

Application: Vertus Charter School

Locey Julie - jlocey@vertusschool.org
2021-2022 Annual Report

Entry 1 School Info and Cover Page

Completed - Aug 1 2022

Instructions

Required of ALL Charter Schools

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

Entry 1 School Information and Cover Page

(New schools that were not open for instruction for the 2021-2022 school year are not required to complete or submit an annual report this year).

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your school's authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer (**as of June 30, 2022**) or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

VERTUS CHARTER SCHOOL 800000082490

a1. Popular School Name

Vertus

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

Please select the correct authorizer as of June 30, 2022 or you may not be assigned the correct tasks.

BOARD OF REGENTS

d. DISTRICT / CSD OF LOCATION

ROCHESTER CITY SD

e. DATE OF INITIAL CHARTER

12/2013

f. DATE FIRST OPENED FOR INSTRUCTION

9/2014

c. School Unionized

Is your charter school unionized?

No

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

MISSION STATEMENT

To develop leaders of character for the community and the workplace.

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

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

KDE 1	<p>Strong Relationships: Students at Vertus will be surrounded by adults who help them build knowledge, skills, and character; provide them with social and emotional support; and assist them in navigating the risks of urban neighborhoods. All staff will be hired based on alignment with the mission and demonstrated ability to connect with and lead young men.</p> <p>The school's system of small learning teams, each led by a full-time adult Preceptor who will be responsible for the complete well-being of his students ensure that every student has a strong mentor.</p> <p>Students will support each other and provide strong peer leadership. Teachers will know each student and offer academic support tailored to each student's individual needs. The school will have strong relationships with families and partners.</p>
KDE 2	<p>Personalized year-round academics: With a year-round program offering more than 200 instructional days (20 more than a traditional school), and a 7.5-hour day (half an hour more than a traditional school), the school will be a haven for young men who may have few places outside of the school where they are safe and supported. Each student is assessed upon entry and enrolled in a mix of online courses in teacher-supported learning labs and traditional classroom courses that meet him where he is academically. The school's mission to serve students at most risk includes students who are over-aged and under-credited. Students must master the material before moving forward.</p>
KDE 3	<p>Character Development: Students will participate in daily seminars to develop character, enhance literacy and presentation skills, and prepare for the</p>

	workplace and life. Character education will be modeled after practices found in great charter schools and in the best private high schools. Seminars are based on the three virtues of character, leadership, and responsibility as expressed in the Vertus Creed as well as character strengths that have been proven to lead to adult well-being.
KDE 4	Career Preparation: Students will have the opportunity to take college preparatory courses as well as courses towards a career certification to prepare him for a good job. Internal career programs focused on barbering and the construction trade are a new part of possible career preparation. Our college and career readiness program provides intensive traditional guidance as well as exposure to many colleges and workplaces. Every student can receive help finding and succeeding in a part-time job while completing their education.
KDE 5	(No response)
KDE 6	(No response)
KDE 7	(No response)
KDE 8	(No response)
KDE 9	(No response)
KDE 10	(No response)

Need additional space for variables

No

h. SCHOOL WEB ADDRESS (URL)

www.vertusschool.org

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

340

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

264

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

Check all that apply

Grades Served

9, 10, 11, 12

l1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?

No

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2022-2023?

No, just one site.

VERTUS CHARTER SCHOOL 800000082490

School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	21 Humboldt Street, Rochester, NY 14609	585-747-8911	Rochester	9-12	No

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Julie A. Locey	CEO	585-747-8911		jlocey@vertusschool.org
Operational Leader	Timothy Hill	DOO	585-747-8911		thill@vertusschool.org
Compliance Contact	Julie A. Locey	CEO	585-747-8911		jlocey@vertusschool.org
Complaint Contact	Julie A. Locey	CEO	585-747-8911		jlocey@vertusschool.org
DASA Coordinator	Julie A. Locey	CEO	585-747-8911		jlocey@vertusschool.org
Phone Contact for After Hours Emergencies	Richard Maez	Director of Athletics and Facilities	585-747-8911		rmaez@vertusschool.org

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

Private Space

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

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

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

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

Site 1 Certificate of Occupancy (COO)

[CertificateofOccupancy.pdf](#)

Filename: CertificateofOccupancy.pdf **Size:** 160.3 kB

Site 1 Fire Inspection Report

[Fireinspectionreport7.22.pdf](#)

Filename: Fireinspectionreport7.22.pdf **Size:** 94.1 kB

CHARTER REVISIONS DURING THE 2021-2022 SCHOOL YEAR

n1. Were there any revisions to the school's charter during the 2021-2022 school year? (Please include approved or pending material and non-material charter revisions).

No

o. Has your school's Board of Trustee's approved a budget for the 2021-2022 FY?

Yes

ATTESTATIONS

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

Name	Julie A. Locey
Position	CEO
Phone/Extension	585-747-8911
Email	jlocey@vertusschool.org

p. Our signatures (Executive Director/School Leader/Head of School and Board President) below attest that our school has reviewed, understands and will comply with the employee clearance and fingerprint requirements as outlined in Entry 10 and found in the [NYSED CSO Fingerprint Clearance Oct 2019 Memo](#). Click **YES** to agree.

Responses Selected:

Yes

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

Responses Selected:

Yes

Signature, Head of Charter School

A handwritten signature in black ink on a light gray background. The signature is cursive and appears to read "Julie Kelly".

Signature, President of the Board of Trustees

A handwritten signature in black ink on a light gray background. The signature is cursive and appears to read "Kristina Hobbs".

Date

Aug 1 2022

Thank you.



Entry 3 Progress Toward Goals

Completed - Oct 27 2022

Instructions

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

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

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

Entry 3 Progress Toward Goals

PROGRESS TOWARD CHARTER GOALS

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

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

VERTUS CHARTER SCHOOL 800000082490

1. ACADEMIC STUDENT PERFORMANCE GOALS

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

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

2021-2022 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1	75% of students meet or exceed their expected growth on the NWEA	NWEA test scores fall to spring	Not Met	This is a focus of our AIS staff. We have purchased remedial software for reading and math and created small groups to work through skill building in these areas. Inconsistent attendance of students during the pandemic has impacted the effectiveness of our efforts. NYS literacy standards aligned reading passages and tests have been incorporated into student seminar classes. We will also be testing three times a year this year to evaluate data trends.
Academic Goal 2	More than 80% of each graduation cohort graduates within 4, 5, or 6 years	Graduation rates	Not Met	Our 2018 Cohort graduation rate did not meet the 4 year metric, but the 2017 and 2016 cohorts have exceeded the 5 and 6 year metric. We continue to recover from the impacts of the

				<p>pandemic. We will continue to utilize our data to flag students that are behind, as well as utilize our attendance officer in locating students that did not return to school on a consistent basis.</p>
Academic Goal 3	<p>The annual Cohort Regents pass rate meets or exceeds the following percentage per test: ELA 75%, Math 80%, Science 80%, Global History 75%, United States History 75%.</p>	Regents Results	Unable to Assess	N/A
Academic Goal 4	<p>85% of third-year students have at least 16 credits and three regents exams, 75% of second-year students have 11 credits and two regents exams, and 55% of first-year students have 5.5 credits and one regent's exam at the end of August, meeting on-track to graduate metrics.</p>	Credit Earning totals at the end of our summer session	Not Met	<p>Our first year students met this metric. Our second years came in at 72% having met this metric and our third years were at 65%. This is a continued focus of our AIS program. Our data analyst generates credit summaries every two weeks which allow us to track students not making progress. We incentivize on track metrics and acknowledge and reward grit, attendance, and progress.</p>
Academic Goal 5				

Academic Goal 6				
Academic Goal 7				
Academic Goal 8				
Academic Goal 9				
Academic Goal 10				

2. Do have more academic goals to add?

No

4. ORGANIZATION GOALS

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

2021-2022 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Org Goal 1	75% net positive responses on connection questions on student, parent and staff surveys.	Survey results	Met	
Org Goal 2	More than 85% of attend family conferences (either at school or through home visits)	Conference tracking	Met	
Org Goal 3	Fewer than 15% of students transfer (after BEDS day) fewer than 3% drop out of school	End of year data	Met	
Org Goal 4	Less than 6% undesirable staff attrition	End of Year Data	Not Met	In this teacher shortage environment the trends that came up with staff were salary, year round, and teacher retirement system. We are in the process of evaluating our salary scale and scheduling some information sessions regarding the benefits of our 401K program. We are

				also restructuring our hiring process to work on hiring candidates committed to our mission and how we do school.
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

6. FINANCIAL GOALS

2021-2022 Progress Toward Attainment of Financial Goals

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

7. Do have more financial goals to add?

No

Thank you.

Entry 4 - Audited Financial Statements

Completed - Oct 31 2022

Required of ALL Charter Schools

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

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

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

[Auditedfinancialsmmbannualreport10](#)

Filename: Auditedfinancialsmmbannualreport10.22.pdf Size: 518.0 kB

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

Completed - Oct 31 2022

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

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

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

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

[NYSED Audited Financials 21-22 - Completed](#)

Filename: NYSED_Audited_Financials_21-22_-_z2eCCVM.xlsx Size: 89 5 kB

Entry 4c – Additional Financial Documents

Completed - Oct 31 2022

Instructions - Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents and submit by **November 1, 2022**. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a "federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold."

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

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

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

[4C Docuementsannualreport10](#)

Filename: 4C Docuementsannualreport10.22.pdf Size: 644.1 kB

Entry 4d - Financial Services Contact Information

Completed - Aug 1 2022

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

Form for "Financial Services Contact Information"

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Julie Locey	jlocey@vertusschool.org	585-747-8911

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Eric Cruz			8

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
	DeJoy, Knauf and Blood	Amy Brisson	280 E. Broad Street #300, Rochester, NY 14604			4

Entry 5 – Fiscal Year 2022-2023 Budget

Completed - Oct 31 2022

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

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

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

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

[NYSED 2022-2023 Budget Template - Completed](#)

Filename: NYSED_2022-2023_Budget_Template_-_5aepff4.xlsx Size: 39.2 kB

Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Aug 1 2022

Due on August 1, 2022, each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2021-2022 school year must complete and sign a [Trustee Disclosure of Financial Interest Form](#). Acceptable signature formats include:

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

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

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

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

[CGarrettDisclosure of Financial Interest](#)

Filename: CGarrettDisclosure_of_Financial_Interest.pdf Size: 2.8 MB

[EGallina2022 Financial Disclosure Form](#)

Filename: EGallina2022_Financial_Disclosure_Form.pdf Size: 170.6 kB

[DJ2021-22-ar-current-former-trustee-financial-disclosure-form DJ](#)

Filename: DJ2021-22-ar-current-former-truste_21qNPny.pdf Size: 421.0 kB

[JO'ConnellVertus2021-22-ar-current-former-trustee-financial-disclosure-form](#)

Filename: JOConnellVertus2021-22-ar-current-_2PUSvDd.pdf Size: 318.2 kB

[ToryTrustee Doc V3 info Signed](#)

Filename: ToryTrustee_Doc_V3_info_Signed.pdf Size: 429.6 kB

[MMandina2021-22-ar-current-former-trustee-financial-disclosure-form \(1\)](#)

Filename: MMandina2021-22-ar-current-former-_qLDsPHN.pdf Size: 322.4 kB

[BHickman2021-22-ar-current-former-trustee-financial-disclosure-form](#)

Filename: BHickman2021-22-ar-current-former-_GMRSUdq.pdf Size: 323.1 kB

[TBrown2021-22-ar-current-former-trustee-financial-disclosure-form](#)

Filename: TBrown2021-22-ar-current-former-tr_ugjJqLH.pdf Size: 317.7 kB

[dcarr2021-22-ar-current-former-trustee-financial-disclosure-form](#)

Filename: dcarr2021-22-ar-current-former-tru_2xSC85v.pdf Size: 317.6 kB

[FJohnsonFindisclosure22](#)

Filename: FJohnsonFindisclosure22.pdf Size: 1.7 MB

[cgantt2021-22-ar-current-former-trustee-financial-disclosure-form](#)

Filename: cgantt2021-22-ar-current-former-tr_1UhXV51.pdf Size: 323.0 kB

Entry 7 BOT Membership Table

Completed - Aug 1 2022

Instructions

Required of ALL charter schools

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

Entry 7 BOT Table

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

VERTUS CHARTER SCHOOL 800000082490

Authorizer:

Who is the authorizer of your charter school?

Board of Regents

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

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2021-2022
1	Victoria VanVoorhis		Chair	Accountability, Governance	Yes	2	01/01/2020	12/31/2023	12
2	Bryan Hickman		Trustee/Member	Governance, Finance	Yes	3	02/01/2020	06/14/2022	11
3	Timothy Brown		Treasurer	Finance, Fundraising	Yes	1	12/19/2018	11/1/2021	5 or less
4	Evan Gallina		Secretary	Finance, Fundraising	Yes	5	02/01/2022	01/31/2025	11
5	Michael Mandina		Trustee/Member	Fundraising	Yes	5	02/01/2022	01/31/2025	11
6	Frederick Johnson		Trustee/Member	Finance, Community Engagement	Yes	1	01/31/2020	01/30/2023	11
7	David Carr		Trustee/Member	Fundraising	Yes	1	01/31/2021	05/01/2022	8
8	Calvin Gantt		Trustee/Member	Accountability	Yes	1	01/31/2021	01/30/2024	10
9	Carol Garrett		Trustee/Member	Community	Yes	1	03/01/2021	02/28/2024	10

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

Yes

1b. Board Member Information

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2021-2022
10	Dekedrian Johnson		Trustee/Member	Governance, Community Engagement	Yes	1	10/19/2021	09/30/2024	9
11	Spencer Ash		Trustee/Member	Community Engagement, Fundraising	Yes	1	11/16/2021	10/31/2024	6
12	John O'Connell		Trustee/Member	Finance	Yes	1	06/1/2022	05/31/2025	5 or less
13									
14									
15									

1c. Are there more than 15 members of the Board of Trustees?

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2022	9
b.Total Number of Members Added During 2021-2022	3
c. Total Number of Members who Departed during 2021-2022	3
d.Total Number of members, as set in Bylaws, Resolution or Minutes	15

3. Number of Board meetings held during 2021-2022

12

4. Number of Board meetings scheduled for 2022-2023

12

Total number of Voting Members on June 30, 2022:

9

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

3

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

3

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

15

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

0

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

0

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

0

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

0

Thank you.

Entry 8 Board Meeting Minutes

Completed - Aug 1 2022

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

Schools must upload a complete set of monthly board meeting minutes (July 2021-June 2022), which should match the number of meetings held during the 2021-2022 school year, as indicated in the above table. The minutes provided must be the final version approved by the school's Board of Trustees and may be uploaded individually or as one single combined file. Board meeting minutes must be submitted by **August 1, 2022**.

August 2021 Board Minutes (1)

Filename: August_2021_Board_Minutes_1.pdf Size: 235.4 kB

December 2021 Board Minutes

Filename: December_2021_Board_Minutes.pdf Size: 230.3 kB

April 2022 Board Minutes

Filename: April_2022_Board_Minutes.pdf Size: 267.2 kB

February 2022 Board Minutes

Filename: February_2022_Board_Minutes.pdf Size: 232.6 kB

July 2021 Vertus Board Minutes V2

Filename: July_2021_Vertus_Board_Minutes_V2.pdf Size: 206.8 kB

January 2022 Board Minutes (1)

Filename: January_2022_Board_Minutes_1.pdf Size: 223.3 kB

March 2022 Board Minutes (2)

Filename: March_2022_Board_Minutes_2.pdf Size: 234.6 kB

June 2022 Board Minutes

Filename: June_2022_Board_Minutes.pdf Size: 243.1 kB

May 2022 Vertus Board Minutes 6-2-22

Filename: May_2022_Vertus_Board_Minutes_6-2-22.pdf Size: 253.9 kB

October 2021 Board Minutes

Filename: October_2021_Board_Minutes.pdf Size: 226.7 kB

[November 2021 Board Minutes](#)

Filename: November_2021_Board_Minutes.pdf Size: 234.5 kB

[September 2021 Board Minutes](#)

Filename: September_2021_Board_Minutes.pdf Size: 233.5 kB

Entry 9 Enrollment & Retention

Completed - Aug 1 2022

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

Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2021-2022 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2022-2023.

Entry 9 Enrollment and Retention of Special Populations

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2021-2022	Describe Recruitment Plans in 2022-2023
Economically Disadvantaged	<p>Vertus' recruiting efforts primarily target families who live in the city of Rochester. The recruiting plan for the 2021-22 school year includes mailings, phone calls, social media, television, and in person interactions. This year, Vertus mailed out newsletters and flyers to all Rochester families with young men entering 8th and 9th grade. With the same population, Vertus staff participated in a phone-thon where they cold called all of these families.</p> <p>In addition, Vertus partnered with three local radio station; WDKX, The BEAT, and LA MEGA. With these partnerships, advertisements were played three times a day, seven days a week, on a monthly basis during recruitment peak times. With these partnerships, each station also shared Vertus promotional material on their social media pages.</p> <p>To assist with marketing Vertus, Vertus employs a marketing firm called Mason digital. Mason assist Vertus in overseeing targeted ads via YouTube, google, and more. Apart from this, Vertus independently manages it Facebook, Instagram, Twitter, and YouTube content. On social media, there are new posts added 5-7 times a week.</p> <p>With Covid numbers decreasing and venues reopening, Vertus</p>	<p>Vertus continues to serve students that meet the definition of economically disadvantaged at a comparable percentage to the district. Therefore we will continue our annual recruitment and marketing efforts that we have engaged in. Attendance at festivals, social media marketing, and continued presence in the community. We will also host a series of events on campus in an effort to gain awareness in the community and further build relationships with various stakeholders.</p>

	<p>has attended various community events to promote. For instance music night at Parcel 5, various latino night events, and public market.</p> <p>To help spread the word, Vertus has also worked towards establishing a stronger presence in the media. This year, Vertus had feature stories done by Spectrum News, WROC-TV, News 10WHEC, and 13WHAM. In addition to that, Vertus also ran 30, 15, and 5-second ads on WROC-TV. Two of the ads promoting school enrollment and the other celebrates the Vertus Man of the Month.</p> <p>Throughout the city of Rochester, Vertus has promotional material planted at several local libraries, rec-centers, barbershops, and more.</p>	
<p>English Language Learners</p>	<p>To recruit English Language Learners, Vertus distributes promotional materials in both Spanish and English. On social media, we run targeting ads and post content in both English and Spanish. The Vertus website, also has the ability to be translated into Spanish. This year we hired a prominent figure in the Rochester Latino community, Freddy Colon. Freddy is a member of the recruiting team and has been pivotal in connecting Vertus with various Latino community events. From this event Vertus has had a presence at Latino night at the Beach twice, Latino Night at the public market, Puerto Rican Festival, and La Marketa (a community gathering space in</p>	<p>Our English Language Learner percentage continues a slow and steady climb. The hiring of Freddy Colon has proven to be beneficial, and we continue to have him serve as an assistant recruiter, building on his community relationships and gaining inroads into the Latino community. We will continue our social media push, the sponsoring of a team from the Rochester Hispanic Youth Baseball League, and our relationship with Daisy Algarin. We have also cultivated a relationship with Nativity Prep, a school with a large refugee population. As part of the community event mentioned above, one is a Latino Community Day, where we have patterned with Latino churches, music, and dance groups to increase our visibility</p>

the most prominent Latino community in Rochester). On social media, Vertus has been intentional about sharing Spanish speaking student and staff testimonial videos. By doing this, we are providing information about Vertus in more than one language. In efforts to expand our testimonials Vertus did a feature story on 13Wham and Spectrum News. For these stories, we had our Valedictorian Jesus Henriquez and his mother share their Vertus experience and life story. Jesus was an English Language Learner who was motivated by his mother who moved their family to America from the Dominican Republic

To assist in reaching more households where English is not the primary language, Vertus has made an effort to further establish relationship with organizations, and people who are prominent in the Latino community. For instance, Vertus sponsors an age 13-16 team in the Rochester Hispanic Youth Baseball League. Vertus has also maintained a relationship with Daisy Algarin, (Director of Neighborhood Service Centers), Liliana Ruiz (City of Rochester, Liaison to the Hispanic Community and Northeast & Southwest Neighborhood Liaison) they have provided Vertus with opportunities to promote at a couple fundraisers, job fair, and community givebacks. These events took place in the northeast area of the city, where the predominant demographic is

among that population. We are confident that our efforts will contribute to the continued growth of our ELL population.

	<p>Latino, but there is also a large presence of Somalians and Arab families.</p> <p>We have established a relationship with Dan Lil, who is a representative with the Rochester Refugee Resettlement Services. Through Dan, Vertus has had the opportunity to reach the Refugee community and inform them about the school. To help promote Vertus, we ran ads in Spanish on 97.5FM LA MEGA. The promotional deal with this station also included live radio interviews, radio mentions, Vertus's social media post shared</p> <p>We are consistently seeking new ways to expand our efforts to reach ELL students and families. Vertus will continue these efforts and will always look for new opportunities.</p> <p>on their page.</p>	
<p>Students with Disabilities</p>	<p>Since Vertus' rate of enrolling students with disabilities has met or exceeded the district rate in each of our first seven years, our current recruiting strategy assumes that our general efforts will again result in a rate of students with disabilities which is on par with that of the district</p>	<p>This is a demographic we have never had an issue recruiting, and we will continue our current efforts. As always, there is no doubt we will continue to meet or exceed the district rate in this category.</p>

Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2021-2022	Describe Retention Plans in 2022-2023
Economically Disadvantaged	<p>Generally, Vertus seeks to retain students by providing each student with the structure and support of a learning team led by a full-time mentor called a Preceptor. In part toward retaining students, Preceptors are expected to call each of their student's families at least once every two weeks. In addition, Vertus Preceptors make two visits to families in the summer and early fall for each new entering student. Family Nights for enrolling families are held each August. Family Nights also are held three times annually where students meet with their parent/guardian, Preceptor, and teachers to review student's progress. We held our first in-person family night in July to be sure our families are aware of their student's academic progress during COVID and to establish communication of our plan to transition to fully open in the Fall (unless otherwise directed by state health department)</p>	<p>We continue to work on developing relationships with our students and families as the backbone for retention. We survey students and families to look at areas of growth and plan accordingly. We continually measure student culture and review our academic program to make improvements where we can. This year we held our first junior-senior prom, held our first vocal concert, beat battle, and started several electives that engage students academically.</p>
English Language Learners	<p>Regular access through our online curriculum to instruction in Spanish and providing social and emotional support through our team/Preceptor model assists to retain ELL students and families, Vertus will continue to seek out bi-lingual candidates for all positions as they become available. These efforts should result in consistent retention of</p>	<p>Regular access through our online curriculum to instruction in Spanish and providing social and emotional support through our team/Preceptor model assists in retaining ELL students and families. We have translated our Creed into Spanish and have hired two more bi-lingual staff. We also utilize our current Spanish-speaking receptionist and administrative assistant to facilitate conversations</p>

	<p>ELL students, which are primarily Spanish-speaking in Rochester.</p>	<p>with families. Having a Spanish-speaking staff provides a comfort level for families that is imperative for retaining students.</p>
<p>Students with Disabilities</p>	<p>Our special education staff works collaboratively with all departments to ensure that our special education students are having their needs met academically and social emotionally. We have recently hired a new Specialized Services Coordinator who has experience in professional development and will be able to provide training to staff as needed in regards to behavioral or academic accommodations for staff. Success in the classroom and lab, as well as feeling safe, will ultimately result in the retention of these young men.</p>	<p>Our special education staff focuses on developing relationships with their caseload, which in turn provides a sense of comfort and security for the students and their families. The high level of support given to students in the labs contributes to students' success. We continue to focus on professional development for all staff to develop a level of awareness that addresses students with disabilities' social-emotional and academic needs. All of this results in a high retention rate for students with disabilities.</p>

Entry 10 – Teacher and Administrator Attrition

Completed - Aug 1 2022

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

A. TEACH System – Employee Clearance

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

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

^[1] Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.nysed.gov/common/nysed/files/programs/charter-schools/employeefingerprintoct19.pdf> or visit the NYSED website at: <http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html> for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

B. Emergency Conditional Clearances

Emergency Conditional Clearances

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

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

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

Attestation

Responses Selected:

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

Entry 11 Percent of Uncertified Teachers

Completed - Aug 1 2022

Instructions

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

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

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

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

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

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

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

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

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2022)	3
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	1
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	1
Total Category A: 5 or 30% whichever is less	5.0

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

	FTE Count
i. Mathematics	0
ii. Science	0
iii. Computer Science	0
iv. Technology	0
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, 2022)	0
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	0
Total Category C: not to exceed 5	0.0

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	5

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	10

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	15

Thank you.



Entry 12 Organization Chart

Completed - Aug 1 2022

[Instructions](#)

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

Upload the 2021-2022 **Organization Chart**. The organization chart should include position titles and reporting relationships. Employee names should **not** appear on the chart.

[orgchart6](#)

Filename: orgchart6.10.22.pdf Size: 187.3 kB

Entry 13 School Calendar

Completed - Aug 1 2022

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

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

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

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

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

[Vertus Calendar 2022-2023 \(3\)](#)

Filename: Vertus_Calendar_2022-2023_3.pdf Size: 80.0 kB

Entry 14 Links to Critical Documents on School Website

Completed - Aug 1 2022

[Instructions](#)

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

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

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

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

Form for Entry 14 Links to Critical Documents on School Website

School Name: Vertus Charter School

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved DASA policy, and NYSED-Approved School Discipline Policy

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

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

Thank you.



VERTUS CHARTER SCHOOL

ROCHESTER, NEW YORK

AUDITED FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2022

(With Comparative Totals for 2021)

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Vertus Charter School

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Vertus Charter School, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Vertus Charter School as of June 30, 2022, 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 (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Vertus Charter School, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

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

Report on Summarized Comparative Information

We have previously audited Vertus Charter School's June 30, 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 5, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2022 on our consideration of Vertus Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Vertus Charter School's internal control over financial reporting and compliance.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 25, 2022

VERTUS CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION

JUNE 30, 2022
(With Comparative Totals for 2021)

<u>ASSETS</u>	June 30,	
	2022	2021
<u>CURRENT ASSETS</u>		
Cash	\$ 1,329,921	\$ 859,448
Grants and other receivables	256,341	171,169
Prepaid expenses and other current assets	96,325	38,681
TOTAL CURRENT ASSETS	1,682,587	1,069,298
<u>PROPERTY AND EQUIPMENT, net</u>	386,356	364,720
<u>OTHER ASSETS</u>		
Cash in escrow	100,000	100,000
TOTAL ASSETS	\$ 2,168,943	\$ 1,534,018
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 188,721	\$ 206,226
Accrued payroll and benefits	43,718	136,274
Capital lease payable	-	3,009
Deferred revenue	61,167	-
TOTAL CURRENT LIABILITIES	293,606	345,509
<u>DEFERRED LEASE LIABILITY</u>	185,737	225,817
<u>LONG-TERM DEBT</u>	-	583,730
TOTAL LIABILITIES	479,343	1,155,056
<u>NET ASSETS</u>		
Without donor restrictions	1,626,890	341,205
With donor restrictions	62,710	37,757
TOTAL NET ASSETS	1,689,600	378,962
TOTAL LIABILITIES AND NET ASSETS	\$ 2,168,943	\$ 1,534,018

The accompanying notes are an integral part of the financial statements.

VERTUS CHARTER SCHOOL

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2022
(With Comparative Totals for 2021)

	Year ended June 30,			2021
	2022		Total	
	Without donor restrictions	With donor restrictions		
Operating revenue and support:				
State and local per pupil operating revenue	\$ 4,812,010	\$ -	\$ 4,812,010	\$ 4,496,241
Government grants	1,042,939	-	1,042,939	429,813
Contributions	55,683	90,229	145,912	211,867
Paycheck Protection Program loan forgiveness	583,730	-	583,730	-
Net assets released from restriction	65,276	(65,276)	-	-
TOTAL OPERATING REVENUE AND SUPPORT	6,559,638	24,953	6,584,591	5,137,921
Expenses:				
Program:				
Regular education	3,160,940	-	3,160,940	2,997,650
Special education	1,457,343	-	1,457,343	1,462,296
Management and general	642,869	-	642,869	515,502
Fundraising and special events	12,801	-	12,801	7,267
TOTAL EXPENSES	5,273,953	-	5,273,953	4,982,715
CHANGE IN NET ASSETS	1,285,685	24,953	1,310,638	155,206
Net assets at beginning of year	341,205	37,757	378,962	223,756
NET ASSETS AT END OF YEAR	\$ 1,626,890	\$ 62,710	\$ 1,689,600	\$ 378,962

The accompanying notes are an integral part of the financial statements.

VERTUS CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2022
(With Comparative Totals for 2021)

	Year ended June 30, 2022								Year ended June 30, 2021
	No. of Positions	Program Services			Supporting Services			Total	
		Regular Education	Special Education	Sub-total	Management and general	Fundraising and special events	Sub-total		
Personnel services costs:									
Administrative staff personnel	14	\$ 294,401	\$ 84,603	\$ 379,004	\$ 305,638	\$ 12,474	\$ 318,112	\$ 697,116	\$ 478,112
Instructional personnel	43	1,162,864	658,952	1,821,816	4,910	-	4,910	1,826,726	2,005,548
Non-instructional personnel	17	256,505	83,446	339,951	-	-	-	339,951	308,744
Total salaries and wages	74	1,713,770	827,001	2,540,771	310,548	12,474	323,022	2,863,793	2,792,404
Fringe benefits and payroll taxes		328,627	153,713	482,340	47,704	-	47,704	530,044	512,076
Retirement		47,494	22,215	69,709	6,894	-	6,894	76,603	78,395
Legal services		-	-	-	8,081	-	8,081	8,081	43
Accounting/Audit fees		-	-	-	103,397	-	103,397	103,397	99,740
Professional fees - other		3,566	1,668	5,234	58,742	-	58,742	63,976	130,041
Building and land rent		304,370	142,367	446,737	44,183	-	44,183	490,920	486,337
Repairs and maintenance		78,086	36,524	114,610	11,335	-	11,335	125,945	102,304
Insurance		42,899	20,065	62,964	6,227	-	6,227	69,191	58,306
Utilities		26,271	12,288	38,559	3,814	-	3,814	42,373	34,516
Supplies and materials		125,046	41,799	166,845	1,140	-	1,140	167,985	120,213
Non-capitalized equipment and furnishings		10,238	4,789	15,027	1,486	-	1,486	16,513	24,960
Professional development		25,597	11,973	37,570	3,716	-	3,716	41,286	7,691
Student and staff recruitment		74,582	25,902	100,484	1,670	-	1,670	102,154	60,957
Information technology		88,234	41,271	129,505	12,808	-	12,808	142,313	129,892
Food service		3,963	1,289	5,252	-	-	-	5,252	91
Student services		141,408	46,002	187,410	-	-	-	187,410	101,525
Office expenses		59,616	27,885	87,501	8,654	-	8,654	96,155	65,584
Depreciation and amortization		86,356	40,392	126,748	12,536	-	12,536	139,284	140,693
Other		817	200	1,017	(66)	327	261	1,278	36,947
		<u>\$ 3,160,940</u>	<u>\$ 1,457,343</u>	<u>\$ 4,618,283</u>	<u>\$ 642,869</u>	<u>\$ 12,801</u>	<u>\$ 655,670</u>	<u>\$ 5,273,953</u>	<u>\$ 4,982,715</u>

The accompanying notes are an integral part of the financial statements.

VERTUS CHARTER SCHOOL
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022
(With Comparative Totals for 2021)

	Year ended June 30,	
	2022	2021
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 1,310,638	\$ 155,206
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation and amortization	139,284	140,693
Bad debt expense	1,692	18,139
Loss on sale of property and equipment	-	13,240
Paycheck Protection Program loan forgiveness	(583,730)	-
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	(86,864)	(118,070)
Prepaid expenses and other current assets	(57,644)	(36,546)
Accounts payable and accrued expenses	(17,505)	(11,144)
Accrued payroll and benefits	(92,556)	(6,994)
Deferred revenue	61,167	(50,000)
Deferred lease liability	(40,080)	5,920
NET CASH PROVIDED FROM OPERATING ACTIVITIES	634,402	110,444
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(160,920)	(74,664)
NET CASH USED FOR INVESTING ACTIVITIES	(160,920)	(74,664)
<u>CASH FLOWS- FINANCING ACTIVITIES</u>		
Repayments on capital lease payable	(3,009)	(17,595)
Repayments on long-term debt	-	(54,428)
NET CASH USED FOR FINANCING ACTIVITIES	(3,009)	(72,023)
NET INCREASE (DECREASE) IN CASH AND RESTRICTED CASH	470,473	(36,243)
Cash and restricted cash at beginning of year	959,448	995,691
CASH AND RESTRICTED CASH AT END OF YEAR	\$ 1,429,921	\$ 959,448

VERTUS CHARTER SCHOOL

STATEMENT OF CASH FLOWS, Cont'd

YEAR ENDED JUNE 30, 2022
(With Comparative Totals for 2021)

	<u>Year ended June 30,</u>	
	<u>2022</u>	<u>2021</u>
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>		
Cash paid during the year for interest	<u>\$ 62</u>	<u>\$ 4,191</u>
<u>NON-CASH OPERATING AND INVESTING ACTIVITIES</u>		
Purchases of property and equipment included in accounts payable	<u>\$ -</u>	<u>\$ 13,441</u>

The accompanying notes are an integral part of the financial statements.

VERTUS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

(With Comparative totals for 2021)

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

The Charter School

Vertus Charter School (the “Charter School”) is an educational corporation that operates as a charter school in Rochester, New York. On December 17, 2013 the Board of Regents of the University of the State of New York granted the Charter School a provisional charter valid for a term of five years and renewable upon expiration. In April 2019, the Charter School was awarded a two-year renewal through June 30, 2021. In May 2021, the Charter School was awarded a three-year renewal through June 30, 2024.

Financial Statement presentation

The financial statements of the Charter School have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP). The Charter 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.

These classes of net assets are defined as follows:

Net Assets Without Donor Restrictions – The net assets over which the Governing Board has discretionary control to use in carrying on the Charter School’s operations in accordance with the guidelines established by the Charter School. The Board may designate portions of the net assets without donor restrictions for specific purposes, projects or investment.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Charter School had \$62,710 and \$37,757 of net assets with donor restrictions at June 30, 2022 and 2021, respectively.

Revenue and support recognition

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

VERTUS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative totals for 2021)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

The Charter School records substantially all revenue over time as follows:

State and local per pupil operating revenue

The Charter School recognizes revenue as educational programming is provided to students throughout the year. The Charter School earns state and local per pupil revenue based on the approved per pupil tuition rate of the public school district in which the pupil resides. The amount received each year from the resident district is the product of the approved per pupil tuition rate and the full-time equivalent student enrollment of the School. Each NYS school district has a fixed per pupil tuition rate which is calculated annually by NYSED in accordance with NYS Education Law. Amounts are billed in advance every other month and payments are typically received in six installments during the year. At the end of each school year, a reconciliation of actual enrollment to billed enrollment is performed and any additional amounts due or excess funds received are agreed upon between the Charter School and the district(s) and are paid or recouped. Additional funding is available for students requiring special education services. The amount of additional funding is dependent upon the length of time and types of services provided by the Charter School to each student, subject to a maximum amount based upon a set rate for each district as calculated by NYSED.

The following table summarizes contract balances at their respective statement of financial position dates:

	June 30,		
	2022	2021	2020
Grants and other receivables	\$ 31,363	\$ 31,324	\$ -

Contributions

The Charter School recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Contributions and unconditional promises to give are recorded as revenue in the appropriate class of net assets depending on the existence of any donor restrictions. A contribution that is received and expended in the same period for a specific purpose is classified as revenue without donor restrictions.

Contributions are recorded as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and changes in net assets as net assets released from restrictions.

VERTUS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative totals for 2021)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Grant revenue

Some of the Charter School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter School has incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants receivable in the accompanying statement of financial position. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the accompanying statement of financial position. There was \$61,167 in deferred revenue related to grants at June 30, 2022. There was no deferred revenue related to grants at June 30, 2021.

Cash

Cash balances are maintained at financial institutions located in Rochester, New York and are insured by the Federal Deposit Insurance Corporation up to \$250,000 at each institution. In the normal course of business, the cash account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash.

Cash in escrow

The Charter School maintains cash in an escrow account in accordance with the terms of its charter agreement.

Cash and restricted cash balances at June 30, 2022 and 2021 consisted of the following:

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Cash	\$ 1,329,921	\$ 859,448
Cash in escrow	<u>100,000</u>	<u>100,000</u>
	<u>\$ 1,429,921</u>	<u>\$ 959,448</u>

Grants and other receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2022 and 2021.

Property and equipment

Property and equipment are recorded at cost. Depreciation and amortization are computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from two to ten years. Leasehold improvements are amortized over the shorter of their useful life or the remaining lease term.

VERTUS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative totals for 2021)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Major renewals and betterments are capitalized, while repairs and maintenance are charged to operations as incurred. Upon sale or retirement, the related cost and allowances for depreciation are removed from the accounts and the related gain or loss is reflected in operations.

Deferred lease liability

The Charter School leases its facility. The lease contains pre-determined fixed escalations of the base rent. In accordance with GAAP, the Charter School recognizes the related rent expense on a straight-line basis and records the difference between the recognized rental expense and the amounts payable under the lease as a deferred lease liability.

Marketing costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs were \$102,154 and \$60,957 for the years ended June 30, 2022 and 2021, respectively.

Deferred revenue

The Charter School records grant revenue as deferred revenue until it is expended for the purpose of the grant, at which time it is recognized as revenue.

Contributed services

The Charter School receives contributed services from volunteers to develop its academic program and to serve on the Board of Trustees. These services are not valued in the financial statements because they do not require "specialized skills" and would typically not be purchased if they were not contributed. The Charter School receives transportation services, speech therapy, a social worker, an autism specialist, a nurse and food supplies from local school districts. The Charter School was unable to determine a value for these services.

Tax exempt status

The Charter School is a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and applicable state regulations and, accordingly, is exempt from federal and state taxes on income.

The Charter School files Form 990 tax returns in the U.S. federal jurisdiction. The tax returns for the years ended June 30, 2019 through June 30, 2022 are still subject to potential audit by the IRS. Management of the Charter School believes it has no material uncertain tax positions and, accordingly it will not recognize any liability for unrecognized tax benefits.

Use of estimates in the preparation of financial statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

VERTUS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative totals for 2021)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Comparatives for year ended June 30, 2021

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

Reclassifications

Certain prior year amounts have been reclassified to conform with current year presentation.

New accounting pronouncement - leases

In February 2016, the FASB issued a new standard related to leases to increase transparency and comparability among entities by requiring the recognition of right-of-use ("ROU") assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases under current U.S. GAAP. For nonpublic entities, the FASB voted on May 20, 2020, to extend the guidance in this new standard to be effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. The Charter School is currently evaluating the provisions of this standard to determine the impact the new standard will have on the Charter School's financial position or results of operations.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 25, 2022, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

NOTE B: LIQUIDITY AND AVAILABILITY

The Charter School regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Charter School's main source of liquidity is its grants and other receivables.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Charter School considers all expenditures related to its ongoing activities of teaching, and public service as well as the conduct of services undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, the Charter School operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. Refer to the statement of cash flows which identifies the sources and uses of the Charter School's cash.

VERTUS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative totals for 2021)

NOTE B: LIQUIDITY AND AVAILABILITY, Cont'd

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at June 30, 2022 and 2021:

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Cash	\$ 1,329,921	\$ 859,448
Grants and other receivables	<u>256,341</u>	<u>171,169</u>
Total financial assets available within one year	1,586,262	1,030,617
Less:		
Amounts unavailable for general expenditures within one year due to:		
Restricted by donors with purpose restrictions	<u>(62,710)</u>	<u>(37,757)</u>
Total amounts unavailable for general expenditures within one year	<u>(62,710)</u>	<u>(37,757)</u>
Total financial assets available to management for general expenditures within one year	<u>\$ 1,523,552</u>	<u>\$ 992,860</u>

The Charter School has a \$150,000 line of credit that they could draw upon in the event of unanticipated liquidity needs. There were no outstanding borrowings on this line at June 30, 2022 or 2021.

NOTE C: PROPERTY AND EQUIPMENT

Property and equipment consist of the following;

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Furniture and fixtures	\$ 148,428	\$ 148,428
Computers and equipment	610,666	502,306
Software	26,643	11,090
Vehicles	25,070	33,673
Leasehold improvements	<u>449,757</u>	<u>437,819</u>
	1,260,564	1,133,316
Less accumulated depreciation and amortization	<u>874,208</u>	<u>768,596</u>
	<u>\$ 386,356</u>	<u>\$ 364,720</u>

VERTUS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative totals for 2021)

NOTE D: SCHOOL FACILITY

On January 20, 2016 the Charter School entered into a lease at 21 Humboldt Street. The commencement date of the lease was July 1, 2016 and no rent was due prior to the commencement date. The lease agreement expires on June 30, 2026 with options to extend. The lease has escalating payments throughout the 10 year term. Rent for this lease is approximately \$44,250 per month. Rent expense incurred under this lease agreement was approximately \$491,000 and \$486,000 for the years ended June 30, 2022 and 2021, respectively. Total approximate square footage usage for this facility is 48,800.

The future payments on this agreement are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2023	\$ 536,000
2024	536,000
2025	541,000
2026	<u>541,000</u>
	<u>\$ 2,154,000</u>

NOTE E: CAPITAL LEASE PAYABLE

The Charter School entered into a capital lease payable during July 2019, payable in monthly installments of \$1,536 including interest at 1.37% per annum, through July 2021. The capital lease payable was secured by certain equipment. The capital lease had \$3,009 outstanding as of June 30, 2021 and was classified as a current liability at June 30, 2021. The capital lease was paid in full in 2022.

The lease agreement is through July 2021 and is for the right to use certain equipment which is included in property and equipment in the accompanying statement of financial position at June 30, 2022. The net book value of this equipment was \$13,005 and \$19,247 at June 30, 2022 and 2021, respectively. Depreciation expense related to the capital lease was \$6,242 for the years ended June 30, 2022 and 2021.

Interest expense related to the capital lease was \$62 and \$2,001 during the years ended June 30, 2022 and 2021, respectively.

VERTUS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative totals for 2021)

NOTE F: LEASE COMMITMENTS

The Charter School leases office equipment under non-cancelable lease agreements at a monthly cost of approximately \$752 that will expire at various dates through July 2023. Total costs under these agreements were approximately \$30,000 for the year ended June 30, 2022 and \$18,300 for the year ended June 30, 2021.

Future minimum lease payments for these leases are as follows:

<u>Year ending June 30,</u>	
2023	\$ 7,761
2024	<u>563</u>
	<u>\$ 8,324</u>

NOTE G: LINE OF CREDIT

The Charter School has a line of credit with a limit of \$150,000 with an interest rate of 1.50 points above the Prime Rate. The effective rate at June 30, 2022 was 6.25 %. The Charter School had no outstanding borrowings as of June 30, 2022 or 2021. The line of credit is personally guaranteed by a former board member of the Charter School.

NOTE H: CONTINGENCY

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

NOTE I: CONCENTRATIONS

At June 30, 2022 and 2021, approximately 85% and 84% of grants and other receivables are due from the federal government relating to certain grants, respectively. At June 30, 2022 and 2021, approximately 15% and 16%, respectively, of grants and other receivables are due from New York State related to per-pupil funding.

For the years ended June 30, 2022 and 2021, approximately 73% and 88%, respectively, of total operating revenue and support came from per-pupil funding provided by New York State. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

NOTE J: RETIREMENT PLAN

The Charter School sponsors a 401(k) retirement plan (the "Plan") for its employees. The Plan allows for the Charter School to make a safe harbor match to the Plan of 100% of salary deferrals up to the first 3% of plan compensation plus 50% of salary deferrals up to the next 2% of plan compensation. The Charter School contributed \$76,603 and \$78,395 to the Plan for the years ended June 30, 2022 and 2021, respectively.

VERTUS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative totals for 2021)

NOTE K: NET ASSETS

Net assets without donor restrictions consist of the following:

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Undesignated	\$ 1,240,534	\$ (20,506)
Invested in property and equipment, net of related debt	<u>386,356</u>	<u>361,711</u>
	<u>\$ 1,626,890</u>	<u>\$ 341,205</u>

Net assets with donor restrictions consist of the following:

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Equipment for Optics Course	\$ 2,600	\$ 2,600
Academic Intervention	10,000	-
Robotics	7,000	-
Athletics	11,225	-
Construction Classes	9,268	-
Staff Curiosity Scholarship Program	-	283
Career Development	15,100	15,000
Marketing Project	-	15,500
Help for Families in Need	6,895	4,273
Other	<u>622</u>	<u>101</u>
	<u>\$ 62,710</u>	<u>\$ 37,757</u>

NOTE L: FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. All expenses that are allocated to more than one program or supporting function are allocated on the basis of estimates of time and effort.

VERTUS CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative totals for 2021)

NOTE M: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Charter School’s financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Charter School is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2023.

In response to the COVID-19 outbreak, in April 2020 the Charter School applied for and was approved by a bank for a loan of \$583,730 through the Paycheck Protection Program established by the Small Business Administration (SBA). The loan had a maturity of 2 years and an interest rate of 1%. The loan had the potential for forgiveness provided certain requirements were met by the Charter School. The loan was funded in April 2020. Due to the potential of forgiveness, the note was reported as long-term debt at June 30, 2021. On July 27, 2021, the SBA approved the forgiveness of the loan and it was recognized as income during the year ended June 30, 2022.

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The School has recognized \$715,596 and \$156,896 of revenue relative to ESSER grants during the years ended June 30, 2022 and 2021, respectively.

VERTUS CHARTER SCHOOL

REPORT TO THE BOARD OF TRUSTEES

JUNE 30, 2022

October 25, 2022

Board of Trustees
Vertus Charter School

We have audited the financial statements of Vertus Charter School as of and for the year ended June 30, 2022, and have issued our report thereon dated October 25, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 22, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Vertus Charter School solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence. Safeguards in place to eliminate or reduce threats to independence to an acceptable level include a skilled, knowledgeable and experienced finance committee and outsourced finance team who review the financial statements prior to issuance and accept responsibility for them.

Significant Risks Identified

We have identified the following significant risks:

- Management override
- Improper revenue recognition
- Improper allocation of expenses to grants
- Misappropriation of assets

Professional auditing standards require that we identify and assess risks and design and perform our audit procedures to assess those risks. The identification of a risk does not mean that it has occurred, but rather it has the potential to impact the financial statements.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Vertus Charter School is included in Note A to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are the allocations of operating expenses to program expenses and management and general expenses and the collectability of grants receivable. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Vertus Charter School's financial statements relate to revenue and support recognition, which is referred to in the notes of the financial statements.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No such transactions were identified.

Identified or Suspected Fraud

We have not identified or obtained information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

We are pleased to report we encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all such misstatements. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Vertus Charter School's financial statements or the auditor's report. We are pleased to report no such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. No such circumstances are present.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with Vertus Charter School, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Vertus Charter School’s auditors.

* * * * *

Should you desire further information concerning these matters, Michelle Cain will be happy to meet with you at your convenience.

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

Very truly yours,



MENGEL, METZGER, BARR & CO. LLP

VERTUS CHARTER SCHOOL

ROCHESTER, NEW YORK

**SCHEDULES REQUIRED BY GOVERNMENT
AUDITING STANDARDS AND THE UNIFORM
GUIDANCE**

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2022

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

Board of Trustees
Vertus Charter School

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Vertus Charter School, which comprise the statement of financial position as of June 30, 2022 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended and the related notes to the financial statements and have issued our report thereon dated October 25, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Vertus Charter School’s internal control over financial reporting (internal control) as a basis for designing 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 Vertus Charter School’s internal control. Accordingly, we do not express an opinion on the effectiveness of Vertus Charter School’s internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Vertus Charter 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 one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2022-001.

Vertus Charter School's Response to Finding

Vertus Charter School's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Vertus Charter School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

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

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 25, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Trustees
Vertus Charter School

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. 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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Vertus Charter School as of and for the year ended June 30, 2022, and have issued our report thereon dated October 25, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 25, 2022

VERTUS CHARTER SCHOOL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

	<u>Federal AL Number</u>	<u>Pass-through Grantor's Number</u>	<u>Total Federal Expenditures</u>
U.S. Department of Education:			
<u>Passed through New York State Education Department:</u>			
Title I - Grants to Local Educational Agencies	84.010	0021	\$ 130,643
Title IIA - Supporting Effective Instruction State Grant	84.367	0147	14,622
Title IV- Student Support and Academic Enrichment Program	84.424	0204	10,480
COVID-19 Charter Schools Program	84.282		42,044
<u>Education Stabilization Funds -</u>			
ESSER II - Elementary and Secondary School Emergency Relief Fund	84.425D	5891	500,348
ARP ESSER - American Rescue Plan - Elementary and Secondary School Emergency Relief	84.425U	5880	<u>215,248</u>
<i>Total Education Stabilization Funds</i>			<u>715,596</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			913,385
Federal Communications Commission:			
<u>Passed through the Universal Service Administrative Company</u>			
Emergency Connectivity Fund Program-COVID	32.009	16077024	<u>36,033</u>
TOTAL FEDERAL COMMUNICATIONS COMMISSION			<u>36,033</u>
TOTAL ALL PROGRAMS			<u>\$ 949,418</u>

VERTUS CHARTER SCHOOL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Cont'd

YEAR ENDED JUNE 30, 2022

NOTE A: BASIS OF PRESENTATION

The above schedule of expenditures of federal awards includes the federal grant activity of Vertus Charter School and 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 (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Vertus Charter School has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

VERTUS CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
• Material weakness (es) identified?	_____	yes	_____ <u>x</u> _____
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____	yes	_____ <u>x</u> _____ none reported
Noncompliance material to financial statements noted?	_____ <u>x</u> _____	yes	_____ _____ no

Federal Awards

Internal control over major programs:			
• Material weakness (es) identified?	_____	yes	_____ <u>x</u> _____
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____	yes	_____ <u>x</u> _____ none reported
Type of auditor's report issued on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	yes	_____ <u>x</u> _____ no

Identification of major program:

AL Number:

84.425D & 84.425U

Name of Federal Program or Cluster:

ESSER II & ARP ESSER

Dollar threshold used to distinguish between type A and type B programs:

_____ \$750,000 _____

Auditee qualified as low-risk auditee?	_____	yes	_____ <u>x</u> _____	no
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VERTUS CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2022

FINDINGS – FINANCIAL STATEMENT AUDIT

Finding 2022-001

Statement of condition

During our audit, we noted the Charter School did not adhere to the terms of their charter agreement as the Charter School's enrollment fell below 85% of the projected enrollment for the 2021-2022 academic year and written approval from NYSED was not obtained.

Criteria and effect of conditions

During our audit, we noted the Charter School's charter agreement requires the Charter School to obtain written approval from NYSED prior to commencing or continuing instruction when the total number of students enrolled is less than 85% of the projected enrollment for a given academic year. We noted the Charter School's enrollment was 78% of the projected enrollment for the 2021-2022 academic year.

Recommendation

We recommend the Charter School obtain written approval from NYSED if enrollment falls below 85% of projected enrollment for a given academic year.

Management response

The Charter School was in communication with NYSED about its enrollment; however, it will ensure to receive written approval should enrollment fall below 85% in future years.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

- NONE

VERTUS CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2022

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Finding 2021-001

Statement of condition

During our audit, we noted the Charter School did not adhere to the terms of their charter agreement as the Charter School's enrollment fell below 85% of the projected enrollment for the 2020-2021 academic year and written approval from NYSED was not obtained.

Criteria and effect of conditions

During our audit, we noted the Charter School's charter agreement requires the Charter School to obtain written approval from NYSED prior to commencing or continuing instruction when the total number of students enrolled is less than 85% of the projected enrollment for a given academic year. We noted the Charter School's enrollment was 75% of the projected enrollment for the 2020-2021 academic year.

Recommendation

We recommend the Charter School obtain written approval from NYSED if enrollment falls below 85% of projected enrollment for a given academic year.

Management response

The Charter School was in communication with NYSED about its enrollment; however, it will ensure to receive written approval should enrollment fall below 85% in future years.

Status

Refer to Finding 2022-001.



Vertus HIGH SCHOOL

21 Humboldt Street
Rochester, New York 14609

Tel (585) 747-8911
Fax (585) 254-1251

FINDINGS – FINANCIAL STATEMENT AUDIT **Finding 2022-001**

Statement of condition

During our audit, we noted the Charter School did not adhere to the terms of their charter agreement as the Charter School's enrollment fell below 85% of the projected enrollment for the 2021-2022 academic year, and written approval from NYSED was not obtained.

Criteria and effect of conditions

During our audit, we noted the Charter School's charter agreement requires the Charter School to obtain written approval from NYSED prior to commencing or continuing instruction when the total number of students enrolled is less than 85% of the projected enrollment for a given academic year. We noted the Charter School's enrollment was 78% of the projected enrollment for the 2021-2022 academic year.

Recommendation

We recommend the Charter School obtain written approval from NYSED if enrollment falls below 85% of projected enrollment for a given academic year.

Management response

The Charter School was in communication with NYSED about its enrollment; however, it will ensure to receive written approval should enrollment fall below 85% in future years.

Corrective Action Plan

Recruitment Plan to increase enrollment:

1. Increase Vertus Brand Recognition

a. Community Events: Sponsor a series of community events aimed at increasing traffic to our facility and engaging community stakeholders

- i. Summer of Hope Event
- ii. Latino Event-focus on an increase of ENL numbers
- iii. 3 on 3 Competition: School-aged boys basketball event
- iv. Back to School Event
- v. Hispanic Heritage event at Vertus. (This event will celebrate and honor Hispanic culture in Rochester)
- vi. Coat Drive with the City of Rochester. (Soccer team will be promoting Vertus at this gathering)
- vii. Trunk or Treat: Safe community event for our families and community members

b. Traditional Methods

- i. Mailings: Mailed personalized letters to 8th-grade and 9th-grade boys of Leadership Academy and Rochester Prep waitlist.



Vertus

HIGH SCHOOL

21 Humboldt Street
Rochester, New York 14609

Tel (585) 747-8911
Fax (585) 254-1251

- ii. Streaming service ads (Nueva era
- iii. Phone A Thon- Periodically throughout the year
- iv. Student Referral Incentive: Staff that participate in phone-a-thon that result in student enrollment
- v. Flyers left at community venues such as libraries, churches, and R-Centers
- vi. Sponsoring Rochester Youth Traveling team RMG Elites. This would include field access, cross-promoting, and opportunities to speak in front of incoming parents. The goal is to develop a feeder program for enrollment and the football team. Will be present at all of their home games.
- vii. Social media posts, boosts, and ads.
- viii. Vertus Student Social Media Contest: Increase the range of teenage male followers by utilizing our current student's social media presence.

c. Increase Press Presence

- i. Submit press releases to news outlets to help draw more positive attention to Vertus.
- ii. **Recent Press:**
 - 1. **13Wham**- Vertus Latino Community event
 - 2. **Spectrum News** Feature story on Vertus electives (This led to 3 enrollments: an employee's Lyft driver, an Amazon truck driver delivering to Vertus, Rochester Prep mother saw the music production elective and immediately scheduled a tour and enrolled her son)
 - 3. Varsity Football story (WROC)
 - 4. Warrior Challenge Story
 - 5. Back 2 School event story
 - 6. **13Wham Live** interview with Lynette Adam (Featured Levi Bennett and David Thaxton)



FOR INQUIRIES CALL: HENRIETTA
(585) 427-2906

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VERTUS CHARTER SCHOOL
ESCROW ACCOUNT
21 HUMBOLDT ST
ROCHESTER NY 14609

ACCOUNT TYPE	
M&T ADVANCED BUSINESS CHECKING	
ACCOUNT NUMBER	STATEMENT PERIOD
██████████	09/01/22 - 09/30/22
BEGINNING BALANCE	\$100,000.00
DEPOSITS & CREDITS	0.00
LESS CHECKS & DEBITS	0.00
LESS SERVICE CHARGES	0.00
ENDING BALANCE	\$100,000.00

ACCOUNT ACTIVITY

POSTING DATE	TRANSACTION DESCRIPTION	DEPOSITS & OTHER CREDITS (+)	WITHDRAWALS & OTHER DEBITS (-)	DAILY BALANCE
09/01/2022	BEGINNING BALANCE			\$100,000.00
	NUMBER OF DEPOSITS/CHECKS PAID	0	0	

HOW TO BALANCE YOUR M&T BANK ACCOUNT

TO BALANCE YOUR ACCOUNT WITH THIS STATEMENT COMPLETE STEPS 1, 2, & 3.

STEP 1 Place a checkmark (✓) beside each item listed on this statement which has a corresponding entry in your register.
Also place a checkmark next to the item in your register.

STEP 2 Add to your register:
(a) Any deposits and other credits shown on this statement which you have not already entered.
(b) Any interest this statement shows credited to your account.

STEP 3 Subtract from your register:
(a) Any checks or other withdrawals shown on this statement which you did not enter into your register.
(b) Any automatic loan payments or ATM or other electronic debits shown on this statement which you have not already subtracted.
(c) Any service charges shown on this statement which you have not already subtracted.

TO DETERMINE THE CURRENT BALANCE IN YOUR ACCOUNT:

STEP 4 List any outstanding checks or debits written in your register, but not yet appearing on your statement.

OUTSTANDING CHECKS AND OTHER DEBITS	
NUMBER	AMOUNT
1	\$
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
SUBTOTAL OF COLUMN 1	\$

OUTSTANDING CHECKS AND OTHER DEBITS	
NUMBER	AMOUNT
13	\$
14	
15	
16	
17	
18	
19	
20	
21	
22	
SUBTOTAL OF COLUMN 2	
SUBTOTAL OF COLUMN 1 +	
TOTAL OUTSTANDING CHECKS AND DEBITS	\$

STEP 5 Enter on this line the **Ending Balance** shown in the summary on the front of this statement.

\$	
----	--

STEP 6 Enter the total of any deposits or other credits shown on your register which are not shown on this statement.

\$	
----	--

STEP 7 Enter the total of **STEPS 5 & 6**.

\$	
----	--

STEP 8 Enter **TOTAL OUTSTANDING CHECKS & DEBITS** (from **STEP 4**).

\$	
----	--

STEP 9 Subtract **STEP 8** from **STEP 7** and enter the difference here.

\$	
----	--

This amount should be your current account balance.

If you have questions, think your statement is incorrect, or for information regarding Treasury Management Services, please contact your M&T Relationship Manager or the Commercial Service Team at 1-800-724-2240, Monday through Friday, 8am - 6pm ET.



VERTUS CHARTER SCHOOL

ROCHESTER, NEW YORK

**SCHEDULES REQUIRED BY GOVERNMENT
AUDITING STANDARDS AND THE UNIFORM
GUIDANCE**

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2022

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

Board of Trustees
Vertus Charter School

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Vertus Charter School, which comprise the statement of financial position as of June 30, 2022 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended and the related notes to the financial statements and have issued our report thereon dated October 25, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Vertus Charter School’s internal control over financial reporting (internal control) as a basis for designing 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 Vertus Charter School’s internal control. Accordingly, we do not express an opinion on the effectiveness of Vertus Charter School’s internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Vertus Charter 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 one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2022-001.

Vertus Charter School's Response to Finding

Vertus Charter School's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Vertus Charter School's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of This Report

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

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 25, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Trustees
Vertus Charter School

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. 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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Vertus Charter School as of and for the year ended June 30, 2022, and have issued our report thereon dated October 25, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 25, 2022

VERTUS CHARTER SCHOOL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2022

	<u>Federal AL Number</u>	<u>Pass-through Grantor's Number</u>	<u>Total Federal Expenditures</u>
U.S. Department of Education:			
<u>Passed through New York State Education Department:</u>			
Title I - Grants to Local Educational Agencies	84.010	0021	\$ 130,643
Title IIA - Supporting Effective Instruction State Grant	84.367	0147	14,622
Title IV- Student Support and Academic Enrichment Program	84.424	0204	10,480
COVID-19 Charter Schools Program	84.282		42,044
<u>Education Stabilization Funds -</u>			
ESSER II - Elementary and Secondary School Emergency Relief Fund	84.425D	5891	500,348
ARP ESSER - American Rescue Plan - Elementary and Secondary School Emergency Relief	84.425U	5880	<u>215,248</u>
<i>Total Education Stabilization Funds</i>			<u>715,596</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			913,385
Federal Communications Commission:			
<u>Passed through the Universal Service Administrative Company</u>			
Emergency Connectivity Fund Program-COVID	32.009	16077024	<u>36,033</u>
TOTAL FEDERAL COMMUNICATIONS COMMISSION			<u>36,033</u>
TOTAL ALL PROGRAMS			<u>\$ 949,418</u>

VERTUS CHARTER SCHOOL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Cont'd

YEAR ENDED JUNE 30, 2022

NOTE A: BASIS OF PRESENTATION

The above schedule of expenditures of federal awards includes the federal grant activity of Vertus Charter School and 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 (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Vertus Charter School has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

VERTUS CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2022

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
• Material weakness (es) identified?	_____	yes	_____ <u>x</u> _____
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____	yes	_____ <u>x</u> _____ none reported
Noncompliance material to financial statements noted?	_____ <u>x</u> _____	yes	_____ _____ no

Federal Awards

Internal control over major programs:			
• Material weakness (es) identified?	_____	yes	_____ <u>x</u> _____
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	_____	yes	_____ <u>x</u> _____ none reported
Type of auditor's report issued on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____	yes	_____ <u>x</u> _____ no

Identification of major program:

AL Number:

84.425D & 84.425U

Name of Federal Program or Cluster:

ESSER II & ARP ESSER

Dollar threshold used to distinguish between type A and type B programs:

_____ \$750,000 _____

Auditee qualified as low-risk auditee?	_____	yes	_____ <u>x</u> _____	no
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VERTUS CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2022

FINDINGS – FINANCIAL STATEMENT AUDIT

Finding 2022-001

Statement of condition

During our audit, we noted the Charter School did not adhere to the terms of their charter agreement as the Charter School's enrollment fell below 85% of the projected enrollment for the 2021-2022 academic year and written approval from NYSED was not obtained.

Criteria and effect of conditions

During our audit, we noted the Charter School's charter agreement requires the Charter School to obtain written approval from NYSED prior to commencing or continuing instruction when the total number of students enrolled is less than 85% of the projected enrollment for a given academic year. We noted the Charter School's enrollment was 78% of the projected enrollment for the 2021-2022 academic year.

Recommendation

We recommend the Charter School obtain written approval from NYSED if enrollment falls below 85% of projected enrollment for a given academic year.

Management response

The Charter School was in communication with NYSED about its enrollment; however, it will ensure to receive written approval should enrollment fall below 85% in future years.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

- NONE

VERTUS CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2022

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Finding 2021-001

Statement of condition

During our audit, we noted the Charter School did not adhere to the terms of their charter agreement as the Charter School's enrollment fell below 85% of the projected enrollment for the 2020-2021 academic year and written approval from NYSED was not obtained.

Criteria and effect of conditions

During our audit, we noted the Charter School's charter agreement requires the Charter School to obtain written approval from NYSED prior to commencing or continuing instruction when the total number of students enrolled is less than 85% of the projected enrollment for a given academic year. We noted the Charter School's enrollment was 75% of the projected enrollment for the 2020-2021 academic year.

Recommendation

We recommend the Charter School obtain written approval from NYSED if enrollment falls below 85% of projected enrollment for a given academic year.

Management response

The Charter School was in communication with NYSED about its enrollment; however, it will ensure to receive written approval should enrollment fall below 85% in future years.

Status

Refer to Finding 2022-001.

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

Trustee Name:

Carol M. Garrett

Name of Charter School Education Corporation:

Vertus High School

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

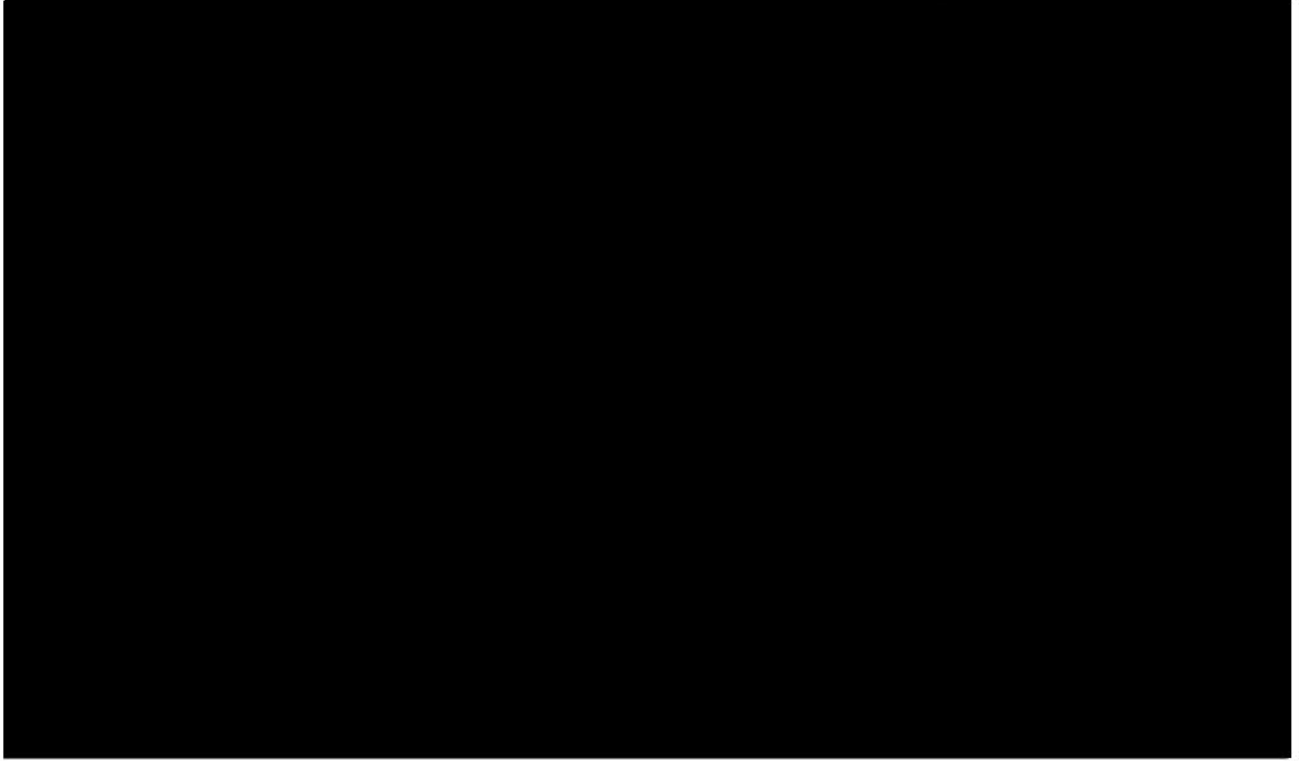
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

None

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

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



Carol M. Garrett

7-26-22

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Evan A. Gallina

Name of Charter School Education Corporation:

Vertex High School

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

Treasurer, Secretary

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

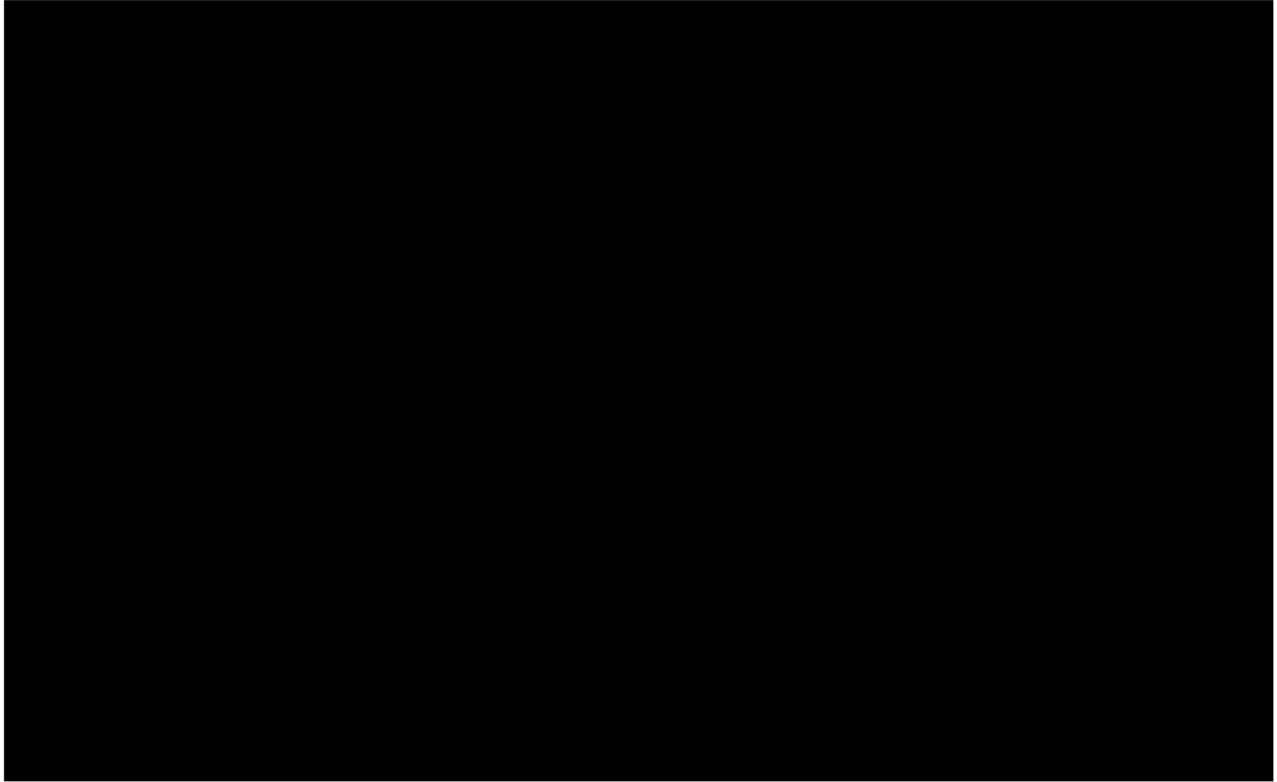
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

None

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

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




Signature _____ Date 7/19/22

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Dekedrian Johnson

Name of Charter School Education Corporation:

Vertus High School

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

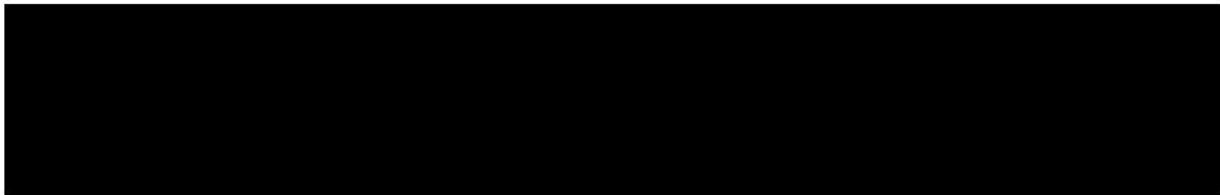
This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.



Business Address:



Home Telephone:



Dekedrian (Deke)
Johnson

Digitally signed by Dekedrian
(Deke) Johnson
Date: 2022.07.19 16:12:47 -04'00' 7/19/2022

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

John O'Connell

Name of Charter School Education Corporation:

Vertus Charter School

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

board member, member of finance committee

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

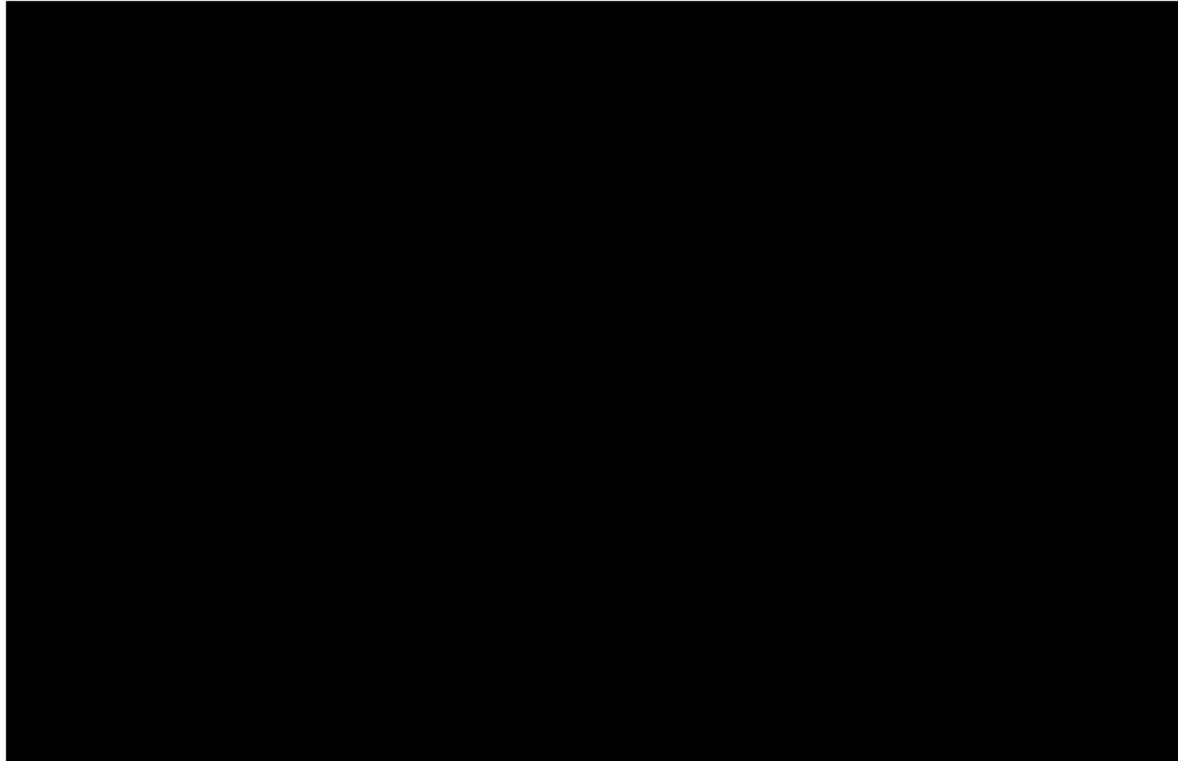
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

None

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

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



Jack O'Connell Digitally signed by Jack O'Connell
Date: 2022.07.28 10:30:15 -04'00' 7/28/2022

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Victoria Van Voorhis

Name of Charter School Education Corporation:

Vertus

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

Board Chair
Committee Chair

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

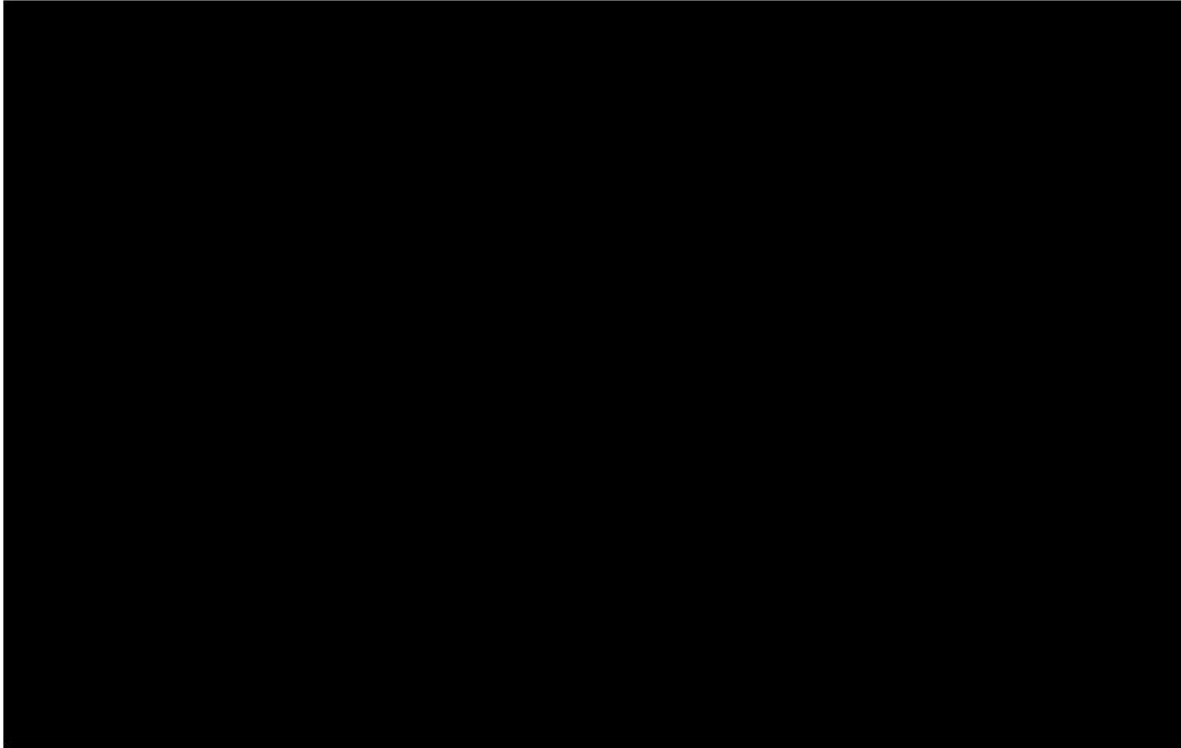
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

None

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

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



Victoria Van Voorhis Digitally signed by Victoria Van Voorhis
Date: 2022.07.18 09:30:50 -04'00' 7/18/2022

Signature

Date

Acceptable signature formats include:

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

Trustee Name:

Michael P Mandina

Name of Charter School Education Corporation:

Vertus Charter School

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

Board member

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

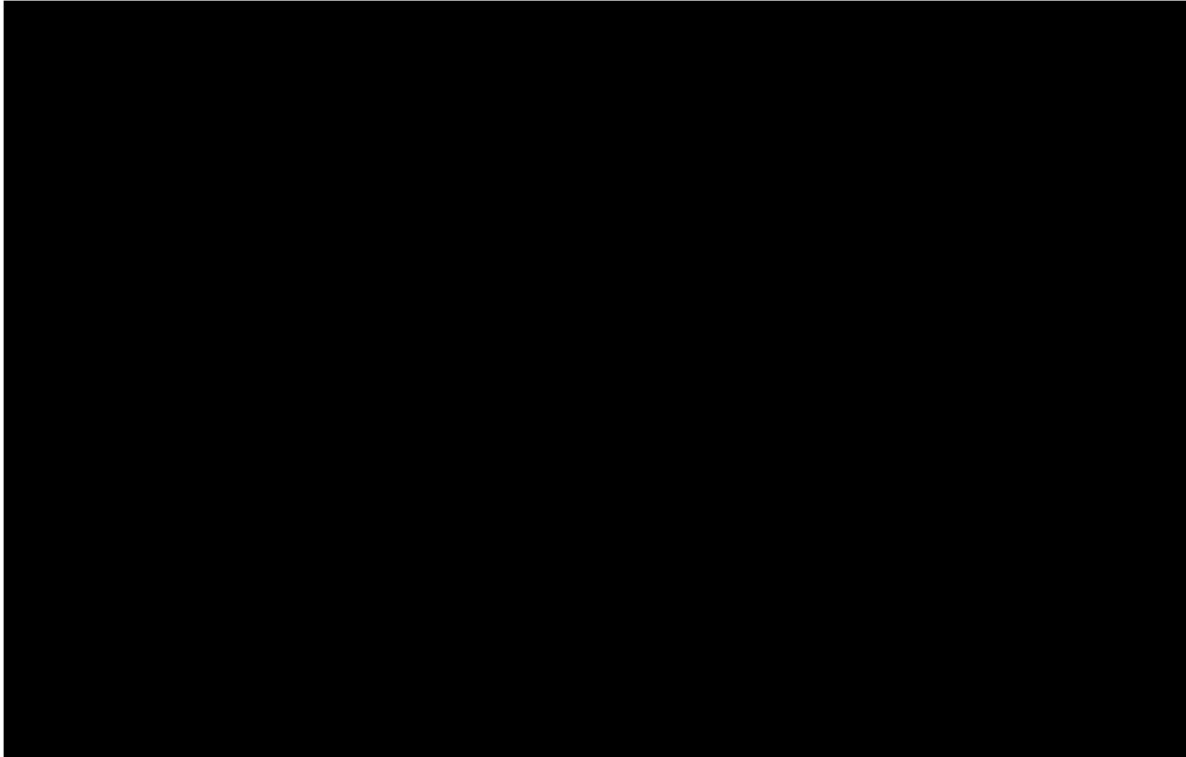
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

None

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

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



Michael P Mandina Digitally signed by Michael P Mandina
DN: cn=Michael P Mandina, o, ou,
email=mmandina@optimaxsi.com, c=US
Date: 2022.07.28 09:00:37 -04'00' 7-28-22

Signature

Date

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last revised 04/2022

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

Trustee Name:

Bryan Hickman

Name of Charter School Education Corporation:

Vertus Charter School

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

Past Board Chair, Member

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

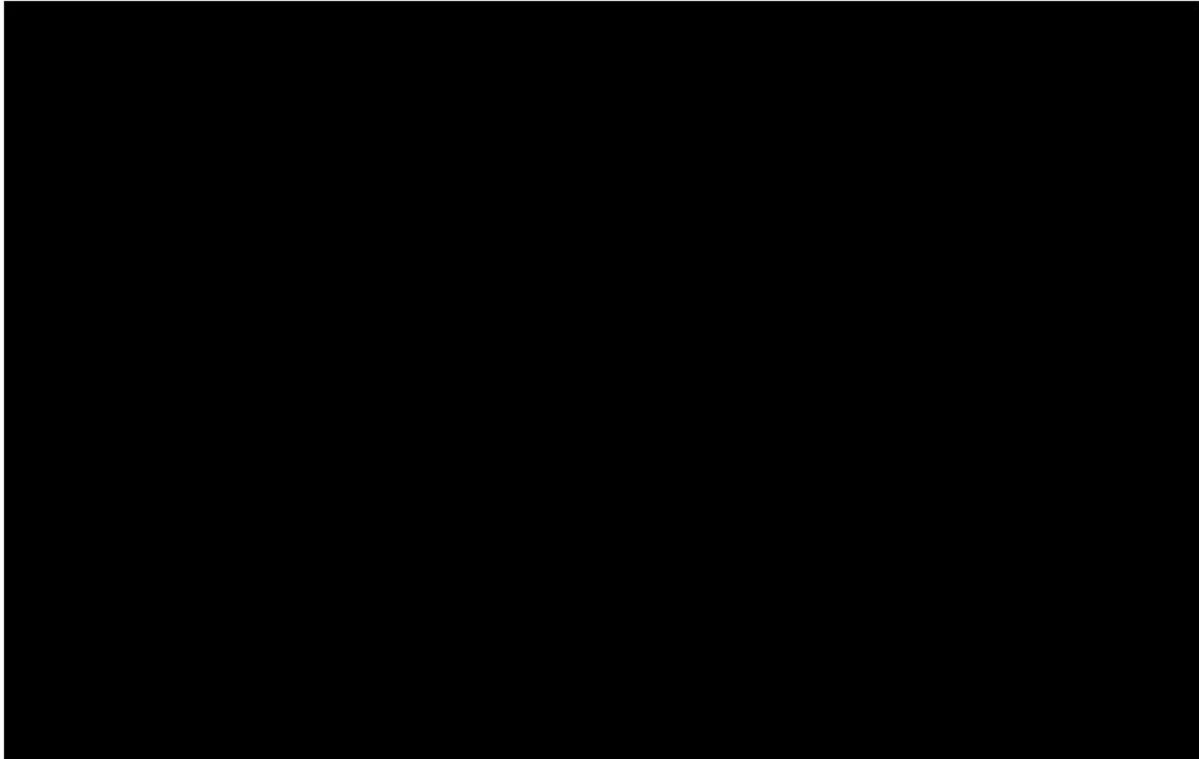
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None

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

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Bryan Hickman

Digitally signed by Bryan Hickman
Date: 2022.07.28 13:59:46 -04'00'

7.28.2022

Signature

Date

Acceptable signature formats include:

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

Trustee Name:

Timothy Brown

Name of Charter School Education Corporation:

Vertus Charter School

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

Treasurer, member

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

Yes No

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

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

Yes No

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

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

Yes No

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

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Yes No

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

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

None

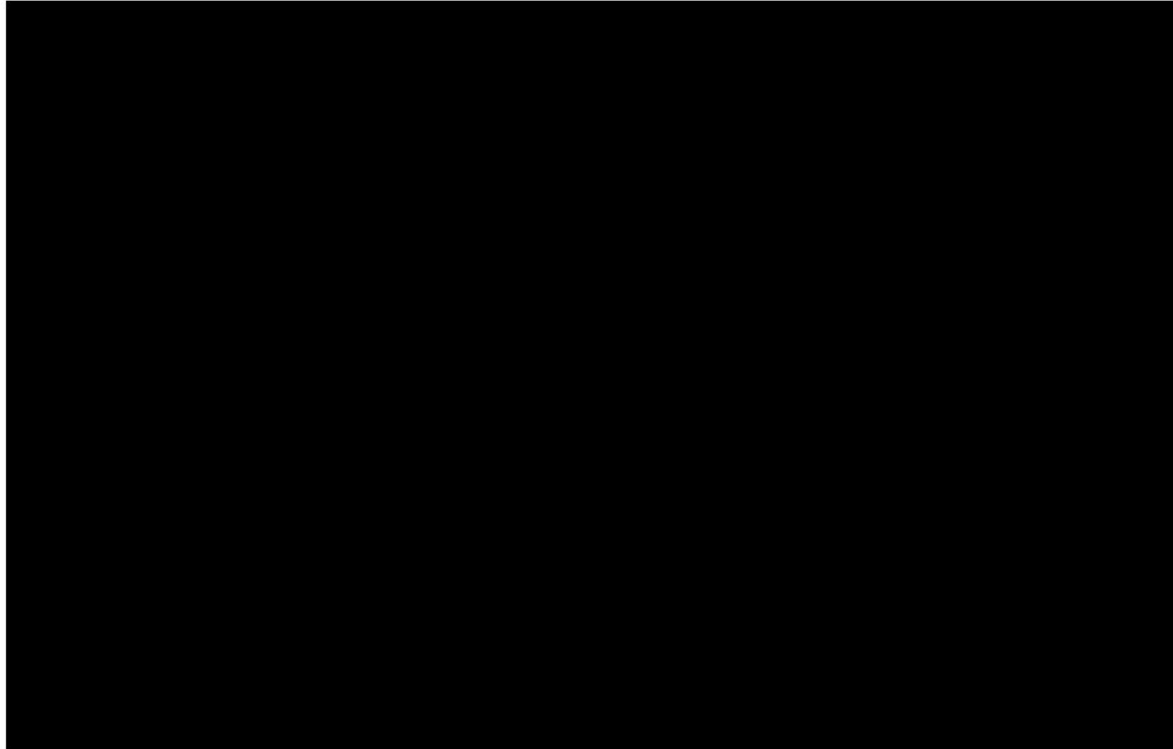
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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None

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

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



Timothy Brown

Digitally signed by Timothy Brown
Date: 2022.07.28 14:17:48 -04'00'

Signature

Date

Acceptable signature formats include:

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

Trustee Name:

David Carr

Name of Charter School Education Corporation:

Vertus Charter School

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

Member

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

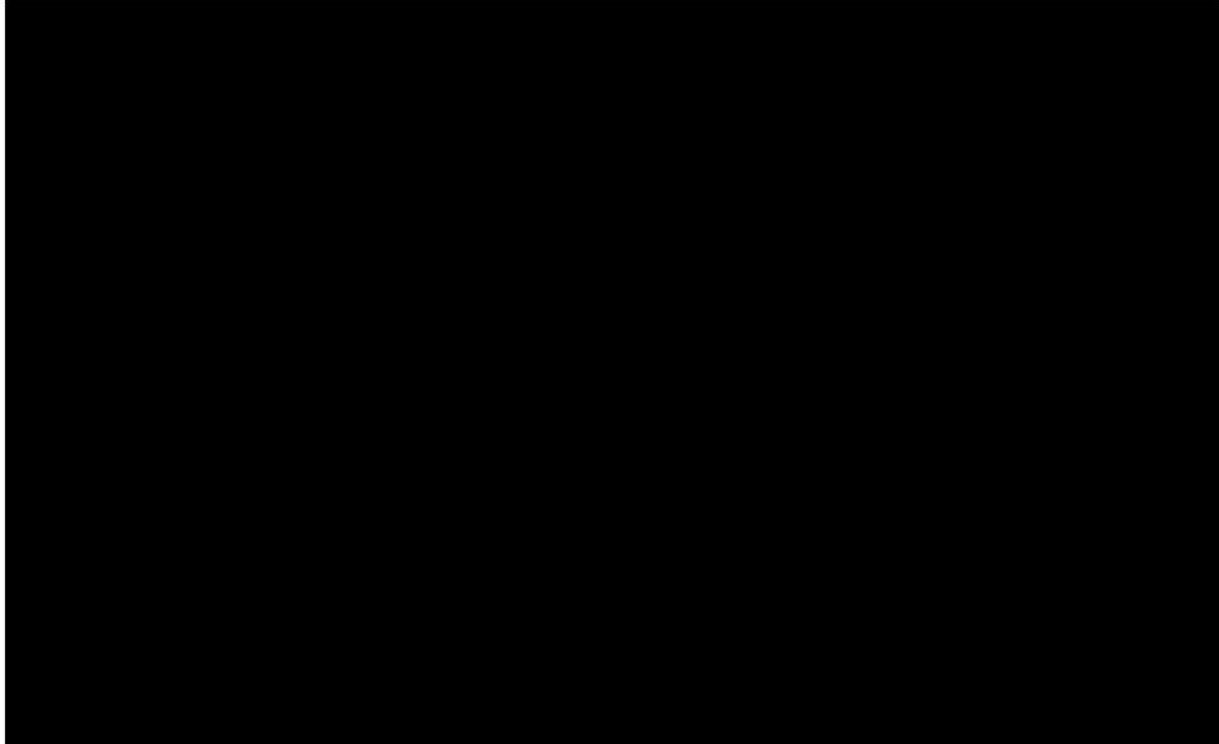
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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None

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

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David Carr

Digitally signed by David Carr
Date: 2022.07.28 14:28:28
-04'00'

Signature

Date

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- Digitally certified PDF signature
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last revised 04/2022

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

Trustee Name:

Fredrick Johnson

Name of Charter School Education Corporation:

Vertus Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).
Board member, Chair of Finance Committee, Chair of community engagement committee

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

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

Trustee Name:

Calvin Gantt

Name of Charter School Education Corporation:

Vertus Chrter School

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

Member

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

Yes No

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

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

Yes No

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

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

Yes No

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

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Yes No

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

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None

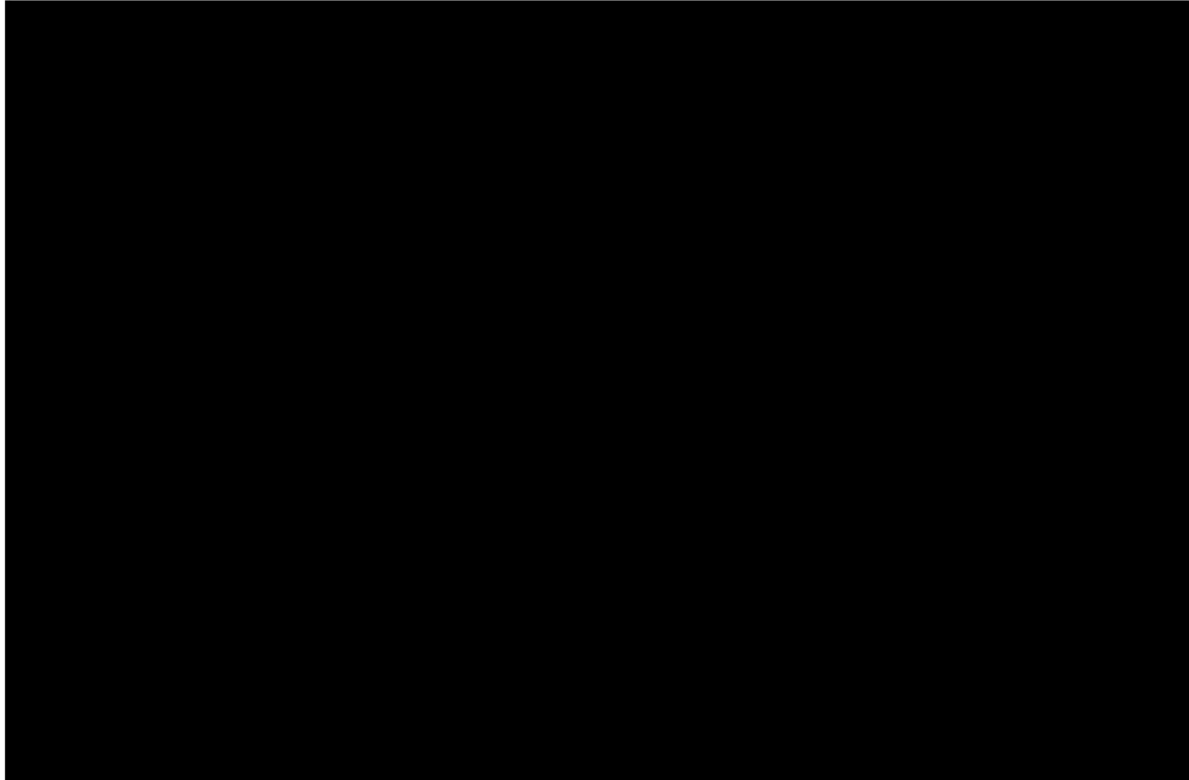
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None

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

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Calvin Gantt

Digitally signed by Calvin Gantt
Date: 2022.08.01 10:10:40
-04'00'

8.1.2022

Signature

Date

Acceptable signature formats include:

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last revised 04/2022

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

Trustee Name:

Spencer L. Ash Esq.

Name of Charter School Education Corporation:

Vertus Charter School

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

Member

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

Yes No

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

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Yes No

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Yes No

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Yes No

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

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None

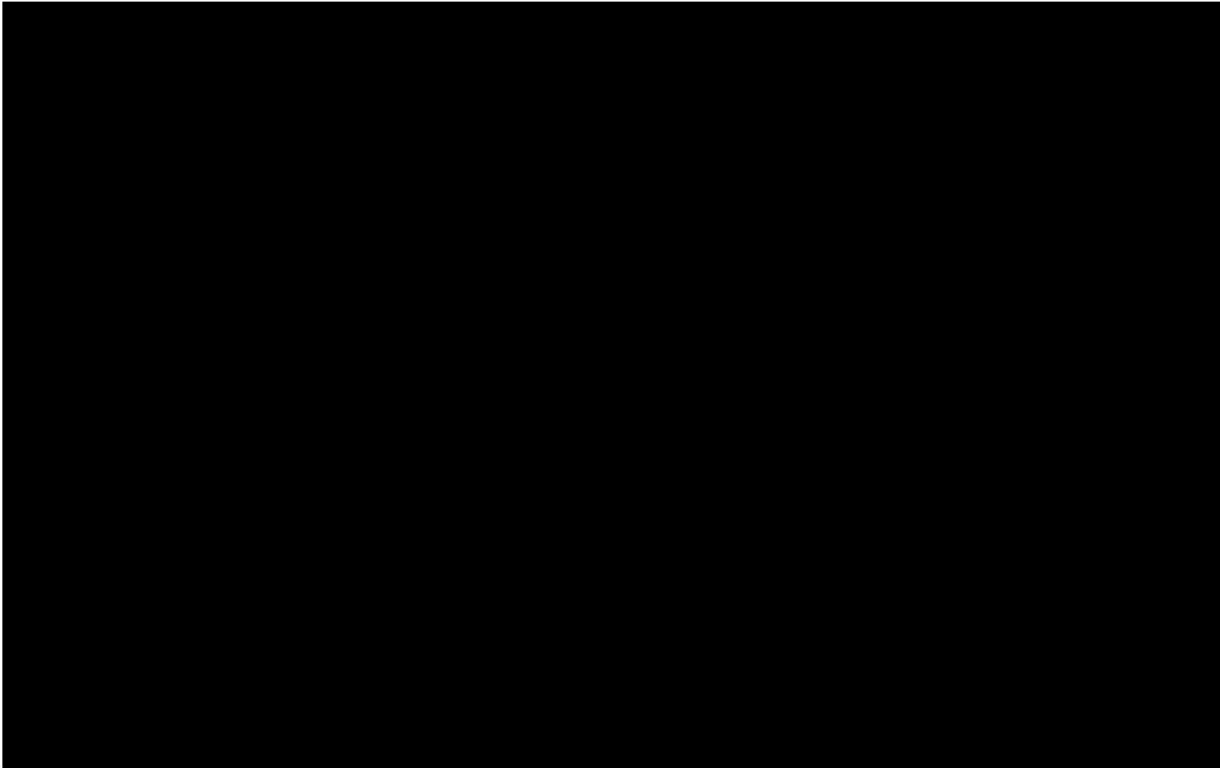
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None

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

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Spencer L. Ash

Digitally signed by Spencer L. Ash
Date: 2022.08.01 10:22:23 -04'00'

8.1.2022

Signature

Date

Acceptable signature formats include:

- Digitally certified PDF signature
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last revised 04/2022



Vertus HIGH SCHOOL

21 Humboldt Street
Rochester, New York 14609

Tel (585) 747-8911
Fax (585) 254-1251

MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS VERTUS HIGH SCHOOL

August 24, 2021

Time and Place of Meeting

A meeting of the Board of Directors (the “Board”) on August 24, 2021 at 4:00 p.m. EST

Quorum and Attendees

The following directors were present:

Victoria Van Voorhis
Bryan Hickman
Evan Gallina
Frederick Johnson
Mike Mandina
Carol Garrett
David Carr
Calvin Gantt

The following directors were excused:

Timothy Brown

The following directors were absent:

None

The following staff members were present:

Julie Locey

The following advisors to the Board were present:

None

The following members of the public were present:

Call to Order

Ms. Tory Van Voorhis was running late, and in her brief absence, Mr. Hickman, Former Board Chair, called the meeting to order at 4:23 p.m. and acted as Chairperson of the meeting until Ms. Van Voorhis arrived. Mr. Gallina acted as Secretary of the meeting. Mr. Hickman then



Vertus

HIGH SCHOOL

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Rochester, New York 14609

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Fax (585) 254-1251

announced that the meeting was ready to proceed with its business. All directors could see, hear and be seen and heard by each other.

Governance and Resolutions

Resolution 1: That the board approve the minutes of the July Vertus Board meeting. The motion was moved by Mr. Gantt, seconded by Mr. Mandina, and passed unanimously at 4:24 pm.

Resolution 2: That the board approve the purchase of a used 2015 International 60 child/40 Adult capacity school bus for the agreed upon price of \$24,995.00 plus all associated costs and fees. The motion was moved by Ms. Van Voorhis, seconded by Mr. Hickman, and passed unanimously at 4:36 pm.

Resolution 3: Due to the increased obligations at Key Bank caused by the Covid-19 Pandemic, Mr. Brown must step down as the Finance Committee Chair and the Board approve that Rev. Johnson be appointed as acting Chair of the Finance Committee until a permanent Chair is named. The motion was moved by Mr. Hickman, seconded by Mr. Gantt, and passed unanimously at 5:28 pm.

Finance Committee Report: In Mr. Brown's absence, Ms. Locey reported on his behalf and reviewed school finances in depth. The school is in a strong cash position to start the year, and is optimistic that with the approved budget and stronger than anticipated enrollment numbers, it will remain cash positive for the upcoming school year. Ms. Locey discussed the need for a new school bus and has proposed purchasing a used bus while the school is in a strong cash position.

School Reports

Principal Report: Ms. Locey gave an update on school activities including a new mural that students from the mural arts class painted, and the addition of the schools first Advanced Placement offering. The school has now submitted the annual report, began the annual audit, and applied to be a designated donor for the United Way of Rochester. Summer session was a success and as it came to an end, the adjusted 4-year graduation rate was 77%, with the 5-year and 6-year graduation rates being above 80%. Recruiting efforts are ongoing as the new school year begins, in hopes of increasing the overall enrollment of the school.

Fundraising Committee: Vertus has applied for donor designation for the United Way of Rochester, which would allow any donor of UW to dedicate funds directly to Vertus. As the new school year begins, the enrollment numbers are outpacing the projections, which in part has been a result of the Causewave efforts. There is also an ongoing effort applying for grants, especially as the school has seen recent success.



Vertus HIGH SCHOOL

21 Humboldt Street
Rochester, New York 14609

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Community Engagement Committee: The Board discussed ongoing opportunities to engage the community, specifically communities in which English is not the first language. Vertus is going to try and engage the refugees that are arriving in Rochester.

Public Comment

None.

Adjournment

Questions were asked and answered throughout the meeting and general discussion ensued throughout the meeting. Upon a motion by Mr. Gallina, seconded by Mr. Mandina, and unanimously approved, the Board adjourned the meeting at 5:55 p.m. EST.

Evan Gallina
Secretary of the Board



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MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS VERTUS HIGH SCHOOL

December 21, 2021

Time and Place of Meeting

A meeting of the Board of Directors (the “Board”) via video conference on December 21, 2021 at 4:00 p.m. EST

Quorum and Attendees

The following directors were present:

Victoria Van Voorhis
Evan Gallina
(Reverend) Frederick Johnson
Calvin Gantt
Mike Mandina
Carol Garrett
Dekedrian Johnson
Bryan Hickman

The following directors were excused:

David Carr
Spencer Ash

The following directors were absent:

None

The following staff members were present:

Julie Locey

The following advisors to the Board were present:

Amy Brisson – DeJoy, Knauf & Blood, LLP

The following members of the public were present:

None

Call to Order



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Ms. Tory Van Voorhis called the meeting to order at 4:08 p.m. and acted as Chairperson of the meeting. Mr. Gallina acted as Secretary of the meeting. Ms. Van Voorhis then announced that the meeting was ready to proceed with its business. All directors could see, hear and be seen and heard by each other.

Governance and Resolutions

Resolution 1: That the board approve the minutes of the November Vertus Board meeting. The motion was moved by Mr. Johnson, seconded by Mr. Medina, and passed unanimously at 4:10 pm.

Resolution 2: That the board approve the allocation of funds for the initiation of expanding the school to include grades 6-8, which will involve a consulting contract with School Works, and work in conjunction with Ms. Locey. The motion was moved by Mr. Gantt, seconded by Ms. Van Voorhis, and passed unanimously at 5:34 pm.

Finance Committee Report: Ms. Brisson reported on behalf of the finance committee, and brought the board up to date on the current cash position of the school. As the halfway point of the school year has arrived, the actual spend is in line with the budgetary assumptions outlaid at the beginning of the school year. Pending no major surprises in the spring semester, the school is on track to finish the year in a strong cash positive position.

School Reports

Principal Report: With the winter break approaching, Ms. Locey gave an update on school activities, including both the modification of remote learning due to COVID-19, as well as cancellation of the January Regents exams. Winter sports have commenced and student participation is over 20%. Furthermore, the NCAA has approved the academic program and courses of Vertus to be eligible for college athletics.

Fundraising Committee: Vertus has received a \$30,000 grant from the ESL Foundation, and an \$8,000 grant from the Wilmott Foundation, continuing the positive success rate of the grant writing program.

Public Comment

None.

Adjournment

Questions were asked and answered throughout the meeting and general discussion ensued throughout the meeting. Upon a motion by Mr. Hickman, seconded by Mr. Johnson, and unanimously approved, the Board adjourned the meeting at 5:43 p.m. EST.



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Evan Gallina
Secretary of the Board



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MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS VERTUS HIGH SCHOOL

April 26, 2022

Time and Place of Meeting

A meeting of the Board of Directors (the “Board”) on April 26, 2022 at 4:00 p.m. EST in person at Vertus Charter School.

Quorum and Attendees

The following directors were present:

Victoria Van Voorhis
Evan Gallina
(Reverend) Frederick Johnson
Mike Mandina
Bryan Hickman
Calvin Gantt
Dekedrian Johnson

The following Directors were excused:

David Carr (illness)
Spencer Ash
(Reverend) Carol Garrett

The following directors were absent:

None

The following staff members were present:

Julie Locey
Timothy Hill
Levi Bennett

The following advisors to the Board were present:

Amy Brisson – DeJoy, Knauf & Blood, LLP

The following members of the public were present:

John O’Connell, prospective board member



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Call to Order

Ms. Tory Van Voorhis called the meeting to order at 4:06 p.m. and acted as Chairperson of the meeting. Mr. Gallina acted as Secretary of the meeting. Ms. Van Voorhis then announced that the meeting was ready to proceed with its business. All directors could see, hear and be seen and heard by each other.

Governance and Resolutions

Resolution 1: That the board approves the minutes of the March Vertus Board meeting. The motion was moved by Mr. Gantt, seconded by Mr. Mandina, and passed unanimously at 4:55 pm.

Resolution 2: *The Vertus Charter School Board of Trustees, having conducted a thorough background check via a fingerprint scan as required and having discovered no State or federal criminal history, or having provided such history to SED if found, has voted to select John O'Connell as a final candidate to its Board of Trustees, with a term expiring on January 31, 2024, pending approval by SED. The resolution approving John O'Connell is formally adopted upon SED's approval.*

The motion was moved by Rev. Johnson, seconded by Mr. Gantt, and passed unanimously at 4:57 pm.

Finance Committee Report: Ms. Brisson reported on behalf of the finance committee, and informed the board that the projected surplus for the year is slightly higher than the budget, based on student enrollment and various small grants received. It was also reported that the school is the recipient of the Greater Rochester Health Foundation grant, which is a total of \$178,000, to be given over three years, for the mental health program to benefit the students.

School Reports

Principal Report: Ms. Locey is proud to report that March was the highest attended month of the year so far. 143.73 course credits were earned in March and 444 courses were completed, putting the student body on track for a successful academic year. With spring sports returning, the baseball and outdoor track team are in full swing with full rosters. May 4th will mark the school's first-ever Voices of Valor Chorus concert, which will showcase the school's new acapella class. The school is prepared for the NYSED mid-term site visit, which will occur on June 2nd and 3rd.

Ms. Locey took the board through the results of a comprehensive staff survey. The feedback from all levels of staff is generally positive and in alignment with the school's mission and



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culture. The areas showing concern were a desire for an increase in salary, more planning time and more professional development. Ms. Locey is already taking action in those areas and others.

Mr. Levi Bennett presented a plan to raise the visibility of Vertus in the community so that more parents of potential students will understand what the school can do for their teenage boys. The plan includes a number of public events, including a Jazz Concert in conjunction with Rochester's Jazz Fest. A lengthy discussion ensued. Applications for the school are up significantly compared to last year to date.

Public Comment

None.

Adjournment

Questions were asked and answered throughout the meeting and general discussion ensued throughout the meeting. Upon a motion by Ms. Van Voorhis, seconded by Mr. Hickman, and unanimously approved, the Board adjourned the meeting at 6:05 p.m. EST.

Evan Gallina
Secretary of the Board



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MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS VERTUS HIGH SCHOOL

February 15, 2022

Time and Place of Meeting

A meeting of the Board of Directors (the “Board”) via video conference on February 15, 2022 at 4:00 p.m. EST

Quorum and Attendees

The following directors were present:

Victoria Van Voorhis
Evan Gallina
(Reverend) Frederick Johnson
Carol Garrett
Dekedrian Johnson
Bryan Hickman
Calvin Gantt

The following directors were excused:

David Carr
Spencer Ash
Mike Mandina

The following directors were absent:

None

The following staff members were present:

Julie Locey

The following advisors to the Board were present:

Amy Brisson – DeJoy, Knauf & Blood, LLP
Kirsten Barclay – Bond, Schoeneck & King PLLC

The following members of the public were present:

None



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Call to Order

Ms. Tory Van Voorhis called the meeting to order at 4:03 p.m. and acted as Chairperson of the meeting. Mr. Gallina acted as Secretary of the meeting. Ms. Van Voorhis then announced that the meeting was ready to proceed with its business. All directors could see, hear and be seen and heard by each other.

Governance and Resolutions

Resolution 1: That the board approve the minutes of the January Vertus Board meeting. The motion was moved by Mr. Johnson, seconded by Rev. Johnson, and passed unanimously at 4:04 p.m.

Resolution 2: That the board approve the re-election of current Board Member Evan Gallina for an additional 3-year term. The motion was moved by Mr. Hickman, seconded by Rev. Johnson, and passed unanimously at 4:06 p.m.

Resolution 3: That the board approve the re-election of current Board Member Mike Mandina for an additional 3-year term. The motion was moved by Mr. Gallina, seconded by Mr. Hickman, and passed unanimously at 4:07 p.m.

Finance Committee Report: Ms. Brisson reported on behalf of the finance committee, and brought the board up to date on the current cash position of the school. Barring no major surprise costs, the school should finish the year in a strong cash position. Vertus has also continued its grant work, and with the recent grant of \$10,000 from the Bill Belichick Foundation, the total amount of grants received for 2021 totals \$103,000.

School Reports

Principal Report: With Covid cases on the decline in Monroe County, students have reoccupied the building and have had a strong start to the spring semester. Throughout the month of February, students have embraced Black History Month and hosted events from live music to historical presentations. Currently, the school is on track for a 5-Year Graduation Rate of 89%. Vertus will be hosting its second Family Night on March 4th.

Executive Session

The Board entered Executive Session at 4:10 p.m. and remained in session until 4:47 p.m., before resuming the normal board meeting.

The Board again entered Executive Session at 5:10 p.m. and remained in session until 5:50 p.m.

Public Comment

None.



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Adjournment

Questions were asked and answered throughout the meeting and general discussion ensued throughout the meeting. Upon a motion by Mr. Hickman, seconded by Dr. Garrett, and unanimously approved, the Board adjourned the meeting at 5:50 p.m. EST.

Evan Gallina
Secretary of the Board



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MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS VERTUS HIGH SCHOOL

July 27, 2021

Time and Place of Meeting

A meeting of the Board of Directors (the “Board”) was held on July 27, 2021 at 4:00 p.m. EST, in person at the school.

Quorum and Attendees

The following directors were present:

Victoria Van Voorhis
Bryan Hickman
David Carr
Calvin Gantt
Frederick Johnson
Mike Mandina

The following directors were excused:

Timothy Brown
Evan Gallina
Carol Garrett

The following directors were absent:

None

The following staff members were present:

Julie Locey

The following advisors to the Board were present:

Amy Brisson – DeJoy, Knauf & Blood, LLP

The following members of the public were present:

None



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Call to Order

Ms. Tory Van Voorhis called the meeting to order at 4:07 p.m. and acted as Chairperson of the meeting. Mr. Hickman acted as Secretary of the meeting. Ms. Van Voorhis then announced that the meeting was ready to proceed with its business. All directors could see, hear and be seen and heard by each other.

Governance and Resolutions

Resolution 1: That the board approve the minutes of the June Vertus Board meeting. The motion was moved by Mr. Mandina, seconded by Rev. Johnson, and passed unanimously at 4:11 pm.

Resolution 2: That the board approve the meeting dates submitted by Ms. Locey, with the April date set at April 26 rather than April 12. The meeting dates will be posted on the Vertus website. The motion was moved by Mr. Hickman, seconded by Mr. Gantt, and passed unanimously at 4:17 pm.

Principal Report:

Ms. Locey gave an update on school activities, keying off her Month at a Glance report to the board. The summer session has about 120 students, with two thirds of them attending in person and others working remotely. There is no hybrid offering. The plan for the fall is 5 days a week of in-person instruction, as the past year has proven that in-person instruction is far more effective both academically and for student socialization.

Enrollment of new students for the fall is moving ahead more briskly than previous years, with 58 applicants either fully enrolled or nearing completion of enrollment paperwork. An additional 19 applicants have been accepted by Vertus but haven't started paperwork. To meet enrollment goals, it is estimated that an additional 50 applications will be needed, which is believed to be possible based on past summer application experience.

Course completions and credits earned were in line with previous months, given that June is a short month leading up to graduation.

Finance Committee Report: In Mr. Brown's absence, Ms. Brisson reported on his behalf and reviewed school finances in depth. Due to extremely tight cost controls throughout the pandemic, the fiscal year ended with a surplus estimated to be just over \$179,000 or 3.5% of revenues, in line with NYSED expectations. The school ended the year with a cash balance



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sufficient to fund operations through until the November payment from RCSD makes up for the low payments in July and September, which do not take new enrollees into full account. The on-site audit will take place between August 23 and September 2.

Accountability Report

As reported in the committee meeting minutes, the school is reviewing a range of math and reading intervention programs to allow better interventions with the many students who arrive at Vertus 3 or 4 years behind in these subjects. The school is looking for proven programs based on good research and science.

Given the correlation between attendance and student progress, a new Attendance officer role has been created and a working group will focus on ways to draw students in through more interesting offerings and incentives.

Other Committees

Governance: two prospective board members are going through the vetting process. The Finance, Fundraising and Community Engagement committees will report at the August meeting.

Public Comment

None.

Adjournment

Questions were asked and answered throughout the meeting and general discussion ensued throughout the meeting. Upon a motion by Mr. Gantt, seconded by Mr. Hickman, and unanimously approved, the Board adjourned the meeting at 5:17 p.m. EST.

Bryan Hickman
Secretary of the Board Meeting



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MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS VERTUS HIGH SCHOOL

January 18, 2022

Time and Place of Meeting

A meeting of the Board of Directors (the “Board”) via video conference on January 18, 2022 at 4:00 p.m. EST

Quorum and Attendees

The following directors were present:

Victoria Van Voorhis
Evan Gallina
(Reverend) Frederick Johnson
Mike Mandina
Carol Garrett
Dekedrian Johnson
Bryan Hickman
Spencer Ash
Calvin Gantt

The following directors were excused:

David Carr

The following directors were absent:

None

The following staff members were present:

Julie Locey
Timothy Hill

The following advisors to the Board were present:

Amy Brisson – DeJoy, Knauf & Blood, LLP

The following members of the public were present:

None



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Call to Order

Ms. Tory Van Voorhis called the meeting to order at 4:04 p.m. and acted as Chairperson of the meeting. Mr. Gallina acted as Secretary of the meeting. Ms. Van Voorhis then announced that the meeting was ready to proceed with its business. All directors could see, hear and be seen and heard by each other.

Governance and Resolutions

Resolution 1: That the board approve the minutes of the December Vertus Board meeting. The motion was moved by Mr. Johnson, seconded by Rev. Johnson, and passed unanimously at 4:07 pm.

Finance Committee Report: Ms. Brisson reported on behalf of the finance committee, and brought the board up to date on the current cash position of the school. As of now, due to increased revenues, the school is hoping to outperform the proposed budget surplus.

School Reports

Principal Report: Due to the spike in Covid cases in Monroe County, Vertus was forced to go remote for two weeks in order to reduce the spread throughout the building. Since the January Regent exams were cancelled, the second semester of the year will begin on February 7th, 2022.

Community Engagement Committee: The committee met and discussed the constraints that the pandemic has created in regards to community engagement. Vertus is working to develop relationships with prominent community members in order to create awareness and support for the school.

Public Comment

None.

Adjournment

Questions were asked and answered throughout the meeting and general discussion ensued throughout the meeting. Upon a motion by Mr. Van Voorhis, seconded by Mr. Hickman, and unanimously approved, the Board adjourned the meeting at 6:01 p.m. EST.

Evan Gallina
Secretary of the Board



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MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS VERTUS HIGH SCHOOL

March 15, 2022

Time and Place of Meeting

A meeting of the Board of Directors (the “Board”) on March 15, 2022 at 4:00 p.m. EST at Vertus Charter School, 21 Humboldt Street, Rochester, NY.

Quorum and Attendees

The following directors were present:

Victoria Van Voorhis
Evan Gallina
(Reverend) Frederick Johnson
Mike Mandina
(Reverend) Carol Garrett
Bryan Hickman
Spencer Ash
Calvin Gantt

The following directors were excused:

David Carr
Dekedrian Johnson (Jury Duty)

The following directors were absent:

None

The following staff members were present:

Julie Locey
Timothy Hill

The following advisors to the Board were present:

Amy Brisson – DeJoy, Knauf & Blood, LLP

The following members of the public were present:

None



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Call to Order

Ms. Tory Van Voorhis called the meeting to order at 4:09 p.m. and acted as Chairperson of the meeting. Mr. Gallina acted as Secretary of the meeting. Ms. Van Voorhis then announced that the meeting was ready to proceed with its business. All directors could see, hear and be seen and heard by each other.

Governance and Resolutions

Resolution 1: That the board approve the minutes of the February Vertus Board meeting. The motion was moved by Mr. Hickman, seconded by Rev. Johnson, and passed unanimously at 4:10 pm.

Finance Committee Report: Ms. Brisson reported on behalf of the finance committee, and informed the board that the budget is on track, with positive cash contributions in February. Via four separate grants, the school was able to receive an additional total of \$55,000 for career development, athletics, and the food cupboard.

School Reports

Principal Report: With in person activities resuming, the school was able to host a family night on March 3rd and saw its highest participation rate in school history. After follow ups with families that could not attend, the total participation rate was approximately 90%. The school will also host its Blazer Ceremony on March 26th. Graduation has been scheduled and set for June 17th at 6:00 p.m.

Governance & Nominating Committee: The committee met with a potential new board member and discussed the possibility of adding this person. The committee also discussed the onboarding process and reviewed the current board matrix.

Accountability Committee: The committee met and reported on the current projected graduation rate and projected graduation rate going forward. The committee also discussed the important of students having their drivers license upon graduation to ensure that they are prepared for jobs and/or higher education.

Public Comment

None.

Adjournment

Questions were asked and answered throughout the meeting and general discussion ensued throughout the meeting. Upon a motion by Mr. Van Voorhis, seconded by Mr. Hickman, and unanimously approved, the Board adjourned the meeting at 6:06 p.m. EST.



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Evan Gallina
Secretary of the Board



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MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS VERTUS HIGH SCHOOL

June 28, 2022

Time and Place of Meeting

A meeting of the Board of Directors (the “Board”) on June 28, 2022 at 4:00 p.m. EST

Quorum and Attendees

The following directors were present:

Victoria Van Voorhis
Evan Gallina
Reverend Frederick Johnson
Spencer Ash
Mike Mandina
Reverend Carol Garrett
Dekedrian Johnson
Jack O’Connell
Calvin Gantt

The following directors were excused:

None

The following directors were absent:

None

The following staff members were present:

Julie Locey
Timothy Hill
Levi Bennett

The following advisors to the Board were present:

Amy Brisson – DeJoy, Knauf & Blood, LLP

The following members of the public were present:

Call to Order



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Ms. Tory Van Voorhis called the meeting to order at 4:04 p.m. and acted as Chairperson of the meeting. Mr. Gallina acted as Secretary of the meeting. Ms. Van Voorhis then announced that the meeting was ready to proceed with its business. All directors could see, hear and be seen and heard by each other.

Governance and Resolutions

Resolution 1: That the board approve the minutes of the May, 2022 Vertus Board meeting. The Board reviewed the minutes and following discussion, the motion was moved by Mr. Johnson, seconded by Mr. Ash, and passed unanimously at 4:07 pm.

Resolution 2: That the board unanimously approve the formal resignation of board member Mr. Bryan Hickman. Mr. Hickman played a vital role in the formation of the school and the Board is extremely thankful for all his hard work throughout the course of his tenure on the Board. The motion was made and approved at 4:08 pm.

Resolution 3: That the board approve the formal seating of John (Jack) O'Connell to the Board of Trustees, along with NYSED having approved Mr. O'Connell to the Board of Trustees, along with the Board of Trustees approving Mr. O'Connell to the Board of Trustees, and upon a motion by Dr. Johnson and seconded by Mr. Gallina, the board unanimously approved Mr O'Connell to the be seated to the Board of Trustees.

Finance Committee Report: Ms. Brisson reported on the behalf of the Finance Committee and reviewed school finances in depth. The school fiscal year comes to an end as of June 30th, and it is projected to complete the year in a more positive cash position than previous expected. The school leadership has monitored costs extremely closely and has consistently been under budget from an expense standpoint. The school surplus projected at this point will help the school maintain stability well into next fiscal year.

School Reports

Principal Report: Ms. Locey gave an update on school activities and celebrated the close of the spring session. This past session has brought many challenges, however, the students persisted and the school was able to celebrate numerous milestones, including the first football season, vocal concert, senior banquet, and junior and senior prom. The school will take a short break before returning to session on July 11th for the summer. As summer continues, recruitment remains a main focus of the school in hopes of boosting enrollment by the fall. The school had a wonderful graduation ceremony on June 17th.

Recruitment Report: The school is trending in the proper direction to experience increased enrollment for the fall semester. Efforts continue to ramp up through call a thons, open community nights, and a local basketball tournament.



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The Board entered executive session at 5:38 and remained in executive session until 6:26.

Resolution 4: That the Board approve the budget for the 2022-2023 school year, as presented by Ms. Brisson and upon a motion by Mr. Mandina and Seconded by Mr. Gantt, that the base pay for CEO is elevated, as outlined in the budget and that total bonus allocation approved for the budget is \$30,000.

Public Comment

None.

Adjournment

Questions were asked and answered throughout the meeting and general discussion ensued throughout the meeting. Upon a motion by Mr. Johnson, seconded by Mr. Ash, and unanimously approved, the Board adjourned the meeting at 6:28 p.m. EST.

Evan Gallina
Secretary of the Board



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MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS VERTUS HIGH SCHOOL

May 24, 2022

Time and Place of Meeting

A meeting of the Board of Directors (the “Board”) in person at 21 Humboldt Street, Rochester NY, 4:00 p.m. EST

Quorum and Attendees

The following directors were present:

Ms. Victoria Van Voorhis
Mr. Spencer Ash
Mr. Dekedrian Johnson
Mr. Bryan Hickman
Dr. Fred Johnson
Mr. Michael Mandina

The following directors were excused:

Mr. Evan Gallina
Dr. Calvin Gantt
Rev. Carol Garrett

The following directors were absent:

None

The following staff members were present:

Ms. Julie Locey
Mr. Timothy Hill

The following members of the general public were present:

Mr. Jack O’Connell, prospective board member
Ms. Rachel Ksenyak, Board on Track, via video

Call to Order

Ms. Van Voorhis called the meeting to order at 4:06 p.m. and acted as Chairperson of the meeting. Mr. Hickman acted as Secretary of the meeting. Ms. Van Voorhis then announced that



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the meeting was ready to proceed with its business. All directors could see, hear and be seen and heard by each other. Ms. Van Voorhis then reviewed the agenda for the meeting.

Governance and Resolutions

Motion #1. Approval of Prior Minutes: The Board reviewed the minutes of the meeting of the Board held on April 26, 2022. Following discussion, and upon a motion made by Mr. Mandina, seconded by Mr. Dekedrian Johnson, the Board unanimously approved the Prior Minutes.

Motion #2. Resolved, that the Board of Trustees accepts the resignation from the Vertus Charter School Board of Trustees of David Carr, due to health reasons. Following discussion, thanking Mr. Carr for his past service and willingness to assist Vertus as a committee member when his health recovers, and upon a motion made by Mr. Hickman, seconded by Mr. Dekedrian Johnson, the Board unanimously approved the resolution.

Motion #3. Resolved, that former CEO Dr. Leigh McGuigan shall be removed as a signatory on Vertus' bank accounts. In a discussion with the school's bankers, it was discovered that she had not been removed and all agreed that this situation should be remedied immediately. Upon a motion by Mr. Dekedrian Johnson, seconded by Dr. Frederick Johnson, the board voted unanimously to approve this resolution.

Motion #4. Resolved, that Mr. Dekedrian Johnson be added as a signatory on the Vertus bank accounts. After discussion, upon a motion made by Mr. Hickman, seconded by Mr. Mandina, the board unanimously approved the resolution.

Motion #5. Resolved that the CEO may open a separate bank account to support the school store. The school is a small operation allowing students to purchase snacks and other items without leaving the premises, and since various on-line payment methods may be used, it was thought important not to have this activity linked to any of the Vertus operating accounts. On a motion by Mr. Mandina, seconded by Mr. Dekedrian Johnson, the board unanimously approved the resolution.

Board on Track

Ms. Rachel Ksenyak made a brief presentation introducing the Board on Track program. All board members have logged in and set up personal accounts and she explained how the program will proceed over the coming year with the goal of improving the efficiency and effectiveness of the board.

School Reports

CEO Report: Ms. Locey gave an update on school activities. The NYSED mid-term site visit will take place June 2 and 3, with an interview with the board at 12:30 pm on June 2. Graduation



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will take place on June 17 at 6:00 pm at 321 East Avenue. Ms. Locey expects that the Vertus 5-year graduation rate will be close to 90% by the end of summer session.

Applications to the school are running higher than the past two years, and the team will strive to increase enrollment over this year. The school and several surrounding businesses suffered an internet outage for two days in April that impacted the on-line education part of the program. Attendance dipped in April, in part due to the outage, but also because students are still trying to return to normal routines after so much time of remote learning during the pandemic.

CFO Report/Finance Committee: Dr. Johnson reported that the school continues to operate with a good surplus and cash position, and that the Finance Committee met to review the draft budget for the 2022-23 school year. Further work is needed keep the budget in balance while providing staff with reasonable increases in compensation in the face of inflation. A final budget will be presented at the June board meeting.

School expansion: The board continued its discussion of the expansion of the school to include grades 7 and 8, and possibly 6, as a way to catch students earlier so that they can enter high school more ready for high school work than the current situation where many students test at or below a 5th grade level as they enter Vertus' ninth grade and must spend much of their time at Vertus catching up. Assignments were made to explore the practicality of such expansion, starting with the finance committee to report at the August board meeting on financial implications.

Governance: The board discussed several possible candidates for addition to the Board of Trustees and directed the committee to continue vetting these candidates.

Adjournment

Questions were asked and answered throughout the meeting and general discussion ensued throughout the meeting. Upon a motion by Ms. Van Voorhis, seconded by Mr. Mandina and unanimously approved, the Board adjourned the meeting at 5:45 p.m. EST.

Bryan Hickman
Secretary of the meeting



Vertus HIGH SCHOOL

21 Humboldt Street
Rochester, New York 14609

Tel (585) 747-8911
Fax (585) 254-1251

MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS VERTUS HIGH SCHOOL

October 19, 2021

Time and Place of Meeting

A meeting of the Board of Directors (the “Board”) on October 19, 2021 at 4:00 p.m. EST

Quorum and Attendees

The following directors were present:

Victoria Van Voorhis
Bryan Hickman
Evan Gallina
Frederick Johnson
David Carr
Calvin Gantt
Dekedrian Johnson

The following directors were excused:

Timothy Brown
Mike Mandina
Carol Garrett

The following directors were absent:

None

The following staff members were present:

Julie Locey

The following advisors to the Board were present:

Amy Brisson – DeJoy, Knauf & Blood, LLP

The following members of the public were present:

None

Call to Order



Vertus

HIGH SCHOOL

21 Humboldt Street
Rochester, New York 14609

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Ms. Tory Van Voorhis called the meeting to order at 4:07 p.m. and acted as Chairperson of the meeting. Mr. Gallina acted as Secretary of the meeting. Ms. Van Voorhis then announced that the meeting was ready to proceed with its business. All directors could see, hear and be seen and heard by each other.

Governance and Resolutions

Resolution 1: That the board approve the minutes of the September Vertus Board meeting. The motion was moved by Mr. Gantt, seconded by Mr. Hickman, and passed unanimously at 4:08 pm.

Finance Committee Report: Ms. Brisson reported on behalf of the finance committee, which recently reviewed the annual audit with Mengel, Metzger, and Barr. The audit results were very positive and overall, Mengel, Metzger, and Barr had very few suggestions. The school remains in a strong cash position and is operating within the approved budget.

School Reports

Principal Report: Ms. Locey gave an update on school activities, including the baseline NWEA results for the incoming students. Baseline results are in line with the past, but with many more students scoring lower in math. Vertus will be hosting a family night on November 18th, for all friends and family of Vertus. The inaugural football season is coming to a close and experienced success not only on the field, but also off the field by encouraging school spirit. The growth of the football program will hopefully positively effect enrollment in the coming years. School enrollment is steady at the budget number, with over 100 current students also enrolled in career ready programs through Vertus partnerships.

Fundraising Committee: Vertus has prepared the next round of grants with Grants 4 Good, and hopes to continue the momentum of receiving funds via grants. Vertus has also been approved for donor designation by the United Way of Greater Rochester.

Public Comment

None.

Adjournment

Questions were asked and answered throughout the meeting and general discussion ensued throughout the meeting. Upon a motion by Mr. Hickman, seconded by Mr. Gallina, and unanimously approved, the Board adjourned the meeting at 5:51 p.m. EST.

Evan Gallina
Secretary of the Board



Vertus HIGH SCHOOL

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Rochester, New York 14609

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MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS VERTUS HIGH SCHOOL

November 23, 2021

Time and Place of Meeting

A meeting of the Board of Directors (the “Board”) on November 23, 2021 at 4:00 p.m. EST

Quorum and Attendees

The following directors were present:

Victoria Van Voorhis
Bryan Hickman
Evan Gallina
Frederick Johnson
Calvin Gantt
Mike Mandina
Carol Garrett

The following directors were excused:

David Carr
Dekerian Johnson
Spencer Ash

The following directors were absent:

None

The following staff members were present:

Julie Locey

The following advisors to the Board were present:

Amy Brisson – DeJoy, Knauf & Blood, LLP

The following members of the public were present:

None

Call to Order



Vertus

HIGH SCHOOL

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Rochester, New York 14609

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Ms. Tory Van Voorhis called the meeting to order at 4:04 p.m. and acted as Chairperson of the meeting. Mr. Gallina acted as Secretary of the meeting. Ms. Van Voorhis then announced that the meeting was ready to proceed with its business. All directors could see, hear and be seen and heard by each other.

Governance and Resolutions

Resolution 1: That the board approve the minutes of the October Vertus Board meeting. The motion was moved by Mr. Hickman, seconded by Rev. Johnson, and passed unanimously at 4:06 pm.

Resolution 2: That the board accept the formal seating of Spencer Ash to the board of trustees. The motion was moved by Rev. Johnson, seconded by Mr. Gallina, and passed unanimously at 4:07 pm.

Resolution 3: That the board accept the formal resignation of Tim Brown, who most recently acted as treasurer of the board. Mr. Brown's time on the board was greatly appreciated and the board will be saddened by his resignation. The motion was moved by Mr. Gantt, seconded by Mr. Hickman, and passed unanimously at 4:08 pm.

Resolution 4: That the board accept and approve the annual benchmark goals put forth by school leadership for the 2021-2022 school year. The motion was moved by Mr. Gallina, seconded by Ms. Garrett, and passed unanimously at 4:17 pm.

Finance Committee Report: Ms. Brisson reported on behalf of the finance committee, and brought the board up to date on the current cash position of the school. Cashflow remains in a strong position, and the approved budget is in line with actual costs. Ms. Brisson will continue to monitor the budget and actual costs closely as the school approaches the midway part of the year.

School Reports

Principal Report: Ms. Locey gave an update on school activities, including its first family night of the year, which was held on November 18th. Vertus will also have its first Blazer Ceremony on December 11th, with guest speaker Regent Wade Norwood. In the midst of the recent violence in the RCSD, and in Rochester in general, Vertus has taken the initiative and set up an in school safety patrol, which consists of a group of students, and will help promote safety within the school. Vertus will also be hosting a Thanksgiving Dinner the day before the holiday so that students and staff can share a meal and give thanks together.

Fundraising Committee: Vertus has received a \$10,000 grant from the McGowen Foundation, as well as asks out to ESL and Key Bank. The board has all been asked to make an individual



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donation by end of the year to ensure that Vertus has 100% board participation in charitable contributions.

Public Comment

None.

Adjournment

Questions were asked and answered throughout the meeting and general discussion ensued throughout the meeting. Upon a motion by Mr. Gantt, seconded by Mr. Hickman, and unanimously approved, the Board adjourned the meeting at 5:00 p.m. EST.

Evan Gallina
Secretary of the Board



Vertus HIGH SCHOOL

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Rochester, New York 14609

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MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS VERTUS CHARTER SCHOOL

September 21, 2021

Time and Place of Meeting

A meeting of the Board of Directors (the “Board”) on September 21, 2021 at 4:00 p.m. EST at Vertus Charter School, 21 Humboldt Street, Rochester, NY.

Quorum and Attendees

The following directors were present:

Victoria Van Voorhis
Bryan Hickman
Evan Gallina
Frederick Johnson
Mike Mandina
Carol Garrett
David Carr
Calvin Gantt

The following directors were excused:

Timothy Brown

The following directors were absent:

None

The following staff members were present:

Julie Locey

The following advisors to the Board were present:

Amy Brisson – DeJoy, Knauf & Blood, LLP

The following members of the public were present:

Dekedrian Johnson (potential board member)
Spencer Ash (potential board member)



Vertus HIGH SCHOOL

21 Humboldt Street
Rochester, New York 14609

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Fax (585) 254-1251

Call to Order

Ms. Tory Van Voorhis called the meeting to order at 4:13 p.m. and acted as Chairperson of the meeting. Mr. Gallina acted as Secretary of the meeting. Ms. Van Voorhis then announced that the meeting was ready to proceed with its business. All directors could see, hear and be seen and heard by each other.

Governance and Resolutions

Resolution 1: That the board approve the minutes of the August Vertus Board meeting. The motion was moved by Mr. Gantt, seconded by Mr. Mandina, and passed unanimously at 4:16 pm.

Resolution 2: That the board approve that, having conducted a thorough background check, via a fingerprint scan as required and having discovered no State or Federal criminal history, or having provided such history to SED if found, Spencer Ash be a final candidate to its Board of Trustees, with a term expiring on January 31, 2024, pending approval by SED. The motion was moved by Mr. Hickman, seconded by Mr. Carr, and passed unanimously at 4:17 pm.

Resolution 3: That the board approve that, having conducted a thorough background check, via a fingerprint scan as required and having discovered no State or Federal criminal history, or having provided such history to SED if found, Dekedrian Johnson be a final candidate to its Board of Trustees, with a term expiring on January 31, 2024, pending approval by SED. The motion was moved by Mr. Gallina, seconded by Mr. Hickman, and passed unanimously at 4:19 pm.

Finance Committee Report: Ms. Brisson reported on behalf of the finance committee and reviewed school finances in depth. The school is currently in a strong cash position and hopes that increased enrollment efforts will yield increased revenue. The Finance committee will be meeting with Michele Cain from Mengel, Metzger, and Barr to review the annual audit on October 5th.

School Reports

Principal Report: Ms. Locey gave an update on school activities and noted that the school year is now in full swing as students returned to the classroom on September 2nd. It was also discussed that the recent shortage in school bus drivers in the Rochester District has been felt by the school. Overall, this has affected the attendance rate, however, the purchase of a replacement school bus has helped mitigate this problem. School enrollment is currently at our



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budget number, and recruiting efforts will continue in hopes of attracting more students as the fall semester continues.

Fundraising Committee: Vertus has experienced continued success on its grant writing efforts and have recently won 3 separate grants for a total of \$35,000. Vertus also is waiting to hear if they will become a United Way designated donor.

In prior discussions, the Board decided that it would be helpful to undergo diversity, equity and inclusion training. Mr. Gantt led a presentation starting at 5:00 pm, followed by a discussion with all present board members, about best practices when it comes to diversity, equity, and inclusion.

Public Comment

None.

Adjournment

Questions were asked and answered throughout the meeting and general discussion ensued throughout the meeting. Upon a motion by Mr. Gallina, seconded by Mr. Hickman, and unanimously approved, the Board adjourned the meeting at 5:55 p.m. EST.

Evan Gallina
Secretary of the Board

COURAGE

CEO
Julie Locey

DOA
Ben Kadar

DOO
Timothy Hill

HR
Works

DOSS
Levi Bennett

DKB
Finance

Lead Teacher
Aaron Banks

Gen Ed Teachers

SPED Coordinator
Katy Weber

SPED Teachers

AIS Specialist

AIS Support Staff

Counselor

DOF & Athletics
Rich Maez

Coaches

PE

Facilities Manager & Custodian

Main Office Recruiter
Data Analyst
Tech Staff

Lead Preceptor
Maurice Rice

Preceptors

Dean
James Daniels

Deans & Behavior Specialist

DOPR
Joe Carter

Attendance Officer & Family Engagement Coordinator

Career Program Manager

LEADERSHIP

RESPONSIBILITY



Vertus HIGH SCHOOL

2022-23 Academic Calendar

August 2022				
Mo	Tu	We	Th	Fr
	1	2	3	4
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

12: Staff Professional Development
 16th & 17th: Regents Exam
 18th: Staff Professional Development
 28th-31st: Staff Professional Development

Instructional Days	
September	19
October	20
November	18
December	16
January	20
February	15
March	23
April	15
May	21
June	15

182

September 2022				
Mo	Tu	We	Th	Fr
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

1st-2nd: Staff Professional Development
 5: Labor Day
 6: Superintendent's Day
 First Day for Students
 12: First Day of Classes

October 2022				
Mo	Tu	We	Th	Fr
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

10: Columbus Day

November 2022				
Mo	Tu	We	Th	Fr
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

8: Election Day/ Superintendent's Day
 11: Veteran's Day
 18: End of the First Marking Period
 23-25: Thanksgiving Recess

December 2022				
Mo	Tu	We	Th	Fr
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

9: Half Day for Students
 22-31: Winter Recess

January 2023				
Mo	Tu	We	Th	Fr
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

2: New Year's Day Observation
 18: MLK Day
 20: End of Second Marking Period/First Semester
 24-27: Regents Exams
 30-31: Intercession

February 2023				
Mo	Tu	We	Th	Fr
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28			

1-3: Intercession
 6: First day of Second Semester Classes
 20: President's Day
 21-24: February Recess

March 2023				
Mo	Tu	We	Th	Fr
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

3: Half Day for students

April 2023				
Mo	Tu	We	Th	Fr
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

3-8: Spring Recess
 Good Friday
 End of the Third Marking Period

May 2023				
Mo	Tu	We	Th	Fr
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

1: Superintendent's Day
 Memorial Day

June 2023				
Mo	Tu	We	Th	Fr
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

9: End of the 4th Marking Period
 14-22: Regents Exams
 19: Juneteenth
 23: Regents Rating Day
 30: Summer Break

July 2023				
Mo	Tu	We	Th	Fr
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

3-5: Summer Break
 Independence Day
 10: Staff Report
 Summer Session Begins

August 2023				
Mo	Tu	We	Th	Fr
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

15: Marking Period 5 Ends
 16-17: Regents Exams
 18: Staff Report
 21-30: Summer Break
 31: Staff Report

September 2023				
Mo	Tu	We	Th	Fr
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	

1: Staff Report
 Labor Day
 6: Staff Report
 First Day of School 2023-2024

Instructional Days= 182

KEY	
#	Students in session
#	School Closed
#	Students Off, Staff Report
#	Regents Exams
#	Half Day
#	Marking Period Ends

General Information and Fire/Life Safety History**Inspection Date:**

5/2/22

1. Primary Use:

INSTRUCTIONAL

2. Fire Sprinkler System?

Yes

2a. Sprinkler alarm?

No

3. Fire Hydrant System?

Yes

3a. Hydrant Ownership:

Public owned

4. Building Ownership:

Leased

4a. Owner Name:

Matthew Lester

4a. Owner Address:

1657 East Avenue, Rochester, NY 14610

4a. Owner Phone #:

(585) 454-4500

4a. Owner E-Mail address:

mlester@caliberbrokerage.com

5. Leased To Others?:

Yes

5a. Tenant Name:

CrazyDog TShirts

5a. Tenant Address:

21 Humboldt Street, Rochester, NY14609

5a. Tenant Phone #:

(585) 271-6740

5a. Tenant Name:

CE (Carrier Enterprise)

5a. Tenant Address:

21 Humboldt St, Rochester, NY 14609

5a. Tenant Phone #:

(585) 232-4980

6. Square footage:



8a. Fire drill manuals distributed?

Yes

8d. Average evacuation time:

2 minutes 23 seconds

8e. Arson/Fire Prevention?

Yes

8f. Prevention/Evacuation Training?

Yes

9. Fire Dept. notified via alarm?

Yes

10. Any Fires?

No

10a. Number of fires:

Not Applicable

10b. Number of injuries:

Not Applicable

10c. Cost of Damage:

Not Applicable

Inspector Notified of previous fire report?

Yes

FIRE & EMERGENCY DRILLS

	Date	Type
1	Sep 10, 2020	Evacuation
2	Sep 14, 2020	Lockdown
3	Sep 23, 2020	Evacuation

	Date	Type
4	Nov 4, 2020	Evacuation
5	Nov 4, 2020	Lockdown
6	Nov 2, 2020	Lockdown
7	Mar 25, 2021	Evacuation
8	Apr 7, 2021	Evacuation
9	May 4, 2021	Evacuation
10	May 20, 2021	Evacuation
11	May 27, 2021	Lockdown
12	Nov 10, 2020	Lockdown

Insufficient Fire & Emergency Drills Reason

- School Closures due to the COVID 19 Pandemic caused us to miss the window between September 1st and December 31st.

Initial Inspector

Thomas Tambe

Phone #: (Phone Number) (585) 428-3685

Certification #: (Certification Number) 1211-0343

Email: thomas.tambe@cityofrochester.org

Building Administrator

Deane Schneider

Phone #: (Phone Number) (585) 490-0806

Building Overview

ID:

261600908002

District Location:

VERTUS CHARTER SCHOOL

Building Type:

INSTRUCTIONAL

Name & Address:

VERTUS HIGH SCHOOL
21 HUMBOLDT STREET
ROCHESTER, NY 14609

Inspection History

Date Created:

May 12, 2022

Created By:

timothy.hill

Date Modified:

Jul 6, 2022

Modified By:

julie.locey

Date Certified:

Jul 6, 2022

Certified By:

julie.locey

Certificate History

Certificate Type

Date Certified

Certified By

Certificate of Occupancy

Jul 6, 2022

julie.locey

Non-conformances

No non-conformances reported.

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[Facilities Planning Home](#)

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[Accessibility](#)

[Privacy Policy](#)

University of the
Education



State of New York
Department

CERTIFICATE OF OCCUPANCY

VALID FOR FACILITY:

VERTUS HIGH SCHOOL
21 HUMBOLDT STREET
ROCHESTER, NEW YORK 14609

Building ID: 261600908002

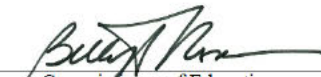
DISTRICT:

VERTUS CHARTER SCHOOL
JULIE LOCEY
21 HUMBOLDT ST
ROCHESTER, NEW YORK 14609

Issuance Date: May 20, 2022

Effective Date: June 01, 2022

Expiration Date: June 01, 2023


Commissioner of Education

OBTAIN FIRE SAFETY REPORT FROM DISTRICT OFFICE

THIS CERTIFICATE VOIDS ANY PREVIOUSLY ISSUED