Application: Vertus Charter School

Locey Julie - jlocey@vertusschool.org 2023-2024 Annual Report

Summary

ID: 0000000295

Last submitted: Oct 29 2024 12:30 PM (EDT)

Entry 1 – School Information and Cover Page

Completed - Jul 26 2024

Instructions

Required of ALL Charter Schools

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

Entry 1 – School Information and Cover Page

(New schools that were not open for instruction for the 2023-2024 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) <u>before</u> 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, 2024) or you may not be assigned the correct tasks.

BASIC INFORMATION

a. LEGAL SCHOOL NAME (as chartered)

(Select name from the drop down menu)

VERTUS CHARTER SCHOOL 800000082490

Vertus
c. CHARTER AUTHORIZER (As of June 30th, 2024)
Please select the correct authorizer as of June 30, 2024 or you may not be assigned the correct tasks.
BOARD OF REGENTS
c. School Unionized
Is your charter school unionized?
No
d. District/CSD of Location
ROCHESTER CITY SD
e. Date of Approved Initial Charter
Dec 3 2013
f. Date School First Opened for Instruction
Sep 1 2014

b. Unofficial or Popular School Name

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

Mission: Preparing leaders of character for the community and workplace.

Key Design Elements:

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 the ability to connect with and lead young men.

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, ensures that every student has a strong mentor. 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.

2. 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.

- 3. Character Development: Students will participate in daily seminars to develop character, enhance literacy and presentation skills, and prepare for the 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 the character strengths that have been proven to lead to adult well-being.
- 4. Career Preparation: Students will have the opportunity to take college preparatory courses as well as courses toward a career certification to prepare them 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 in finding and succeeding in a part-time job while receiving their education.

h. School Website Address

www.vertusschool.org

i. Total Approved Charter Enrollment for 2023-2024 School Year

340

317	
k. Grades Served	
Grades served during the 2023-2024 school year (exclu	ude Pre-K program students):
Responses Selected:	
9	
10	
11	
12	
Ungraded	
I. Charter Management Organization/Educational Management Organization Management Organization?	ement Organization
No	
FACILITIES INFORMATION	
m. FACILITIES: Owned, rented, leased to educate stude	nts
Will the school maintain or operate multiple sites in 2024-20	025?
	No, just one site.

j. Total Enrollment on June 30, 2024 - excluding Pre-K program enrollment

m1. SCHOOL SITES

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

	Physical	Phone	District/CSD	Grades	Grades to be	Receives
	Address	Number		Served at Site	Served at Site	Rental
				for 2023-2024	for 2024-2025	Assistance for
				School Year	school year	Which Grades
				(K-5, 6-9, etc.)	(K-5, 6-9, etc.)	(If yes, enter
						the
						appropriate
						grades. If no,
						enter No).
Site 1	21 Humboldt Street Rochester NY 14609	585-747-8911	Rochester	9-12, ungraded	9-12, ungraded	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	585-362-1998	
Operational Leader	Timothy Hill	COO	585-747-8911	228-990-6380	
Compliance Contact	Julie A Locey	CEO	585-747-8911	585-362-1998	
Complaint Contact	Julie A Locey	CEO	585-747-8911	585-362-1998	
DASA Coordinator	Julie A Locey	CEO	585-747-8911	585-362-1998	
Phone Contact for After Hours Emergencies	Timothy Hill	COO	585-747-8911	228-990-6380	

m1b. Is site 1 in public space or in private space?

Private Space

m1c. Is site 1 in a co-located or not in a co-located facility?

Responses Selected:

Not Co-Located

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

m1e. 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, 2024.

Fire inspection certificates must be updated annually. For the upcoming school year 2024-2025, please submit

a current fire inspection certificate.

If the fire inspection certificate will expire between the August 1, 2024, submission of the Annual Report and

the November 1 Annual Report submission please submit the new certificate with the Annual Report entries

due no later than 11:59 PM on November 1, 2024.

Site 1 Certificate of Occupancy (COO)

Certificate of Occupancy2024.25.pdf

Filename: Certificate of Occupancy2024.25.pdf Size: 151.3 kB

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

Facilities Planning -24.25 Inspection View - 96681.pdf

Filename: Facilities Planning -24.25 Inspection View - 96681.pdf Size: 150.3 kB

n list of owned rente	d leased facilities no	t used to educate students	s and the nurnose of each.

Separate by semi-colon (;)

n	0	0
		 -
	-	 _

o1. Total Number of School Calendar Days

184

o2. Total Number of Instructional Hours by Month (Entries are required for all months. Enter a zero for months with no instructional hours.)

January 2024	158
February 2024	120
March 2024	150
April 2024	113
May 2024	158
June 2024	128
July 2023	8
August 2023	143
September 2023	143
October 2023	158
November 2023	135
December 2023	120

CHARTER REVISIONS DURING THE 2023-2024 SCHOOL YEAR

p. Summary of Material and Non-Material Charter Revisions approved or pendi	ng in 2023-2024, including
updates to the school's board of trustees' bylaws, enrollment policy, discipline	e policy, or complaint policy.

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

Does the school have any material or non-material revisions approved or pending?

Yes			

p2. Summary of Charter Revisions

	Category (Select Best Description)	Specific Revision (150 word limit)	Date Approved by BOT (if applicable)	Date Approved by Authorizer (if applicable)
1	Change in Bylaws	Section 4.9 Committees of the Board. A committee of the board shall have the authority to bind the corporation and shall be comprised solely of Trustees. The Board shall elect trustees to serve on an Audit and Finance Committee of the Board. The Board may establish other Committees of the Board consisting of at least three Trustees with such powers and duties, and the Board may prescribe.	07/18/2023	06/10/2024
2				
3				
4				
5				

More revisions to add?

No

ATTESTATIONS

q. Name/Position of Person Completing/Submitting the 2023-2024 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 Locey
Position	CEO
Phone/Extension	585-747-8911
Email	jlocey@vertusschool.org

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

Responses Selected:

Yes

As outlined in ENTRY 7 (Employee Fingerprint Requirements Attestation):

Our E-Signatures (not digital 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 7 and found in the NYSED CSO Fingerprint Clearance Oct 2019 Memo. Click YES to agree.

Responses Selected:

Yes

Signature, Head of Charter School

(If you are not signing the application now, please click "Clear" on both signature fields before saving this task or else the system will return an error.)



Signature, President of the Board of Trustees

(If you are not signing the application now, please click "Clear" on both signature fields before saving this task or else the system will return an error.)



Date

Jul 26 2024



Entry 2 – Links to Critical Documents on School Website

Completed - Jul 26 2024

Instructions

Required of ALL Charter Schools (Note that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved Dignity for All Students Act (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. All links must be readily found on the school's website.

- 1. Current Annual Report (i.e., 2023-2024 Annual Report);[1]
- 2. Board meeting notices, agendas and documents;
- 3. New York State School Report Card. This report captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State law;[2] (Even if there is no school data yet reported, provide a direct web link to the most recent New York State School Report Card for the charter school.
- 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 July 2023 <u>Emergency Response Plan Memo</u> Charter Schools Only);
- 6. Authorizer-approved FOIL Policy; and
- 7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)

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

[2] SRC data is included in the reporting requirements for New York charter schools in 8 NYCRR 119.3.

Entry 2 – Links to Critical Documents on School Website

School Name: Vertus Charter School

Required of ALL Charter Schools (Note that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved Dignity for All Students Act (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. All links must be readily found on the school's website.

New York State Report Card

Emergency Response Plan Memo

NYSED Subject Matter List

	Link to Documents
1. Current Annual Report (i.e., 2023-2024 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. This report captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State law; (Even if there is no school data yet reported, provide a direct web link to the most recent New York State School Report Card for the charter school.	https://www.vertusschool.org/results-2/
4a. Authorizer-approved DASA Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://www.vertusschool.org/wp- content/uploads/2021/07/Vertus-Student-Discipline- Code-5.21JL.pdf
4b. Authorizer-approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://www.vertusschool.org/wp- content/uploads/2021/07/Vertus-Student-Discipline- Code-5.21JL.pdf
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	https://www.vertusschool.org/wp- content/uploads/2023/09/Vertus-Charter-School-Safety- Plan-Emergency-Response-Manual-2023-2024-3.pdf
6. Authorizer-approved FOIL Policy	https://www.vertusschool.org/wp- content/uploads/2022/09/Vertus-Charter-School-FOIL- Policy-9.13.22.pdf

https://www.vertusschool.org/wp-content/uploads/2021/07/Foilsummarylist.pdf



Thank you.

Entry 3 - Board of Trustees Disclosure of Financial Interest Form

Completed - Jul 26 2024

Required of ALL Charter Schools

Each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2023-2024 school year must complete and sign a Trustee <u>Disclosure of Financial Interest Form</u> due **no later than 11:59 PM on August 1, 2024**. Acceptable signature formats include:

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

All completed forms must be collected and uploaded in .PDF format for each individual member. The education corporation is responsible for ensuring that each member who served on the board during the 2023-2024 school year completes the form.

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

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

Appendix F_ Disclosure of Financial Interest Form_DJ

Filename: Appendix F Disclosure of Financia zMW8Hrl.pdf Size: 192.0 kB

Financial Disclosure 24

Filename: Financial_Disclosure_24.25.pdf Size: 1.5 MB

0453 001

Filename: 0453_001.pdf Size: 273.4 kB

Entry 4 – Board of Trustees Membership Table

Completed - Jul 26 2024

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 4 – Board of Trustees Membership Table

1. SUNY-AUTHORIZED charter schools are re	quired to	provide information	for VOTING	Trustees only.
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2.	2. REGENTS, NYCDOE, and BUFFALO BOE-AUTHORIZED charter schools are required to p	rovide i	information
	for allVOTING and NON-VOTING trustees.		

Authorizer:

Who is the authorizer of your charter school?

Board of Regents

1. 2023-2024 Board Member Information (Enter info for each BOT member)

	Voting	Trustee	Position	Committe	Voting	Number	Start	End	Board
	Trustee Name	Email Address	on the Board	e Affiliation (s)	Member Per By- Laws (Y/N)	of Complet ed Terms Served	Date of Current Term (MM/DD/ YYYY)	Date of Current Term (MM/DD/ YYYY)	Meetings Attended During 2023- 2024
1	Victoria VanVoor his	tory@sec ondaven uelearnin g.com	Chair	Account ability. Governa nce	Yes	2	07/16/20 24	07/16/20 27	10
2	Evan Gallina	evan@g allinadev. com	Secretar y	Finance, Fundraisi ng	Yes	2	03/01/20 22	02/28/20 25	10
3	Michael Mandina	mmandin a@optim axsi.com	Trustee/ Member	Fundraisi ng	Yes	3	03/01/20 22	02/28/20 25	8
4	Dekedria n Johnson	dekedria n.johnso n@gmail. com	Trustee/ Member	Finance, governa nce	Yes	1	11/16/20 21	11/30/20 24	10
5	Spencer Ash	spencera sh05@g mail.com	Trustee/ Member	None	Yes	1	11/16/20 21	11/30/20 24	5 or less
6	John O'Connel I	jack@jac koconnel l.me	Treasure r	Finance	Yes	1	06/01/20 22	06/30/20 25	11
7	Calvin Gantt	cgantt@ monroec c.edu	Trustee/ Member	Account ability	Yes	1	02/01/20 24	01/31/20 27	9
8	Stephani e Campan elli	scampan elli@gma il.com	Trustee/ Member		Yes		12/12/20 23	04/30/20 24	5 or less
9	Sylvia David- West	Sylvia.Da vid- West@l3	Trustee/ Member		Yes		03/27/20 24	02/28/20 27	5 or less

	harris.co				
	<u>m</u>				
a. Are there	more than 9 member	s of the Board of 1	Trustees?		
No					

2. Number of board meetings conducted in 2023-2024

12

3. Number of board meetings scheduled for the 2024-2025 school year

12

4. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total number of Voting Members on June 30, 2024	8
b. Total number of Voting Members added during the 2023-2024 school year	2
c. Total number of Voting Members who left the board during 2023-2024 school year	1
d. Total Maximum Number of Voting Members in 2023- 2024; as set by the board in bylaws, resolution, or minutes	15

5. INFORMATION ABOUT NON-VOTING MEMBERS OF THE BOARD OF TRUSTEES (REGENTS, NYCDOE, and BUFFALO BOE-AUTHORIZED ONLY)

a. Total number of Non-Voting Members on June 30,2024	0
b. Total number of Non-Voting Members added during the 2023-2024 school year	0
c. Total number of Non-Voting Members who left the board during the 2023-2024 school year	0
d. Total Maximum Number of Non-Voting members in 2023-2024, as set by the board in bylaws, resolution, or minuteset by the board in bylaws, resolution, or minutes	0
e. Board members attending 8 or fewer meetings during 2023-2024	4

Thank you.

Entry 5 – Board Meeting Minutes

Completed - Jul 26 2024

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

Schools must upload a complete set of final monthly board meeting minutes (July 2023-June 2024), which should <u>match</u> the number of meetings held during the 2023-2024 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 **no later than 11:59 PM on August 1, 2024**.

2023_08_15_board_meeting_minutes (2)

Filename: 2023_08_15_board_meeting_minutes_2.pdf Size: 269.7 kB

2023 09 19 board meeting minutes (3)

Filename: 2023_09_19_board_meeting_minutes_3.pdf Size: 269.8 kB

2023 07 18 board meeting minutes (4)

Filename: 2023_07_18_board_meeting_minutes_4.pdf Size: 275.7 kB

2023 10 17 board meeting minutes (2)

Filename: 2023 10 17 board meeting minutes 2.pdf Size: 327.1 kB

2023 12 12 board meeting minutes (1)

Filename: 2023_12_12_board_meeting_minutes_1.pdf Size: 268.9 kB

2023 11 14 board meeting minutes (6)

Filename: 2023_11_14_board_meeting_minutes_6.pdf Size: 334.1 kB

2024_01_30_board_meeting_minutes (2)

Filename: 2024_01_30_board_meeting_minutes_2.pdf Size: 271.3 kB

2024 02 13 board meeting minutes (1)

Filename: 2024 02 13 board meeting minutes 1.pdf Size: 262.9 kB

2024 03 26 board meeting minutes (2)

Filename: 2024_03_26_board_meeting_minutes_2.pdf Size: 265.1 kB

2024 04 16 board meeting minutes (1)

Filename: 2024_04_16_board_meeting_minutes_1_T3w8dQ4.pdf Size: 263.9 kB

2024 05 21 board meeting minutes (2)

Filename: 2024 05 21 board meeting minutes 2.pdf Size: 267.6 kB

2024 06 11 board meeting minutes (3)

Filename: 2024 06 11 board meeting minutes 3.pdf Size: 269.7 kB

Entry 6 – Enrollment & Retention

Completed - Jul 26 2024

Instructions for submitting Enrollment and Retention Efforts

Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2023-2024 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWD), English Language Learner(s) (ELL), 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 2024-2025.

*SUNY-authorized charter schools

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

Entry 6 – Enrollment and Retention of Special Populations

Good Faith Efforts to Meet Recruitment Targets (Attract)

	Describe Recruitment Efforts in 2023-2024	Describe Recruitment Plans in 2024- 2025
Students with Disabilities	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.	Our percentage of Students with disabilities continues to grow without targeted recruitment. We will continue our public outreach and recruitment efforts in the same manner as we have in the past.
English Language Learners	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 partnered with Latino churches, music, and dance groups to increase our visibility among that population. We are confident that our efforts will contribute to the continued growth of our population	To recruit English Language Leamers, Vertus distributes promotional materials in both Spanish and English. On social media, we run targeted ads and post content in both English and Spanish. The Vertus website also has the ability to be translated intoSpanish. Vertus has had a presenceat Latino night at the Beach twice,Latino Night at the public market,Puerto Rican Festival, and LaMarketa (a community gatheringspace in the most prominent Latino community in Rochester). We've alsohosted our own Latino CommunityDay and Hispanic Heritage Monthevent to increase public outreachand get more ELL families on-site,at Vertus. On social media, Vertushas have been intentional about sharing Spanish- speaking student and staff testimonial videos. By doing this, we are providing information about Virtus in more than one language. 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 of fundraisers, job fairs, and community givebacks. These events took place in the The northeast area of the city, where the predominant demographic is Latino, also has a large presence of Somalians and Arab families. We have continued to work with DanLil, who is a representative of the Rochester Refugee Resettlement Services. Through Dan, Vertus has had the opportunity to reach the refugee community and inform them about the school.

Economically Disadvantaged

Vertus continues to serve students who meet the definition of economically disadvantaged at a percentage comparable to the district. Therefore, we will continue our annual recruitment and marketing efforts. Attendance at festivals, social media marketing, and continued presence in the community. We will also host a series of events on campus to gain awareness in the community and further build relationships with various stakeholders.

This year, Vertus had feature stories done by SpectrumNews, WROC-TV, News 10WHEC, and 13WHAM. We have also continued our push with community events. This summer, we will participate in community events around the city of Rochester. We chose to go outside of hosting our own events to increase our presence in different areas of the city. This allows us to build relationships with the various community stakeholders.

Good Faith Efforts To Meet Retention Targets

	Describe Retention Efforts in 2023- 2024	Describe Retention Plans in 2024- 2025
Students with Disabilities	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 those with disabilities' social-emotional and academic needs. All of this results in a high retention rate for students with disabilities.	There seems to be a push in the district to promote their own programs within the CSE meetings and provide confusing information that may impact a parent's decision to keep their student at a charter. This year, we will increase our communication with families before and after CSE meetings to clarify it is their choice to keep their students in a charter school. 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. Success in the classroom and lab, as well as feeling safe, will ultimately result in the retention of these young men.
English Language Learners	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 receptionist and administrative assistant to facilitate conversations with families. Having a Spanish-speaking staff provides a comfort level for families, which is imperative for retaining students.	We lean on our Spanish-speaking staff, ENL teacher, and preceptor to build strong relationships with our ELL students and keep them engaged in the community. We also continue to build up our resources for Spanish-speaking students, most recently adding Spanish language novels to our library.

Economically Disadvantaged

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 second junior-senior prom, continued to develop our music program, and started several electives that engage students academically.

For the 2023-2025 school year, we are implementing a "House" system based on our school mascot, the "Warrior." The purpose of the house system is to create a strong community that engages students and instills in them a sense of pride and belonging. This continued focus on constant improvement of student culture is focused on creating a space that students want to be and, therefore, improve retention.

Entry 7 – Employee Fingerprint Requirements Attestation

Completed - Jul 26 2024

Entry 7 – Employee Fingerprint Requirements Attestation

A. TEACH System - Employee Clearance

Required of ALL Charter Schools

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

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

[1] 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 NYSED CSO Employee Clearance and Fingerprint Memo or visit the NYSED website at Who Must Be Fingerprinted Charts for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

B. Emergency Conditional Clearances

Charter schools are **strongly discouraged** from using the emergency conditional clearance provisions for prospective employees. This is because the school must request clearance through NYSED TEACH, and the school's emergency conditional clearance of the employee terminates <u>automatically</u> 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.

Attestation

Responses Selected:

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

Entry 8 – Organization Chart

Completed - Jul 26 2024

Instructions

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

Upload the 2023-2024 **Organization Chart.** The organization chart should be a graphic representation (A list will not be accepted.) and should include position titles and reporting (hierarchical) relationships. Employee names should **not** appear on the chart.

orgchart7

Filename: orgchart7.24docx.pdf Size: 187.5 kB

Entry 9 – School Calendar

Completed - Jul 26 2024

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 it **no later than 11:59 PM on August 1, 2024**. Charter schools must upload a final school calendar into the portal and may do so at any time but **no later than 11:59 PM on September 16, 2024**.

School calendars must meet the <u>minimum instructional requirements</u> 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 <u>indicate the start and end date of the instructional year AND</u> the number of instructional hours and/or instructional days for each month (also used to align to schools with extended days/years referenced in their mission statements/key design elements), See an example of a calendar showing the requested information. Schools **must** use a calendar format and ensure there is a monthly tally of instructional days.

Sample Calendar:

			12	endar 2021-					
184 Instructional Days									
				Januar	v (20)				
Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	
		1	2	3	4	5	6	7	
6	7	8	9	10	11	12	13	14	
13	14	15	16	17	18	19	20	21	
20	21	22	23	24	25	26	27	28	
27	28	29	30	31					
August February (15)									
Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	
3	4	5	6		1	2	3	4	
10	11	12	13	7	8	9	10	11	
17	18	19	20	14	15	16	17	18	
24	25	26	27	21	22	23	24	25	
31				28					
er (18	3			March	(23)				
		Thurs	Fri			Wed	Thurs	Fri	
	1	2	3		1	2	3	4	
7		9	10	7	8	9	10	11	
_				14				18	
21	22	23	24	21	22	23	24	25	
						30	31		
		688	pa —			-40	000		
Tues	Wed	Thurs	Fri		Tues	Wed	Thurs	Fri	
	,635	200	1	18 0	100	-		1	
5	6 %	. 7	8	4	5	6	7	8	
12	13	14	15	11	12	13	14	15	
19	20	21	22	18	19	20	21	22	
26	27	28	29	25	26	27	28	29	
er (18)		1	1000	May (2	1)				
Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	
2	3	4	5	2	3	4	5	6	
9	10	11	12	9	10	11	12	13	
16	17	18	19	16	17	18	19	20	
23	24	25	26	23	24	25	26	27	
				30	31				
30	- AEEP	$\overline{}$	50000	1					
30 er (17)			A889	June (1					
30	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri	
30 er (17) Tues	Wed 1	2	3		Tues	1	2	3	
30 er (17) Tues 7	Wed 1	9	3 10	Mon 6	Tues 7	1 8	2 9	3 10	
30 er (17) Tues 7 14	1 8 15	9 16	3	Mon	7 14	1 8 15	2 9 16	3 10 17	
30 er (17) Tues 7	Wed 1	9	3 10	Mon 6	Tues 7	1 8	2 9	3 10	
	6 13 20 27 Tues 3 10 17 24 31 Der (18 Tues 7 14 21 28 (20) Tues 5 12 19 26 er (18)	6 7 13 14 20 21 27 28 Tues Wed 3 4 10 11 17 18 24 25 31 Der (18) Tues Wed 1 7 8 14 15 21 22 28 29 (20) Tues Wed 5 6 12 13 19 20 26 27 er (18) Tues Wed	Tues Wed Thurs 3 4 5 10 11 12 17 18 19 24 25 26 31 Der (18) Tues Wed Thurs 1 2 7 8 9 14 15 16 21 22 23 28 29 30 (20) Tues Wed Thurs 5 6 7 12 13 14 19 20 21 26 27 28 er (18) Tues Wed Thurs	1 2 6 7 8 9 13 14 15 16 20 21 22 23 27 28 29 30 Tues Wed Thurs Fri 3 4 5 6 10 11 12 13 17 18 19 20 24 25 26 27 31 per (18) Tues Wed Thurs Fri 1 2 3 7 8 9 10 14 15 16 17 21 22 23 24 28 29 30 (20) Tues Wed Thurs Fri 1 5 6 7 8 12 13 14 15 19 20 21 22 26 27 28 29 er (18) Tues Wed Thurs Fri 1 5 6 7 8 12 13 14 15 19 20 21 22 26 27 28 29 er (18) Tues Wed Thurs Fri	Tues Wed Thurs Fri 3 3 4 15 16 17 24 25 26 27 31 31 31 31 31 31 31 3	1 2 3 4 10 11 12 13 14 15 16 20 21 22 23 24 25 26 27 28 29 30	Tues Wed Thurs Fri	Tues Wed Thurs Fri 1	

Vertus Calendar_2024-2025

Filename: Vertus_Calendar_2024-2025.pdf Size: 160.9 kB

Entry 10 - Faculty/Staff Roster Template

Completed - Jul 26 2024

INSTRUCTIONS

Required of Regents, NYCDOE, and Buffalo BOE-authorized Charter Schools ONLY

Please click on the MS Excel <u>Faculty/Staff Roster Template</u> and provide the following information for **ANY and ALL** instructional and non-instructional employees (all faculty and staff employed by the school during the 2023-2024 school year).

Use of the 2023-2024 Annual Report Faculty/Staff Roster Template is required. Each of the data elements, with the exception of the Notes, are required, and use of the drop-down options, when provided, is also required. Reminders: Please use the Notes section provided to add any additional information as deemed necessary. Failure to adhere to the guidelines and validations in the Faculty/Staff Roster Template will result in a resubmission of a fully corrected roster.

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

Roster Data Elements

Authorizer

NOTE: MUST BE DONE FIRST

School Name and Institution ID

Faculty/Staff First Name

Faculty/Staff Last Name

TEACH ID

Role in School

CPR/AED Certification Status

Hire Date

Start Date

Total Years' Experience in this Role

Total Years at this School

Out-of-Certification Justification

Subject Taught

Notes

faculty-staff-roster 2024

Filename: faculty-staff-roster_2024.xlsx Size: 26.8 kB

Entry 11 - Progress Toward Goals

Completed - Oct 29 2024

Instructions

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

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at Accountability Plan Progress Report. After completing, SUNY-authorized charter schools must upload the document into the Annual Report Portal, and into the SUNY Epicenter document management system no later than 11:59 PM on September 16, 2024.

Explanations

Select your school's authorizer from the **drop-down list first**, before completing the roster.

Select your school's name from the drop-down list.

Enter the first name of the Faculty/Staff person.

Enter the last name of the Faculty/Staff person.

Enter the **7 digit TEACH ID** for the Faculty/Staff person.

Select the best choice of role of the Faculty/Staff person from the **drop-down list**.

Select the appropriate choice from the drop-down list.

Enter the date that the Faculty/Staff person was hired.

Enter the date that the Faculty/Staff person actually began employment in this school.

Enter Total Years of Experience that the Faculty/Staff person has in their current role.

Enter the Total Years that the Faculty/Staff person has

been employed in this school.

Select the appropriate choice from the drop-down list. Select the appropriate choice from the drop-down list.

Optional

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 11:59 PM on November 1, 2024.**

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

Entry 11 – Progress Toward Goals

PROGRESS TOWARD CHARTER GOALS

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

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 1, 2024.

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, 2024.**

	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	NWEA 75% meets or exceeds expected growth.	NWEA Scores	Not Met	We will use tiered academic intervention to address learning gaps as shown on students score reports. Small group intensive reading and math skills building.
Academic Goal 2	Average ACT score of 16 for the Class of 2024	ACT Scores	Unable to Assess	Due to the pandemic colleges and universities have steered away from testing requirements and students have not needed to take the test to apply
Academic Goal 3	The 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%.	Regents scores	Met	
Academic Goal 4	4, 5,6 year graduation rate meets or exceeds 80%	Graduation rates	Met	
Academic Goal 5	85% of fourth year students have	Credit summary and regents scores	Not Met	Per our charter, our school is not time

	at least 16.5 credits and three regents exams, 75% of third year students have 11 credits and two regents exams and 55% of second year students have 5.5 credits and one regents exam at the end of each year		based but we continue to work on providing the students with a clear path to graduation that includes a focus on credit earning and regents passing. We recognize GRIT and attendance achievement and have continual conversation about staying on-track. Team goal setting is a large part of this as well.
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 2022-2023 school year, any organization goals that cannot be evaluated due to school closure resulting in a lack of data and changes in testing, surveying, and other usual practices should be reported as "N/A".

	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 families have in person family conferences three times a year	Family Night attendance tracking	Met	
Org Goal 3	Enrollment exceeds 85% of Charter= (289)		Met	
Org Goal 4	Less than 6% undesirable staff attrition.	Staff attrition rates	Met	
Org Goal 5	Fewer than 15% of students transfer (after BEDS day)	Enrollment data	Met	
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

2022-2023 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1	Raise \$150,000 in fundraising	Financial data	Met	
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				

7. Do have more financial goals to add?

No

Thank you.

Entry 12 – Audited Financial Statements

Completed - Oct 29 2024

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements and related documents in PDF format into the Annual Report Portal and into the SUNY Epicenter document management system **no later than11:59 PM on November 1, 2024. 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 11:59 PM on November 1, 2024**. 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 2024 but will be identified as a required task thereafter and due on November 1, 2024. This is a required task, and it is marked optional for administrative purposes only.

VERTUS CHARTER SCHOOL - 06

Filename: VERTUS CHARTER SCHOOL - 06.30.2024 fK5tq47.pdf Size: 385.2 kB

Entry 12b – Audited Financial Report Template (BOR)

Completed - Oct 29 2024

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 <u>2023-2024 Annual Reports</u> webpage. Upload the completed file in Excel format and submit **no later than 11:59 PM on November 1, 2024.**

Please complete one spreadsheet at the Education Corporation level and submit the same 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

Filename: NYSED Audited Financials.xlsx Size: 74.8 kB

Entry 12c – Additional Financial Documents

Completed - Oct 29 2024

Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents and submit **no later than 11:59 PM on November 1, 2024**. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a "federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold."

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

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

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

VERTUS CHARTER SCHOOL - 06

Filename: VERTUS_CHARTER_SCHOOL_-_06.30.2024_d3lbm3o.pdf Size: 556.0 kB

FetchStatementandNotices

Filename: FetchStatementandNotices.pdf Size: 97.3 kB

Entry 12d – Financial Contact Information

Completed - Jul 26 2024

Regents, NYCDOE, and Buffalo BOE authorized schools should enter financial contact information directly into the form within the portal no later than 11:59 PM on November 1, 2024.

Form for "Financial Contact Information"

1. School Based Fiscal Contact Information

School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
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
Michelle Cain	mcain@mmb-co.com	585-423-1860	9

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 & Co	Amy Brisson	280 E. Broad Street Rochester, NY 14604	amy.brisson@ teamdejoy.co m	585-697-9314	5

Entry 13 - Fiscal Year 2024-2025 Budget

Completed - Oct 29 2024

<u>SUNY-authorized charter schools</u> should download the <u>2024-2025 Budget and Quarterly Report Template and the 2024-2025 Budget Narrative Questionnaire</u> from the SUNY website and upload the completed templates into the Annual Report Portal and into the Epicenter document management system. **Due no later than 11:59 PM on November 1, 2024**.

<u>Regents, NYCDOE, and Buffalo BOE authorized charter schools</u> should upload a copy of the school's FY25 Budget using the <u>2024-2025 Budget Template</u> into the Annual Report Portal or from the Annual Report website. **Due no later than 11:59 PM on November 1, 2024**.

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.

2024-2025 NYSED Budget Template

Filename: 2024-2025 NYSED Budget Template.xlsx Size: 49.5 kB

Optional Additional Documents to Upload (BOR)

Incomplete

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

Na	Name: Deke Johnson				
if	me of Charter School Education Corporation (the Charter School Name, the charter school is the only school operated by the education rporation): Vertus High School				
1.	List all positions held on the education corporation Board of Trustees ("Board") (e.g. president, treasurer, parent representative).				
2.	Are you an employee of any school operated by the education corporation? YesXNo If Yes, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.				
	Are you related, by blood or marriage, to any person employed by the school? No If Yes , please describe the nature of your relationship and how this person				
	could benefit from your participation.				
4.	Are you related, by blood, marriage, or legal adoption/guardianship, to any student currently enrolled in the school? No				
	If Yes , please describe the nature of your relationship and how this person could benefit from your participation.				

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

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

No

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

____Yes __X__No

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

7. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six-month period prior to such service. If there has been no such interest or transaction, write None. Please note that if you answered Yes to Questions 2-3 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of financial interest/transacti on	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
None			

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

Organization conducting business with the school(s)	Nature of business conducted	Approximat e value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
None				

Signature	Deke Johnson	Date 7/16/2024

Please note that this document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

Business Telephone: (585) 319-7285

Business Address:	Vertus High School
E-mail Address:	dekedrian.johnson@gmail.com
Home Telephone:	
Home Address:	

last revised 06/8/2020

Tr	ustee Name: CALVIN GANTT
	ame of Charter School Education Corporation: ertus Charter School
	List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.). 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 please provide a description of the position(s) you hold, your
	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.

	uredowen e una eus il Dotona streviuoseatres		
X None			
E JUSTIC	[마리리아마리 경기 등의 보기 등의 2014년 1일 24 전		

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	
Zajadić Gradinica Skove Grafinica Gradini	einikarama toloma ka madaram yikesi sa gelikisi kemaksi resinapangse saasasi polikasiasa piliko ensira adi ka kasasiai	eda ka osidas — apea apearental — londos ve — tavisas foraco —		

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: 1000 E. Henrietta Road, Rochester, N.Y. 14623 E-mail Address: CGANTO MONROECC. EDM Home Telephone: (585) 259-2049 Home Address: 2 Loyalist Ave., Rochester, NY 14624 Signature Date	Business Telephone:	
1000 E. Henrietta Road, Rochester, N.Y. 14623 E-mail Address: CGANTTO MONROECC. EDM Home Telephone: (585) 259-2049 Home Address: 2 Loyalist Ave, Rochester, NY 14624 Admin J. Land 7/16/24	(585) 292-2125	
E-mail Address: CGANTTO MONROECC. EDU Home Telephone: (585) 259-2049 Home Address: 2 Loyalist Ave, Rochester, NY 14624 Jahry Jahry Jahry 7/16/24		
Home Telephone: (585) 259-2049 Home Address: 2 Loyalist Ave, Rochester, NY 14624 Jahry J. Land 7/16/24	1000 E. Henrietta Roa	d, Rochester, N.Y. 14623
Home Telephone: (585) 259-2049 Home Address: 2 Loyalist Ave, Rochester, NY 14624 Adving Land 7/16/24	E-mail Address:	
(585) 259-2049 Home Address: 2 Leyalist Ave, Rochester, NY 14624 Jalving Janet 7/16/24	CGANTTO MONROECC. E	Du
Home Address: 2 Loyalist Ave., Rochester, NY 14624 Jahren Jahren 7/16/24	Home Telephone:	
2 Loyalist Ave, Rochester, NY 14624 Jalving Janet 7/16/24	(585) 259-2049	
Jalving Janet 7/16/24	Home Address:	
	2 Loyalist Ave, Rock	hester, NY 14624
)
	falling. Jah	It 7/16/24
5	Signature	Date
Acceptable signature formats include: • Digitally certified PDF signature	in the state of th	

Print form, manually sign, scan to PDF

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Tr	Ustee Name: Van VOORHIS
	ame of Charter School Education Corporation: ertus Charter School
	List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.). Twstee Wai 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?				
	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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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

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

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

Business Telephone:
585-419-6530
Business Address:
280 E. Broad Street, suite 310, Roc Ny 14620
E-mail Address:
Tory@secondavenuclearning.com
Home Telephone:
585-259-5817
Home Address:
661 Highland Quenue Rochesto M14620
1100 4 7/14/24
Signature Date

Acceptable signature formats include:

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

Tr	rustee Name: A Date surroudbar surry in ember and oderation at the control of the
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Na	ame of Charter School Education Corporation:
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VE	ertus Charter School
1.	List all positions held on the education corporation Board of Trustees ("Board")
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2.	Are you related, by blood or marriage, to any person employed by the school
	and/or education corporation?
	Yes No
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	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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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?
	110
	If Yes , please describe the nature of your relationship and if the

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?		
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	Yes No		
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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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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**.



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

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Business Telephone:	
585-355-7848	
Business Address:	
T7 Hunbold St	Rothester, N
E-mail Address:	
Sylvia david-West@ 136ta	mis.com
Home Telephone:	
885-627-8470	
Home Address:	
10 Cocenty fair dr. Apt	304 Rochester NY
A A Mon	7/16/24
Signature	Date
Acceptable signature formats include:	
 Digitally certified PDF signature 	

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Tr	ustee Name:
	John F. D'Gnue II
Na	ame of Charter School Education Corporation:
Ve	ertus 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.).
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	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.	y y y y y y y y y y y y y y y y y y y
	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.

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Business Telephone:
646-391-8275
Business Address:
111 Cobb Terrace, Rochester, NY 14620
E-mail Address:
jack Djackoconnell.me
Home Telephone:
646-391-8275
Home Address:
111 Cobb Terrace, Rochester, NY 14620
BC12/ 7/16/24
Signature Date

Acceptable signature formats include:

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

Tr	ustee Name: MICMAEC MANDINA
	rtus Charter School
	List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).
2.	Are you related, by blood or marriage, to any person employed by the school and/or education corporation? Yes No If Yes, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.
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Business Telephone:	
Business Address:	
E-mail Address:	
MMANU	INA QOPTIMAXSI, COM
Home Telephone:	
<u> </u>	585-820-9541
Home Address:	
7732 7,	MARACKIN ONTAGIONY 145
M//	7-16-24
Signature	Date

Acceptable signature formats include:

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

Tr	ustee Name:
	Evan A. Gallina
	ame of Charter School Education Corporation: ertus Charter School
	List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).
	nous Treavers, is secretor, in the character of the constant of the secretor of the constant o
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Business Telephone:	
585-654-6650	
Business Address:	
1890 South Winton Rd., Svi	k 100 Rochate, NY 14618
E-mail Address:	
evan@fallmodev.com	
Home Telephone:	
585-739-6158	
Home Address:	
32 Oliver St. Rochaster	NY 14607
	7/16/24
Signature	Date

Acceptable signature formats include:

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

Disclosure of Financial Interest by a Current or Former Trustee

	ustee Name: encer Ash
	me of Charter School Education Corporation: rtus Charter School
	List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.). Trustee 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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Business Telephone:
585-428-6699
Business Address:
30 Church Street, Rochester, NY 14613
E-mail Address:
spencerash05@gmail.com
Home Telephone:
585-314-2019
Home Address:
15 Alcazar Street, Rochester, NY 14614

July 23, 2024 **Date**

Signature

Acceptable signature formats include:

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





Minutes

Monthly Board Meeting

Date and Time

Tuesday August 15, 2023 at 4:00 PM

Directors Present

C. Gantt, D. Johnson (remote), E. Gallina, J. O'Connell, M. Mandina, V. VanVoorhis

Directors Absent

S. Ash

Ex Officio Members Present

J. Locey

Non Voting Members Present

J. Locey

Guests Present

A. Brisson, K. Barclay, L. Bennett, S. Campanelli, Sylvia David-West, T. Hill

- A. Record Attendance
- B. Call the Meeting to Order

V. VanVoorhis called a meeting of the board of directors of Vertus High School to order on Tuesday Aug 15, 2023 at 4:03 PM.

C. Approve Minutes

- C. Gantt made a motion to approve the minutes from Monthly Board Meeting on 07-18-23.
- J. O'Connell seconded the motion.

Pending a spelling correction from "ameded" to "amended" in Section V. (B) of the previous minutes.

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

D. Action Item Review Prior Month

Reviewed all action items assigned to individual Board Members and updates were given.

II. Consent Agenda Items

A. Month At A Glance

Mr. Bennett provided an update on all school activities.

B. Board Statistics

Mr. Hill provided an update on the board statistics.

III. Finance

A. Budget vs Actual & Cash Flow

Ms. Brisson reported on the final 2022-23 school year financials. Overall, the school is in a strong financial position to begin the 2023-24 school year.

IV. Discussion Items

A. Recruitment Update

Mr. Bennett reported on school recruitment and informed the Board that it should anticipate full enrollment for the upcoming school year.

B. Strategy & Renewal

The formal Renewal Application has been submitted.

C. Enrollment and Admissions Policy

V. Closing Items

A.

New Action Item Review & Report Out

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:37 PM.

Respectfully Submitted,

E. Gallina





Minutes

Monthly Board Meeting

Date and Time

Tuesday September 19, 2023 at 4:00 PM

Directors Present

C. Gantt, D. Johnson, E. Gallina, J. O'Connell, M. Mandina (remote)

Directors Absent

S. Ash, V. VanVoorhis

Ex Officio Members Present

J. Locey

Non Voting Members Present

J. Locey

Guests Present

A. Brisson, L. Bennett, T. Hill

- A. Record Attendance
- B. Call the Meeting to Order

C. Gantt called a meeting of the board of directors of Vertus High School to order on Tuesday Sep 19, 2023 at 4:06 PM.

C. Approve Minutes

- D. Johnson made a motion to approve the minutes from Monthly Board Meeting on 08-15-23.
- J. O'Connell seconded the motion.

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

D. Action Item Review Prior Month

Action items were updated and progress has been made since last month.

II. Consent Agenda Items

A. Month At A Glance

B. Board Statistics

School enrollment is at an all time high and above our budgeted enrollment.

III. Finance

A. Budget vs Actual & Cash Flow

The school remains in a strong cash position and is well positioned for a successful year financially.

IV. Discussion Items

A. Recruitment Update

B. Gala/Fundraising

C. Safety Plan Approval

- D. Johnson made a motion to Approve the updates to the Vertus Charter School Safety Plan & Emergency Response Manual.
- C. Gantt seconded the motion.

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

D. Annual Benchmark Goals

- D. Johnson made a motion to Approve the annual Benchmark Goals for the 2023-24 school year.
- E. Gallina seconded the motion.

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

V. Closing Items

A. New Action Item Review & Report Out

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:04 PM.

Respectfully Submitted,

E. Gallina





Minutes

Monthly Board Meeting

Date and Time

Tuesday July 18, 2023 at 4:00 PM

Directors Present

C. Gantt, D. Johnson, E. Gallina, J. O'Connell, V. VanVoorhis

Directors Absent

M. Mandina, S. Ash

Ex Officio Members Present

J. Locey

Non Voting Members Present

J. Locey

Guests Present

K. Barclay, Stephanie Campanelli, T. Hill

- A. Record Attendance
- B. Call the Meeting to Order

V. VanVoorhis called a meeting of the board of directors of Vertus High School to order on Tuesday Jul 18, 2023 at 4:06 PM.

C. Approve Minutes

- D. Johnson made a motion to approve the minutes from Monthly Board Meeting on 06-20-23.
- J. O'Connell seconded the motion.

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

D. Action Item Review Prior Month

All action items were discussed and items were given a timeline to be completed.

II. Board Training

A. Topic for the Month

The Board reviewed Benchmark #2 of the NYSED Performance Framework.

III. Consent Agenda Items

A. Month At A Glance

Julie Locey presented on MOA. No questions were asked.

B. Board Statistics

Tim Hill presented the monthly Board Statistics.

IV. Finance

A. Budget vs Actual & Cash Flow

Jack O'Connell presented on behalf of the Finance Committee.

V. Committee Reporting

A. Board Committee Structure & Monthly Reporting

V. VanVoorhis made a motion to 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 Stephanie Campanelli as a final candidate to its Board of Trustees, with a term expiring on August 31, 2026, pending approval by SED. The resolution approving Stephanie Campanelli is formally adopted upon SED's approval.

J. O'Connell seconded the motion.

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

B.

By-Laws

- J. O'Connell made a motion to Approve the revised By-Laws of Vertus Charter School.
- D. Johnson seconded the motion.

Resolved that the Board vote to approve the By-Law revisions and submit as a non-material revision within our Charter Renewal.

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

- J. O'Connell made a motion to amend the Financial Policies and Procedures shall be ameded to include the following language: Advance / Loans Consistent with the limitations set forth in Not-for-Profit Corporation Law Section 716, no employee will receive an advance payment of their salary and loans shall not be made from Vertus Charter School to its trustees, officers, key persons, or to any other corporation, firm, association or other entity in which one or more of its trustees, officers or key persons are directors, trustees, officers or key persons or hold a substantial financial interest, except a loan by one charitable corporation to another charitable corporation.
- C. Gantt seconded the motion.

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

C. Trustee Job Description & Expectations

- C. Gantt made a motion to Adopt the job description for the Board of Trustees.
- D. Johnson seconded the motion.

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

D. Fundraising-Grants

VI. Closing Items

A. New Action Item Review & Report Out

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:44 PM.

Respectfully Submitted,

E. Gallina





Minutes

Monthly Board Meeting

Date and Time

Tuesday October 17, 2023 at 4:30 PM

Directors Present

C. Gantt (remote), D. Johnson, E. Gallina, J. O'Connell (remote), M. Mandina, S. Ash, V. VanVoorhis

Directors Absent

None

Ex Officio Members Present

J. Locey

Non Voting Members Present

J. Locey

Guests Present

A. Brisson, L. Bennett, Norris Woods, T. Hill

I. Opening Items

A. Record Attendance

В.

Call the Meeting to Order

V. VanVoorhis called a meeting of the board of directors of Vertus High School to order on Tuesday Oct 17, 2023 at 4:32 PM.

C. Approve Minutes

- J. O'Connell made a motion to approve the minutes from Monthly Board Meeting on 09-19-23.
- D. Johnson seconded the motion.

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

D. Action Item Review Prior Month

E. Program Updates: Career Preparation

Mr. Woods updated the Board on the college and career prep programs that the school is currently offering. The quantity of programs offered has continued to grow and student engagement is at an all time high.

II. Finance

A. Budget vs Actual & Cash Flow

Reviewed budget vs. actual and cash flow for the month.

III. Committee Reporting

A. Board Committee Structure & Monthly Reporting

B. Renewal Reminders

The NYSED site visit will be in November and the goal remains to receive a 5-year renewal of the charter.

IV. Closing Items

A. New Action Item Review & Report Out

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:14 PM.

Respectfully Submitted,

E. Gallina

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Minutes

Monthly Board Meeting

Date and Time

Tuesday December 12, 2023 at 4:00 PM

Directors Present

C. Gantt, D. Johnson, J. O'Connell, M. Mandina, S. Campanelli, V. VanVoorhis

Directors Absent

E. Gallina, S. Ash

Ex Officio Members Present

A. Brisson, J. Locey, K. Barclay, L. Bennett, T. Hill

Non Voting Members Present

A. Brisson, J. Locey, K. Barclay, L. Bennett, T. Hill

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

V. VanVoorhis called a meeting of the board of directors of Vertus High School to order on Tuesday Dec 12, 2023 at 4:18 PM.

C.

Approve Minutes

- C. Gantt made a motion to approve the minutes from Monthly Board Meeting on 11-14-23.
- M. Mandina seconded the motion.

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

D. Action Item Review Prior Month

FPP to be submitted to the Board in January. Transgender Policy discussion moved to January.

E. Program Topic-Leadership Introductions

School Leaders were introduced to the Board and shared the most fulfilling aspect of their role and most challenging.

F. Board Training

FOIL law training.

II. Consent Agenda Items

A. Month At A Glance

Julie Locey presented MAAG. Highlighted the grand opening of new weight room.

B. Board Statistics

Tim Hill presented Board Statistics. Review of credits earned month to month.

III. Finance

A. Budget vs Actual & Cash Flow

Amy Brisson presented budget vs actual through November and cash flow projections through March of 2024.

IV. Discussion Items

A. Recruitment Update

Students offered open spots.

V. Closing Items

A. New Action Item Review & Report Out

New action items to be shared via email to the Board.

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:37 PM.

Respectfully Submitted,

D. Johnson





Minutes

Monthly Board Meeting

Date and Time

Tuesday November 14, 2023 at 4:00 PM

Directors Present

C. Gantt, D. Johnson, E. Gallina, J. O'Connell, M. Mandina, S. Ash, V. VanVoorhis

Directors Absent

None

Ex Officio Members Present

J. Locey

Non Voting Members Present

J. Locey

Guests Present

A. Brisson, K. Barclay, L. Bennett, S. Campanelli, T. Hill

- A. Record Attendance
- B. Call the Meeting to Order

V. VanVoorhis called a meeting of the board of directors of Vertus High School to order on Tuesday Nov 14, 2023 at 4:11 PM.

C. Approve Minutes

- C. Gantt made a motion to approve the minutes from Monthly Board Meeting on 10-17-23.
- S. Ash seconded the motion.

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

D. Action Item Review Prior Month

II. Finance

A. Budget vs Actual & Cash Flow

B. Board Vote

- E. Gallina made a motion to approve the alignment of the signatories with the documented financial policies and procedures. Based on our Financial Policies and Procedures document, our banking signatories will be designated as the CEO, Julie Locey; Board Chair, Victoria Van Voorhis; and Treasurer, Jack O'Connell.
- D. Johnson seconded the motion.

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

C. Board Vote

- C. Gantt made a motion to to approve the addition of the COO as a signatory to the School Store account to accommodate a second card, not to be attached to the main operating account, to meet the needs of the school in the instance that the CEO is out of the building.
- D. Johnson seconded the motion.

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

III. Discussion Items

A. Recruitment Update

B. Transgender Policy Draft

Transgender Policy Draft review has been tabled until the December meeting.

C. Complaint Resolution Vote

D. Johnson made a motion to to accept the Recommended Action Steps to mitigate complaints about the September 19, 2023 Formal Complaint and any other possible issues moving forward.

C. Gantt seconded the motion.

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

D. Enrollment Policy Preferences

- J. O'Connell made a motion to approve adding an enrollment preference for dependents of current employees, after siblings, ELL students, and residents of the city of Rochester, and before out-of-district students.
- D. Johnson seconded the motion.

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

Roll Call

J. O'Connell Aye
C. Gantt Abstain
V. VanVoorhis Aye
E. Gallina Aye
S. Ash Aye
M. Mandina Aye
D. Johnson Aye

IV. Committee Reporting

A. Board Resolution

D. Johnson made a motion to approve that the Vertus Charter School Board of Trustees, having conducted a thorough criminal history record check via fingerprinting which is deemed acceptable by NYSED, and having discovered no State or federal criminal history, or having provided information regarding such history to NYSED, if found, and having verified that any academic and/or professional credential or qualification presented by the proposed member is genuine, and having reviewed the application in its entirety, has voted to select Sylvia David-West as a member to its Board of Trustees, with a term expiring on January 31, 2027 pending approval by NYSED. The resolution approving Sylvia David-West is adopted upon NYSED's approval.

E. Gallina seconded the motion.

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

V. Closing Items

A. New Action Item Review & Report Out

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:10 PM.

Respectfully Submitted,

E. Gallina

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Minutes

Monthly Board Meeting

Date and Time

Tuesday January 30, 2024 at 4:00 PM

Directors Present

C. Gantt, D. Johnson, E. Gallina, J. O'Connell, V. VanVoorhis

Directors Absent

M. Mandina, S. Ash, S. Campanelli

Ex Officio Members Present

J. Locey

Non Voting Members Present

J. Locey

Guests Present

A. Brisson, L. Bennett, Margit Brazda Poirier, T. Hill

- A. Record Attendance
- B. Call the Meeting to Order

V. VanVoorhis called a meeting of the board of directors of Vertus High School to order on Tuesday Jan 30, 2024 at 4:04 PM.

C. Approve Minutes

- D. Johnson made a motion to approve the minutes from Monthly Board Meeting on 12-12-23
- J. O'Connell seconded the motion.

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

D. Action Item Review Prior Month

E. Board Update: Grant Funding

Ms. Brazda Poirier from Grants 4 Good briefed the Board on the process of grant writing on behalf of the school.

II. Finance

A. Budget vs Actual & Cash Flow

The school continues to operate within its approved budget.

B. Financial Policies and Procedures

- C. Gantt made a motion to Approve the following four resolutions to the Financial Policies and Procedures RESOLVED, the Board of Trustees of Vertus Charter School hereby adopts the Retention and Disposition Schedule for New York Local Government Records (LGS-1) for use by all officers in disposing of valueless records listed therein; and RESOLVED, only records that have met the minimum retention periods described therein may be disposed of; and RESOLVED, only those records will be disposed of that do not have sufficient administrative, fiscal, legal or historical value to merit retention beyond the established LGS-1 minimum periods. RESOLVED, upon the recommendation of the Finance Committee, the Board of Trustees hereby adopts the attached Fiscal Policies and Procedures, effective immediately upon approval by the New York State Education Department's Charter School Office.
- D. Johnson seconded the motion.

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

III. Governance Committee

A. Board Term Renewal

- V. VanVoorhis made a motion to Extend Board Member Calvin Gantt for a Term of three years.
- E. Gallina seconded the motion.

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

IV. Closing Items

A. New Action Item Review & Report Out

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:06 PM.

Respectfully Submitted,

E. Gallina





Minutes

Monthly Board Meeting

Date and Time

Tuesday February 13, 2024 at 4:00 PM

Directors Present

C. Gantt, E. Gallina, J. O'Connell, S. Ash, S. Campanelli, V. VanVoorhis

Directors Absent

D. Johnson, M. Mandina

Ex Officio Members Present

J. Locey

Non Voting Members Present

J. Locey

Guests Present

A. Brisson, L. Bennett, T. Hill

- A. Record Attendance
- B. Call the Meeting to Order

V. VanVoorhis called a meeting of the board of directors of Vertus High School to order on Tuesday Feb 13, 2024 at 4:06 PM.

C. Approve Minutes

- C. Gantt made a motion to approve the minutes from Monthly Board Meeting on 01-30-24.
- J. O'Connell seconded the motion.

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

D. Action Item Review Prior Month

II. Committee Reporting

A. Governance Committee

Governance gave an update to the Board on the activities of the committee.

III. Closing Items

A. New Action Item Review & Report Out

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:32 PM.

Respectfully Submitted,

E. Gallina





Minutes

Monthly Board Meeting

Date and Time

Tuesday March 26, 2024 at 4:00 PM

Directors Present

D. Johnson, E. Gallina, J. O'Connell, M. Mandina, S. Ash, S. Campanelli, V. VanVoorhis

Directors Absent

C. Gantt

Ex Officio Members Present

J. Locey

Non Voting Members Present

J. Locey

Guests Present

T. Hill

- A. Record Attendance
- B. Call the Meeting to Order

V. VanVoorhis called a meeting of the board of directors of Vertus High School to order on Tuesday Mar 26, 2024 at 4:04 PM.

C. Approve Minutes

- D. Johnson made a motion to approve the minutes from Monthly Board Meeting on 02-13-24.
- S. Campanelli seconded the motion.

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

D. Action Item Review Prior Month

E. Senior Presentation: Zinan Coalson

Zinan Coalson, a current senior, presented to the board in hopes of raising funds to publish a book he has written. An impressive young man and a great representation of Vertus.

II. Committee Reporting

A. Board Recruitment

Additional board recruitment is ongoing in an effort to increase the quantity of board members.

III. Closing Items

A. New Action Item Review & Report Out

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:26 PM.

Respectfully Submitted,

E. Gallina





Vertus High School

Minutes

Monthly Board Meeting

Date and Time

Tuesday April 16, 2024 at 4:00 PM

Directors Present

C. Gantt, D. Johnson, E. Gallina, J. O'Connell, M. Mandina, S. David-West, V. VanVoorhis

Directors Absent

S. Ash, S. Campanelli

Ex Officio Members Present

J. Locey

Non Voting Members Present

J. Locey

Guests Present

L. Bennett, T. Hill

I. Opening Items

- A. Record Attendance
- B. Call the Meeting to Order

V. VanVoorhis called a meeting of the board of directors of Vertus High School to order on Tuesday Apr 16, 2024 at 4:05 PM.

C. Approve Minutes

- J. O'Connell made a motion to approve the minutes from Monthly Board Meeting on 03-26-24.
- D. Johnson seconded the motion.

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

D. Action Item Review Prior Month

II. Committee Reporting

A. Development Position

The school is hiring a full time Director of Development.

B. Fundraising/Gala

C. Board Governance

The Board continues to actively seek members.

D. CEO Evaluation

III. Closing Items

A. New Action Item Review & Report Out

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:25 PM.

Respectfully Submitted,

V. VanVoorhis

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Vertus High School

Minutes

Monthly Meeting

Date and Time

Tuesday May 21, 2024 at 4:00 PM

Directors Present

D. Johnson, E. Gallina, J. O'Connell, M. Mandina, V. VanVoorhis

Directors Absent

C. Gantt, S. Ash, S. David-West

Ex Officio Members Present

J. Locey

Non Voting Members Present

J. Locey

Guests Present

A. Brisson, L. Bennett, William Strowe

I. Opening Items

- A. Record Attendance
- B. Call the Meeting to Order

V. VanVoorhis called a meeting of the board of directors of Vertus High School to order on Tuesday May 21, 2024 at 4:10 PM.

C. Approve Minutes

- D. Johnson made a motion to approve the minutes from Monthly Board Meeting on 04-16-24.
- J. O'Connell seconded the motion.

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

D. Action Item Review Prior Month

E. Senior Post-Graduation Plan Update

Mr. Strowe reported on the post-graduation plan of the graduating class. Vertus will have 40 graduating seniors in the class of 2024, which future plans include higher education, military, and trades.

II. Finance

A. Budget vs Actual & Cash Flow

B. 2024-2025 Budget Introduction

The Finance Committee presented a draft budget to the Board.

C. Line of Credit Increase

- D. Johnson made a motion to Approve the increase in the Line of Credit from M&T Bank from \$150,000 to \$500,000.
- V. VanVoorhis seconded the motion.

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

III. Closing Items

A. New Action Item Review & Report Out

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:40 PM.

Respectfully Submitted,

V. VanVoorhis

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Vertus High School

Minutes

Monthly Board Meeting

Date and Time

Tuesday June 11, 2024 at 4:00 PM

Directors Present

C. Gantt, D. Johnson, E. Gallina, J. O'Connell, M. Mandina, S. Ash, V. VanVoorhis

Directors Absent

S. David-West

Ex Officio Members Present

J. Locey

Non Voting Members Present

J. Locey

Guests Present

A. Brisson, L. Bennett, T. Hill

I. Opening Items

- A. Record Attendance
- B. Call the Meeting to Order

V. VanVoorhis called a meeting of the board of directors of Vertus High School to order on Tuesday Jun 11, 2024 at 4:06 PM.

C. Approve Minutes

- J. O'Connell made a motion to approve the minutes from Monthly Meeting on 05-21-24.
- D. Johnson seconded the motion.

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

D. Action Item Review Prior Month

II. Finance

A. Budget vs Actual & Cash Flow

B. 2024-2025 Budget Vote

- V. VanVoorhis made a motion to Approve the 2024-2025 Budget, pending agreed-upon modifications made during the Executive Session, including CEO salary and end-of-year Bonus.
- D. Johnson seconded the motion.

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

C. The Board entered into Executive Session at 4:52 p.m. and ended executive session at 5:09

III. Committee Reporting

A. Draft Board Dates 24.25 school year

- D. Johnson made a motion to Approve the Board Meeting Schedule for July, 2024 June, 2025.
- C. Gantt seconded the motion.

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

IV. Closing Items

A. New Action Item Review & Report Out

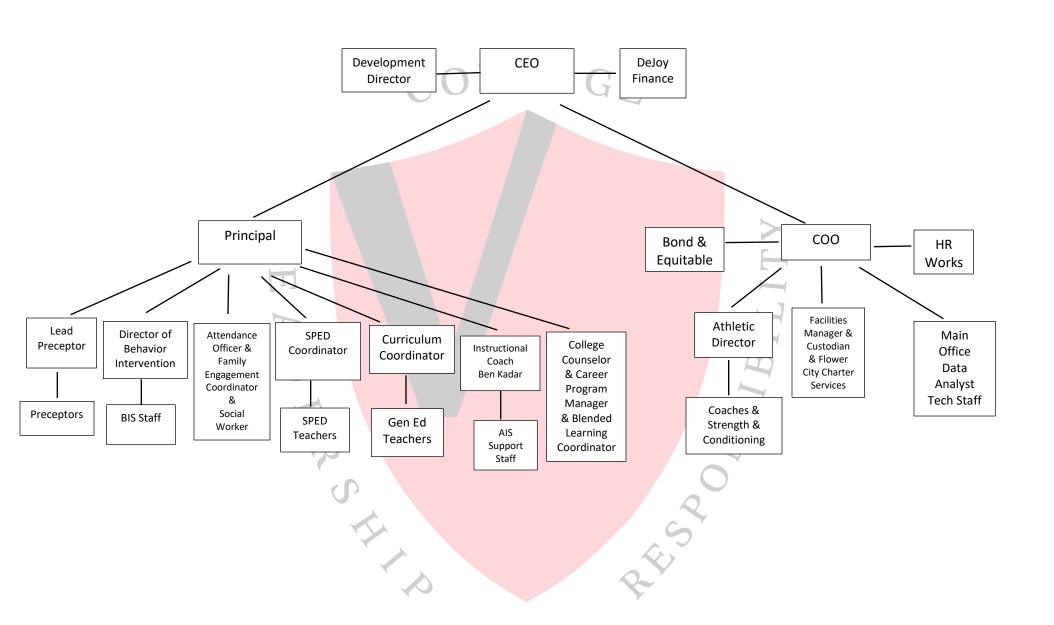
B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:35 PM.

Respectfully Submitted,

V. VanVoorhis

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Vertus High School



2024 - 2025 Academic Calendar Draft

•	July 2024 3 days					
Mo	o Tu We Th Fr					
1	2	3	4	5		
8	9	10	11	12		
15	16	17	18	19		
22	23	M	1/4	X		
29	30	31				

August 2024- 17 days				
Mo	Tu	We	Th	\mathbf{Fr}
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
Ž	M	<u> </u>	29	30

Sept	September 2024- 20 days				
Mo	Tu	We	Th	\mathbf{Fr}	
2	//	//	5	6	
9	10	11	12	13	
16	17	18	19	20	
23	24	25	26	2 7	
30					

Oc	October 2024- 22 days				
Mo	Tu	We	Th	\mathbf{Fr}	
	1	2	3	4	
7	8	9	10	11	
14	15	16	17	18	
21	22	23	24	25	
28	29	30	31		

Nov	November 2024- 15 days					
Mo	Tu We Th Fr					
				1		
4	5	6	7	8		
11	12	13	14	15		
18	19	20	21	22		
25	26	2 7	28	29		
U				- 7		

Dec	December 2024- 15 days				
Mo	Tu	We	Th	\mathbf{Fr}	
2	3	4	5	6	
9	10	11	12	13	
16	17	18	19	20	
23	24	25	26	2 7	
30	31				

January 2025 -19 days				
Mo	Tu	We	Th	\mathbf{Fr}
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
2 7	28	29	30	31

February 2025-15 days				
Mo	Tu	We	Th	\mathbf{Fr}
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	2 7	28

M	March 2025-21 days				
Mo	Tu	We	Th	\mathbf{Fr}	
3	4	5	6	7	
10	11	12	13	14	
17	18	19	20	21	
24	25	26	2 7	28	
31					

April 2025 -17 days				
Mo	Tu	We	Th	\mathbf{Fr}
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

]	May 2025 -21 days				
Mo	Tu	We	Th	\mathbf{Fr}	
			1	2	
5	6	7	8	9	
12	13	14	15	16	
19	20	21	22	23	
26	2 7	28	29	30	

June 2025 -18 days				
Mo	Tu	We	Th	\mathbf{Fr}
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	M	27
30				

2	0	2	4	:

July 22-23: New Staff Orientation
July 24-26: Staff Report
August 19-20: Regents Exam
August 23: End of Summer Session
August 26-28: Staff Report
September 2: Labor Day
September 3-4: Staff Report
September 5: First Day of School
September 27: Remote Learning
October 14: Indigenous People's Day
October 25: Remote Learning
November 4-8: Midterms
November 5: Remote Learning
November 8: End of Marking Period

November 11: Veteran's Day November 25-29: Thanksgiving Break December 6: Remote Learning

December 6: Remote Learning
December 23-31: Holiday Break

2025:

January 1-3: Holiday Break
January 20: MLK Jr. Day
January 21-24: Regents Exams
January 24: End of Fall Semester
January 29: Remote Learning
February 17-21: Winter Recess
February 28: Remote Learning
March 14: Remote Learning
March 21: Remote Learning

April 11: End of Marking Period/ Remotel

April 14-18: Spring Break

May 22-23: Remote Learning
May 26: Memorial Day

June 17-June 25: Regents Exams

June 19: Juneteenth

June 25: End of Spring Semester

June 26: Staff Report

Total Instructional Days: 183

July 2025							
Mo	Tu	We	Th	\mathbf{Fr}			
	1	2	3	4			
7	8	9	10	11			
14	15	16	17	18			
21	22	23	M	1/2/			
28	29	30	31				

August 2025							
Mo	Tu	\mathbf{Fr}					
				1			
4	5	6	7	8			
11	12	13	14	15			
18	19	20	21	22			
		M	M	2/2			

September 2025							
Mo	Tu	We	\mathbf{Fr}				
1	$/\!\!/$	3	4	5			
8	9	10	11	12			
15	16	17	18	19			
22	23	24	25	26			
29	30						

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KEY
School Closed
Students Off, Staff Report
Regents Exams
Asynchronous Day
Midterms
Marking Period Ends

VERTUS CHARTER SCHOOL ROCHESTER, NEW YORK

AUDITED FINANCIAL STATEMENTS

<u>AND</u>

INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2024 (With Comparative Totals for 2023)



CONTENTS

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Statement of Cash Flows	8
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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 financial statements of Vertus Charter School, which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Vertus Charter School as of June 30, 2024, and the changes in their net assets and their 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) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the 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, 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 24, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023 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 8, 2024 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.

Mongel, Metzger, Barn & Co. LLP

Rochester, New York October 8, 2024

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2024 (With Comparative Totals for 2023)

	June 30,			
<u>ASSETS</u>		2024		2023
CLIDDENT ACCETS				
CURRENT ASSETS Cash	\$	2,910,455	\$	2,584,886
Grants and other receivables	4	194,646	4	356,775
Prepaid expenses and other current assets		159,543		113,993
TOTAL CURRENT ASSETS		3,264,644		3,055,654
PROPERTY AND EQUIPMENT, net		679,071		479,865
OTHER ASSETS				
Right of use assets - operating		954,869		1,411,212
Right of use assets - finance		17,557		_
Cash in escrow		100,000		100,000
		1,072,426		1,511,212
TOTAL ASSETS	\$	5,016,141	\$	5,046,731
LIABILITIES AND NET ASSETS				
CURDENT LIADU ITIEC				
<u>CURRENT LIABILITIES</u> Current portion of lease liabilities - operating	\$	518,792	\$	500,284
Current portion of lease liabilities - finance	Ф	4,001	Φ	300,204
Accounts payable and accrued expenses		184,673		534,698
Accrued payroll and benefits		90,934		69,363
Deferred revenue		-		10,182
TOTAL CURRENT LIABILITIES		798,400		1,114,527
OTHER LIABILITIES				
Long-term lease liabilities - operating		533,932		1,052,725
Long-term lease liabilities - finance		13,861		1,032,723
Long term lease matrices manie	_	547,793		1,052,725
TOTAL LIABILITIES		1,346,193		2,167,252
		, ,		, ,
NET ASSETS				
Without donor restrictions		3,471,583		2,679,273
With donor restrictions		198,365		200,206
TOTAL NET ASSETS		3,669,948		2,879,479
TOTAL LIABILITIES AND NET ASSETS	\$	5,016,141	\$	5,046,731

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

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2024 (With Comparative Totals for 2023)

Year ended June 30,

	i ear ended June 30,					
		2023				
	Without donor restrictions	With donor restrictions	Total	Total		
Operating revenue and support:						
State and local per pupil						
operating revenue	\$ 6,539,598	\$ -	\$ 6,539,598	\$ 5,867,556		
Government grants	953,934	-	953,934	880,633		
Contributions	116,571	288,003	404,574	260,389		
Fundraising	5,000	-	5,000	66,790		
In-kind contributions	-	-	-	42,212		
School store revenue	48,687	-	48,687	43,046		
Interest income	145,485	-	145,485	60,769		
Net assets released from restriction	289,844	(289,844)	<u>-</u>			
TOTAL OPERATING						
REVENUE AND SUPPORT	8,099,119	(1,841)	8,097,278	7,221,395		
Expenses:						
Program:						
Regular education	3,733,920	-	3,733,920	3,411,090		
Special education	2,114,838	-	2,114,838	1,402,222		
Management and general	1,349,380	-	1,349,380	1,078,797		
Fundraising and special events	108,671	<u>-</u>	108,671	139,407		
TOTAL EXPENSES	7,306,809		7,306,809	6,031,516		
CHANGE IN NET ASSETS	792,310	(1,841)	790,469	1,189,879		
Net assets at beginning of year NET ASSETS	2,679,273	200,206	2,879,479	1,689,600		
AT END OF YEAR	\$ 3,471,583	\$ 198,365	\$ 3,669,948	\$ 2,879,479		

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

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2024 (With Comparative Totals for 2023)

Year ended June 30, 2024

			Pro	gram Services		cur cii	<u>aca sane 30, 20</u>		orting Services			
	No. of Positions	Regular Education		Special Education	Sub-total	N	Management and general	F	Fundraising and special events	Sub-total	Total	Year ended June 30, 2023
Personnel services costs:												
Administrative staff personnel	14	\$ 355,647	\$	140,318	\$ 495,965	\$	557,295	\$	14,747	\$ 572,042	\$ 1,068,007	\$ 879,241
Instructional personnel	60	1,540,872		1,009,670	2,550,542		95,380		9,631	105,011	2,655,553	1,955,396
Non-instructional personnel	16	170,507		72,012	 242,519		72,097		39,799	 111,896	 354,415	 379,505
Total salaries and wages	90	2,067,026		1,222,000	3,289,026		724,772		64,177	788,949	4,077,975	3,214,142
Fringe benefits and payroll taxes		363,472		218,083	581,555		130,850		14,539	145,389	726,944	607,294
Retirement		41,251		24,751	66,002		14,850		1,650	16,500	82,502	78,594
Legal services		-		-	-		15,571		-	15,571	15,571	9,911
Accounting/audit fees		-		-	-		141,875		-	141,875	141,875	110,870
Professional fees - other		718		431	1,149		80,986		29	81,015	82,164	75,514
Building and equipment leases		246,599		147,960	394,559		88,776		9,864	98,640	493,199	498,816
Repairs and maintenance		67,202		40,321	107,523		24,193		2,688	26,881	134,404	127,717
Insurance		40,926		24,555	65,481		14,733		1,637	16,370	81,851	72,771
Utilities		31,700		19,020	50,720		11,412		1,268	12,680	63,400	47,945
Supplies and materials		172,280		73,481	245,761		2,512		279	2,791	248,552	224,543
Non-capitalized equipment and furnishings		-		-	-		-		-	-	-	7,621
Professional development		61,664		27,972	89,636		4,227		470	4,697	94,333	49,951
Student and staff recruitment		83,991		35,428	119,419		436		48	484	119,903	131,640
Information technology		78,398		47,039	125,437		28,223		3,136	31,359	156,796	164,071
Food service		576		242	818		-		-	-	818	40
Student services		294,882		123,614	418,496		-		-	-	418,496	309,956
Office expenses		74,112		44,467	118,579		26,680		2,964	29,644	148,223	110,593
Depreciation and amortization		104,908		62,945	167,853		37,767		4,196	41,963	209,816	142,751
Other		4,215		2,529	 6,744		1,517		1,726	 3,243	 9,987	 46,776
		\$ 3,733,920	\$	2,114,838	\$ 5,848,758	\$	1,349,380	\$	108,671	\$ 1,458,051	\$ 7,306,809	\$ 6,031,516

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2024 (With Comparative Totals for 2023)

	Year ended June 30,			ne 30,
		2024		2023
CASH FLOWS - OPERATING ACTIVITIES				
Change in net assets	\$	790,469	\$	1,189,879
Adjustments to reconcile change in net assets to net cash				
provided from operating activities:				
Depreciation and amortization		209,817		142,751
In-kind contributed property and equipment		-		(42,212)
Changes in certain assets and liabilities affecting operations:				
Grants and other receivables		162,129		(100,434)
Prepaid expenses and other current assets		(45,550)		(17,668)
Accounts payable and accrued expenses		(350,025)		345,977
Accrued payroll and benefits		21,571		25,645
Deferred revenue		(10,182)		(50,985)
Deferred lease liability		-		(185,737)
Operating lease liabilities, net of right-of-use assets		(43,942)		141,797
NET CASH PROVIDED FROM				
OPERATING ACTIVITIES		734,287		1,449,013
CASH FLOWS - INVESTING ACTIVITIES				
Purchases of property and equipment		(405,512)		(194,048)
NET CASH USED FOR				
INVESTING ACTIVITIES		(405,512)		(194,048)
CASH FLOWS- FINANCING ACTIVITIES				
Repayments on finance lease		(3,206)		_
NET CASH USED FOR		<u>.</u>		_
FINANCING ACTIVITIES		(3,206)		<u> </u>
NET INCREASE IN CASH AND RESTRICTED CASH		325,569		1,254,965
Cash and restricted cash at beginning of year		2,684,886		1,429,921
CASH AND RESTRICTED CASH AT END OF YEAR	P	3,010,455	•	2,684,886
CASH AND RESTRICTED CASH AT END OF TEAR	Ψ	3,010,733	Ψ	2,007,000

STATEMENT OF CASH FLOWS, Cont'd

YEAR ENDED JUNE 30, 2024 (With Comparative Totals for 2023)

		e 30,			
		2024	2023		
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION					
Cash paid during the year for interest	\$	688	\$		
NON-CASH OPERATING AND INVESTING ACTIVITIES					
In-kind contributed property and equipment	\$		\$	42,212	
Right-of-use assets obtained in exchange for finance lease liabilities	\$	21,068	\$	_	

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

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2024 (With Comparative totals for 2023)

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. In June 2024, the Charter School was awarded a five-year renewal through June 30, 2029.

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:

<u>Net Assets Without Donor Restrictions</u> – 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.

<u>Net Assets With Donor Restrictions</u> – 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 \$198,365 and \$200,206 of net assets with donor restrictions at June 30, 2024 and 2023, 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.

The Charter School records revenue both over time and at a point in time as follows:

	Year end	ed June 30,
	2024	2023
Revenues earned over time	\$ 6,669,331	\$ 5,976,245
Revenues earned at a point in time	53,687	109,836
-	\$ 6,723,018	\$ 6,086,081

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024 (With Comparative totals for 2023)

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

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.

Fundraising

The Charter School conducts fundraising events in which a portion of the gross proceeds paid by the participant represents payment for the direct cost of the benefits received by the participant at the event— the exchange component, and a portion represents a contribution to the Charter School. Unless a verifiable objective means exists to demonstrate otherwise, the fair value of meals and entertainment provided at fundraising events is measured at the actual cost to the Charter School. The contribution component is the excess of the gross proceeds over the fair value of the direct donor benefit. The direct costs of the fundraising events, which ultimately benefit the donor rather than the Charter School, are recorded as fundraising expense in the statement of functional expenses. The performance obligation is delivery of the event. The event fee is set by the Charter School. Fundraising event fees collected by the Charter School in advance of its delivery are initially recognized as liabilities (deferred revenue) and recognized as special event revenue after delivery of the event. For fundraising event fees received before year-end for an event to occur after year-end, the Charter School follows AICPA guidance where the inherent contribution is conditioned on the event taking place and is therefore treated as a refundable advance along with the exchange component.

School store revenue

The Charter School sells school merchandise at its school store. Revenue derived from these sales is recognized at the time of sale as the merchandise is provided to the customer and is included in the accompanying statement of activities and changes in net assets.

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

	June 30,					
	2024		2023		2022	
Grants and other receivables	\$	94,948	\$	98,842	\$	31,363

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024 (With Comparative totals for 2023)

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

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.

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 \$10,182 in deferred revenue related to grants at June 30, 2023. There was no deferred revenue during the year ended June 30, 2024. The Charter School received cost-reimbursement grants of \$62,396 that have not been recognized as of June 30, 2024 because qualifying expenditures have not yet been incurred.

<u>Cash</u>

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, 2024 and 2023 consisted of the following:

	June	June 30,			
	2024	2023			
Cash Cash in escrow	\$ 2,910,455 100,000	\$ 2,584,886 100,000			
Cush in eseron	\$ 3,010,455	\$ 2,684,886			

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024 (With Comparative totals for 2023)

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

Grants and other receivables

At each fiscal year end, the Charter School evaluates the need for an expected allowance for credit losses for all outstanding balances that fall under ASU 2014-09. As necessary, the allowance for credit losses is updated at fiscal year-end to reflect any changes in credit risk since the receivable was initially recorded. The allowance for credit losses is calculated on a pooled basis where similar risk characteristics exist.

The Charter School uses historical loss data as a starting point to estimate expected credit losses, given consistent revenue sources since its inception. There were no write-offs for the years ended June 30, 2024 and 2023.

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.

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.

Marketing costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs were \$119,903 and \$131,640 for the years ended June 30, 2024 and 2023, 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 assets and 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.

The Charter School did not receive contributed assets for the year ended June 30, 2024. The Charter School received contributed assets that were valued at approximately \$42,000 which was included in the accompanying statement of activities and changes in net assets for the year ended June 30, 2023.

In-kind contributions

Gifts and donations other than cash are recorded at fair market value at the date of contribution.

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024 (With Comparative totals for 2023)

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

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 tax returns in various jurisdictions and is subject to potential examination by taxing authorities. The Charter School's current and prior three years tax returns remain subject to review by taxing authorities. Management of the Charter School believes it has no material uncertain tax positions and, accordingly, it has not recognized any liability for unrecognized tax benefits.

Leases

The Charter School leases its school facility, as well as office equipment, and determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, current liabilities, and other liabilities on the accompanying statement of financial position. Finance leases are included in finance lease right-of-use (ROU) assets, current liabilities, and other liabilities on the accompanying statement of financial position.

ROU assets represent the Charter School's right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the leases do not provide an implicit rate, the Charter School uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Charter School will exercise that option.

Lease expense for operating lease payments is recognized on a straight-line basis over the lease term, and for finance leases, as amortization expense and interest expense.

The Charter School's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the Charter School considers factors such as if the Charter School has obtained substantially all of the rights to the underlying asset through exclusivity, if the Charter School can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

Adoption of new accounting standard – current expected credit losses

In June 2016, the FASB issued guidance (FASB ASC 326) which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that aren't measured at fair value through changes in net assets. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. Financial assets held by the Charter School that are subject to the guidance in FASB ASC 326 were receivables.

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024 (With Comparative totals for 2023)

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

The Charter School adopted the standard effective July 1, 2023. The impact of adoption was not considered material to the financial statements and primarily resulted in enhanced disclosures only.

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.

Comparatives for year ended June 30, 2023

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, 2023, from which the summarized information was derived.

Reclassifications

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

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 8, 2024, which is the date the financial statements are available to be issued. See Notes B and E.

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 cash and 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.

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024 (With Comparative totals for 2023)

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, 2024 and 2023:

	June 30,			
	2024	2023		
Cash	\$ 2,910,455	\$ 2,584,886		
Grants and other receivables	194,646	356,775		
Total financial assets available within one year	3,105,101	2,941,661		
Less:				
Amounts unavailable for general expenditures				
within one year due to:				
Restricted by donors with purpose restrictions	(198,365)	(200,206)		
Total amounts unavailable for general				
expenditures within one year	(198,365)	(200,206)		
Total financial assets available to management for				
general expenditures within one year	\$ 2,906,736	\$ 2,741,455		

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, 2024 and 2023. On July 8, 2024, the line of credit was increased to \$500,000.

NOTE C: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	June 30,			
	2024		2023	
Furniture and fixtures	\$	266,128	\$	174,644
Computers and equipment		997,225		735,325
Software		37,547		26,643
Vehicles		110,453		110,453
Leasehold improvements		490,981		449,757
		1,902,334		1,496,822
Less accumulated depreciation and amortization		1,223,263		1,016,957
	\$	679,071	\$	479,865

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024 (With Comparative totals for 2023)

NOTE D: LEASES

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 \$44,667 per month. Rent expense incurred under this lease agreement was approximately \$492,000 for both the years ended June 30, 2024 and 2023. Total approximate square footage usage for this facility is 48,800. The Charter School also leased office equipment for \$563 per month through August 2023. The school then entered into a finance lease for office equipment for \$389 per month through August 2028. Total lease expense related to office equipment was approximately \$5,300 and \$6,750 for the years ended June 30, 2024 and 2023, respectively.

A summary of lease right-of-use assets and liabilities at June 30, 2024 and 2023 are as follows:

	Statement of Financial	June 30,			
	Position Classification		2024		2023
<u>Assets</u>					
Right-of-use assets:					
Operating	Other assets	\$	954,869	\$	1,411,212
Finance	Other assets		17,557		
		\$	972,426	\$	1,411,212
<u>Liabilities</u>					
Current lease liabilities:					
Operating	Current liabilities	\$	518,792	\$	500,284
Finance	Current liabilities		4,001		-
Long-term lease liabilities:					
Operating	Other liabilities		533,932		1,052,725
Finance	Other liabilities		13,861		<u> </u>
		\$	1,070,586	\$	1,553,009

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024 (With Comparative totals for 2023)

NOTE D: LEASES, Cont'd

The components of lease expense were as follows:

		Year ended June 30,			e 30,
			2024		2023
Finance lease cost:					
Amortization of right-of-use assets		\$	3,511	\$	-
Interest on lease liabilities			688		
	Total finance lease costs		4,199		-
Operating lease cost			493,199		498,816
	Total lease cost	\$	497,398	\$	498,816

As of June 30, 2024, minimum payments due for lease liabilities are as follows:

		Finance leases	_	Operating leases	 Total
	2025	\$ 4,672	\$	541,000	\$ 545,672
	2026	4,672		541,000	545,672
	2027	4,672		-	4,672
	2028	4,672		-	4,672
	2029	780		-	780
	Total lease payments	19,468		1,082,000	 1,101,468
Less: Interest		(1,606)		(29,276)	(30,882)
	Present value of lease liabilities	\$ 17,862	\$	1,052,724	\$ 1,070,586

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024 (With Comparative totals for 2023)

NOTE D: LEASES, Cont'd

Supplemental information is as follows:

		Year ended June 30,		
		2024		2023
Cash paid for amounts included in the measurement of lease liabilities:				
Operating cash flows paid for finance leases	\$	688	\$	-
Financing cash flows paid for finance leases	\$	3,206	\$	-
Operating cash flows paid for operating leases	\$	537,138	\$	542,768
Right-of-use assets obtained in exchange for new lease liabilities (non-ca	sh):			
Finance leases	\$	21,068	\$	-
Operating leases	\$	-	\$	-
Weighted-average remaining lease term:				
Finance leases		4 years		-
Operating leases		2 years		3 years
Weighted-average discount rate:				
Finance leases		4.29%		-
Operating leases		2.88%		2.88%

NOTE E: 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, 2024 was 10%. The Charter School had no outstanding borrowings as of June 30, 2024 and 2023. On July 8, 2024, the line of credit was increased to \$500,000 with an interest rate of 1.00 point above the Prime Rate.

NOTE F: 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.

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024 (With Comparative totals for 2023)

NOTE G: CONCENTRATIONS

At June 30, 2024 and 2023, approximately 51% and 71% of grants and other receivables are due from the federal government relating to certain grants, respectively. At June 30, 2024 and 2023, approximately 49% and 28%, respectively, of grants and other receivables are due from New York State related to per-pupil funding.

For both the years ended June 30, 2024 and 2023, approximately 81% 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. For the years ended June 30, 2024 and 2023, approximately 12% of total operating revenue and support came from the federal government relating to certain grants.

NOTE H: 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 \$82,502 and \$78,593 to the Plan for the years ended June 30, 2024 and 2023, respectively.

NOTE I: NET ASSETS

Net assets without donor restrictions consist of the following:

	June 30,			
	2024	2023		
Undesignated Invested in property and equipment, net of related debt	\$ 2,792,512 679,071 \$ 3,471,583	\$ 2,199,408 479,865 \$ 2,679,273		

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024 (With Comparative totals for 2023)

NOTE I: NET ASSETS, Cont'd

Net assets with donor restrictions consist of the following:

		June 30,			
	2024	2023			
Equipment for Optics Course Academic Intervention	\$	- \$ 2,600 - 10,000			
Robotics	3,21	4 7,271			
Athletics Construction Classes	2,00 1,88	*			
Career Development	50,00				
Help for Families in Need Other	8,75	7 4,273 - 176			
Music program Student enrichment	9,20 16,31	· ·			
Scholarship	23	, and the second			
Greenhouse Students with learning disabilities	4,72 4,50	*			
Pathways Program	97,54	*			
	\$ 198,36	<u>\$ 200,206</u>			

NOTE J: 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.

NOTE K: GIFTS-IN-KIND

The Charter School received donated passenger vans of approximately \$42,000 during the year ended June 30, 2023. There were no associated donor restrictions with the contributions. The assets were valued at fair value as indicated by the donor. The assets are included in property and equipment in the accompanying statement of financial position at June 30, 2024 and 2023 and benefited the Charter School's regular and special education programs. The Charter School did not receive any gifts-in-kind during the year ended June 30, 2024.

VERTUS CHARTER SCHOOL ROCHESTER, NEW YORK

SCHEDULES REQUIRED BY GOVERNMENT AUDITING STANDARDS AND THE UNIFORM GUIDANCE

<u>AND</u>

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2024



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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, 2024 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 8, 2024.

Report on 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 or significant deficiencies may exist that have not been identified.

Report on 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 no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

Mongel, Metzger, Barn & Co. LLP

Rochester, New York October 8, 2024



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

Qualified Opinion

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 Vertus Charter School's major federal programs for the year ended June 30, 2024. 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, except for the noncompliance described in the Basis for Qualified Opinion section of our report, 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, 2024.

Basis for Qualified Opinion

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.

Matter Giving Rise to Qualified Opinion on ARP ESSER

As described in the accompanying schedule of findings and questioned costs, Vertus Charter School did not comply with requirements regarding Assistance Listing Number 84.425U ARP ESSER as described in finding number 2024-001 for Reporting.

Compliance with such requirements is necessary, in our opinion, for Vertus Charter School to comply with the requirements applicable to that program.

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.

Other Matters

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

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a material weakness.

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

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

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

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, 2024, and have issued our report thereon dated October 8, 2024, 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, Barn & Co. LLP

Rochester, New York October 8, 2024

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2024

	Federal AL	Pass-through Grantor's	Total Federal
	Number	Number	enditures
U.S. Department of Education:			
Passed through New York State Education Department:			
Title I - Grants to Local Educational Agencies	84.010	0021	\$ 208,426
Title IIA - Supporting Effective Instruction			
State Grant	84.367	0147	20,828
Title IV- Student Support and Academic			
Enrichment Program	84.424	0204	16,991
Education Stabilization Funds -			
ARP ESSER - American Rescue Plan - Elementary			
and Secondary School Emergency Relief	84.425U	5880	 555,528
Total Education Stabilization Funds			 555,528
TOTAL U.S. DEPARTMENT OF EDUCATION			801,773
Federal Communications Commission:			
Passed through the Universal Service			
Administrative Company			
Emergency Connectivity Fund Program-COVID	32.009	16077024	 10,278
TOTAL FEDERAL			
COMMUNICATIONS COMMISSION			 10,278
TOTAL ALL PROGRAMS			\$ 812,051

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Cont'd

YEAR ENDED JUNE 30, 2024

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.

<u>VERTUS CHARTER SCHOOL</u> <u>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</u>

YEAR ENDED JUNE 30, 2024

SUMMARY OF AUDITOR'S RESULTS

<u>Financial Statements</u>	
Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness (es) identified?	yes <u>x</u> no
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	yes <u>x</u> none reported
Noncompliance material to financial statements noted?	yes <u>x</u> no
<u>Federal Awards</u>	
Internal control over major programs:	
• Material weakness (es) identified?	x yes no
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	yes x none reported
Type of auditor's report issued on compliance for major programs:	Qualified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	x yes no
Identification of major program:	
AL Number:	Name of Federal Program or Cluster:
84.425U	ARP ESSER
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	ves x no

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2024

FINDINGS - FINANCIAL STATEMENT AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

Finding 2024-001

Identification of the Federal Program

U.S. Department of Education:

AL 84.425U ARP ESSER – American Rescue Plan - Elementary and Secondary School Emergency Relief Fund

Passed through New York State Education Department – applicable to all above grant funds passed through as shown on the Schedule of Federal Expenditures

Compliance Requirement: Reporting

Criteria

The Charter School is required to submit an annual report to New York State Education Department - the Education Stabilization Fund Annual Reporting - to provide required information which is then utilized by NYSED to complete the U.S. Department of Education ESF – ESSER Recipient Data Collection Form. A critical component of this report is the accurate reporting of the Charter School's number of positions supported with ESSER funds and expenditures by ESSER subgrant and accounting object for the period from July 1, 2022, to June 30, 2023, and was required to be filed by February 15, 2024. In accordance with the instructions for completing the form, expenditures are defined as the reimbursement payments received by the Charter School during the reporting period.

Statement of condition and cause

During our audit, we noted the Charter School inaccurately reported expenditures on the Education Stabilization Fund Annual Reporting for period from July 1, 2022 to June 30, 2023 as a result of utilizing a different basis of accounting to determine expenditures, rather than the amount of reimbursement payments received. Management's internal controls over compliance with respect to this report did not allow management to detect and correct the error on a timely basis.

Effect

As a result of utilizing the incorrect reporting basis, the information reported to the pass-through entity (NYSED) on the Education Stabilization Fund Annual Reporting was incorrect. This could lead to errors in the amounts ultimately reported to the U.S. Department of Education by NYSED.

Questioned Costs

N/A

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2024

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT, Cont'd

Finding 2024-001, Cont'd

Repeat Finding

No

Recommendation

We recommend the Charter School review the NYSED Grants Finance reports via the NYSED website to determine the reimbursement payments received during the applicable reporting period and agree the amounts per the website to the total amounts shown in the Education Stabilization Fund Annual Reporting. This will ensure that the information is shown in accordance with the instructions for the NYSED report and the related U.S. Department of Education requirements.

Management response

See Corrective Action Plan attached.

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

• None



21 Humboldt Street Rochester, New York 14609

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

10/24/2024

Vertus Charter School State Single Audit Corrective Action Plan For the Fiscal Year Ended June 30, 2024

AUDIT FINDINGS

Finding Reference Number: 84.425U ARP ESSER

Description of Finding:

Vertus Charter School was required to submit the Education Stabilization Fund Annual Reporting to New York State Education Department. It was found that Vertus Charter completed the reporting based on cash expenditures made during the required period of July 1, 2022, to June 30, 2023, and not based on the cash expenditures related to cash received during the stated required reporting period.

<u>Statement of Concurrence or Nonconcurrence:</u>

Vertus Charter School agrees with the audit finding.

Corrective Action:

Immediate Actions Taken:

- 1. Upon identification of the issue, the organization immediately reviewed the instructions to complete the Education Stabilization Fund Annual Reporting and compared it to the report submitted to identify the discrepancy.
- 2. The organization will determine appropriate steps to correct the report and/or other actions based on guidance provided by New York State Education Department.

Root Cause Analysis: The reporting error occurred because there was a misinterpretation of the reporting methodology required to file the ESF Annual Report. Instead, the organization used the reporting methodology required to file the Annual ESSA Financial Transparency Report – Charter School Actual Expenditures, whereby the actual cash expenditures made during the reporting period are reported, vs. reporting expenditures made using the cash received under the program during the reporting period.

Planned Actions to Prevent Recurrence:

1. Training for Staff:



21 Humboldt Street Rochester, New York 14609

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

a. All staff responsible for preparing and submitting financial reports will undergo mandatory training on federal reporting requirements.

Responsible Party: Outsourced Chief Financial Officer

Timeline: Complete by January 15, 2025

- 2. Revised Reporting Procedures:
 - a. The organization will ensure that information reported in the ESF Annual Report is based on the correct accounting methodology in accordance with instructions from the New York State Education Department and the U.S. Department of Education requirements.

Responsible Party: Outsourced Chief Financial Officer

Timeline: Effective immediately

Name of Contact Person:

Julie Locey, Chief Education Officer, 585-747-8911. <u>ilocey@vertusschool.org</u>

Projected Completion Date:

All corrective actions will be completed by February 15, 2025. If there are any questions regarding this Plan, please call me at 585-747-8911.

Sincerely yours,

Julie Locey

Chief Education Officer



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	
9863149721 09/01/24 - 09/30/24		
BEGINNING BALANCE	\$99,955.00	
DEPOSITS & CREDITS	CREDITS 45.00	
LESS CHECKS & DEBITS	SS 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
09/01/2024	BEGINNING BALANCE			\$99,955.00
09/04/2024	WEB XFER FROM CHK 00009862378354	\$45.00		100,000.00
	NUMBER OF DEPOSITS/CHECKS PAID	1	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	000000000000000000000000000000000000000	
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.



L018 (11/16) @2016 M&T Bank, Member FDIC.

General Information and Fire/Life Safety History Inspection Date: 2/20/24 1. Primary Use: **INSTRUCTIONAL** 2. Fire Sprinkler System? Yes 2a. Sprinkler alarm? Yes 3. Fire Hydrant System? Yes 3a. Hydrant Ownership: Public owned 4. Building Ownership: Leased 4a. Owner Name: 21 Humboldt LLC 4a. Owner Address: 1657 East Avenue Rochester, NY 14610 4a. Owner Phone #: (571) 451-4091 4a. Owner E-Mail address: tim@streamlinere.com 5. Leased To Others?: No 6. Square footage: 48800 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	Туре
1	Sep 12, 2022	Evacuation
2	Sep 21, 2022	Evacuation
3	Sep 22, 2022	Lockdown
4	Oct 3, 2022	Evacuation
5	Oct 4, 2022	Evacuation
6	Oct 19, 2022	Lockdown
7	Oct 21, 2022	Evacuation
8	Oct 24, 2022	Evacuation
9	Nov 8, 2022	Evacuation
10	Nov 21, 2022	Lockdown
11	Dec 6, 2022	Lockdown
12	Mar 27, 2023	Evacuation

Insufficient Fire & Emergency Drills Reason Initial Inspector Michael Sudz Phone #: (Phone Number) (585) 509-4645 Certification #: (Certification Number) 0718-0316 Email: michael.sudz@cityofrochester.gov **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:

Mar 19, 2024 timothy.hill

Date Modified:

Created By:

Mar 19, 2024

Modified By:

julie.locey

Date Certified:

Mar 19, 2024

Certified By:

julie.locey

Certificate History

Certificate Type	Date Certified	Certified By
Certificate of Occupancy	Mar 19, 2024	julie.locey

Non-conformances

No non-conformances reported.

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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: March 19, 2024 Effective Date: April 01, 2024 Expiration Date: April 01, 2025

OBTAIN FIRE SAFETY REPORT FROM DISTRICT OFFICE

THIS CERTIFICATE VOIDS ANY PREVIOUSLY ISSUED