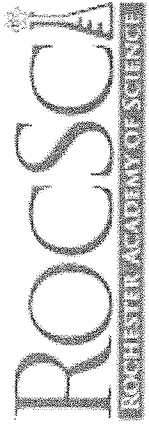
ADJOURNMENT

M.11.02.2022.7 There being no further business of the Board, Mrs. Mamnoon moved, seconded by Dr. Banks, to adjourn the meeting at 6:45 PM. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Dr. Mustafa Gokcek
Board of Trustees Secretary



ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Board of Trustees Regular Meeting Minutes

545 Humboldt Street, Rochester, NY 14610

Virtual Meeting via ZOOM

November 30, 2022

5:00 PM

Attending Members: Dr. David Banks, Dr. Mustafa Gokcek, Mrs. Betty Jean Grant, Mrs. LaShunda Leslie-Smith, Ms. Ismet Mamnoon and Mrs. Karen Wallace

Excused Members:

Staff Members: Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Murat Kucukdugenci, Mr. Graham VanderZanden, Mr. Hakan Aktar and Mrs. Staci Cameron

Guests: Ms. Lisa Kirisits and Ms. Karen Burhans

A quorum being present, Ms. Mamnoon called the meeting to order at 5:04PM.

MINUTES of the Regular Meetings of the Board of Trustees from November 2, 2022 were presented for review.

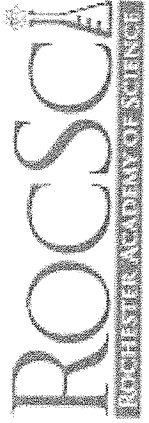
M.11.30.2022.1 Ms. Mamnoon moved, seconded by Mrs. Leslie-Smith, to approve the minutes of the November 2nd Regular Meeting of the BoT, as corrected. Motion passed unanimously.

EXECUTIVE DIRECTOR'S REPORT

- ❖ **Vehicle Use Policy** updates are being made to include snow-plowing equipment
- ❖ **Facilities** needed for RocSci HS for 2024
 - Search for new options needs to begin so space can be prepared in time for start of 2024-25 school year

FINANCIAL STATEMENTS

- Balance Sheet and Statement of Activities presented for review
 - Slight Underenrollment is currently affecting budget
 - Affiliation with BRASS is being solidified



➤ Hold up of federal CSP funds is unfavorable to budget

- Contract has been received
- 10-day estimate for receipt of funds
- Loan received from BRASS to maintain regular flow of business until funds are received

M.11.30.2022.2 Ms. Mamnoon moved, seconded by Mrs. Wallace, to approve the financial statements as presented. Motion passed unanimously.

BOARD MEMBERSHIP

- ❖ Recruitment to increase size/membership of the BoT

ADJOURNMENT

M.11.30.2022.3 There being no further business of the Board, Ms. Mamnoon moved, seconded by Mrs. Grant, to adjourn the meeting at 6:39 PM. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Dr. Mustafa Gokcek
Board of Trustees Secretary



DRAFT

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes
545 Humboldt Street, Rochester, NY 14610

Virtual Meeting via ZOOM

January 11, 2023

5:00 PM

Attending Members:

Dr. David Banks, Dr. Mustafa Gokcek, Mrs. Betty Jean Grant, Dr.
LaShunda Leslie-Smith, Ms. Ismet Mamnoon and Mrs. Karen
Wallace

Staff Members:

Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Murat
Kucukdugenci, Mr. Graham VanderZanden, Mr. Hakan Aktar, Mr.
Doug Borzynski and Mrs. Staci Cameron

Guests:

Ms. Karen Burhans, *BuffSciBorg Team Members*

A quorum being present, Ms. Mamnoon called the meeting to order at 5:16PM.

STEM Coordinator, Douglas Borzynski and two members of the BuffSciBorgs Robotics Team made a presentation to the BoT members. BuffSciBorgs recently won 1st Place in the regional FIRST Robotics Competition (FRC), Excelsior Division ⇒ BuffSciBorgs are headed to Utica, NY for FRC finals competition on March 5th

MINUTES of the Regular Meetings of the Board of Trustees from November 30, 2022 were presented for review.

M.01.11.2023.1 Ms. Mamnoon moved, seconded by Dr. Banks, to approve the minutes of the November 30th Regular Meeting of the BoT, as corrected. Motion passed unanimously.

EXECUTIVE DIRECTOR'S REPORT

- ❖ **Enrollment** is currently slightly under budgeted FTE; lowered enrollment is having an impact on the bud
- ❖ **RocSci HS** planning is in progress
 - First 9th grade class is slated to start this fall
 - Schedules are being planned
 - Recruitment for staff is ongoing



FINANCIAL STATEMENTS presented by Mr. VanderZanden and Ms. Burhans

- Balance Sheet and Statement of Activities presented for review
 - Slight underenrollment is currently affecting budget ⇒ currently \$44K lower than projected at present
 - Loan received from BRASS to maintain regular flow of business until funds are received

M.01.11.2023.2 Dr. Gokcek moved, seconded by Dr. Banks, to approve the financial statements as presented. Motion passed unanimously.

RESOLUTION for RocSci to participate in New York State Teacher Retirement System (NYSTRS)

- ❖ Participation would mean equity for RocSci staff members
 - ❖ Once RocSci becomes a participating school, it will remain a member into perpetuity
 - ❖ All teaching staff will be mandatory members; other limited positions will also be eligible
 - ❖ Contributions will be made directly from payroll
- M.01.11.2023.3** Ms. Mamnoon moved, seconded by Mrs. Grant, to approve the participation in NYSTRS as presented. Motion passed unanimously.

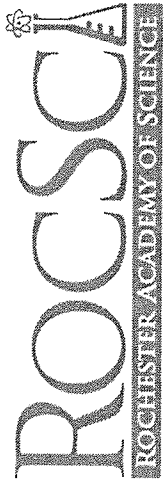
ADJOURNMENT

M.01.11.2022.4 There being no further business of the Board, Ms. Mamnoon moved, seconded by Mrs. Grant, to adjourn the meeting at 6:46 PM. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Dr. Mustafa Gokcek
Board of Trustees Secretary



ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Board of Trustees Regular Meeting Minutes

545 Humboldt Street, Rochester, NY 14610

Virtual Meeting via ZOOM

January 30, 2023

5:00 PM

Attending Members:

Dr. David Banks, Dr. Mustafa Gokcek, Dr. LaShunda Leslie-Smith, Ms. Ismet Mamnoon and Mrs. Karen Wallace

Excused Members:

Mrs. Betty Jean Grant

Staff Members:

Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Murat Kucukdugenci and Mr. Graham VanderZanden

Guests:

Mr. Christopher Picone

A quorum being present, Ms. Mamnoon called the meeting to order at 5:12PM.

MINUTES of the Regular Meetings of the Board of Trustees from January 11, 2023 were presented for review.

M.01.30.2023.1 Ms. Mamnoon moved, seconded by Mrs. Wallace, to approve the minutes of the January 11, 2023 meeting as presented. Motion passed unanimously.

EXECUTIVE DIRECTOR'S REPORT

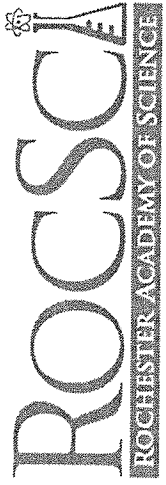
❖ RocSci Uniforms

- Multicolor uniform shirts being offered as an option for students ⇒ "United Colors of RocSci"
 - More color options are fun and appealing to students
 - Helps promote concepts of diversity and unity among student body

FINANCIAL STATEMENTS

- Overview and summary of Finance Committee meeting discussions presented
 - Committee's focus goals shared with BoT members
 - Budget Accuracy ⇒ remain at or near budgeted amounts within +/- 6% and stay within that same range for the upcoming school year

- Audit \Rightarrow end year with a clean audit result
- Controls \Rightarrow new engagement with CliftonLarsonAllen LLP who are conducting an internal audit to evaluate efficiency and efficacy of current financial management practices to identify strengths and identify areas of growth
- Cash On-Hand \Rightarrow build cash reserves to 60-days' total of available cash to ensure timely payments can be made on outstanding accounts even if reimbursement payments are delayed
- Planning \Rightarrow working to improve clarity in reporting
- Balance Sheet presented for review \Rightarrow currently reflecting a negative balance
 - Outstanding receivables (\$175K) \Rightarrow awaiting reimbursement payments for federal grant expenditures
 - "Due to BRASS Foundation" line item \Rightarrow keep monitoring to ensure repayment of \$415K loan received in December 2022
 - Balance will be brought back to positive once all outstanding payments have been received
- Statement of Activities presented for review
 - Negative variance on general education tuition due to current under enrollment
 - Federal Grants \Rightarrow negative balance is due to late receipt of funds; still awaiting payments for reimbursement of expenditures
 - Expenses
 - ◆ Primary overage is on salaries \Rightarrow approximately \$70K was paid out for BoT-approved bonuses for staff that were not allocated in the original approved budget
 - ◆ Stipends being paid to staff for grant funded activities for which federal funds have not yet been received
 - ◆ 13 FTE originally budgeted; 14 FTE on staff \Rightarrow essential teaching position that was not included in the original budget has been added
 - Totals are about \$130K off of original planned budget (6-7% variance)
 - ◆ Need due diligence to ensure that school is within debt covenance by year-end



M.01.30.2023.2 Ms. Mamnoon moved, seconded by Dr. Banks, to approve the financial statements as presented. Motion passed unanimously.

EXECUTIVE SESSION

M.01.30.2023.3 Mrs. Mamnoon moved, seconded by Dr. Banks, to close the regular meeting and enter Executive Session at 6:55 pm. Motion passed unanimously.

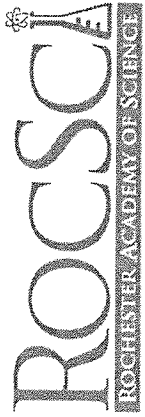
ADJOURNMENT

M.01.30.2022.4 There being no further business of the Board, **Ms. Mamnoon moved, seconded by Mrs. Grant**, to adjourn the meeting at **6:46 pm**. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Dr. Mustafa Gokcek
Board of Trustees Secretary



DRAFT

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes
545 Humboldt Street, Rochester, NY 14610
Virtual Meeting via ZOOM
February 27, 2023

Attending Members:

Dr. David Banks, Mrs. Betty Jean Grant, Dr. LaShunda Leslie-Smith, and
Mrs. Karen Wallace

Excused Members:

Dr. Mustafa Gokcek, Ms. Ismet Mamnoon and Dr. Selcuk Acar

Staff Members:

Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Murat Kucukdugenci, Mr.
Graham VanderZanden, Mr. Joseph Cagatay and Mr. Justin Braun

Guests:

Dr. Matthew Giordano, Mrs. Melissa Perez

A quorum being present, Dr. Banks called the meeting to order at 6:13 PM.

MINUTES of the Regular Meetings of the Board of Trustees from January 2023 will be reviewed for the next regular meeting of the Board of Trustees.

EXECUTIVE DIRECTOR'S REPORT

- ❖ **Introduction of guest: Dr. Matthew Giordano**
 - > President of Villa Maria College
 - > Great supporter of BuffSci
 - > Invited as candidate for joining Board of Trustees
- ❖ **Review the Board Roles**
 - > Need to revisit positions and vacancies
 - > Identified President, Vice President, Treasurer and Secretary
- ❖ **Possible Mergers** with another school in Rochester still being discussed by BoT and options are being considered

FINANCE REPORT given by VanderZanden

❖ **Annual IRS Form 990-N** (Year end June 30, 2022)

- Tax form drafted by EFPR Group
 - Annual tax filing ☒ very short form because RocSci had very little revenue; however, document serves to acknowledge that the entity did exist and conduct business
 - Statement of Activities
 - Revenues and expenses have increased

M.02.27.2023.1 Dr. Banks moved, seconded by Mrs. Grant, to approve the 990-N draft for submission as presented. Motion passed unanimously.

❖ **Updated Shared Services MOU with BuffSci**

- Reduces burden of shared cost to RocSci from 25% to 9% which reflects RocSci's enrollment and associated costs at present
- Shared services are for personnel costs

M.02.27.2023.2 Dr. Banks moved, seconded by Mrs. Grant, to approve the revised MOU as presented. Motion passed unanimously.

❖ **Purchases**

- IT items need to be ordered now to avoid delays in arrival ☐ still awaiting delivery of items ordered last school year ☐ IT Coordinator recommends purchasing through FirstLight
- Network items for RocSci needed ☐ charged to CSP grant
 - Quotes for items presented for review
 - PremCom (\$66,329) – delivery 2 wks.
 - Day Automation (\$58,288) – delivery 77 days
 - CDW-G (\$45,678.83) availability 6+ wks.
 - FirstLight (\$57,443.78) – delivery 108 days
 - CTS (\$79,895.98) – delivery 4-6 mos.
 - CDW-G not responsive to requests for information; not all needed items are available
 - CTS and PremCom prices are very high
 - Worked with FirstLight pre-COVID
 - Day Automation does not have licenses, so approximately \$5K more needs to be added to quote to accurately reflect cost

M.02.27.2023.3 Dr. Banks moved, seconded by Dr. Leslie-Smith, to approve the purchase of IT items through vendor FirstLight as presented. Motion passed unanimously.

❖ **Extension of \$415K Loan with BRASS**

- Need to have 45-days cash on-hand in bank account at end of school year ☒ 180 day extension of loan will ensure RocSci meets this obligation to fund
 - Original loan term was for 90 days (November 2022 – February 2023)

- Extension would add additional to end September 2023 ~~to~~ through end of fiscal year to make sure that RocSci has funds on-hand to meet all of its debt covenants
 - BRASS Foundation is able to pay all of its debts because they are receiving timely lease payments from schools as agreed

ADJOURNMENT

M.02.27.2022.4 There being no further business of the Board, Dr. Banks moved, seconded by Mrs. Grant, to adjourn the meeting at 7:16 PM. Motion carried unanimously.

Minutes transcribed by Mrs. Staci A. Cameron.

Respectfully submitted,
Mrs. Karen Wallace
Board of Trustees Secretary



DRAFT

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes
545 Humboldt Street, Rochester, NY 14610
Virtual Meeting via ZOOM
March 29, 2023
5:00 PM

Attending Members: Dr. David Banks, Dr. Mustafa Gokcek, Mrs. Betty Jean Grant, Ms. Ismet Mamnoon and Mrs. Karen Wallace

Excused Members: Dr. LaShunda Leslie-Smith, Dr. Selcuk Acar

Staff Members: Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Graham VanderZanden, Mr. Hakan Aktar and Mrs. Valerie Wigmore

Guests:

A quorum being present, Mrs. Mamnoon called the meeting to order at 5:06 PM.

MINUTES of the Regular Meetings of the Board of Trustees from February 2023 will be reviewed for approval at the next regular meeting of the Board of Trustees.

EXECUTIVE DIRECTOR'S REPORT

❖ Compensation Model Presentation

- Objective of new model is to Recruit, Reward and Retain candidates/employees
- Model based on pyramid for employee needs: base salary, benefits, district priority incentives, career growth and bonuses
- Background and groundwork for study included Buffalo-wide independent study results, staff input/feedback and comparisons with area schools
 - Charters receive about 2/3 of per-pupil aid received by traditional public districts
 - Starting salaries are commensurate with surrounding districts => districts have better longevity pay
- Step-model scale created
 - Base salary increases by \$5K
 - Reduce annual 3.5% increase to fixed annual increase of \$1500
 - No certification starts employee one step lower on scale than their experience would place them
 - Budgetary impact for next year has been factored into budget as we have visibility for 3 years of future funding forecasts
 - Expected increase of per-pupil aid from state

- Scale down programs and outsource some services (i.e. afterschool and summer school) to free up funds
- Anticipated staff turnover as suburban districts begin to open positions for next year

Considerations: 1) Is increasing student-teacher ratio an option? How will this affect scale? 2) What are the financial risks of this scale? How are we prepared to mitigate risks? 3) How do we mitigate effects of program scale-downs on students? 4) Is it prudent to make such a huge leap in improving compensation for staff rather than taking it more slowly to lessen impact on overall funding to ensure sustainability? 5) What, besides compensation, are the root causes of the teacher shortage?

M.03.29.2023.1 Ms. Mamnoon moved, seconded by Mrs. Grant, to approve the new Compensation Model as presented. Motion passed with 2 abstentions.

BOARD RETREAT

- ❖ **Breakthrough Collaborative proposal** – Deborah Hammer, Leadership Consultant – presented for review and consideration
 - Planning and execution for BoT activities and tasks - \$7,700 cost

FINANCE REPORT given by VanderZanden

- ❖ **Furniture Quotes** ☐ Six companies contacted; only three provided quotes for all items -> recommendation from Finance is to purchase from WB Mason as the low-cost vendor:

Without Installation and Shipping	
WB Mason	\$154,410.23
School Specialty	\$162,112.89
ProAcademy	\$163,320.78
Hertz	\$83,232.05
School Outfitters	\$82,147.24
Eaton	\$75,984.51

Missing items because she is unresponsive
 Missing items because she is not able to quote
 Missing items because she thinks she cannot compete

With Installation and Shipping	
WB Mason	\$196,410.23
ProAcademy	\$217,920.78
School Specialty	\$177,866.92
Hertz	\$84,497.18
School Outfitters	\$142,746.82
Eaton	\$90,984.51

No delivery and installation in the HS
 Missing items because she is unresponsive
 Missing items because she is not able to quote
 Missing items because she thinks she cannot compete

M.03.29.2023.2 Ms. Mamnoon moved, seconded by Dr. Banks, to approve purchasing furniture through WB Mason as presented. Motion passed unanimously.

- ❖ **Bank Accounts Resolution** ☐ Two accounts need to be opened
 - State requires school to open an escrow account
 - HRA account needs to be opened to fund the health insurance reimbursements

M.03.29.2023.3 Ms. Mamnoon moved, seconded by Dr. Banks, to approve the resolution to open two new bank accounts through KeyBank as presented. Motion passed unanimously.

ADJOURNMENT

M.03.29.2023.3 There being no further business of the Board, Mrs. Mamnoon moved, seconded by Dr. Banks, to adjourn the general meeting at 6:53 PM. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Mrs. Karen Wallace
Board of Trustees Secretary

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Board of Trustees Regular Meeting Minutes

545 Humboldt Street, Rochester, NY 14610

Virtual Meeting via ZOOM

April 26, 2023

5:00 PM

Attending Members:

Dr. David Banks, Dr. Mustafa Gokcek, Mrs. Betty Jean Grant, Ms. Ismet Mamnoon and Mrs. Karen Wallace

Excused Members:

LaShunda Leslie-Smith, Dr. Selcuk Acar

Staff Members:

Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Graham VanderZanden, Mr. Murat Kucukdugenci and Mrs. Staci Cameron

Guests:

Mr. Kevin Sutter

A quorum being present, Mrs. Mamnoon called the meeting to order at 6:45 PM.

MINUTES of the Regular Meetings of the Board of Trustees from February 27, 2023 were presented for discussion and review.

M.04.26.2023.1 Mrs. Wallace moved, seconded by Dr. Gokcek, to approve the minutes of the February 27, 2023 Regular Meeting of the Board of Trustees as corrected. Motion passed unanimously.

EXECUTIVE DIRECTOR'S REPORT

❖ **Enrollment**

- Admissions lottery took place on April 12th
- Process is complete for 82% of lottery selectees
- Admissions office is scheduling parent meetings for enrollment process

❖ **Compensation Model**

- New scale for non-teaching staff
- Hiring has started ☐ will be challenging to find qualified candidates available due to general shortages
- Admin to revisit scale ☐ consider reducing Ed.D./Ph.D. attainment to \$1500 (down from \$3000)
- Ensure all salaries are above minimum wage requirements

FINANCE REPORT given by VanderZanden

- ❖ **Tech Purchases** ☐ Promethean Boards, MacBooks, Chromebooks -> generally funded by federal grants

- Chromebooks ☐ quotes from SoftChoice, Staples and Adorama
 - IT recommends Staples: lowest bid and repeat vendor
- Mac Books ☐ Apple is the sole provider in the area; no competitive bids
- Promethean Boards ☐ CTS is the sole provider to Rochester; no competitive bid
 - Boards have 5-year life span and need to be replaced

M.04.26.2023.2 Ms. Mamnoon moved, seconded by Dr. Banks, to approve the technology purchases from vendors Staples, Apple and CTS as presented. Motion passed unanimously.

❖ **Balance Sheet**

- Net assets are currently negative but will improve as the school grows and gains more assets
- Statement of Activities for Q3
 - Underenrollment has negative impact on budget
 - Salaries slightly over budget due to additions made to staffing plan not in original budget

M.04.26.2023.3 Ms. Mamnoon moved, seconded by Mrs. Wallace, to approve the financial statements as presented. Motion passed unanimously.

NOTICE

Dr. LaShunda Leslie-Smith has resigned from the Board of Trustees.

ADJOURNMENT

M.04.26.2023.4 There being no further business of the Board, Mrs. Mamnoon moved, seconded by Mrs. Grant, to adjourn the general meeting at 6:58 PM. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Mrs. Karen Wallace
Board of Trustees Secretary



DRAFT

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL
Board of Trustees Regular Meeting Minutes
545 Humboldt Street, Rochester, NY 14610
Virtual Meeting via ZOOM
May 31, 2023
5:00 PM

Attending Members:

Dr. David Banks, Dr. Mustafa Gokcek, Ms. Ismet Mamnoon and
Mrs. Karen Wallace

Absent Members:

Mrs. Betty Jean Grant

Staff Members:

Dr. Joseph B. Polat, Mr. Murat Kucukdugenci, Mr. Graham
VanderZanden, Mr. Hakan Aktar, Mr. Giray Gebes, Ms. Brittney
Collins, and Mr. Justin Scibetta

Guests:

Ms. JoAnne Hudecki, Dr. Onur Nacakgedigi

A quorum being present, Ms. Mamnoon called the meeting to order at 5:16PM.

MINUTES of the Regular Meetings of the Board of Trustees from April were not ready and shall be presented at the next Board meeting.

EXECUTIVE DIRECTOR'S REPORT

- ❖ **Enrollment** is currently 87.5% complete ☐ overall, enrollment goal has been met; however, over-enrollment is still needed as cushion in the event of any student loss ☐ students not returning or not showing up in first days of school could impact negatively on planned budget ☐ additional recruitment mailing is planned to increase awareness of RocSci to Rochester community
- ❖ **Hiring** is still in progress
 - First 9th grade class is slated to start this fall
 - Recruitment, interviewing and hiring is ongoing



FINANCE REPORT

❖ 2023-2024 Budget Update presented by Mr. VanderZanden

- ☐ Goals of budget planning
 - Accuracy: remain within a net variance of +/- 6%
 - Have 60 days cash on-hand at year-end ☐ grow amount to 90 days cash over time
 - Attain financial stability across all entities
 - Clear all debt covenants
 - Ensure transparent, sustainable staff compensations
 - ☐ Distributed Budgeting Process combines:
 - Input from all Department Heads (COO, CAO, CTO, CFO, DIT, ED)
 - Input from all Principals
 - Organizational fixed costs
 - Updated Chart of Accounts
 - Every account has an “owner”
 - “Owners” are Department Heads/Principals
 - ☐ Budget Summary
 - Enrollment: 248
 - Target is more than double the current year ☐ grades will be K, 1st, 2nd and 9th
 - Revenue: \$4,262,791
 - More of a buffer built in to tide over when reimbursement payments from Rochester City School District are delayed ☐ ensures staff salaries can still be covered
 - Expenses: \$3,723,451
 - Net Income: \$539,340
 - Debt Covenant: 56 days of cash on-hand (minimum target is 45 days cash on-hand)
- Final approval of budget needed by June 28 to ensure timely submission to NYS by June 30
- ☐ Compensation Model ☐ Salaries for non-teaching staff
 - Board recommendations applied to staff with doctorate education level to increase salary by \$3500, as it was in the previous wage scale
 - All 10-month salaries re-checked to ensure compensation was above NYS minimum wage requirements
 - Base salary for School Secretaries were raised to \$33K



M.05.31.2023.1 Ms. Mamnoon moved, seconded by Dr. Banks, to approve the revised Compensation Model for non-teaching staff as presented. Motion passed unanimously.

RESOLUTION for RocSci to open a Ramp Credit Card account

- ❖ Ramp integrates seamlessly with the new accounting software (Sage Intacct)
- ❖ Card is free
- ❖ High levels of control on usage

M.05.31.2023.2 Ms. Mamnoon moved, seconded by Dr. Gokcek, to approve the resolution to secure a Ramp Credit Card as presented. Motion passed unanimously.

ADJOURNMENT

M.05.31.2023.3 There being no further business of the Board, Ms. Mamnoon moved, seconded by Dr. Gokcek, to adjourn the regular meeting at 6:43 PM. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Mrs. Karen Wallace
Board of Trustees Secretary



DRAFT

ROCHESTER ACADEMY OF SCIENCE CHARTER SCHOOL

Board of Trustees Regular Meeting Minutes

545 Humboldt Street, Rochester, NY 14610

Virtual Meeting via ZOOM

June 14, 2023

5:00 PM

Attending Members:

Dr. David Banks, Dr. Mustafa Gokcek, Ms. Ismet Mamnoon and Mrs. Karen Wallace

Excused Members:

Mrs. Betty Jean Grant

Staff Members:

Dr. Joseph B. Polat, Ms. Ginger Ragland, Mr. Graham VanderZanden and Mr. Justin Braun

A quorum being present, Mrs. Mamnoon called the meeting to order at 5:00 PM.

EXECUTIVE DIRECTOR'S REPORT

❖ Enrollment

- Process is complete for 91% of lottery selectees ☐ budget set for 93%
- Admissions office is scheduling parent meetings for enrollment process ☐ 10 touchpoints minimum per family to help ensure students will arrive to school in fall
- Competition for Kindergarten, but the enrollment is doing well

❖ Potential Merger

- ED met with Rochester Academy administrators and COO of KIPP Albany to brainstorm ideas around the pros and cons of merging organizations
- No formal/official steps have been taken; just entertaining the possibility and weighing options for the school(s) overall

❖ RocSci Kindergarten Graduation

- Ceremony will be June 22 at 9AM

FINANCE REPORT given by VanderZanden

❖ 2023-2024 Budget ☐ Reviewed by Finance Committee

- Analysis of how dollars are expended across school
 - Largest expense is for staffing and school programs
 - Currently, not paying full share of contracted services because school is still small (low student count) and new with a small operating budget

- Revenue sources are primarily private grants and fundraising □ largely supported by the Charter School Growth Fund
 - Higher than average operating margin to be true to debt covenants
 - Budget is financially sustainable and supports the mission and academic goals of school
- M.06.14.2023.1** Ms. Mamnoon moved, seconded by Dr. Gokcek, to approve the 2023-2024 Budget as presented. Motion passed unanimously.

❖ **Financial Policies and Procedures Manual (FPPM)**

- Manual has been shared, reviewed and edited with the Finance Committee over the past 6-8 months
- New FPPM and systems to be implemented, effective July 1
 - General ledger software – Sage Intacct
- Summary table shared □ shows change in signature chain: Purchases up to \$10K will be approved by CFO and/or Principals. Department Heads; Purchases between \$10K and \$25K still require signature of ED; Purchases above \$10 require dual signatures – ED and President of BoT
- Auditor is reviewing new policies and procedures but has not yet provided final comments

M.06.14.2023.2 Ms. Mamnoon moved, seconded by Dr. Gokcek, to approve the updated Financial Policies and Procedures Manual as presented. Motion passed unanimously.

❖ **Insurance Policies**

- Broker is Shaun Berger of Austin & Co
 - Renewal quote is \$57,564 for all policies – no change in levels of coverage or in vendors for coverage
 - Axis □ Out of Country Medical Expenses
 - Great American □ Directors and Officers
 - Hartford □ International Package
 - Hartford □ New York Statutory Disability, New York Paid Family Leave
 - Hartford □ Property, Utilities, Business Income w/Extra Expense, Crime & Automobile
 - Hartford □ Workers' Compensation & Employers Liability
 - Philadelphia □ Student Accident, Catastrophic Student Accident
 - Travelers □ Cyber Risk Coverage
 - United Educators □ General Liability, Excess Liability, Excess Directors & Officers/ELL
 - 5% increase across all policies due to inflation
- M.06.14.2023.3** Ms. Mamnoon moved, seconded by Dr. Banks, to approve the renewals of Insurance Policies as presented. Motion passed unanimously.

NOTICE

Next Board meeting will be July 26 at 5:00 pm.

ADJOURNMENT

M.06.14.2023.4 There being no further business of the Board, Mrs. Mamnoon moved, seconded by Dr. Banks, to adjourn the general meeting at 6:59 PM. Motion carried unanimously.

Minutes recorded by Mrs. Staci A. Cameron.

Respectfully submitted,

Mrs. Karen Wallace
Board of Trustees Secretary