

# I. SCHOOL INFORMATION AND COVER PAGE

Created Friday, July 11, 2014  
Updated Thursday, July 31, 2014

## Page 1

### 1. SCHOOL NAME

(Select School name from dropdown menu; BEDS # appears first)

261600860705 TRUE NORTH ROCH PREP-WEST CAMP

### 2. CHARTER AUTHORIZER

SUNY-Authorized Charter School

### 3. DISTRICT / CSD OF LOCATION

Rochester

### 4. SCHOOL INFORMATION

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
1020 Maple Street Rochester, NY 14611	585-368-5090	585-368-5091	[REDACTED]

### 4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Jonathan Myler
Title	Director of Operations
Emergency Phone Number (###-###-####)	[REDACTED]

### 5. SCHOOL WEB ADDRESS (URL)

<http://rochesterprep.uncommonschoools.org/>

### 6. DATE OF INITIAL CHARTER

2010-12-01 00:00:00

### 7. DATE FIRST OPENED FOR INSTRUCTION

2011-08-01 00:00:00

### 8. TOTAL NUMBER OF STUDENTS ENROLLED IN 2013-14 (as reported on BEDS Day)

(as reported on BEDS Day)

9. GRADES SERVED IN SCHOOL YEAR 2013-14

Check all that apply

- K
- 5
- 6
- 7

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

Yes/No	Name of CMO/EMO
Yes	Uncommon Schools

10a. Please provide the name and contact information for each of the following individuals who are management level personnel associated with the CMO.

	Name	Work Phone	Alternate Phone	Email Address	Contact this individual also in emergencies
CEO (e.g., network superintendent)	Josh Phillips	[REDACTED]		[REDACTED]g	Yes
CFO (e.g., network CFO)	Anna Hall	[REDACTED]		[REDACTED]	Yes
Compliance Contact	Michael Sherry	[REDACTED]		[REDACTED]	Yes
Complaint Contact	Anna Hall	[REDACTED]		[REDACTED]	Yes

## 11. FACILITIES

Will the School maintain or operate multiple sites?

No, just one site.

## 12. SCHOOL SITES

Please list the sites where the school will operate in 2014-15.

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	1020 Maple Street Rochester, NY 14611	585-368-5090	ROCHESTER CITY SD	K,1, 5,6,7,8	No	Rent/Lease

12a. Please provide the contact information for Site 1 (same as the primary site).

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Kelli Ragin	585-368-5090		
Operational Leader	Jonathan Myler	585-368-5090		
Compliance Contact	Kelli Ragin	585-368-5090		
Complaint Contact	Kelli Ragin	585-368-5090		

14. Were there any revisions to the school's charter during the 2013-2014 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).

Yes

15. 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 admissions/enrollment policy	Revision to Admissions Policy - to apply a weighted preference for students at-risk of academic failure	5/7/2014	

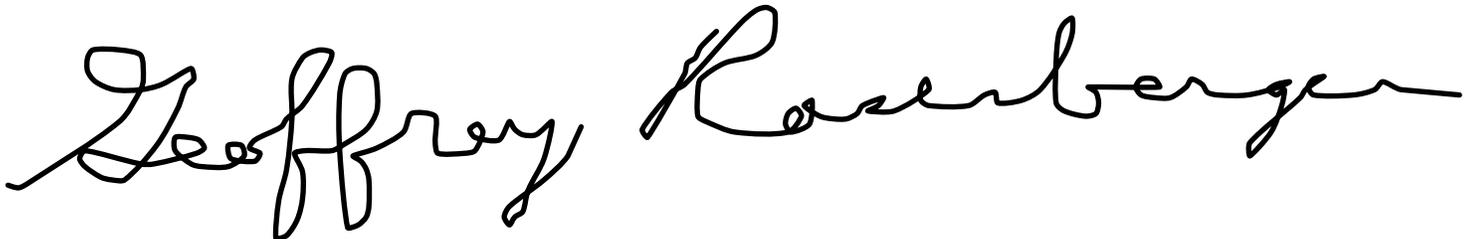
16. Our signatures below attest that all of the information contained herein is truthful and accurate and that this charter school is in compliance with all aspects of its charter, and with all pertinent Federal, State, and local laws, regulations, and rules. We understand that if any information in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

• Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees



Thank you.

# Appendix A: Link to the New York State School Report Card

Created Tuesday, July 29, 2014

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## Page 1

Charter School Name: 261600860705 TRUE NORTH ROCH PREP-WEST CAMP

### 1. NEW YORK STATE REPORT CARD

Provide a direct URL or web link to the most recent New York State School Report Card for the charter school (See <https://reportcards.nysed.gov/>).

(Charter schools completing year one will not yet have a School Report Card or link to one. Please type "URL is not available" in the space provided).

<http://data.nysed.gov/reportcard.php?year=2013&instid=800000070187>

# Appendix I: Teacher and Administrator Attrition

Created Sunday, July 20, 2014  
Updated Tuesday, July 29, 2014

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## Page 1

Charter School Name: 261600860705 TRUE NORTH ROCH PREP-WEST CAMP

Instructions for completing the Teacher and Administrator Attrition Tables  
ALL charter schools should provide, for teachers and administrators only, the full time equivalent (FTE) of staff on June 30, 2013, the FTE for added staff from July 1, 2013 through June 30, 2014, and the FTE for any departed staff from July 1, 2013 through June 30, 2014 using the two tables provided.

### 2013-14 Teacher Attrition Table

FTE Teachers on June 30, 2013	FTE Teachers Additions 7/1/13 – 6/30/14	FTE Teacher Departures 7/1/13 – 6/30/14
16	19	6

### 2013-14 Administrator Position Attrition Table

FTE Administrator Positions On 6/30/2013	FTE Administrator Additions 7/1/13 – 6/30/14	FTE Administrator Departures 7/1/13 – 6/30/14
4	1	1

Thank you

# Appendix B: Total Expenditures and Administrative Expenditures per Child

Created Sunday, July 20, 2014

Updated Wednesday, July 30, 2014

## Page 1

Charter School Name: 261600860705 TRUE NORTH ROCH PREP-WEST CAMP

### B. Financial Information

This information is required of ALL charter schools. Provide the following measures of fiscal performance of the charter school in Appendix B (Total Expenditures and Administrative Expenditures Per Child):

#### 1. Total Expenditures Per Child

To calculate 'Total Expenditures per Child' take total expenditures (from the unaudited 2013-14 Schedule of Functional Expenses) and divide by the count of students you reported on of BEDS Day. (Integers Only. No dollar signs or commas).

1. Total Expenditures Per Child   Line 1: Total Expenditures	5192634
1. Total Expenditures Per Child   Line 2: BEDS Day Pupil Count	383
1. Total Expenditures Per Child   Line 3: Divide Line 1 by Line 2	13558

#### 2. Administrative Expenditures per Child

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2013-14 Schedule of Functional Expenses) and divide by the BEDS per pupil count. The relevant portion that must be included in this calculation is defined as follows:

Administrative Expenditures: Administration and management of the charter school includes the activities and personnel of the offices of the chief school officers, the treasurer, the finance or business offices, the purchasing unit, the employee personnel offices, the records management offices, or a public information and services offices. It also includes those administrative and management services provided by other organizations or corporations on behalf of the charter school for which the charter school pays a fee or other compensation.

Please note the following:

Do not include the FTE of personnel dedicated to administration of the instructional programs.

Do not include Employee Benefit costs or expenditures in the above calculations.

A template for the Schedule of Functional Expenses is provided on page 21 of the 2012 Annual Report Guidelines to assist schools identify the categories of expenses needed to compute the two per pupil calculations. This template does not need to be completed or submitted on August 1st as it will be submitted November 1st as part of the audited financial statements. Therefore schools should use unaudited amounts for these per pupil calculations. (See the 2013-14 Annual Report Guidelines in "Resources" area of your portal task page).

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).   Line 1: Relevant Personnel Services Cost (Row)	444229
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).   Line 2: Management and General Cost (Column)	740073
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).   Line 3: Sum of Line 1 and Line 2	1184302
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).   Line 4: BEDS Day Pupil Count	383
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).   Line 5: Divide Line 3 by the BEDS Day Pupil Count	3092

Thank you.

**TRUE NORTH ROCHESTER PREPARATORY  
CHARTER SCHOOL**

**ADVISORY COMMENT LETTER**

**JUNE 30, 2014**



**MENGEL METZGER BARR & CO. LLP**

Certified Public Accountants

October 23, 2014

To the Board of Trustees  
True North Rochester Preparatory Charter School

In planning and performing our audit of the financial statements of True North Rochester Preparatory Charter School (the “Charter School”) as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the Charter School’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter School’s internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis.

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

During the course of our audit of the financial statements of True North Rochester Preparatory Charter School as of June 30, 2014 and for year then ended, we have updated the status of the comments that were included in our letter dated October 23, 2013 and are included for informational purposes. We do not consider these matters to be significant deficiencies or material weaknesses:

**Status of matters included in our letter as of June 30, 2013, dated October 23, 2013:**

**Competitive Bids**

The Charter School's policy on obtaining price comparisons is vague in that it is unclear if the identified \$2,000 threshold relates to total purchases or unit prices. During the performance of our audit procedures, we noted nine relevant purchase transactions that exceeded, in total, the \$2,000 threshold and for which there was not documented evidence of price comparison/bidding.

**Recommendation**

We recommend the purchasing policy be amended to more clearly identify whether the identified threshold limit reflects a per-unit basis or a total purchase cost. DOOs should maintain evidence that documents the bidding or price comparison/research process for items that exceed the unit cost threshold or purchases that exceed the total threshold.

**Management's response:**

Uncommon Schools, Inc. will review its competitive bidding policy and amend the language such that the policy clearly identifies which purchases require quotes and/or bids.

**Status as of June 30, 2014**

During our current year audit, we noted Uncommon Schools, Inc. updated the purchasing policy to clarify that bids were required for individual items exceeding \$2,000. In addition, our testing did not identify any issues regarding competitive bidding.

**Cash Transfers**

The Charter School's internal policy requires that all cash transfers be approved by the Director of Operations and Business Manager prior to the transfer taking place. We noted seven dates where transfers were made to Uncommon Schools Inc., and five dates where transfers were made to True North Real Estate during the fiscal year. We haphazardly selected ten of these dates for testing. For three of the ten transfers tested, we noted signed forms were not included in the reconciliation packets. Upon further inquiry, signed forms were provided; however, we were unable to determine the timeliness of the control. None of the transfers examined were indicative of fraudulent or improper activity but were relieving liabilities generated by expenses driven by written agreements. We were able to substantiate management fee expense and rental expense during performance of other audit procedures.

**Recommendation**

We recommend approval of all cash transfers by the Charter School are documented prior to the transfer occurring.

**Management's Response:**

Uncommon Schools, Inc. will implement an approval system by which Directors of Operations provide approval of cash transfers through electronic mail. This will provide evidence of the timeliness of the control.

**Status as of June 30, 2014**

During our current year audit, we noted all selections tested had appropriate and timely support approving the cash transfers.

\* \* \* \* \*

We believe the implementation of these recommendations will improve the controls in place and efficiency of the Charter School's internal control.

This communication is intended solely for the information and use of Management, Finance Committee Members and Board Members and is not intended to be and should not be used by anyone other than these specified parties, unless this report becomes a matter of public record.

We appreciate the outstanding cooperation from your staff that our personnel received during the audit of the Charter School's financial statements. Should you have any questions or comments, please contact Ray Jacobi or Jackie Lee.

Very truly yours,

*Mengel, Metzger, Barr & Co. LLP*

MENGEL, METZGER, BARR & CO. LLP

**TRUE NORTH ROCHESTER PREPARATORY  
CHARTER SCHOOL**

**ROCHESTER, NEW YORK**

**AUDITED FINANCIAL STATEMENTS**

**OTHER FINANCIAL INFORMATION**

**AND**

**INDEPENDENT AUDITOR'S REPORTS**

**JUNE 30, 2014**



**MENGEL METZGER BARR & CO. LLP**

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
True North Rochester Preparatory Charter School

**Report on the Financial Statements**

We have audited the accompanying statement of financial position of True North Rochester Preparatory Charter School as of June 30, 2014, 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.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of True North Rochester Preparatory Charter School as of June 30, 2014, and changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Other Report Required by Governmental Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2014 on our consideration of True North Rochester Preparatory 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
October 23, 2014

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2014

ASSETS

CURRENT ASSETS

Cash	\$ 2,758,340
State and local per pupil receivable	218,471
Grants and other receivables	506,846
Prepaid expenses and other current assets	<u>136,089</u>
TOTAL CURRENT ASSETS	3,619,746

PROPERTY AND EQUIPMENT, net of accumulated  
depreciation of \$1,758,741

1,539,584

TOTAL ASSETS \$ 5,159,330

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable and accrued expenses \$ 936,432

NET ASSETS, unrestricted

4,222,898

TOTAL LIABILITIES AND NET ASSETS \$ 5,159,330

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

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS

YEAR ENDED JUNE 30, 2014

Operating revenue and support:		
State and local per pupil operating revenue		\$ 14,121,556
Government grants		2,137,725
Contributions		2,869
Other income		<u>26,030</u>
	TOTAL OPERATING REVENUE AND SUPPORT	16,288,180
Expenses:		
Program services - education		13,643,191
General and administrative		<u>1,837,564</u>
	TOTAL EXPENSES	<u>15,480,755</u>
	CHANGE IN NET ASSETS	807,425
Unrestricted net assets at beginning of year - Rochester Prep		2,754,702
Transfer of net assets from merger of West Campus		<u>660,771</u>
	UNRESTRICTED NET ASSETS AT END OF YEAR	<u>\$ 4,222,898</u>

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

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2014

	Program services - education	General and administrative	Total
Salaries	\$ 6,771,954	\$ 717,011	\$ 7,488,965
Payroll taxes and employee benefits	1,512,514	113,572	1,626,086
Occupancy expenses:			
Rent expense	354,056	-	354,056
Utilities	205,947	-	205,947
Other occupancy	15,673	-	15,673
Repairs and maintenance	400,340	41,309	441,649
Textbooks	62,149	-	62,149
Instructional supplies and assessments	243,052	-	243,052
Computer and technology support	373,887	-	373,887
Student enrichment and services	1,406,933	-	1,406,933
Professional development	532,090	-	532,090
Professional services	-	50,983	50,983
Telephone	-	179,341	179,341
Insurance	-	155,036	155,036
Management fees	1,088,403	192,072	1,280,475
Office expense	175,026	341,326	516,352
Depreciation and amortization	501,167	3,285	504,452
Bad debt expense	-	4,433	4,433
Other	-	39,196	39,196
	<u>\$ 13,643,191</u>	<u>\$ 1,837,564</u>	<u>\$ 15,480,755</u>

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

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2014

CASH FLOWS - OPERATING ACTIVITIES

Change in net assets	\$ 807,425
Adjustments to reconcile change in net assets to net cash provided from operating activities:	
Depreciation and amortization	504,452
Bad debt expense	4,433
Changes in certain assets and liabilities affecting operations:	
State and local per pupil receivable	(104,525)
Grants and other receivables	(38,830)
Prepaid expenses and other current assets	(106,256)
Accounts payable and accrued expenses	<u>220,539</u>
NET CASH PROVIDED FROM OPERATING ACTIVITIES	1,287,238

CASH FLOWS - INVESTING ACTIVITIES

Purchases of property and equipment	<u>(785,184)</u>
NET CASH USED FOR INVESTING ACTIVITIES	(785,184)
NET INCREASE IN CASH	502,054
Cash at beginning of year	<u>2,256,286</u>
CASH AT END OF YEAR	<u>\$ 2,758,340</u>

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

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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

The Charter School

True North Rochester Preparatory Charter School (the “Charter School”), is an educational corporation operating as a charter school in Rochester, New York. On June 27, 2006, 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. On January 10, 2011, the Charter School was granted a five year charter renewal good through June 27, 2016.

The Charter School’s mission is to prepare all students to enter and succeed in college through effort, achievement and the content of their character.

West Campus Merger

Effective July 1, 2013, True North Rochester Preparatory Charter School and True North Rochester Preparatory Charter School – West Campus merged in accordance with the approval of the Charter School’s Board of Trustees and the New York State Board of Regents. Effective July 1, 2013 the assets, liabilities, and net assets of West Campus were transferred to the Charter School. Total assets, liabilities, and net assets of West Campus were \$954,779, \$294,008, and \$660,771, respectively, as of July 1, 2013. On the Statement of Cash Flows, balances at the beginning of the year have been restated to include the beginning balances of West Campus.

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 three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

These classes of net assets are defined as follows:

*Permanently restricted* – Net assets resulting from contributions and other inflows of assets whose use by the Charter School is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Charter School. The Charter School had no permanently restricted net assets at June 30, 2014 or 2013.

*Temporarily restricted* – Net assets resulting from contributions and other inflows of assets whose use by the Charter School is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Charter School pursuant to those stipulations. The Charter School had no temporarily restricted net assets at June 30, 2014 or 2013.

*Unrestricted* – 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 current unrestricted net assets for specific purposes, projects or investment.

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014

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

Cont'd

Revenue and support recognition

Revenue from state and local governments resulting from the Charter School's charter status and based on the number of students enrolled is recorded when services are performed in accordance with the charter agreement.

Revenue from federal, state and local government grants and contracts are recorded by the Charter School when qualifying expenditures are incurred and billable.

Contributions

Contributions received are recorded as unrestricted, temporarily or permanently restricted support depending on the existence of any donor restrictions. A contribution that is received and expended in the same year for a specific purpose is classified as unrestricted revenue.

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, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Cash

Cash balances are maintained at a financial institution located in New York and are insured by the FDIC 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.

Receivables

Receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2014.

Property and equipment

Property and equipment are recorded at cost. Depreciation and amortization is computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from three to ten years.

Construction in progress is stated at cost. No provision for depreciation is made on construction in progress until such time as the relevant assets are completed and put into use.

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014

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 has filed for and received income tax exemptions in the jurisdictions where it is required to do so. The Charter School files Form 990 in the U.S. federal jurisdiction. With few exceptions, as of June 30, 2014, the Charter School is no longer subject to U.S. federal income tax examinations by tax authorities for the years ended prior to June 30, 2011. The tax returns for the years ended June 30, 2011 through June 30, 2014 are still subject to potential audit by the IRS. Management of the Charter School believes it has no material uncertain tax positions and, accordingly it has not recognized any liability for unrecognized tax benefits.

Contributed services

The Charter School receives contributed services from volunteers to develop its academic program and to serve on the Board of Trustees. These services are not valued in the financial statements because they do not require "specialized skills" and would typically not be purchased if they were not contributed.

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.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 23, 2014, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014

NOTE B: RELATED PARTY TRANSACTIONS

Uncommon Schools, Inc. ("USI"), a not-for-profit organization dedicated to helping start and run charter schools, provides management and other administrative support services to the Charter School. The Charter School entered into a five year agreement with USI, dated September 26, 2006 which was renewed for an additional five years effective July 1, 2011 and was revised July 1, 2014 for an additional five years, under which the Charter School pays USI a service fee of a set percentage of the average number of students enrolled at the Charter School during the school year multiplied by the approved per pupil tuition for the school year, and a percentage of all other public entitlement funding receivable during the fiscal year, excluding in-kind contributions and funds from competitive public grants. This percentage was fixed at 8% for Rochester Prep and 10% for West Campus for the 2014 year and is fixed for the fiscal years 2015 through 2019 for each of the schools ranging from 8% to 10% as outlined in the agreement. The fee incurred for the year ended June 30, 2014 was \$1,280,475. At June 30, 2014 approximately \$48,100 is included in accounts receivable relating to USI, primarily from grants passed through USI. At June 30, 2014, approximately \$373,900 is included in accounts payable relating to USI.

The Charter School leases its Rochester Prep Middle School facilities from True North Rochester Real Estate LLC, a wholly-owned subsidiary of USI. The lease agreement expired in July 2011 and is renewable in four successive periods of five years. Rent for this lease is calculated based on a formula of certain expenses of the landlord. The Charter School is currently in the process of renewing the lease. At June 30, 2014, approximately \$26,600 is included in accounts receivable relating to true up of rent from True North Rochester Real Estate LLC.

The Charter School leases its Rochester Prep Elementary School facilities from True North Rochester Real Estate Ames Street, LLC, a wholly-owned subsidiary of USI. The lease agreement expires in March 2025, but will terminate if the Charter School's charter is not renewed. Rent for this lease is approximately \$10,900 per month and will increase annually until it reaches approximately \$11,300 per month in February 2017, at which point the monthly rental payment will be reset as defined in the lease. The Charter School is also responsible for all other expenses relating to the property. At June 30, 2014, the Charter School was in compliance with its financial covenant.

Rent expense incurred for the year ended June 30, 2014 relating to the above leases was \$216,056.

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014

NOTE B: RELATED PARTY TRANSACTIONS, Cont'd

The future minimum lease payments for the Rochester Prep Elementary School are approximately as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2015	\$ 132,000
2016	133,000
2017	<u>101,000</u>
	<u>\$ 366,000</u>

NOTE C: SCHOOL FACILITY

In addition to the related party leased facilities described in Note B, the Charter School leased a facility from an unrelated third party for its West Campus programs. Rent for this lease is \$11,500 a month through June 30, 2015. Rent expense incurred for the year ended June 30, 2014 related to this lease was \$138,000.

NOTE D: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

Furniture and fixtures	\$ 198,292
Computer equipment and software	1,389,250
Leasehold improvements	1,681,292
Construction in process	<u>29,491</u>
	3,298,325
Less accumulated depreciation and amortization	<u>1,758,741</u>
	<u>\$ 1,539,584</u>

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014

NOTE E: COMMITMENTS

The Charter School leases office equipment under non-cancelable lease agreements expiring at various dates through September 2017. The approximate future minimum payments on these agreements are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2015	\$ 40,000
2016	23,000
2017	<u>7,000</u>
	<u>\$ 70,000</u>

NOTE F: RETIREMENT PLAN

The Charter School sponsors a defined contribution 403(b) plan covering most employees. The Charter School matches employees' contributions up to the lesser of 3% of gross payroll or \$3,500. Effective July 1, 2012, for employees who have 3 years of service or more the Charter School will match up to the lesser of 4% of gross payroll or \$4,000. Effective July 1, 2013, for employees who have 4 years of service or more the Charter School will match up to the lesser of 5% of gross payroll or \$5,000. The Charter School's total contribution to the Plan for the year ended June 30, 2014 approximated \$196,600.

NOTE G: CONTINGENCY

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

NOTE H: CONCENTRATIONS

At June 30, 2014, approximately 38% of accounts receivable are due from New York State, 21% of accounts receivable are due from the E-rate program, and 13% of accounts receivable are due from the Rochester City School District.

During the year ended June 30, 2014, 87% of total operating revenue and support came from per-pupil funding provided by New York State through the school districts in which the students reside. The per-pupil rate is set annually by the state based on the school district in which the Charter School's students are located.

**TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL**

**OTHER FINANCIAL INFORMATION**

INDEPENDENT AUDITOR'S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees  
True North Rochester Preparatory Charter School

We have audited the financial statements of True North Rochester Preparatory Charter School as of and for the year ended June 30, 2014, and we have issued our report thereon dated October 23, 2014, which expressed 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 financial information hereinafter is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements for the year ended June 30, 2014, as a whole.

*Mengel, Metzger, Barr & Co. LLP*

Rochester, New York  
October 23, 2014

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

SCHEDULE OF ROCHESTER PREP AND WEST CAMPUS ACTIVITIES

YEAR ENDED JUNE 30, 2014

	<u>Rochester Prep</u>	<u>West Campus</u>	<u>Total</u>
State and local per pupil operating revenue	\$ 9,384,051	\$ 4,737,505	\$ 14,121,556
Government grants	1,204,727	932,998	2,137,725
Contributions	2,869	-	2,869
Other income	12,064	13,966	26,030
TOTAL OPERATING REVENUE AND SUPPORT	10,603,711	5,684,469	16,288,180
Salaries	5,078,723	2,410,242	7,488,965
Payroll taxes and employee benefits	1,092,525	533,561	1,626,086
Occupancy expenses:			
Rent expense	216,056	138,000	354,056
Utilities	100,637	105,310	205,947
Other occupancy	10,589	5,084	15,673
Repairs and maintenance	270,546	171,103	441,649
Textbooks	28,451	33,698	62,149
Instructional supplies and assessments	135,476	107,576	243,052
Computer and technology supplies	196,132	177,755	373,887
Student enrichment and services	978,876	428,057	1,406,933
Professional development	379,665	152,425	532,090
Professional services	24,077	26,906	50,983
Telephone	116,896	62,445	179,341
Insurance	100,404	54,632	155,036
Management fees	784,163	496,312	1,280,475
Office expense	360,723	155,629	516,352
Depreciation and amortization	344,282	160,170	504,452
Bad debt expense	3,948	485	4,433
Other	23,890	15,306	39,196
TOTAL EXPENSES	10,246,059	5,234,696	15,480,755
CHANGE IN NET ASSETS	\$ 357,652	\$ 449,773	\$ 807,425

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

SCHEDULE OF ELEMENTARY SCHOOL, MIDDLE SCHOOL, AND HIGH SCHOOL ACTIVITIES

YEAR ENDED JUNE 30, 2014

	West Campus			Rochester Prep				Total
	Middle School	Elementary School	Total	High School	Middle School	Elementary School	Total	
State and local per pupil operating revenue	\$ 3,264,551	\$ 1,472,954	\$ 4,737,505	-	\$ 4,021,384	\$ 5,362,667	\$ 9,384,051	\$ 14,121,556
Government grants	572,073	360,925	932,998	-	523,220	681,507	1,204,727	2,137,725
Contributions	-	-	-	2,769	100	-	2,869	2,869
Other income	8,227	5,739	13,966	-	7,211	4,853	12,064	26,030
<b>TOTAL OPERATING REVENUE AND SUPPORT</b>	<b>3,844,851</b>	<b>1,839,618</b>	<b>5,684,469</b>	<b>2,769</b>	<b>4,551,915</b>	<b>6,049,027</b>	<b>10,603,711</b>	<b>16,288,180</b>
Salaries	1,561,619	848,623	2,410,242	206,458	2,142,232	2,730,033	5,078,723	7,488,965
Payroll taxes and employee benefits	400,434	133,127	533,561	5,553	478,935	608,037	1,092,525	1,626,086
Occupancy expenses:								
Rent expense	95,413	42,587	138,000	-	85,368	130,688	216,056	354,056
Utilities	79,731	25,579	105,310	-	38,710	61,927	100,637	205,947
Other occupancy	3,892	1,192	5,084	-	3,392	7,197	10,589	15,673
Repairs and maintenance	83,739	87,364	171,103	-	121,644	148,902	270,546	441,649
Textbooks	-	33,698	33,698	-	1,498	26,953	28,451	62,149
Instructional supplies and assessments	54,222	53,354	107,576	-	42,972	92,504	135,476	243,052
Computer and technology supplies	117,612	60,143	177,755	1,195	92,727	102,210	196,132	373,887
Student enrichment and services	308,659	119,398	428,057	1,188	458,026	519,662	978,876	1,406,933
Professional development	92,618	59,807	152,425	46,785	140,962	191,918	379,665	532,090
Professional services	18,748	8,158	26,906	2,310	7,530	14,237	24,077	50,983
Telephone	37,036	25,409	62,445	-	59,053	57,843	116,896	179,341
Insurance	36,917	17,715	54,632	-	43,958	56,446	100,404	155,036
Management fees	343,285	153,027	496,312	-	335,857	448,306	784,163	1,280,475
Office expense	113,872	41,757	155,629	1,741	174,137	184,845	360,723	516,352
Depreciation and amortization	113,088	47,082	160,170	-	193,466	150,816	344,282	504,452
Bad debt expense	485	-	485	-	3,948	-	3,948	4,433
Other	7,874	7,432	15,306	560	7,330	16,000	23,890	39,196
<b>TOTAL EXPENSES</b>	<b>3,469,244</b>	<b>1,765,452</b>	<b>5,234,696</b>	<b>265,790</b>	<b>4,431,745</b>	<b>5,548,524</b>	<b>10,246,059</b>	<b>15,480,755</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 375,607</b>	<b>\$ 74,166</b>	<b>\$ 449,773</b>	<b>\$ (263,021)</b>	<b>\$ 120,170</b>	<b>\$ 500,503</b>	<b>\$ 357,652</b>	<b>\$ 807,425</b>

**TRUE NORTH ROCHESTER PREPARATORY  
CHARTER SCHOOL**

**ROCHESTER, NEW YORK**

**SCHEDULES REQUIRED BY GOVERNMENT  
AUDITING STANDARDS AND OMB CIRCULAR A-133**

**AND**

**INDEPENDENT AUDITOR'S REPORTS**

**JUNE 30, 2014**



**MENGEL METZGER BARR & CO. LLP**

Certified Public Accountants

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MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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  
True North Rochester Preparatory 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 True North Rochester Preparatory Charter School, which comprise the statement of financial position as of June 30, 2014 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 23, 2014.

**Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether True North Rochester Preparatory 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to management of True North Rochester Preparatory Charter School in a separate letter dated October 23, 2014.

### **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.

### **Restricted Use**

This report is intended solely for the information and use of the Board of Trustees, management, federal, state and local awarding agencies, the State University of New York, the New York State Education Department and others within the Charter School and is not intended to be and should not be used by anyone other than these specified parties, unless this report becomes a matter of public record.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
October 23, 2014



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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 REQUIRED BY OMB CIRCULAR A-133

Board of Trustees  
True North Rochester Preparatory Charter School

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

We have audited True North Rochester Preparatory Charter School's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of True North Rochester Preparatory Charter School's major federal programs for the year ended June 30, 2014. True North Rochester Preparatory 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.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of True North Rochester Preparatory Charter School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about True North Rochester Preparatory Charter School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of True North Rochester Preparatory Charter School's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, True North Rochester Preparatory Charter School complied, in all material respects, with the types of 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, 2014.

### **Report on Internal Control over Compliance**

Management of True North Rochester Preparatory Charter School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered True North Rochester Preparatory Charter School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of True North Rochester Preparatory Charter School's internal control over compliance.

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

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

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of True North Rochester Preparatory Charter School as of and for the year ended June 30, 2014, and have issued our report thereon dated October 23, 2014, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 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, Barw & Co. LLP*

Rochester, New York  
October 23, 2014

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2014

	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Total Federal Expenditures</u>
U.S. Department of Agriculture:			
<u>Passed through New York State Education Department:</u>			
School Breakfast Program	10.553	1000004543	273,943
National School Lunch Program	10.555	1000004543	<u>651,688</u>
Total U.S. Department of Agriculture			925,631
U.S. Department of Education:			
<u>Passed through New York State Education Department:</u>			
Title I - Grants to Local Educational Agencies	84.010	0021	635,815
Title IIA - Improving Teacher Quality	84.367	0147	14,039
<u>Passed through Uncommon Schools, Inc.:</u>			
CSP Grants for the Replication and Expansion of High-Quality Charter Schools	84.282M	U282M100013	<u>310,483</u>
Total U.S. Department of Education			960,337
TOTAL ALL PROGRAMS			<u>\$ 1,885,968</u>

NOTE A: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of True North Rochester Preparatory Charter School and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2014

SUMMARY OF AUDITOR'S RESULTS

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Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness (es) identified? \_\_\_\_\_ yes      x   no
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ yes      x   none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes      x   no

Federal Awards

Internal control over major programs:

- Material weakness (es) identified? \_\_\_\_\_ yes      x   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: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? \_\_\_\_\_ yes      x   no

Identification of major program:

*CFDA Number:*

84.010  
84.367  
84.282M

*Name of Federal Program or Cluster:*

Title I - Grants to Local Educational Agencies  
Title IIA - Improving Teacher Quality  
CSP Grants for the Replication and Expansion of High-Quality Charter Schools

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

  \$300,000  

Auditee qualified as low-risk auditee? \_\_\_\_\_ yes      x   no

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2014

FINDINGS – FINANCIAL STATEMENT AUDIT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

**Finding 2013-001**

CSP Grants for the Replication and Expansion of High-Quality Charter Schools, CFDA Number 84.282M, Award Number U282M100013, Department of Education

*Statement of condition*

True North Rochester Preparatory Charter School's controls in place did not adequately verify that expenses allocated to the program were allowable costs under the grant agreement in accordance with the guidelines of the CSP Grant and 20 USC 7221c(f)(3).

*Criteria and effect of conditions*

During our audit procedures over compliance, we noted that there was an instance of unallowable construction costs of approximately \$75,700 charged to the grant. In accordance with the guidelines of the CSP grant, eligible usages of program funds are as follows: (1) post-award planning and design of the educational program, which may include (a) refinement of the desired educational results and of the methods for measuring progress toward achieving those results; and (b) professional development of teachers and other staff who will work in the charter school; and (2) initial implementation of the charter school, which may include (a) informing the community about the school; (b) acquiring necessary equipment and educational materials and supplies; (c) acquiring or developing curriculum materials; and (d) other initial operational costs that cannot be met from State or local sources. Improvements to facilities are not allowable costs and should not be charged to the CSP award programs in accordance with the terms of the award contract and federal guidelines for the program. Due to the nature of the CSP Grant program, management was able to allocate additional costs to the grant to replace the unallowable costs, bringing the program into compliance with the grant agreement as of June 30, 2013. However, controls over compliance did not identify the unallowable costs charged to the grant award. We consider this a material weakness in internal control over compliance.

*Recommendation*

We recommend management allocate expenditures throughout the year and institute a review process during the year end close process to ensure the allocation of expenses are allowable under the grant agreement.

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2014

*Management's response*

This mistake occurred because the general description on the Purchase Order did not indicate the full extent of the construction costs that were included in the invoice and Uncommon Schools, Inc. did not properly follow its internal process of reviewing invoice details to ensure the allocation of expenses were allowable under the grant agreement. Uncommon Schools, Inc. will modify its process so that both the grants manager and the Director of Finance is reviewing expenses allocated to grants.

Current Status

During the 2014 fiscal year our testing found no instances of unallowable construction costs charged to the CSP grant.

**TRUE NORTH ROCHESTER PREPARATORY  
CHARTER SCHOOL**

**ADVISORY COMMENT LETTER**

**JUNE 30, 2014**



**MENGEL METZGER BARR & CO. LLP**

Certified Public Accountants

October 23, 2014

To the Board of Trustees  
True North Rochester Preparatory Charter School

In planning and performing our audit of the financial statements of True North Rochester Preparatory Charter School (the “Charter School”) as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the Charter School’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter School’s internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis.

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

During the course of our audit of the financial statements of True North Rochester Preparatory Charter School as of June 30, 2014 and for year then ended, we have updated the status of the comments that were included in our letter dated October 23, 2013 and are included for informational purposes. We do not consider these matters to be significant deficiencies or material weaknesses:

**Status of matters included in our letter as of June 30, 2013, dated October 23, 2013:**

**Competitive Bids**

The Charter School's policy on obtaining price comparisons is vague in that it is unclear if the identified \$2,000 threshold relates to total purchases or unit prices. During the performance of our audit procedures, we noted nine relevant purchase transactions that exceeded, in total, the \$2,000 threshold and for which there was not documented evidence of price comparison/bidding.

**Recommendation**

We recommend the purchasing policy be amended to more clearly identify whether the identified threshold limit reflects a per-unit basis or a total purchase cost. DOOs should maintain evidence that documents the bidding or price comparison/research process for items that exceed the unit cost threshold or purchases that exceed the total threshold.

**Management's response:**

Uncommon Schools, Inc. will review its competitive bidding policy and amend the language such that the policy clearly identifies which purchases require quotes and/or bids.

**Status as of June 30, 2014**

During our current year audit, we noted Uncommon Schools, Inc. updated the purchasing policy to clarify that bids were required for individual items exceeding \$2,000. In addition, our testing did not identify any issues regarding competitive bidding.

**Cash Transfers**

The Charter School's internal policy requires that all cash transfers be approved by the Director of Operations and Business Manager prior to the transfer taking place. We noted seven dates where transfers were made to Uncommon Schools Inc., and five dates where transfers were made to True North Real Estate during the fiscal year. We haphazardly selected ten of these dates for testing. For three of the ten transfers tested, we noted signed forms were not included in the reconciliation packets. Upon further inquiry, signed forms were provided; however, we were unable to determine the timeliness of the control. None of the transfers examined were indicative of fraudulent or improper activity but were relieving liabilities generated by expenses driven by written agreements. We were able to substantiate management fee expense and rental expense during performance of other audit procedures.

**Recommendation**

We recommend approval of all cash transfers by the Charter School are documented prior to the transfer occurring.

**Management's Response:**

Uncommon Schools, Inc. will implement an approval system by which Directors of Operations provide approval of cash transfers through electronic mail. This will provide evidence of the timeliness of the control.

**Status as of June 30, 2014**

During our current year audit, we noted all selections tested had appropriate and timely support approving the cash transfers.

\* \* \* \* \*

We believe the implementation of these recommendations will improve the controls in place and efficiency of the Charter School's internal control.

This communication is intended solely for the information and use of Management, Finance Committee Members and Board Members and is not intended to be and should not be used by anyone other than these specified parties, unless this report becomes a matter of public record.

We appreciate the outstanding cooperation from your staff that our personnel received during the audit of the Charter School's financial statements. Should you have any questions or comments, please contact Ray Jacobi or Jackie Lee.

Very truly yours,

*Mengel, Metzger, Barr & Co. LLP*

MENGEL, METZGER, BARR & CO. LLP

**TRUE NORTH ROCHESTER PREPARATORY  
CHARTER SCHOOL**

**ROCHESTER, NEW YORK**

**AUDITED FINANCIAL STATEMENTS**

**OTHER FINANCIAL INFORMATION**

**AND**

**INDEPENDENT AUDITOR'S REPORTS**

**JUNE 30, 2014**



**MENGEL METZGER BARR & CO. LLP**

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
True North Rochester Preparatory Charter School

**Report on the Financial Statements**

We have audited the accompanying statement of financial position of True North Rochester Preparatory Charter School as of June 30, 2014, 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.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of True North Rochester Preparatory Charter School as of June 30, 2014, and changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Other Report Required by Governmental Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2014 on our consideration of True North Rochester Preparatory 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
October 23, 2014

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2014

ASSETS

CURRENT ASSETS

Cash	\$ 2,758,340
State and local per pupil receivable	218,471
Grants and other receivables	506,846
Prepaid expenses and other current assets	<u>136,089</u>
TOTAL CURRENT ASSETS	3,619,746

PROPERTY AND EQUIPMENT, net of accumulated  
depreciation of \$1,758,741

1,539,584

TOTAL ASSETS      \$ 5,159,330

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable and accrued expenses	\$ 936,432
---------------------------------------	------------

NET ASSETS, unrestricted

4,222,898

TOTAL LIABILITIES AND NET ASSETS      \$ 5,159,330

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

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS

YEAR ENDED JUNE 30, 2014

Operating revenue and support:		
State and local per pupil operating revenue		\$ 14,121,556
Government grants		2,137,725
Contributions		2,869
Other income		<u>26,030</u>
	TOTAL OPERATING REVENUE AND SUPPORT	16,288,180
Expenses:		
Program services - education		13,643,191
General and administrative		<u>1,837,564</u>
	TOTAL EXPENSES	<u>15,480,755</u>
	CHANGE IN NET ASSETS	807,425
Unrestricted net assets at beginning of year - Rochester Prep		2,754,702
Transfer of net assets from merger of West Campus		<u>660,771</u>
	UNRESTRICTED NET ASSETS AT END OF YEAR	<u>\$ 4,222,898</u>

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

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2014

	Program services - education	General and administrative	Total
Salaries	\$ 6,771,954	\$ 717,011	\$ 7,488,965
Payroll taxes and employee benefits	1,512,514	113,572	1,626,086
Occupancy expenses:			
Rent expense	354,056	-	354,056
Utilities	205,947	-	205,947
Other occupancy	15,673	-	15,673
Repairs and maintenance	400,340	41,309	441,649
Textbooks	62,149	-	62,149
Instructional supplies and assessments	243,052	-	243,052
Computer and technology support	373,887	-	373,887
Student enrichment and services	1,406,933	-	1,406,933
Professional development	532,090	-	532,090
Professional services	-	50,983	50,983
Telephone	-	179,341	179,341
Insurance	-	155,036	155,036
Management fees	1,088,403	192,072	1,280,475
Office expense	175,026	341,326	516,352
Depreciation and amortization	501,167	3,285	504,452
Bad debt expense	-	4,433	4,433
Other	-	39,196	39,196
	<u>\$ 13,643,191</u>	<u>\$ 1,837,564</u>	<u>\$ 15,480,755</u>

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

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2014

CASH FLOWS - OPERATING ACTIVITIES

Change in net assets	\$ 807,425
Adjustments to reconcile change in net assets to net cash provided from operating activities:	
Depreciation and amortization	504,452
Bad debt expense	4,433
Changes in certain assets and liabilities affecting operations:	
State and local per pupil receivable	(104,525)
Grants and other receivables	(38,830)
Prepaid expenses and other current assets	(106,256)
Accounts payable and accrued expenses	<u>220,539</u>
NET CASH PROVIDED FROM OPERATING ACTIVITIES	1,287,238

CASH FLOWS - INVESTING ACTIVITIES

Purchases of property and equipment	<u>(785,184)</u>
NET CASH USED FOR INVESTING ACTIVITIES	(785,184)
NET INCREASE IN CASH	502,054
Cash at beginning of year	<u>2,256,286</u>
CASH AT END OF YEAR	<u>\$ 2,758,340</u>

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

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014

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

The Charter School

True North Rochester Preparatory Charter School (the “Charter School”), is an educational corporation operating as a charter school in Rochester, New York. On June 27, 2006, 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. On January 10, 2011, the Charter School was granted a five year charter renewal good through June 27, 2016.

The Charter School’s mission is to prepare all students to enter and succeed in college through effort, achievement and the content of their character.

West Campus Merger

Effective July 1, 2013, True North Rochester Preparatory Charter School and True North Rochester Preparatory Charter School – West Campus merged in accordance with the approval of the Charter School’s Board of Trustees and the New York State Board of Regents. Effective July 1, 2013 the assets, liabilities, and net assets of West Campus were transferred to the Charter School. Total assets, liabilities, and net assets of West Campus were \$954,779, \$294,008, and \$660,771, respectively, as of July 1, 2013. On the Statement of Cash Flows, balances at the beginning of the year have been restated to include the beginning balances of West Campus.

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 three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

These classes of net assets are defined as follows:

*Permanently restricted* – Net assets resulting from contributions and other inflows of assets whose use by the Charter School is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Charter School. The Charter School had no permanently restricted net assets at June 30, 2014 or 2013.

*Temporarily restricted* – Net assets resulting from contributions and other inflows of assets whose use by the Charter School is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Charter School pursuant to those stipulations. The Charter School had no temporarily restricted net assets at June 30, 2014 or 2013.

*Unrestricted* – 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 current unrestricted net assets for specific purposes, projects or investment.

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014

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

Cont'd

Revenue and support recognition

Revenue from state and local governments resulting from the Charter School's charter status and based on the number of students enrolled is recorded when services are performed in accordance with the charter agreement.

Revenue from federal, state and local government grants and contracts are recorded by the Charter School when qualifying expenditures are incurred and billable.

Contributions

Contributions received are recorded as unrestricted, temporarily or permanently restricted support depending on the existence of any donor restrictions. A contribution that is received and expended in the same year for a specific purpose is classified as unrestricted revenue.

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, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities and changes in net assets as net assets released from restrictions.

Cash

Cash balances are maintained at a financial institution located in New York and are insured by the FDIC 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.

Receivables

Receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2014.

Property and equipment

Property and equipment are recorded at cost. Depreciation and amortization is computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from three to ten years.

Construction in progress is stated at cost. No provision for depreciation is made on construction in progress until such time as the relevant assets are completed and put into use.

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014

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 has filed for and received income tax exemptions in the jurisdictions where it is required to do so. The Charter School files Form 990 in the U.S. federal jurisdiction. With few exceptions, as of June 30, 2014, the Charter School is no longer subject to U.S. federal income tax examinations by tax authorities for the years ended prior to June 30, 2011. The tax returns for the years ended June 30, 2011 through June 30, 2014 are still subject to potential audit by the IRS. Management of the Charter School believes it has no material uncertain tax positions and, accordingly it has not recognized any liability for unrecognized tax benefits.

Contributed services

The Charter School receives contributed services from volunteers to develop its academic program and to serve on the Board of Trustees. These services are not valued in the financial statements because they do not require "specialized skills" and would typically not be purchased if they were not contributed.

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.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 23, 2014, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014

NOTE B: RELATED PARTY TRANSACTIONS

Uncommon Schools, Inc. ("USI"), a not-for-profit organization dedicated to helping start and run charter schools, provides management and other administrative support services to the Charter School. The Charter School entered into a five year agreement with USI, dated September 26, 2006 which was renewed for an additional five years effective July 1, 2011 and was revised July 1, 2014 for an additional five years, under which the Charter School pays USI a service fee of a set percentage of the average number of students enrolled at the Charter School during the school year multiplied by the approved per pupil tuition for the school year, and a percentage of all other public entitlement funding receivable during the fiscal year, excluding in-kind contributions and funds from competitive public grants. This percentage was fixed at 8% for Rochester Prep and 10% for West Campus for the 2014 year and is fixed for the fiscal years 2015 through 2019 for each of the schools ranging from 8% to 10% as outlined in the agreement. The fee incurred for the year ended June 30, 2014 was \$1,280,475. At June 30, 2014 approximately \$48,100 is included in accounts receivable relating to USI, primarily from grants passed through USI. At June 30, 2014, approximately \$373,900 is included in accounts payable relating to USI.

The Charter School leases its Rochester Prep Middle School facilities from True North Rochester Real Estate LLC, a wholly-owned subsidiary of USI. The lease agreement expired in July 2011 and is renewable in four successive periods of five years. Rent for this lease is calculated based on a formula of certain expenses of the landlord. The Charter School is currently in the process of renewing the lease. At June 30, 2014, approximately \$26,600 is included in accounts receivable relating to true up of rent from True North Rochester Real Estate LLC.

The Charter School leases its Rochester Prep Elementary School facilities from True North Rochester Real Estate Ames Street, LLC, a wholly-owned subsidiary of USI. The lease agreement expires in March 2025, but will terminate if the Charter School's charter is not renewed. Rent for this lease is approximately \$10,900 per month and will increase annually until it reaches approximately \$11,300 per month in February 2017, at which point the monthly rental payment will be reset as defined in the lease. The Charter School is also responsible for all other expenses relating to the property. At June 30, 2014, the Charter School was in compliance with its financial covenant.

Rent expense incurred for the year ended June 30, 2014 relating to the above leases was \$216,056.

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014

NOTE B: RELATED PARTY TRANSACTIONS, Cont'd

The future minimum lease payments for the Rochester Prep Elementary School are approximately as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2015	\$ 132,000
2016	133,000
2017	<u>101,000</u>
	<u>\$ 366,000</u>

NOTE C: SCHOOL FACILITY

In addition to the related party leased facilities described in Note B, the Charter School leased a facility from an unrelated third party for its West Campus programs. Rent for this lease is \$11,500 a month through June 30, 2015. Rent expense incurred for the year ended June 30, 2014 related to this lease was \$138,000.

NOTE D: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

Furniture and fixtures	\$ 198,292
Computer equipment and software	1,389,250
Leasehold improvements	1,681,292
Construction in process	<u>29,491</u>
	3,298,325
Less accumulated depreciation and amortization	<u>1,758,741</u>
	<u>\$ 1,539,584</u>

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2014

NOTE E: COMMITMENTS

The Charter School leases office equipment under non-cancelable lease agreements expiring at various dates through September 2017. The approximate future minimum payments on these agreements are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2015	\$ 40,000
2016	23,000
2017	<u>7,000</u>
	<u>\$ 70,000</u>

NOTE F: RETIREMENT PLAN

The Charter School sponsors a defined contribution 403(b) plan covering most employees. The Charter School matches employees' contributions up to the lesser of 3% of gross payroll or \$3,500. Effective July 1, 2012, for employees who have 3 years of service or more the Charter School will match up to the lesser of 4% of gross payroll or \$4,000. Effective July 1, 2013, for employees who have 4 years of service or more the Charter School will match up to the lesser of 5% of gross payroll or \$5,000. The Charter School's total contribution to the Plan for the year ended June 30, 2014 approximated \$196,600.

NOTE G: CONTINGENCY

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

NOTE H: CONCENTRATIONS

At June 30, 2014, approximately 38% of accounts receivable are due from New York State, 21% of accounts receivable are due from the E-rate program, and 13% of accounts receivable are due from the Rochester City School District.

During the year ended June 30, 2014, 87% of total operating revenue and support came from per-pupil funding provided by New York State through the school districts in which the students reside. The per-pupil rate is set annually by the state based on the school district in which the Charter School's students are located.

**TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL**

**OTHER FINANCIAL INFORMATION**

INDEPENDENT AUDITOR'S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees  
True North Rochester Preparatory Charter School

We have audited the financial statements of True North Rochester Preparatory Charter School as of and for the year ended June 30, 2014, and we have issued our report thereon dated October 23, 2014, which expressed 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 financial information hereinafter is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements for the year ended June 30, 2014, as a whole.

*Mengel, Metzger, Barr & Co. LLP*

Rochester, New York  
October 23, 2014

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

SCHEDULE OF ROCHESTER PREP AND WEST CAMPUS ACTIVITIES

YEAR ENDED JUNE 30, 2014

	<u>Rochester Prep</u>	<u>West Campus</u>	<u>Total</u>
State and local per pupil operating revenue	\$ 9,384,051	\$ 4,737,505	\$ 14,121,556
Government grants	1,204,727	932,998	2,137,725
Contributions	2,869	-	2,869
Other income	12,064	13,966	26,030
TOTAL OPERATING REVENUE AND SUPPORT	<u>10,603,711</u>	<u>5,684,469</u>	<u>16,288,180</u>
Salaries	5,078,723	2,410,242	7,488,965
Payroll taxes and employee benefits	1,092,525	533,561	1,626,086
Occupancy expenses:			
Rent expense	216,056	138,000	354,056
Utilities	100,637	105,310	205,947
Other occupancy	10,589	5,084	15,673
Repairs and maintenance	270,546	171,103	441,649
Textbooks	28,451	33,698	62,149
Instructional supplies and assessments	135,476	107,576	243,052
Computer and technology supplies	196,132	177,755	373,887
Student enrichment and services	978,876	428,057	1,406,933
Professional development	379,665	152,425	532,090
Professional services	24,077	26,906	50,983
Telephone	116,896	62,445	179,341
Insurance	100,404	54,632	155,036
Management fees	784,163	496,312	1,280,475
Office expense	360,723	155,629	516,352
Depreciation and amortization	344,282	160,170	504,452
Bad debt expense	3,948	485	4,433
Other	23,890	15,306	39,196
TOTAL EXPENSES	<u>10,246,059</u>	<u>5,234,696</u>	<u>15,480,755</u>
CHANGE IN NET ASSETS	<u>\$ 357,652</u>	<u>\$ 449,773</u>	<u>\$ 807,425</u>

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

SCHEDULE OF ELEMENTARY SCHOOL, MIDDLE SCHOOL, AND HIGH SCHOOL ACTIVITIES

YEAR ENDED JUNE 30, 2014

	West Campus			Rochester Prep				Total
	Middle School	Elementary School	Total	High School	Middle School	Elementary School	Total	
State and local per pupil operating revenue	\$ 3,264,551	\$ 1,472,954	\$ 4,737,505	-	\$ 4,021,384	\$ 5,362,667	\$ 9,384,051	\$ 14,121,556
Government grants	572,073	360,925	932,998	-	523,220	681,507	1,204,727	2,137,725
Contributions	-	-	-	2,769	100	-	2,869	2,869
Other income	8,227	5,739	13,966	-	7,211	4,853	12,064	26,030
<b>TOTAL OPERATING REVENUE AND SUPPORT</b>	<b>3,844,851</b>	<b>1,839,618</b>	<b>5,684,469</b>	<b>2,769</b>	<b>4,551,915</b>	<b>6,049,027</b>	<b>10,603,711</b>	<b>16,288,180</b>
Salaries	1,561,619	848,623	2,410,242	206,458	2,142,232	2,730,033	5,078,723	7,488,965
Payroll taxes and employee benefits	400,434	133,127	533,561	5,553	478,935	608,037	1,092,525	1,626,086
Occupancy expenses:								
Rent expense	95,413	42,587	138,000	-	85,368	130,688	216,056	354,056
Utilities	79,731	25,579	105,310	-	38,710	61,927	100,637	205,947
Other occupancy	3,892	1,192	5,084	-	3,392	7,197	10,589	15,673
Repairs and maintenance	83,739	87,364	171,103	-	121,644	148,902	270,546	441,649
Textbooks	-	33,698	33,698	-	1,498	26,953	28,451	62,149
Instructional supplies and assessments	54,222	53,354	107,576	-	42,972	92,504	135,476	243,052
Computer and technology supplies	117,612	60,143	177,755	1,195	92,727	102,210	196,132	373,887
Student enrichment and services	308,659	119,398	428,057	1,188	458,026	519,662	978,876	1,406,933
Professional development	92,618	59,807	152,425	46,785	140,962	191,918	379,665	532,090
Professional services	18,748	8,158	26,906	2,310	7,530	14,237	24,077	50,983
Telephone	37,036	25,409	62,445	-	59,053	57,843	116,896	179,341
Insurance	36,917	17,715	54,632	-	43,958	56,446	100,404	155,036
Management fees	343,285	153,027	496,312	-	335,857	448,306	784,163	1,280,475
Office expense	113,872	41,757	155,629	1,741	174,137	184,845	360,723	516,352
Depreciation and amortization	113,088	47,082	160,170	-	193,466	150,816	344,282	504,452
Bad debt expense	485	-	485	-	3,948	-	3,948	4,433
Other	7,874	7,432	15,306	560	7,330	16,000	23,890	39,196
<b>TOTAL EXPENSES</b>	<b>3,469,244</b>	<b>1,765,452</b>	<b>5,234,696</b>	<b>265,790</b>	<b>4,431,745</b>	<b>5,548,524</b>	<b>10,246,059</b>	<b>15,480,755</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 375,607</b>	<b>\$ 74,166</b>	<b>\$ 449,773</b>	<b>\$ (263,021)</b>	<b>\$ 120,170</b>	<b>\$ 500,503</b>	<b>\$ 357,652</b>	<b>\$ 807,425</b>

**TRUE NORTH ROCHESTER PREPARATORY  
CHARTER SCHOOL**

**ROCHESTER, NEW YORK**

**SCHEDULES REQUIRED BY GOVERNMENT  
AUDITING STANDARDS AND OMB CIRCULAR A-133**

**AND**

**INDEPENDENT AUDITOR'S REPORTS**

**JUNE 30, 2014**



**MENGEL METZGER BARR & CO. LLP**

Certified Public Accountants

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MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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  
True North Rochester Preparatory 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 True North Rochester Preparatory Charter School, which comprise the statement of financial position as of June 30, 2014 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 23, 2014.

**Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether True North Rochester Preparatory 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to management of True North Rochester Preparatory Charter School in a separate letter dated October 23, 2014.

### **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.

### **Restricted Use**

This report is intended solely for the information and use of the Board of Trustees, management, federal, state and local awarding agencies, the State University of New York, the New York State Education Department and others within the Charter School and is not intended to be and should not be used by anyone other than these specified parties, unless this report becomes a matter of public record.

*Mengel, Metzger, Barw & Co. LLP*

Rochester, New York  
October 23, 2014



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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 REQUIRED BY OMB CIRCULAR A-133

Board of Trustees  
True North Rochester Preparatory Charter School

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

We have audited True North Rochester Preparatory Charter School's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of True North Rochester Preparatory Charter School's major federal programs for the year ended June 30, 2014. True North Rochester Preparatory 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.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of True North Rochester Preparatory Charter School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about True North Rochester Preparatory Charter School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of True North Rochester Preparatory Charter School's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, True North Rochester Preparatory Charter School complied, in all material respects, with the types of 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, 2014.

### **Report on Internal Control over Compliance**

Management of True North Rochester Preparatory Charter School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered True North Rochester Preparatory Charter School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of True North Rochester Preparatory Charter School's internal control over compliance.

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

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

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of True North Rochester Preparatory Charter School as of and for the year ended June 30, 2014, and have issued our report thereon dated October 23, 2014, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 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, Barw & Co. LLP*

Rochester, New York  
October 23, 2014

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2014

	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Total Federal Expenditures</u>
U.S. Department of Agriculture:			
<u>Passed through New York State Education Department:</u>			
School Breakfast Program	10.553	1000004543	273,943
National School Lunch Program	10.555	1000004543	<u>651,688</u>
Total U.S. Department of Agriculture			925,631
U.S. Department of Education:			
<u>Passed through New York State Education Department:</u>			
Title I - Grants to Local Educational Agencies	84.010	0021	635,815
Title IIA - Improving Teacher Quality	84.367	0147	14,039
<u>Passed through Uncommon Schools, Inc.:</u>			
CSP Grants for the Replication and Expansion of High-Quality Charter Schools	84.282M	U282M100013	<u>310,483</u>
Total U.S. Department of Education			960,337
TOTAL ALL PROGRAMS			<u>\$ 1,885,968</u>

NOTE A: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of True North Rochester Preparatory Charter School and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2014

SUMMARY OF AUDITOR'S RESULTS

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Financial Statements

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

Federal Awards

Internal control over major programs:			
• 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
Type of auditor's report issued on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	_____	yes	<u>  x  </u> no

Identification of major program:

*CFDA Number:*

84.010  
84.367  
84.282M

*Name of Federal Program or Cluster:*

Title I - Grants to Local Educational Agencies  
Title IIA - Improving Teacher Quality  
CSP Grants for the Replication and Expansion  
of High-Quality Charter Schools

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

  \$300,000  

Auditee qualified as low-risk auditee?	_____	yes	<u>  x  </u> no
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TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2014

FINDINGS – FINANCIAL STATEMENT AUDIT

None.

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

**Finding 2013-001**

CSP Grants for the Replication and Expansion of High-Quality Charter Schools, CFDA Number 84.282M, Award Number U282M100013, Department of Education

*Statement of condition*

True North Rochester Preparatory Charter School's controls in place did not adequately verify that expenses allocated to the program were allowable costs under the grant agreement in accordance with the guidelines of the CSP Grant and 20 USC 7221c(f)(3).

*Criteria and effect of conditions*

During our audit procedures over compliance, we noted that there was an instance of unallowable construction costs of approximately \$75,700 charged to the grant. In accordance with the guidelines of the CSP grant, eligible usages of program funds are as follows: (1) post-award planning and design of the educational program, which may include (a) refinement of the desired educational results and of the methods for measuring progress toward achieving those results; and (b) professional development of teachers and other staff who will work in the charter school; and (2) initial implementation of the charter school, which may include (a) informing the community about the school; (b) acquiring necessary equipment and educational materials and supplies; (c) acquiring or developing curriculum materials; and (d) other initial operational costs that cannot be met from State or local sources. Improvements to facilities are not allowable costs and should not be charged to the CSP award programs in accordance with the terms of the award contract and federal guidelines for the program. Due to the nature of the CSP Grant program, management was able to allocate additional costs to the grant to replace the unallowable costs, bringing the program into compliance with the grant agreement as of June 30, 2013. However, controls over compliance did not identify the unallowable costs charged to the grant award. We consider this a material weakness in internal control over compliance.

*Recommendation*

We recommend management allocate expenditures throughout the year and institute a review process during the year end close process to ensure the allocation of expenses are allowable under the grant agreement.

TRUE NORTH ROCHESTER PREPARATORY CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Cont'd

YEAR ENDED JUNE 30, 2014

*Management's response*

This mistake occurred because the general description on the Purchase Order did not indicate the full extent of the construction costs that were included in the invoice and Uncommon Schools, Inc. did not properly follow its internal process of reviewing invoice details to ensure the allocation of expenses were allowable under the grant agreement. Uncommon Schools, Inc. will modify its process so that both the grants manager and the Director of Finance is reviewing expenses allocated to grants.

Current Status

During the 2014 fiscal year our testing found no instances of unallowable construction costs charged to the CSP grant.

# Appendix E: Disclosure of Financial Interest Form

Created Tuesday, July 29, 2014

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Page 1

261600860705 TRUE NORTH ROCH PREP-WEST CAMP

An Appendix E: Disclosure of Financial Interest Form must be completed for each active Trustee who served on the charter school's Board of Trustees during the 2013-14 school year. Trustees are at times difficult to track down in the summer months. Trustees may complete and submit at their leisure (but before the deadline) their individual form at:

<http://fluidsurveys.com/surveys/vickie-smith/appendix-e-trustee-disclosure-form/>. Trustees may download and/or email their forms to you upon completion.

Trustees who are technologically advanced may complete the survey using their smartphones or other mobile devices by downloading the this bar code link to the survey <https://fluidsurveys.com/account/surveys/540612/publish/qrcode/>. (Make sure you have the bar code application reader on your phone).

If a Trustee is unable to complete the form by the deadline (i.e, out of the country), the school is responsible for submitting the information required on the form for that individual trustee.

Just send the links via email today to your Trustees requesting that they each complete their form as soon as possible.  
Thank you.

Yes, each member of the school's Board of Trustees has received a link to the Disclosure of Financial Interest Form.

Yes

Thank you.

# Appendix F: BOT Membership Table

Created Friday, July 11, 2014

Updated Wednesday, July 30, 2014

## Page 1

### 261600860705 TRUE NORTH ROCH PREP-WEST CAMP

#### 1. Current Board Member Information

	Full Name of Individual Trustees	Position on Board (Officer or Rep).	Voting Member	Area of Expertise &/or Additional Role	Terms Served & Length (include date of election and expiration)	Committee affiliations
1	Geoffrey Rosenberger	Chair/President	Yes	Governance/Nominating (Chair), Capital Campaign, Ex-Officio on all committees	Founding Board Member (2010), Current Term Expires - June 30, 2016	
2	James Gleason	Member	Yes	Capital Campaign	Founding Board Member (2010), Current Term Expires - June 30, 2015	
3	Jean Howard	Member	Yes	Governance/Nominating, Educational Assessment, Capital Campaign	Founding Board Member (2010), Current Term Expires - June 30, 2015	
4	Jim Ryan	Member	Yes	Capital Campaign (Chair), Finance	Founding Board Member (2010, Current Term Expires - June 30, 2016	
5	Rebecca Sumner	Member	Yes	Educational Assessment (Chair), Finance, Capital Campaign	Joined 2010, Current Term Expires - June 30, 2015	
6	Ron Zarrella	Member	Yes	Finance (Chair), Governance/Nominating, Capital Campaign	Joined 2013, Current Term Expires - June 30, 2015	
7	Kevin Walker	Member	Yes	Educational Assessment	Joined 2014, Current Term Expires - June 30, 2017	
8	Josh Phillips	Member	Yes	Governance/Nominating	Joined 2012, Current Term Expires - June 30, 2017	

#### 2. Total Number of Members Joining Board during the 2013-14 school year

2

#### 3. Total Number of Members Departing the Board during the 2013-14 school year

2

#### 4. According to the School's by-laws, what is the maximum number of trustees that may comprise the governing board?

11

5. How many times did the Board meet during the 2013-14 school year?

6

6. How many times will the Board meet during the 2014-15 school year?

6

Thank you.

**Name of School: True North Rochester Preparatory Charter School – West Campus**

The mission of our school is to close the achievement gap for Rochester City School District Students. We have, and plan, to continue to reach out to all students in the city of Rochester. Below are a few highlights and a summary table of our outreach efforts.

Similar to previous years, we held additional sessions on our Special Education program where we invited the entire city of Rochester along with our current families to learn more about our Special Education program. We also continued to advertise on urban radio stations, Rochester Transit busses and stops, and utilized mailing in both Spanish and English to all families in the City of Rochester. In addition, we visited multiple sites (Catholic Family Centers, libraries, Refugee outreach organizations like “Mary’s Place”) in an effort to attract more students with Special Education needs. In 2014-2015, we plan to continue on the success we’ve had in recruiting all members of the Rochester City School District, especially those who special educational needs and students who are designated as English Language Learners.

Type of Outreach	English Language Learner (ELL)	Special Education (SPED)	General	Approximate Region to be Covered (city, county, school district, or neighborhood)
Free Print Advertising	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>	<u>Rochester</u>
Paid Print Advertising	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>	<u>Rochester</u>
Free Radio Advertising	<u>No</u>	<u>No</u>	<u>No</u>	
Paid Radio Advertising	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>	<u>Rochester;</u> <u>Specific</u> <u>stations: 103.9,</u> <u>106.7</u>
Free Television Advertising	<u>No</u>	<u>No</u>	<u>No</u>	
Paid Television Advertising	<u>No</u>	<u>No</u>	<u>No</u>	
Group Meetings	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>	<u>Rochester</u>
Direct Mail	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>	<u>Rochester City</u> <u>School District</u>
Telemarketing	<u>No</u>	<u>No</u>	<u>No</u>	
Door-to-Door	<u>No</u>	<u>No</u>	<u>No</u>	
Flyers	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>	<u>Rochester</u>
Other (RTS Bus Ads)	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>	<u>Rochester;</u> <u>Urban Bus Routes</u> <u>on the side of bus</u> <u>and interior, and</u> <u>shelters</u>

Below are our enrollment targets and retention targets in school year 2014-2015. As a reference, included is a table of the enrollment and retention for the 13-14 school year. We have noted our efforts above to attract students in the groups outlined by the targets. We have also made great efforts to retain these students, largely with the help of our Regional Special Education Coordinator who oversees our Special Ed programs in all five of our schools next year. We have also made great efforts to work with the Special Education Department in the Rochester City School District.

#### **Rochester Prep Enrollment Targets for 2014-2015**

	<b>Free/Reduced</b>	<b>ELL</b>	<b>SPED</b>
<b>K-1</b>	<b>88%</b>	<b>8.1%</b>	<b>13.1%</b>
<b>5-8</b>	<b>90.7</b>	<b>11.3%</b>	<b>16.7%</b>

#### **Enrollment for 2013-2014**

	<b>Free/Reduced</b>	<b>ELL</b>	<b>SPED</b>
<b>K</b>	<b>83.3%</b>	<b>0%</b>	<b>6.7%</b>
<b>5-7</b>	<b>88.1%</b>	<b>3.8%</b>	<b>10.3%</b>

#### **Rochester Prep Retention Targets for 14-15**

	<b>Free/Reduced</b>	<b>ELL</b>	<b>SPED</b>
<b>K-1</b>	<b>70.3%</b>	<b>NA</b>	<b>49.4%</b>
<b>5-8</b>	<b>77.3%</b>	<b>56.2%</b>	<b>64.4%</b>

#### **Retention for 2013-2014**

	<b>Free/Reduced</b>	<b>ELL</b>	<b>SPED</b>
<b>K</b>	<b>99%</b>	<b>NA</b>	<b>100%</b>
<b>5-7</b>	<b>97.7%</b>	<b>100%</b>	<b>92.6%</b>

Uncommon Schools  
**ROCHESTER PREP**

Submitted to the SUNY Charter Schools Institute on:

September 15, 2014

By Jonathan Myler, Director of Operations, Middle School and  
Kaitlin Driscoll, Director of Operations, Elementary School

1020 Maple Street, Rochester, NY 14611  
P: 585.368.5090 F 585.368.5091

Jonathan Myler and Kaitlin Driscoll, Directors of Operations prepared this 2013-14 Accountability Progress Report on behalf of the school's board of trustees:

Trustee's Name	Board Position
Geoffrey Rosenberger	Chair
James Gleason	Trustee
Jean Howard	Trustee
Jim Ryan	Trustee
Ronald Zarella	Trustee
Rebecca Sumner	Trustee
Kevin Walker	Trustee
Joshua Phillips	Trustee

**Kelli Ragin has served as the Principal of the Rochester Prep West Campus Middle School since the school opened in 2011-2012.**

**Emily Volpe has served as the Principal of the Rochester Prep West Campus Elementary School since the school opened in 2013-2014.**

## INTRODUCTION

The mission of True North Rochester Preparatory Charter School – West Campus ("Rochester Prep") is to prepare all students to enter and succeed in college through effort, achievement and the content of their character. All Rochester Prep students will demonstrate excellence in reading, writing, math, science, and history, while consistently exemplifying the virtues of diligence, integrity, responsibility, compassion, perseverance and respect.

Rochester Prep ensures that students develop the skills, knowledge, and character necessary to grant them full access to opportunity and prosperity, including enrollment and success in college. The school features a rigorous academic program that guides students to meet the highest standards and at the same time develops young men and women of character and integrity.

### School Enrollment by Grade Level and School Year

School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2010-11														
2011-12						85								85
2012-13						87	85							172
2013-14	120					89	91	75						375

## ENGLISH LANGUAGE ARTS

### Goal 1: English Language Arts

Students will achieve mastery of English Language Arts skills in Reading and Writing.

#### Background

Rochester Prep's ELA program emphasizes both strong reading and strong writing. In reading, the program emphasizes four key aspects of literacy: decoding, fluency, vocabulary and comprehension.

In the elementary school (K only in 2013-2014) there are 3 literacy blocks of 45 minutes each day and students are broken up into groups based on STEP (Strategic Teaching and Evaluation of Progress) levels. In the literacy blocks, students focus on reading mastery, guided reading, and reading comprehension. Students spend 45 minutes writing daily, in addition to the 3 literacy blocks.

In the middle school grades (5-8), in addition to an hour and fifteen minutes per day of reading instruction we offer book club for 25 minutes every day. During book club, students constantly practice decoding and fluency. Students who struggle are augmented with remedial reading groups based on Wilson Reading and other intervention strategies. Our reading teachers have made a particularly intentional investment in building vocabulary as a key to literacy- they teach a single vocabulary word each day, using a protocol that draws on the work of Isabel Beck and others to ensure deep meaning of words. Students also receive an hour of writing instruction every day. The writing program at Rochester Prep is also integrated into the other subject areas, including Math, Science, and History. The writing classes emphasize both composition and mechanics.

#### Goal 1: Absolute Measure

Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State English language arts examination for grades 3-8.<sup>1</sup>

#### Method

The school administered the New York State Testing Program English language arts assessment to students in 5<sup>th</sup> through 7<sup>th</sup> grade in April 2014. Each student's raw score has been converted to a grade-specific scaled score and a performance level.

The table below summarizes participation information for this year's test administration. The table indicates total enrollment and total number of students tested. It also provides a detailed breakdown of those students excluded from the exam. Note that this table includes all students according to grade level, even if they have not enrolled in at least their second year.

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<sup>1</sup> Because of the state's new 3-8 testing program, aligned to its high school college and career readiness standards, the Institute is no longer using Time Adjusted Level 3 cut scores. Please report results for previous years using the state's published results for scoring at proficiency.

**2013-14 State English Language Arts Exam  
Number of Students Tested and Not Tested**

Grade	Total Tested	Not Tested <sup>2</sup>			Total Enrolled
		IEP	ELL	Absent	
3					
4					
5	89			0	89
6	91			0	91
7	75			0	75
8	N/A				
All	255			0	255

**Results**

This was the third year of operation for Rochester Prep - West Campus. Two students were retained in 5<sup>th</sup> grade and were second year students. 79 of our 91 6<sup>th</sup> grade students were second year students and 70 of our 75 7<sup>th</sup> grade students were second or third year students. 0 of our 2 retained 5<sup>th</sup> grade students scored above the Level 3 cut score. 10 of our 79 6<sup>th</sup> grade students scored above the Level 3 cut score (13%). 10 of our 70 7<sup>th</sup> grade students scored about the Level 3 cut score (19%).

**Performance on 2013-14 State English Language Arts Exam  
By All Students and Students Enrolled in At Least Their Second Year**

Grades	All Students		Enrolled in at least their Second Year	
	Percent	Number Tested	Percent	Number Tested
3				
4				
5	15%	89	0%	2
6	12%	91	13%	79
7	17%	75	19%	70
8				
All	14.5%	255	13%	151

**Evaluation**

Rochester Prep fell short of meeting the first Absolute measure of its accountability plan. The school had 14.5% of students scoring proficient or advanced, or 60.5 percentage points below the stated goal. Each individual grade fell below the 75% measure.

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<sup>2</sup> Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

Before and during the 2013-14 school year, Rochester Prep made specific efforts to address ELA instruction and to increase the rigor of the material to better align with the Common Core Learning standards. Rochester Prep also made changes to its interval assessment program to improve upon student and teacher development and to use data to drive instruction better aligned with the Common Core Learning standards. Rochester Prep’s instructional leaders feel that these changes improved upon an already strong program and led to increased student learning in ELA. In 2012-13, test scores decreased dramatically for every school in the state. In 2013-2014 Rochester Prep improved upon the ELA scores with its 7<sup>th</sup> grade students who went from 13% proficient in 12-13 to 17% proficient in 13-14. Because of the improvements made in Rochester Prep’s curriculum and assessment program, Rochester Prep does not feel that the decline in scores after 11-12 reflects a deficiency in the Rochester Prep program. Rather, the decrease is reflective of a significant change in the New York State Test and the more rigorous Common Core learning standards.

While we believe that the Rochester Prep ELA program improved in 2013-14, school leaders acknowledge that there is much work to be done in the area of ELA performance. As described at the end of this section, Rochester Prep will undertake important changes in the 2014-15 school year, which school leaders expect to lead to increased ELA performance. In addition, Rochester Prep will continue its already effective ELA program, and will continue to hone those aspects of the program where there is room for growth. Rochester Prep has continued to focus on making writing more rigorous and demanding across curriculum in all content areas which will be a driver of future growth and a predictor of college success.

**Additional Evidence**

This was the third year of operation for the school and thus is only the second applicable year for this goal. Though there is still significant room for improvement to reach the 75% proficient mark, our second year 6<sup>th</sup> grade students did outperform the local district average by 10% and our second and third year 7<sup>th</sup> grade students outpaced the district average by more than 10%.

**English Language Arts Performance by Grade Level and School Year**

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2011-12		2012-13		2013-14	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3						
4						
5	N/A	N/A	0%	3	0%	2
6			15%	68	13%	79
7					19%	70
8						
All	N/A	N/A	14%	71	13%	151

**Goal 1: Absolute Measure**

Each year, the school’s aggregate Performance Level Index (PLI) on the State English language arts exam will meet the Annual Measurable Objective (AMO) set forth in the state’s NCLB accountability system.

**Method**

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an AMO each year to determine if schools are making satisfactory progress toward the goal of proficiency in the state’s learning standards in English language arts. To achieve this measure, all tested students must have a Performance Level Index (PLI) value that equals or exceeds the 2013-14 English language arts AMO of 89. The PLI is calculated by adding the sum of the percent of all tested students at Levels 2 through 4 with the sum of the percent of all tested students at Levels 3 and 4. Thus, the highest possible PLI is 200.<sup>3</sup>

**Results**

A table displaying the calculation of Rochester Prep’s Performance Level Index for the 2013-14 school year appears below.

**English Language Arts 2013-14 Performance Level Index (PLI)**

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
255	48.2%	37.3%	11.8%	2.75%

$$\begin{array}{rcccccccc}
 \text{PI} & = & 37.3 & + & 11.8 & + & 2.75 & = & 51.85 \\
 & & & & 11.8 & + & 2.75 & = & \underline{14.55} \\
 & & & & & & \text{PLI} & = & 66.4
 \end{array}$$

**Evaluation**

Rochester Prep did not achieve its Annual Measurable Objective in ELA in 13-14. With a Performance Level Index score of 66.4 Rochester Prep West was 22.6 points away from meeting the goal AMO of 89.

**Goal 1: Comparative Measure**

Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of all students in the same tested grades in the local school district.

**Method**

A school compares tested students enrolled in at least their second year to all tested students in the surrounding public school district. Comparisons are between the results for each grade in which

<sup>3</sup> In contrast to SED’s Performance Index, the PLI does not account for year-to-year growth toward proficiency.

the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.<sup>4</sup>

**Results**

Our 2<sup>nd</sup> year 6<sup>th</sup> grade students had 13% proficiency while our second or third year 7<sup>th</sup> grade students had 19% proficiency. None of our two second year 5<sup>th</sup> grade students achieved proficiency compared to 4.6% in district.

**2013-14 State English Language Arts Exam  
Charter School and District Performance by Grade Level**

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 <sup>nd</sup> Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3				
4				
5	0%	2	6%	2103
6	13%	79	4%	2057
7	19%	70	4%	1900
8				
All	13%	151	4%	6,060

**Evaluation**

Rochester Prep West Campus exceeded the measure of comparative district proficiency in ELA during the 2013-2014 school year for our 6<sup>th</sup> and 7<sup>th</sup> grade students. Rochester Prep West Campus 6<sup>th</sup> and 7<sup>th</sup> grade students in at least their second year outscored the Rochester City School District by 9 percentage points in 6<sup>th</sup> Grade and 15 percentage points in 7<sup>th</sup> Grade. Our two second year 5<sup>th</sup> grade students did not achieve proficiency compared to 6% proficiency for 2103 students in the district. While we are disappointed in the performance of our 2 students who were retained and repeated 5<sup>th</sup> grade, however we do not believe this number is statistically significant.

**Additional Evidence**

This is our second year in which we have second and now third year students to compare to the district. In 2011-2012, 35% of our students in their first year scored at or above proficiency compared to 22% of students in the Rochester City School District. In 2012-2013, 15% of our students performed at or above proficiency compared to around 5% of district students. In 2013-2014, 13% of Rochester Prep students performed at a proficient level, compared to 4% proficient level of performance by students within the district.

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<sup>4</sup> Schools can acquire these data when the New York State Education Department releases its Access database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its [News Release webpage](#).

**English Language Arts Performance of Charter School and Local District  
by Grade Level and School Year**

Grade	Percent of Students Enrolled in at Least their Second Year Who Are at Proficiency Compared to Local District Students					
	2011-12		2012-13		2013-14	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3						
4						
5	NA	22%	0% (3 students)	4.6%	0% (2 students)	6%
6			14.7%	5.5%	13%	4%
7					19%	4%
8						
All						

**Goal 1: Comparative Measure**

Each year, the school will exceed its predicted level of performance on the state English language arts exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for students eligible for economically disadvantaged students among all public schools in New York State.<sup>5</sup>

**Method**

The Charter Schools Institute conducts a Comparative Performance Analysis, which compares the school’s performance to demographically similar public schools state-wide. The Institute uses a regression analysis to control for the percentage of economically disadvantaged students among all public schools in New York State. The Institute compares the school’s actual performance to the predicted performance of public schools with a similar economically disadvantaged percentage. The difference between the schools’ actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3 or performing higher than expected to a small degree is the requirement for achieving this measure.

Given the timing of the state’s release of economically disadvantaged data and the demands of the data analysis, the 2013-14 analysis is not yet available. This report contains 2012-13 results (using free-lunch eligible percentage), the most recent Comparative Performance Analysis available.

**Results**

In the 2012-13 school year, the Comparative Performance Analysis showed that Rochester Prep performed “Lower than Expected.” Rochester Prep’s overall effect size was -.31, lower than expected performance and below the desired effect size of 0.3.

<sup>5</sup> The Institute will continue using *economically disadvantaged* instead of *eligibility for free lunch* as the demographic variable in 2013-14. Schools should report previous year’s results using reported free-lunch statistics.

**2012-13 English Language Arts Comparative Performance by Grade Level**

Grade	Percent of Economically Disadvantaged Students	Number of Students Tested	Percent of Students at Proficiency		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
3						
4						
5	85.7	88	13.7	19.1	- 5.4	-0.44
6	85.4	85	12.9	14.7	- 1.8	-0.18
7						
8						
<b>All</b>	<b>85.6</b>	<b>173</b>	<b>13.3</b>	<b>17.0</b>	<b>- 3.6</b>	<b>-0.31</b>

<b>School's Overall Comparative Performance:</b>
Lower than expected

**Evaluation**

While it was Rochester Prep - West Campus' third year in operation last year, our school was and is not content with the effect size achieved in ELA. Steps are outlined in the Action Plan moving forward to improve our performance in ELA.

**Additional Evidence**

Rochester Prep leaders recognize that the school is making small improvements in effect size each year. Rochester Prep is committed to make the necessary improvements to achieve the desired effect size and impact with the students we serve. In the action plan we will outline the plan in place to make those improved results. In comparing 2012-2013 to 2011-2012 Rochester Prep achieved a higher effect size in comparison to the prior year, the school's first year.

**English Language Arts Comparative Performance by School Year**

School Year	Grades	Percent Eligible for Free Lunch	Number Tested	Actual	Predicted	Effect Size
2010-11						
2011-12	5	74.2%	85	35.3	44.1	-0.54
2012-13	5,6	85.6	173	13.3	17.0	-0.31

### Goal 1: Growth Measure<sup>6</sup>

Each year, under the state's Growth Model, the school's mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the state's unadjusted median growth percentile.

### Method

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2013-14 and also have a state exam score from 2012-13 including students who were retained in the same grade. Students with the same 2012-13 score are ranked by their 2013-14 score and assigned a percentile based on their relative growth in performance (student growth percentile). Students' growth percentiles are aggregated school-wide to yield a school's mean growth percentile. In order for a school to perform above the statewide median, it must have a mean growth percentile greater than 50.

### Results

In 2013-2014 Rochester Prep achieved results that were higher than the Statewide Median in all three grades. Rochester Prep also achieved higher than Median results for the whole school as well as the individual grade levels.

#### **2013-14 English Language Arts Mean Growth Percentile by Grade Level**

Grade	Mean Growth Percentile	
	School	Statewide Median
3		50.0
4		50.0
5	59	50.0
6	52	50.0
7	61.5	50.0
8		50.0
All	<b>57.5</b>	50.0

### Evaluation

Rochester Prep met the Mean Growth Percentile measure. As a school Rochester Prep bettered the statewide margin by 7.5 percentile points. In each individual grade, Rochester Prep achieved higher results than the statewide median as well.

<sup>6</sup> See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

## English Language Arts Mean Growth Percentile by Grade Level and School Year

Grade	Mean Growth Percentile			
	2011-12 <sup>7</sup>	2012-13 <sup>7</sup>	2013-14	Statewide Average
3				50.0
4				50.0
5			59	50.0
6			52	50.0
7			61.5	50.0
8				50.0
All			<b>57.5</b>	50.0

### Summary of the English Language Arts Goal

Rochester Prep fell short of the absolute measure that 75 percent of all tested students enrolled in at least their second year would perform at or above the time adjusted level 3 cut score on the NYS ELA exam. Rochester Prep achieved one of the two comparative goals with the Rochester City School District. Again, while we are not satisfied with the results of our repeating 5<sup>th</sup> grade students, we do not believe the results for them to be statistically significant. The comparison district outperformed our second year 5<sup>th</sup> graders (3 students) by 4.7 percentage points. Our sixth grade returning students received 13% proficiency and did outperform the district by 9.2 points. Our seventh grade returning students received 19% proficiency and outperformed the district by x points.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State English language arts exam for grades 3-8.	Did Not Achieve
Absolute	Each year, the school's aggregate Performance Level Index (PLI) on the state English language arts exam will meet that year's Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.	Did Not Achieve
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the local school district.	Achieved in 6 <sup>th</sup> and 7 <sup>th</sup> grade, did not achieve in 5 <sup>th</sup> grade.
Comparative	Each year, the school will exceed its predicted level of performance on the state English language arts exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State. (Using 2012-13 school district results.)	Did Not Achieve in 12-13
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the state's unadjusted median growth percentile.	Achieved

<sup>7</sup> Grade level results not available.

## **Action Plan**

Rochester Prep is taking several actions to improve ELA performance for its students. These actions steps relate to the Common Core, Remediation, Observation & Feedback, and Professional Development.

### *Common Core*

First, beginning in the 2014-15 school year, Rochester Prep will no longer separate Reading and Writing classes. Instead, students will have a 2 hour English class. This aligns more accurately to the Common Core Learning Standards, whereby students' written work must be based on a text they have read. Rochester Prep will continue to partner with the other Uncommon Schools located in New York State to procure externally-developed, Common Core-aligned interval assessments. Rochester Prep expects that these changes will positively affect students' performance on the New York State exam.

### *Remediation*

Second, in grades 5, 6, 7, and 8, we have built a tutoring block into the students' schedule. Daily, teachers will pull out a small group of their students for tutoring, using data from the previous year's NYS ELA exam, internal interim assessments, and daily classroom assessments (called "Exit Tickets").

### *Observation & Feedback*

English teachers will receive increased feedback around their action plans and student performance throughout the year. The leadership team at Rochester Prep has intentionally planned out observations and feedback sessions so that master teachers can effectively and consistently give more feedback on new teachers' teaching methods and strategies.

### *Professional Development*

Rochester Prep will continue to strategically plan out its professional development time. This time consists of 4 weeks of dedicated time in school working with returning and incoming teachers to develop their classroom skills before students return to school. Professional development continues on a weekly basis throughout the school year with two hour sessions held every Wednesday. These sessions are led by the school's principal and leadership team and reinforce concepts developed over the summer, while also introducing new teacher skills throughout the weeks.

## MATHEMATICS

### **Goal 2: Mathematics**

Students will achieve mastery of skills in Mathematics.

#### **Background**

Rochester Prep – West Campus’ Mathematics program emphasizes both strong computational procedures and problem solving skills. The math program at Rochester Prep takes arithmetic concepts and breaks them down to concrete, step-by-step approaches toward solving problems. At Rochester Prep, math instruction incorporates a rigorous balance between mechanics and problem solving.

In the elementary school, there is one 65-minute block of math a day that focuses on number sense, number systems, and problem-solving. During this block, students chant, act out, and model math with activities and math manipulatives.

In the middle school, in addition to an hour and fifteen minutes per day of math procedural instruction we offer another hour for the development of practical math problem solving skills. Students who struggle with mathematical concepts augment the daily two hours and fifteen minutes of classroom instruction with remedial tutoring groups based on interim assessment data. Our math teachers have made a particularly intentional investment in building a systematic approach toward understanding.

### **Goal 2: Absolute Measure**

Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State mathematics examination for grades 3-8.

#### **Method**

The school administered the New York State Testing Program mathematics assessment to students in 5th through 7<sup>th</sup> grade in April 2014. Each student’s raw score has been converted to a grade-specific scaled score and a performance level.

The table below summarizes participation information for this year’s test administration. The table indicates total enrollment and total number of students tested. It also provides a detailed breakdown of those students excluded from the exam. Note that this table includes all students according to grade level, even if they have not enrolled in at least their second year.

**2013-14 State Mathematics Exam  
Number of Students Tested and Not Tested**

Grade	Total Tested	Not Tested <sup>8</sup>			Total Enrolled
		IEP	ELL	Absent	
4					
5	87			1	88
6	92				92
7	75				75
8					
All	254				254

**Results**

Two hundred fifty four enrolled students at Rochester Prep - West Campus took the New York State Math assessment as scheduled in April of 2014.

The large majority of the 5th grade classes at Rochester Prep were only in its first year at the school, however, two students were retained in the 5<sup>th</sup> grade from the previous year. Neither of these two students achieved a proficient level score on the test.

Thirty-three percent (32.9%) of all Rochester Prep 6th grade students in at least their second year at the school scored at proficient levels on the 2013-14 NYS Math exam, not achieving the absolute goal of 75% of the second year students or more attaining proficiency. Twenty-nine (28.6%) percent of all returning Rochester Prep 7<sup>th</sup> grade students were proficient on the Mathematics exam.

**Performance on 2013-14 State Mathematics Exam  
By All Students and Students Enrolled in At Least Their Second Year**

Grades	All Students		Enrolled in at least their Second Year	
	Percent	Number Tested	Percent	Number Tested
3				
4				
5	31%	87	0%	2
6	32.6%	92	32.9%	82
7	28%	75	28.6%	70
8	N/A	N/A	N/A	N/A
All	30.7%	254	31.8%	154

**Evaluation**

<sup>8</sup> Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

Rochester Prep West Campus did not exceed the absolute measure of 75% proficient in the performance of its Math program in 2013-2014.

At the 5th grade level, 31% of all students scored proficient on the state Math test in their first year of enrollment at Rochester Prep.

32.9% of Rochester Prep’s 6th grade students in at least their second year at the school were proficient or better on the state Math test.

28% of Rochester Prep’s 7th grade students in at least their second year at the school were proficient or better on the state Math test.

**Additional Evidence**

Rochester Prep 6<sup>th</sup> grade students improved in their overall proficiency from 2012-2013 to 2013-2014 from 10.3% in 12-13 to 32.6% in 13-14. The 6<sup>th</sup> grade cohort from 12-13 improved their performance and showed additional growth with an increase in proficiency of 17.7% from 6<sup>th</sup> to 7th grade.

**Mathematics Performance by Grade Level and School Year**

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2011-12		2012-13		2013-14	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3						
4						
5			0%	3	0%	2
6			10.3%	68	32.9%	82
7					28.6%	70
8						
All						

**Goal 2: Absolute Measure**  
 Each year, the school’s aggregate Performance Level Index (PLI) on the State mathematics exam will meet the Annual Measurable Objective (AMO) set forth in the state’s NCLB accountability system.

**Method**

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an AMO each year to

determine if schools are making satisfactory progress toward the goal of proficiency in the state’s learning standards in mathematics. To achieve this measure, all tested students must have a Performance Level Index (PLI) value that equals or exceeds the 2013-14 mathematics AMO of 86. The PLI is calculated by adding the sum of the percent of all tested students at Levels 2 through 4 with the sum of the percent of all tested students at Levels 3 and 4. Thus, the highest possible PLI is 200.<sup>9</sup>

## Results

A table displaying the calculation of Rochester Prep’s Performance Level Index for the 2013-14 school year appears below.

**Mathematics 2013-14 Performance Level Index (PLI)**

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
254	28.7%	40.5%	22%	8.8%

$$\begin{array}{rclclclclcl}
 \text{PI} & = & 40.5 & + & 22 & + & 8.8 & = & 71.3 \\
 & & & & 22 & + & 8.8 & = & \underline{30.8} \\
 & & & & & & \text{PLI} & = & 102.1
 \end{array}$$

## Evaluation

Rochester Prep - West Campus has met the Annual Measurable Objective for the 13-14 Math results. Rochester Prep’s Performance Level Index is 102.1 which are 16.1 points higher than the 13-14 Mathematics AMO.

### Goal 2: Comparative Measure

Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of all students in the same tested grades in the local school district.

## Method

A school compares tested students enrolled in at least their second year to all tested students in the surrounding public school district. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.<sup>10</sup>

## Results

<sup>9</sup> In contrast to NYSED’s Performance Index, the PLI does not account for year-to-year growth toward proficiency.

<sup>10</sup> Schools can acquire these data when the New York State Education Department releases its Access database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its [News Release webpage](#).

A table displaying the calculation of Rochester Prep’s Performance Level Index for the 2013-14 school year appears below.

**2013-14 State Mathematics Exam  
Charter School and District Performance by Grade Level**

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 <sup>nd</sup> Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3				
4				
5	0%	2	8%	2135
6	32.9%	82	6%	2082
7	28.6%	70	5%	1910
8				

**Evaluation**

Rochester Prep achieved higher than district percentages for proficiency on the math tests. In 5<sup>th</sup> grade Rochester Prep only had two students who were able to take the tests again. Neither of these two retained students achieved a proficient score on the assessment. Rochester Prep does not feel the performance of these students provides a true statistical measure to compare. In 6<sup>th</sup> grade, with more students have been with Rochester Prep for more than one year, Rochester Prep had 33% of its students proficient on the test. This is 27 percentage points higher than the district. In 7<sup>th</sup> grade, students outpaced the RCSD by 24 percentage points.

**Additional Evidence**

It is important to point out that while Rochester Prep did not achieve the proficient levels across 75% of its students. Rochester Prep did achieve better results across the board, over the city school district.

**Mathematics Performance of Charter School and Local District  
by Grade Level and School Year**

Grade	Percent of Students Enrolled in at Least their Second Year Who Are at Proficiency Compared to Local District Students					
	2011-12		2012-13		2013-14	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3						
4						
5	N/A	N/A	0%	6%	0%	8%
6			10.3%	5%	32.9%	6%
7					28.6%	5%
8						
All						

## Goal 2: Comparative Measure

Each year, the school will exceed its predicted level of performance on the state mathematics exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for students eligible for economically disadvantaged students among all public schools in New York State.<sup>11</sup>

## Method

The Charter Schools Institute conducts a Comparative Performance Analysis, which compares the school's performance to demographically similar public schools state-wide. The Institute uses a regression analysis to control for the percentage of economically disadvantaged students among all public schools in New York State. The Institute compares the school's actual performance to the predicted performance of public schools with a similar economically disadvantaged percentage. The difference between the schools' actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3 or performing higher than expected to a small degree is the requirement for achieving this measure.

Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2013-14 analysis is not yet available. This report contains 2012-13 results, the most recent Comparative Performance Analysis available.

## Results

In the 2012-13 school year, the Comparative Performance Analysis showed that Rochester Prep performed "Lower than Expected." Rochester Prep's overall effect size was -.53, lower than expected performance and below the desired effect size of 0.3.

### 2012-13 Mathematics Comparative Performance by Grade Level

Grade	Percent of Economically Disadvantaged Students	Number of Students Tested	Percent of Students at Proficiency		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
3						
4						
5	85.7	87	10.3	19.4	- 9.1	-0.60
6	85.4	85	10.6	17.7	- 7.1	-0.45
7						
8						
All	85.6	172	10.4	18.5	- 8.1	-0.53

### School's Overall Comparative Performance:

<sup>11</sup> The Institute will continue using *economically disadvantaged* instead of *eligibility for free lunch* as the demographic variable in 2013-14. Schools should report previous year's results using reported free-lunch statistics.

**Lower than expected**

**Evaluation**

Rochester Prep did not meet the total of the aggregate Effect size of -0.3. The schools effect size for mathematics performance was -0.53.

**Additional Evidence**

**Mathematics Comparative Performance by School Year**

School Year	Grades	Percent Eligible for Free Lunch	Number Tested	Actual	Predicted	Effect Size
2010-11						
2011-12	5	74.2%	85	63.5	56.2	0.37
2012-13	5, 6	85.6	172	10.4	18.5	-0.53

**Goal 2: Growth Measure<sup>12</sup>**

Each year, under the state’s Growth Model, the school’s mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the state’s unadjusted median growth percentile.

**Method**

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2013-14 and also have a state exam score in 2012-13 including students who were retained in the same grade. Students with the same 2012-13 scores are ranked by their 2013-14 scores and assigned a percentile based on their relative growth in performance (mean growth percentile). Students’ growth percentiles are aggregated school-wide to yield a school’s mean growth percentile. In order for a school to perform above the statewide median, it must have a mean growth percentile greater than 50.

**Results**

<sup>12</sup> See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

Rochester Prep outperformed the statewide average for Mean Growth Percentile by a wide margin across all grade levels and with a same consistent margin of performance per grade. In 5<sup>th</sup> grade Rochester Prep score was 34.5 higher than the statewide average.

**2013-14 Mathematics Mean Growth Percentile by Grade Level**

Grade	Mean Growth Percentile	
	School	Statewide Average
3		50.0
4		50.0
5	84.5	50.0
6	78	50.0
7	73.5	50.0
8		50.0
All	79	50.0

**Evaluation**

Rochester Prep achieved a school wide average of 79 for its mean unadjusted growth percentile. This is 29 percentile points higher than the statewide average.

**Summary of the Mathematics Goal**

Rochester Prep fell short of the absolute measure that 75 percent of all tested students enrolled in at least their second year would perform at or above the time adjusted level 3 cut score on the NYS Math exam. Rochester Prep achieved the second absolute goal with regard to the PLI and the Annual Measurable Objective. Rochester Prep also met the comparative goals with the Rochester City School District. The comparison district did outperform our second year 5<sup>th</sup> graders (2 students) by 5.5 percentage points, but as noted previously, we do not believe 2 students is statistically significant.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State mathematics exam for grades 3-8.	Did Not Achieve
Absolute	Each year, the school’s aggregate Performance Level Index (PLI) on the state mathematics exam will meet that year’s Annual Measurable Objective (AMO) set forth in the state’s NCLB accountability system.	Achieved
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of students in the same tested grades in the local school district.	Achieved
Comparative	Each year, the school will exceed its predicted level of performance on the state mathematics exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State. (Using 2012-13 school district results.)	Did Not Achieve in 12-13
Growth	Each year, under the state’s Growth Model the school’s mean unadjusted	Achieved

	growth percentile in mathematics for all tested students in grades 4-8 will be above the state's unadjusted median growth percentile.	
--	---	--

**Action Plan**

Similar to ELA, Rochester Prep - West Campus is taking several actions to improve its Mathematics performance for its students related to the Common Core, Remediation, Observation & Feedback, and Professional Development.

*Common Core*

First, beginning in the 2014-15 school year, Rochester Prep will no longer separate its Math Procedures and Math Problem Solving classes. Instead, students will have a 2 hour Math class each day. This aligns more accurately to the Common Core Learning Standards, whereby students' will not only be responsible for mathematics operations, but communicating the procedure behind the operation. Rochester Prep will continue to partner with the other Uncommon Schools located in New York State to procure externally-developed, Common Core-aligned interval assessments. Rochester Prep expects that these changes will positively affect students' performance on the New York State exam.

*Remediation*

Second, in grades 5, 6, 7, and 8, we have built a tutoring block into the students' schedule. Daily, teachers will pull out a small group of their students for tutoring, using data from the previous year's NYS Math exam, internal interim assessments, and daily classroom assessments (called "Exit Tickets").

*Observation & Feedback*

Math teachers will receive increased feedback around their action plans and student performance throughout the year. The leadership team at Rochester Prep has intentionally planned out observations and feedback sessions so that master teachers can effectively and consistently give more feedback on new teachers' teaching methods and strategies.

*Professional Development*

Rochester Prep will continue to strategically plan out its professional development time. The PD time consists of 3.5 weeks in the summer and weekly, 2 hour PD meetings throughout the year. In the 2013-2014 school year there was a greater focus on strategic planning- spending more time on the scope and sequence, unit planning, and lesson planning.

## SCIENCE

### Goal 3: Science

Students will demonstrate mastery of skill and knowledge in Science.

### Background

Rochester Prep - West Campus did not have grades 4 or 8 for the 2013-2014 school year, so there are no results to measure or compare.

### Goal 3: Absolute Measure

Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State science examination.

### Method

The school did not administer the New York State Testing Program science assessment to students in 4<sup>th</sup> and 8<sup>th</sup> grade in spring 2014 because it did not have students present in either grade. The school converted each student's raw score to a performance level and a grade-specific scaled score. The criterion for success on this measure requires students enrolled in at least their second year (defined as enrolled by BEDS day of the previous school year) to score at proficiency.

### Results

This is not applicable in 2013-2014.

### Charter School Performance on 2013-14 State Science Exam By All Students and Students Enrolled in At Least Their Second Year

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 <sup>nd</sup> Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
4				
8				

### Evaluation

This is not applicable in 2013-2014.

### Additional Evidence

This is not applicable in 2013-2014.

Also, additional evidence may include other valid and reliable assessment results that demonstrate the effectiveness of the science program.

**Science Performance by Grade Level and School Year**

Grade	Percent of Students Enrolled in At Least Their Second Year at Proficiency					
	2011-12		2012-13		2013-14	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
4						
8						
All						

**Goal 3: Comparative Measure**

Each year, the percent of all tested students enrolled in at least their second year and performing at proficiency on the state science exam will be greater than that of all students in the same tested grades in the local school district.

**Method**

The school compares tested students enrolled in at least their second year to all tested students in the surrounding public school district. Comparisons are between the results for each grade in which the school had tested students in at least their second year and the results for the respective grades in the local school district.

**Results**

This is not applicable in 2013-2014.

**2013-14 State Science Exam  
Charter School and District Performance by Grade Level**

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 <sup>nd</sup> Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
4				
8				

**Evaluation**

This is not applicable in 2013-2014.

**Additional Evidence**

This is not applicable in 2013-2014.

**Science Performance of Charter School and Local District  
by Grade Level and School Year**

Grade	Percent of Charter School Students at Proficiency and Enrolled in At Least their Second Year Compared to Local District Students					
	2011-12		2012-13		2013-14	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
4						
8						
All						

**Summary of the Science Goal**

This is not applicable in 2013-2014.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State examination.	N/A
Comparative	Each year, the percent of all tested students enrolled in at least their second year and performing at proficiency on the state exam will be greater than that of all students in the same tested grades in the local school district.	N/A

**Action Plan**

This is not applicable in 2013-2014.

## NCLB

### Goal 4: NCLB

Under the state's NCLB accountability system, the schools' Accountability Status will be "Good Standing" each year.

### Goal 5: Absolute Measure

Under the state's NCLB accountability system, the school's Accountability Status is in good standing: the state has not identified the school as a Focus School nor determined that it has met the criteria to be identified as a local-assistance-plan school

### Method

Since *all* students are expected to meet the state's learning standards, the federal No Child Left Behind legislation stipulates that various sub-populations and demographic categories of students among all tested students must meet state proficiency standards. New York, like all states, established a system for making these determinations for its public schools. Each year the state issues School Report Cards which indicate each school's status under the state's No Child Left Behind (NCLB) accountability system.

### Results

Under the state's NCLB accountability system, Rochester Prep was deemed to be in "Good Standing."

### Evaluation

This goal has been achieved.

### Additional Evidence

Rochester Prep has been deemed to be in "Good Standing" under NCLB for every year it was established in the 2011-2012 school year.

**NCLB Status by Year**

Year	Status
2010-11	NA
2011-12	Good Standing
2012-13	Good Standing
2013-14	Good Standing

# Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Tuesday, July 01, 2014

<https://nysed.fluidsurveys.com/account/surveys/537584/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. Trustee Name:

*Scott W. Hamilton*

### 2. Charter School Name:

*True North Rochester Preparatory Charter School - West Campus*

### 3. Charter Authorizer:

*Board of Regents*

### 4. \*Your Home Address:

4. \*Your Home Address: | Street Address

4. \*Your Home Address: | City/State

4. \*Your Home Address: | Zip

### 5. \*Your Business Address

5. \*Your Business Address | Street Address

5. \*Your Business Address | City/State

5. \*Your Business Address | Zip

### 6. \*Daytime Phone Number:

### 7. \*E-mail Address:

### 8. Select all positions you held on Board:

(check all that apply)

---

• Chair/President

---

9. Are you a trustee and also an employee of the school?

*No*

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

*No*

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

Yes

14a. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, 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 and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person 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 that is doing business with the school through a management or services agreement, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write None.

	Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Member with Interest	Steps Taken to Avoid Conflict of Interest
1	Seton Education Partners	Facility Lease	\$100,000	Scott Hamilton	Recusal from facility lease and related board deliberation and votes
2					
3					
4					
5					

Signature of Trustee

# Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Tuesday, July 01, 2014

<https://nysed.fluidsurveys.com/account/surveys/537584/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. Trustee Name:

*Eric Eckholdt*

### 2. Charter School Name:

*True North Rochester Preparatory Charter School - West Campus*

### 3. Charter Authorizer:

*Board of Regents*

### 4. \*Your Home Address:

4. \*Your Home Address: | Street Address

4. \*Your Home Address: | City/State

4. \*Your Home Address: | Zip

### 5. \*Your Business Address

5. \*Your Business Address | Street Address

5. \*Your Business Address | City/State

5. \*Your Business Address | Zip

### 6. \*Daytime Phone Number:

### 7. \*E-mail Address:

### 8. Select all positions you held on Board:

(check all that apply)

- 
- Treasurer
- 

9. Are you a trustee and also an employee of the school?

*No*

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

*No*

Page 2

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

# Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Monday, July 28, 2014

<https://nysed.fluidsurveys.com/account/surveys/537584/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. Trustee Name:

*Geoffrey Rosenberger*

### 2. Charter School Name:

*True North Rochester Preparatory Charter School - West Campus*

### 3. Charter Authorizer:

*SUNY*

### 4. \*Your Home Address:

4. \*Your Home Address: | Street Address

4. \*Your Home Address: | City/State

4. \*Your Home Address: | Zip

### 5. \*Your Business Address

5. \*Your Business Address | Street Address

5. \*Your Business Address | City/State

5. \*Your Business Address | Zip

### 6. \*Daytime Phone Number:

### 7. \*E-mail Address:

### 8. Select all positions you held on Board:

(check all that apply)

---

• Chair/President

---

9. Are you a trustee and also an employee of the school?

*No*

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

*No*

Page 2

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

# Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Monday, July 28, 2014

<https://nysed.fluidsurveys.com/account/surveys/537584/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

### 1. Trustee Name:

*James D Ryan, Jr*

### 2. Charter School Name:

*True North Rochester Preparatory Charter School - West Campus*

### 3. Charter Authorizer:

*SUNY*

### 4. \*Your Home Address:

4. \*Your Home Address: | Street Address

4. \*Your Home Address: | City/State

4. \*Your Home Address: | Zip

### 5. \*Your Business Address

5. \*Your Business Address | Street Address

5. \*Your Business Address | City/State

5. \*Your Business Address | Zip

### 6. \*Daytime Phone Number:

### 7. \*E-mail Address:

### 8. Select all positions you held on Board:

(check all that apply)

*(No response)*

9. Are you a trustee and also an employee of the school?

*No*

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

*No*

Page 2

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

# Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Monday, July 28, 2014

<https://nysed.fluidsurveys.com/account/surveys/537584/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

*Joshua Phillips*

2. Charter School Name:

*True North Rochester Preparatory Charter School - West Campus*

3. Charter Authorizer:

*SUNY*

4. \*Your Home Address:

4. \*Your Home Address: | Street Address

4. \*Your Home Address: | City/State

4. \*Your Home Address: | Zip

5. \*Your Business Address

5. \*Your Business Address | Street Address

5. \*Your Business Address | City/State

5. \*Your Business Address | Zip

6. \*Daytime Phone Number:

7. \*E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- 
- Other, please specify...: Trustee
- 

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

Yes

10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next

[cmoeY.0] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next   Position Held	Managing Director
[cmoeY.1] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next   Responsibilities	School oversight and management of school's instructional leaders
[cmoeY.2] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next   Salary	\$219,948
[cmoeY.3] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next   Start Date	07/01/2012

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

Yes

14a. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, 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 and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person 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 that is doing business with the school through a management or services agreement, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write None.

	Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Member with Interest	Steps Taken to Avoid Conflict of Interest
1	Uncommon Schools	Uncommon is the CMO that manages Rochester Prep.	N/A	N/A	I recuse myself from all Board votes related to Uncommon Schools.
2					
3					
4					
5					

Signature of Trustee

# Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Wednesday, August 20, 2014

<https://nysed.fluidsurveys.com/account/surveys/537584/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

*Rebecca Sumner*

2. Charter School Name:

*True North Rochester Preparatory Charter School - West Campus*

3. Charter Authorizer:

*SUNY*

4. \*Your Home Address:

4. \*Your Home Address: | Street Address

4. \*Your Home Address: | City/State

4. \*Your Home Address: | Zip

5. \*Your Business Address

5. \*Your Business Address | Street Address

5. \*Your Business Address | City/State

5. \*Your Business Address | Zip

6. \*Daytime Phone Number:

7. \*E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- 
- Vice Chair/Vice President
- 

9. Are you a trustee and also an employee of the school?

*No*

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

*No*

Page 2

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

*No*

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

*No*

Signature of Trustee

# Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Wednesday, August 20, 2014

<https://nysed.fluidsurveys.com/account/surveys/537584/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form>

## Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

*Rebecca Sumner*

2. Charter School Name:

*True North Rochester Preparatory Charter School - West Campus*

3. Charter Authorizer:

*SUNY*

4. \*Your Home Address:

4. \*Your Home Address: | Street Address

4. \*Your Home Address: | City/State

4. \*Your Home Address: | Zip

5. \*Your Business Address

5. \*Your Business Address | Street Address

5. \*Your Business Address | City/State

5. \*Your Business Address | Zip

6. \*Daytime Phone Number:

[REDACTED]

7. \*E-mail Address:

[REDACTED]

8. Select all positions you held on Board:

(check all that apply)

- 
- Vice Chair/Vice President
- 

9. Are you a trustee and also an employee of the school?

*No*

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

*No*

Page 2

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee