

I. SCHOOL INFORMATION AND COVER PAGE

Created Tuesday, July 29, 2014

Updated Thursday, July 31, 2014

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1. SCHOOL NAME

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

261600860906 TRUE NORTH ROCH PREP CS

2. CHARTER AUTHORIZER

SUNY-Authorized Charter School

3. DISTRICT / CSD OF LOCATION

Rochester

4. SCHOOL INFORMATION

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
630 Brooks Ave Rochester, NY 14619	585-436-8629	585-436-5985	[REDACTED]

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

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

5. SCHOOL WEB ADDRESS (URL)

www.rochesterprep.org

6. DATE OF INITIAL CHARTER

2006-06-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2006-08-01 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

• 1

• 2

• 3

• 4

• 5

• 6

• 7

• 8

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	██████████		██████████	Yes
CFO (e.g., network CFO)	Anna Hall	██████████		██████████	Yes
Compliance Contact	Michael Sherry	██████████		██████████	Yes
Complaint Contact	Anna Hall	██████████		██████████	Yes

11. FACILITIES

Will the School maintain or operate multiple sites?

Yes, 3 sites

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)	630 Brooks Ave Rochester NY 14619	585-436-8629	ROCHESTER CITY SD	5-8	Yes	Rent/Lease
Site 2	899 Jay Street Rochester, Ny 14611	585-235-0008	ROCHESTER CITY SD	K-4	Yes	Rent/Lease
Site 3	175 Martin St Rochester, NY 14605		ROCHESTER CITY SD	9	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	Patrick Pastore	585-436-8629		[REDACTED]
Operational Leader	John Claypool	585-436-8629		[REDACTED]
Compliance Contact	John Claypool	585-436-8629		[REDACTED]
Complaint Contact	Patrick Pastore	585-436-8629		[REDACTED]

12b. Please provide the contact information for Site 2.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Jaimie Brillante	585-235-0008		[REDACTED]
Operational Leader	Brian Marciano	585-235-0008		[REDACTED]g
Compliance Contact	Brian Marciano	585-235-0008		[REDACTED]
Complaint Contact	Jaimie Brillante	585-235-0008		[REDACTED]

12c. Please provide the contact information for Site 3.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	David McBride			[REDACTED]
Operational Leader	Laura Wilkinson			[REDACTED]
Compliance Contact	Laura Wilkinson			[REDACTED]
Complaint Contact	David McBride			[REDACTED]

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 Grade Level Configuration	Addition of Rochester Prep High School	5/1/2013	2/26/14
2	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

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Charter School Name: 261600860906 TRUE NORTH ROCH PREP CS

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=800000059516>

**True North Rochester
Preparatory
CHARTER SCHOOL**

**2013-14 ACCOUNTABILITY
PLAN
PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

September 15, 2014

By Brian Marciano, Director of Operations, Elementary School
and John Claypool, Director of Operations, Middle School

630 Brooks Ave. Rochester, NY 14619
899 Jay St. Rochester, NY 14611

Brian Marciano, Director of Operations at the elementary school, and John Claypool, Director of Operations at the middle school, 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

Patrick Pastore has served as the Principal of the Middle School since 2013 and Jaimie Brillante has served as the Principal of the Elementary School since 2012.

INTRODUCTION

The mission of True North Rochester Preparatory Charter School ("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
2009-10						76	69	65	45					255
2010-11	84	83				86	81	60	51					445
2011-12	83	83	81			95	88	65	44					539
2012-13	92	86	89	80		95	96	67	57					662
2013-14	90	91	90	86	79	93	88	78	55					750

ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

All students at the school will become proficient in reading and writing of the English language.

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 grades (K-4) there are 3 literacy blocks of 50 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.

Method

The school administered the New York State Testing Program English language arts assessment to students in 3rd through 8th 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 English Language Arts Exam
Number of Students Tested and Not Tested**

Grade	Total Tested	Not Tested ¹			Total Enrolled
		IEP	ELL	Absent	
3	86	0	0	0	86
4	79	0	0	0	79
5	88	0	0	0	88
6	89	0	0	0	89
7	83	0	0	0	83
8	56	0	0	0	56
All	481	0	0	0	481

Results

481 of the Rochester Prep students enrolled in April 2014 took the New York State ELA assessment as scheduled. Fifty two percent of Rochester Prep 3rd grade students and forty one percent of Rochester Prep 4th grade students reached proficiency on the 2014 NYS ELA exam.

Ten percent of Rochester Prep 6th grade students in at least their second year at the school reached proficiency on the 2014 NYS ELA exam. Nineteen percent of Rochester Prep 7th graders in at least their second year at the school reached proficiency on the 2013 NYS ELA exam. Students in the 8th grade posted a proficiency rate of 20% on the 2014 NYS ELA exam.

Overall, 26% of Rochester Prep students in at least their second year reached proficiency levels on the NYS ELA exam.

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

Grade s	All Students		Enrolled in at least their Second Year	
	Percent	Number Tested	Percent	Number Tested
3	52%	86	51%	78
4	40%	79	46%	69
5	11%	88	0%	6
6	9%	89	10%	73
7	19%	83	19%	72
8	20%	56	20%	56
All	25%	481	26%	354

¹ 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.

Evaluation

Rochester Prep did fall short of meeting the first Absolute measure of its accountability plan. The school had 26% of students scoring proficient or advanced, or 49 percentage points below the stated goal. Each individual grade fell below the 75% measure, with the difference ranging from 75 percentage points for 5th graders in their 2nd year, to 24 percentage points for Rochester Prep's 3rd grade.

Before and during the 2013-14 school year, Rochester Prep made improvements to its scopes and sequences to increase alignment with the Common Core Learning standards. Rochester Prep also made changes to its interval assessment program to increase their alignment 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 Reading and Writing. In 2012-13, test scores decreased dramatically for most schools in the state. Like all other schools in the state and the region, Rochester Prep saw a decline its test scores.

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 in on areas where there is room for growth. We believe our intentional approach to ELA is a key driver of our success and that the impact of these programs will compound going forward. We have continued to focus on making writing rigorous and demanding across the curriculum as the lever of future growth and a predictor of college success.

Additional Evidence

English Language Arts Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency							
	2010-11		2011-12		2012-13		2013-14	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3					25%	72	51%	78
4							46%	69
5					0%	8	0%	6
6	82%	65	65%	80	8%	74	10%	73
7	92%	59	88%	65	15%	65	19%	72
8	71%	52	73%	44	23%	57	20%	56
All	82%	177	75%	189	17%	276	26%	354

As displayed in the chart above, Rochester Prep students had performed well in ELA in 2010-11 and 2011-12. Rochester Prep has not met its Absolute Accountability Plan measure in ELA in the past two years.

Because the 2013-14 New York State ELA exam differed drastically from the ELA exams given prior to the 2012-2013 school year, it is difficult to draw comparisons between the 2013-14 test and its predecessors, other than 2012-2013.

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 Annual Measurable Objective (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 current year's English language arts AMO. 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 200.²

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					
481	31	44	22	4					
	PI	=	44	+	22	+	4	=	70
					22	+	4	=	<u>26</u>
							PLI	=	96

Evaluation

Rochester Prep exceeded the Annual Measurable Objective by 7 points. Rochester Prep achieved a PLI of 96, and the Annual Measurable Objective PLI target was 89.

Goal 1: Comparative Measure

² In contrast to SED's Performance Index, the PLI does not account for year-to-year growth toward proficiency.

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 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.

Results

Rochester Prep students in at least their second year outscored the Rochester City School District's aggregate performance by 20 percentage points (26% vs 6%) on the 2014 grade 3, 4, 5, 6, 7, and 8 ELA exams.

**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 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3	51%	78	5%	2186
4	46%	69	7%	2180
5	0%	6	6%	2103
6	10%	73	4%	2057
7	19%	72	4%	1900
8	20%	56	6%	1960
All	26%	354	6%	12386

Evaluation

Rochester Prep exceeded the measure of comparative district proficiency in ELA during the 2013-2014 school year in every grade except for one. Rochester Prep 5th graders in at least their second year fell short of surpassing the district. While we are disappointed in the performance of our 6 students who repeated 5th grade, we do not believe this number is statistically significant. In all other grade levels the Rochester Prep students outperformed the Rochester City School District. Students in at least their second year outscored the District by 20 percentage points (26% vs 6%) overall. Rochester Prep outperformed the District by 46 percentage points (51% vs 5%) on the grade 3 ELA exam, by 39 percentage points (46% vs. 7%) on the 2014 grade 4 ELA exam, by 6 percentage points (10% vs 4%) on the 2014 grade 6 ELA exam, by 15 percentage points (19% vs 4%) on the grade 7 ELA exam, and by 14 percentage points (20% vs. 6%) on the grade 8 ELA exam.

Additional Evidence

The table below illustrates the comparatively higher levels of performance for Rochester Prep students in at least their second year compared to the local district as a whole. In nearly all cases, Rochester Prep students in at least their second year outperformed the local district cohorts.

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							
	2010-11		2011-12		2012-13		2013-14	
	Charter School	Local District	Charter School	Local District	Charter School	Local District	Charter School	Local District
3					25%	6%	51%	5%
4							46%	7%
5					0%	5%	0%	6%
6	71%	30%	46%	22%	8%	6%	10%	4%
7	49%	21%	63%	16%	15%	6%	19%	4%
8	50%	17%	39%	19%	23%	6%	20%	6%
All	57%	22%	50%	19%	17%	6%	26%	6%

While schools are required to compare themselves to the local school district, there are individual schools that also provide a compelling comparison. Schools 16, 44, and 3 were chosen as points of comparison because they each provide a K-8 academic program, have similar demographics, and are in similar neighborhoods as our school buildings.

Rochester Prep students in at least their second year outperformed these local schools in every grade level.

2013-14 English Language Arts Performance of Charter School and Comparison Schools by Grade Level

Grade	Percent of Charter School Students Enrolled in At Least Their Second Year and All Students in Comparison Schools Scoring Proficient on the State Exam by Grade							
	Charter School		School 16		School 44		School 3	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3	51%	78	4%	47	3%	34	3%	71
4	46%	69	0%	36	5%	38	7%	58
5	0%	8	12%	25	3%	37	0%	58
6	10%	73	0%	39	0%	38	4%	71
7	19%	72	2%	57	0%	5	4%	93
8	20%	56	0%	51	2%	155	3%	93
All	26%	354	3%	255	2%	253	3%	444

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.

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

The Effect Size demonstrates that the school's overall comparative performance is lower than expected.

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	69.9	80	22.5	25.3	- 2.8	-0.22
4						
5	91.6	95	4.3	17.1	-12.8	-1.05
6	86.5	96	10.4	14.3	- 3.9	-0.38
7	85.5	67	14.9	16.8	- 1.9	-0.16
8	81.0	57	22.8	19.3	3.5	0.29
All	83.4	395	13.9	18.4	- 4.4	-0.38

School's Overall Comparative Performance:
Lower than expected

Evaluation

The currently available comparative performance Effect Size data for 2012-2013 show that Rochester Prep did not meet the comparative performance measure in 2012-2013. Rochester Prep students scored lower than expected on the aggregate, and had positive Effect Sizes in 1 out of the 4 grade levels studied.

Additional Evidence

The 2012-2013 school year was the sixth year of Rochester Prep's operation. It was the fifth time we can make an official year to year comparison between the Effect Sizes.

English Language Arts Comparative Performance by School Year

School Year	Grades	Percent Eligible for Free Lunch	Number Tested	Actual	Predicted	Effect Size
2009-10	5-8	60%	254	64.6	41.0	1.39
2010-11	5-8	70%	275	49.1	37.1	0.75
2011-12	5-8	64%	292	48.6	43.6	0.30
2012-13	3, 5-8	83.4%	395	13.9	18.4	-.38

The Effect Size has dropped by 0.68 (0.30 to -0.38) from 2011-2012 to 2012-2013.

Goal 1: Growth Measure

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

The data below shows that Rochester Prep's mean growth for the 2013-2014 ELA Exam exceeded the state wide median in all grades except 7th. Overall, Rochester Prep exceeded the statewide median by 8.9 percentage points.

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

Grade	Mean Growth Percentile	
	School	Statewide Median
3		50.0
4	64.0	50.0
5	68.0	50.0
6	56.5	50.0
7	48.5	50.0
8	57.5	50.0
All	58.9	50.0

Summary of the English Language Arts Goal

Rochester Prep fell short of the one of the applicable absolute measures in the Accountability Plan Progress Report. First, 75 percent of all tested students enrolled in

at least their second year would perform at proficiency on the New York State English Language Arts exam.

However, Rochester Prep achieved four of the accountability plan goals in the 13-14 school year (with the caveat being 5th grade on the one of the comparative measures). First, for every grade level, Rochester Prep students outperformed their Rochester City School District counterparts, and outperformed the RCSD on the aggregate as well. Also, Rochester Prep students in at least their second year reached higher proficiency levels than similar students in local K-8 schools in the Rochester City School District in all grade levels, and outperformed these schools on the aggregate as well.

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.	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 English language arts exam will be greater than that of students in the same tested grades in the local school district.	Achieved in grades 3, 4, 6, 7, and 8. Did not achieve in grade 5 (6 students)
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 12-13 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
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at or above Level 3 on the state exam will be greater than that of all students in the same tested grades in the local school district.	Achieved

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 Expansion.

Common Core

First, in 2013-14 school year, Rochester Prep implemented a curriculum that was fully aligned with the Common Core Learning Standards. In 2014-2015, Rochester Prep has made additional changes to the curriculum to further align with the Common Core Learning Standards. In addition, 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. Specific to grades 5-8, 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 expects that these changes will positively affect students' performance on the New York State exam. In addition, Rochester Prep plans to continue and further refine its effective strategies for teaching reading and writing.

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 previous year's NYS ELA exam, internal interim assessments, and daily classroom assessments (called "Exit Tickets").

Observation & Feedback

ELA 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 master teachers can effectively and consistently give more feedback on new teachers' teaching methods and strategies.

Expansion

Part of Rochester Prep's action plan is to create a strong K-12 program for our students. This year Rochester Prep Middle School is receiving students from our Elementary school for the first time. The majority of our incoming 5th graders is no longer "new" to Rochester Prep, but has been with our school system for 1-5 years already. As is demonstrated from the NYS ELA results, the Rochester Prep students who are with us earlier achieve proficiency faster than students who come to us in 5th grade. As the elementary students continue to rise into the middle school, Rochester Prep expects to continue to see compounded growth in proportion to the numbers of years in our schools.

MATHEMATICS

Goal 1: Mathematics

Students will achieve mastery of skills in Mathematics.

Background

Rochester Prep's 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 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 mathematics examination for grades 3-8.

Method

The school administered the New York State Testing Program mathematics assessment to students in 3rd through 8th grade in May 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 ³			Total Enrolled
		IEP	ELL	Absent	
3	86	0	0	0	86
4	79				79
5	88	0	0	0	88
6	88	0	0	0	88
7	84	0	0	0	84
8	58	0	0	0	58
All	483	0	0	0	483

Results

Four hundred eighty three enrolled students at Rochester Prep took the New York State Math assessment as scheduled in May of 2014.

Rochester Prep did meet the absolute measure of 75 percent of all students in at least their second year performing at proficiency on the Third Grade NYS Mathematics exam. In the 3rd grade, 77 percent of students reached proficiency. Rochester Prep did not meet the absolute measure of 75 percent of all students in at least their second year performing at proficiency on the Fourth Grade NYS Mathematics exam. In 3rd grade, 58 percent of students reached proficiency. Among the six returning 5th grade students, 17% reached proficiency. In the 6th grade, 27 percent reached proficiency; in the 7th grade, the number was 47 percent, and in the 8th grade 55% reached proficiency on the NYS Math exam in 2014.

On the aggregate, 47 percent of Rochester Prep students scored a 3 or 4 on the New York State Mathematics exam in 2014.

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

Grade s	All Students		Enrolled in at least their Second Year	
	Percent	Number Tested	Percent	Number Tested
3	72%	86	77%	78
4	54%	79	58%	69
5	30%	88	17%	6
6	26%	88	27%	73

3 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.

7	44%	84	47%	73
8	55%	58	55%	58
All	47%	483	47%	357

Evaluation

Rochester Prep did not meet the absolute measure of 75% proficient on the NYS Math exam in 2014. All grade levels, except 3rd, fell short of this absolute measure.

In the 3rd grade, students in at least their second year exceeded the goal by 2 percentage points (2%). At the 4th grade level, students in at least their second year fell short of the goal by 17 percentage points (17%). At the 5th grade level, among the 6 returning students, fell short by 58 percentage points (58%). In the 6th grade, students fell short by 48 percentage points, (48%); in the 7th grade, Rochester Prep fell short by 28 percentage points (28%); and in 8th grade, students fell short by 20 percentage points (20%).

Overall, there is an upward trajectory in the performance levels as students spend more time at our schools.

Additional Evidence

Mathematics Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency							
	2010-11		2011-12		2012-13		2013-14	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3					12%	77	77%	78
4							58%	69
5					0%	8	17%	6
6	100%	65	89%	79	18%	74	27%	73
7	98%	60	82%	65	14%	65	47%	73
8	100%	51	86%	44	32%	57	55%	58
All	99%	176	86%	188	17%	281	47%	357

As displayed in the chart above, Rochester Prep students have performed well in mathematics in past years. Rochester Prep has met its first Absolute Accountability Plan measure in mathematics in every year except for last year and the current year. In 2013-14, Rochester Prep fell short of meeting its Absolute Accountability Plan measure in Math, for the second year in a row.

Because the 2013-14 and the 2012-13 New York State mathematics exam differed drastically from the math exams given in years past, it is difficult to draw comparisons between the 2013-14 test and any test prior to 2012-2013.

Goal 1: 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 Annual Measurable Objective (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 current year's mathematics AMO. 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.

Results

A table displaying the calculation of Rochester Prep's Performance Level Index for the 2013-14 school year appears below. The State Education Department has recalibrated the AMO to align with the new Mathematics 3-8 testing program. Rochester Prep's results in this section of the Accountability Plan Progress Report are 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					
483	14	39	35	12					
	PI	=	39	+	35	+	12	=	86
					35	+	12	=	<u>47</u>
							PLI	=	133

Evaluation

Rochester Prep exceeded the Annual Measurable Objective by 47 points. Rochester Prep achieved a PLI of 133, and the Annual Measurable Objective PLI target was 86.

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 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.

Results

Of students in at least their second year, all of Rochester Prep's grade levels outperformed the same grades in the local school district, the Rochester City School District.

2012-13 State Mathematics Exam Charter School and District Performance by Grade Level

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3	77%	78	11%	2218
4	58%	69	12%	2240
5	17%	6	8%	2135
6	27%	73	6%	2082
7	47%	73	5%	1910
8	55%	58	1%	1799
All	47%	357	7%	12384

Evaluation

Rochester Prep's aggregate proficiency, for students tested and in at least their second year, was 47% on the New York State Mathematics exam in 2014. The comparative aggregate performance of the Rochester City School District was 7%. Thus, Rochester Prep outperformed the district by 40 percentage points. In every grade, Rochester Prep students outperformed district students in terms of proficiency.

In the 3rd grade, Rochester Prep students exceeded district performance by 66 percentage points (77% vs. 11%), in the 4th grade by 46 percentage points (58% vs. 12%), in the 5th grade by 9 percentage points (17% vs. 8%), in the 6th grade by 21 percentage points (27% vs. 6%), in the 7th grade by 42 percentage points (47% vs. 5%), and in the 8th grade by 54 percentage points (55% vs. 1%). It is important to note that we do not believe the 5th grade results are statistically significant given our total of 6 2nd year students taking the 5th grade exam.

Additional Evidence

The tables below illustrate the comparatively higher levels of Math performance for Rochester Prep students in at least their second year compared to the local district, the Rochester City School District, on aggregate. In all grade levels but one, Rochester

students in at least their second year outperformed the local district in Math over the past three years.

**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							
	2010-11		2011-12		2012-13		2013-14	
	Charter School	Local District	Charter School	Local District	Charter School	Local District	Charter School	Local District
3					12%	6%	77%	11%
4							58%	12%
5					0%	6%	17%	8%
6	99%	34%	89%	30%	18%	5%	27%	6%
7	90%	30%	82%	23%	14%	4%	47%	5%
8	82%	20%	86%	20%	32%	4%	55%	1%
All	90%	28%	86%	24%	17%	5%	47%	7%

While schools are required to compare themselves to the local school district, there are individual schools that also provide a compelling comparison. Schools 16, 44, and 3 were chosen as points of comparison because they each provide a K-8 academic program, have similar demographics, and are in similar neighborhoods as our school buildings.

Rochester Prep students in at least their second year outperformed these local schools in every grade level except 5th grade.

**2013-14 Math Performance of
Charter School and Comparison Schools by Grade Level**

Grade	Percent of Charter School Students Enrolled in At Least Their Second Year and All Students in Comparison Schools Scoring Proficient on the State Exam by Grade							
	Charter School		School 16		School 44		School 3	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3	77%	86	28%	47	12%	33	3%	72
4	58%	79	5%	37	5%	40	12%	60
5	17%	6	16%	26	0%	36	2%	58
6	27%	73	0%	39	8%	38	1%	70
7	47%	73	0%	55	4%	51	4%	96
8	55%	58	0%	49	5%	55	0%	88
All	47%	357	8%	253	6%	253	4%	444

Goal 1: 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.

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

The chart below displays how the charter school students in each grade performed compared to students in public schools in New York State with the same grade and a similar percent of economically disadvantaged students.

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	69.9	80	16.3	28.5	-12.2	-0.73
4						
5	91.6	94	5.3	17.6	-12.3	-0.81
6	86.5	96	18.7	17.3	1.4	0.09
7	85.5	67	13.4	14.2	- 0.8	-0.05
8	81.0	57	31.6	16.3	15.3	0.90
All	83.4	394	16.0	19.0	- 3.0	-0.20

School's Overall Comparative Performance:

Lower than expected

Evaluation

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 -0.20, below the required 0.3 effect size. Rochester Prep exceeded the 0.3 effect size in 8th grade only.

Additional Evidence

The three years prior to 2012-13, the Effect Size was higher than expected to a large degree.

Mathematics Comparative Performance by School Year

School Year	Grades	Percent Eligible for Free Lunch	Number Tested	Actual	Predicted	Effect Size
2009-10	5-8	60.4	254	76.0	51.5	1.12
2010-11	5-8	65.5	190	75.7	50.5	1.26
2011-12	5-8	64%	290	76.9	55.4	1.02
2012-13	3, 5-8	80.1%	394	16.0	19.0	-.020

Goal 1: Growth Measure

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

2013-14 Mathematics Mean Growth Percentile by Grade Level

Grade	Mean Growth Percentile	
	School	Statewide Average
3		50.0
4	77.5	50.0
5	86.0	50.0
6	84.0	50.0
7	82.5	50.0
8	75.0	50.0
All	81.0	50.0

Summary of the Mathematics Goal

Rochester Prep fell short of the applicable absolute measure and growth measure in the Accountability Plan Progress Report in all grades except 3rd. The school fell short, on an aggregate, by 28 percentage points from the absolute goal of 75% achieving proficiency on the 2013-2014 Mathematics exams.

However, Rochester Prep achieved one of its absolute goals, its two comparative goals in 13-14, and one of its growth goals as outlined in the Accountability Plan Progress Report. First, for every grade, Rochester Prep students outperformed their Rochester City School District counterparts, and outperformed the RCSD on the aggregate as well. Second, Rochester Prep students in at least their second year reached higher proficiency levels than similar students in local K-8 schools in the Rochester City School District in all grade, and outperformed these schools on the aggregate as well.

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	Did Not Achieve in 12-13

	students among all public schools in New York State. (Using 2012-13 school district results.)	
Growth	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.	Achieved
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at or above Level 3 on the state exam will be greater than that of all students in the same tested grades in the local school district.	Achieved

Action Plan

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

Common Core

First, in the 2013-14 school year, Rochester Prep implemented a curriculum that is fully aligned with the Common Core Learning Standards. In 2014-15, Rochester Prep plans to make changes to the curriculum to further align with the Common Core Learning Standards. At Rochester Prep middle school, we will now have one 2 hour Math class each day. This aligns more accurately to the Common Core Learning Standards, whereby students' will not be responsible for mathematics operations, but communicating the procedure behind the operation. In addition, 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. In addition, Rochester Prep plans to continue and further refine its effective strategies for teaching mathematics.

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 form the previous year's NYS Math exam, internal 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 master teachers can effectively and consistently give more feedback on new teachers' teaching methods and strategies.

As well, our teachers this year will be exposed to regular "Cross Regional Professional Development," where they will work with, learn and share best practices with instructional leaders form all Uncommon Schools.

Expansion

Part of Rochester Prep's action plan is to create a strong K-12 program for our students. This year Rochester Prep Middle School is receiving students from our Elementary school for the first time. The majority of our incoming 5th graders is no longer "new" to Rochester Prep, but has been with our school system for 1-5 years already. As is demonstrated from the NYS Math results, the Rochester Prep students who are with us earlier achieve proficiency faster than students who come to us in 5th grade. As the elementary students continue to rise into the middle school, Rochester Prep expects to continue to see compounded growth in proportion to the numbers of years in our schools.

SCIENCE

Goal 3: Science

Students will demonstrate mastery of skills and knowledge in Science.

Background

Rochester Prep's Science curriculum takes a comprehensive instructional look at Science standards over the course of five grades, 4 through 8. The Science program has expanded in scope and depth as the school has grown over the past eight years.

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 administered the New York State Testing Program science assessment to students in 4th and 8th grade in spring 2014. 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

In the 2013-14 school year, 86% of Rochester Prep students performed at or above proficiency on the 4th and 8th grade Science test. Every student in Rochester Prep's 8th grade class had been enrolled in the school for 2 or more years. Rochester Prep exceeded the requirement that 75% of students enrolled in their second year achieve proficiency in Science.

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

Grade	Charter School Students In At Least 2 nd Year	
	Percent	Number Tested
4	90	80
8	83	55

*2012-2013 and 2013-2014 scores are unavailable for District Students.

Evaluation

The students surpassed the 75% absolute measure by 11 percentage points (86% vs. 75%). The results demonstrate the effects of a strong Science program at Rochester Prep.

Additional Evidence

There was a 6% increase from this year’s proficiency rate from the 2012-2013 school year. Overall, the grade surpassed the absolute measure.

Science Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year at Proficiency							
	2010-11		2011-12		2012-13		20103-14	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
4							90	80
8	98	48	93	37	80	55	83	55
All	98	48	93	37	80	55	86	135

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

District data is unavailable.

Evaluation

District data is unavailable

Additional Evidence

District data is unavailable

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							
	2010-11		2011-12		2012-13		2013-2014	
	Charter School	Local District	Charter School	Local District	Charter School	Local District	Charter School	Local District
4							90	DATA NOT AVAILABLE
8	98	31	93	28	80	DATA NOT AVAILABLE	83	DATA NOT AVAILABLE
All	98	31	93	28	80	DATA NOT AVAILABLE	86	DATA NOT AVAILABLE

*2013-2014 scores are unavailable for the District Students

Summary of the Science Goal

Rochester Prep achieved both the absolute measure and the comparative measure for Science.

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.	Achieved
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.	Cannot Compare

Action Plan

We will continue sharing best practices with other high-performing Science programs across the state, share curriculum and scopes and sequences across the Uncommon Schools and Rochester and Troy regions, and continue to develop Rochester Prep Science teachers by giving them targeted professional development and ensure their participation in Science conferences. In addition, at the Middle School, in the 2014-2015 school year, for the first time we will be offering Science class, 4 days a week, for each student (grades 5-8).

NCLB

Goal 5: NCLB

Under the state's NCLB accountability system, the school's 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 each of the past 8 reporting years.

Additional Evidence

Rochester Prep has been deemed to be in "Good Standing" under NCLB for every year it was established in the 2006-2007 school year.

NCLB Status by Year

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

Appendix B: Total Expenditures and Administrative Expenditures per Child

Created Tuesday, July 29, 2014

Updated Wednesday, July 30, 2014

Page 1

Charter School Name: 261600860906 TRUE NORTH ROCH PREP CS

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	10020954
1. Total Expenditures Per Child Line 2: BEDS Day Pupil Count	782
1. Total Expenditures Per Child Line 3: Divide Line 1 by Line 2	12815

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)	1135691
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)	720248
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	1855939
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	782
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	2373

Thank you.

Charter Funding By NYS School District Code

* The FY 2013-14 rates are the same as the past three fiscal years' rates.*

	District Code	School District Name	Final 2009-10 Basic Tuition	Final 2010-11 Basic Tuition	Final 2011-12 Basic Tuition	Final 2012-13 Basic Tuition	Final 2013-14 Basic Tuition
1	10100	ALBANY	11,712	14,072	14,072	14,072	14,072
2	10201	BERNE KNOX	10,814	13,371	13,371	13,371	13,371
3	10306	BETHLEHEM	12,653	12,513	12,513	12,513	12,513
4	10402	RAVENA COEYMAN	11,936	13,289	13,289	13,289	13,289
5	10500	COHOES	11,070	11,791	11,791	11,791	11,791
6	10601	SOUTH COLONIE	11,422	12,137	12,137	12,137	12,137
7	10615	MENANDS	16,582	15,870	15,870	15,870	15,870
8	10623	NORTH COLONIE	10,541	10,708	10,708	10,708	10,708
9	10701	GREEN ISLAND	10,997	12,662	12,662	12,662	12,662
10	10802	GUILDERLAND	10,712	11,354	11,354	11,354	11,354
11	11003	VOORHEESVILLE	12,377	12,742	12,742	12,742	12,742
12	11200	WATERVLIET	9,070	9,404	9,404	9,404	9,404
13	20101	ALFRED ALMOND	10,226	10,628	10,628	10,628	10,628
14	20601	ANDOVER	11,107	12,353	12,353	12,353	12,353
15	20702	GENESEE VALLEY	9,686	11,013	11,013	11,013	11,013
16	20801	BELFAST	10,153	11,619	11,619	11,619	11,619
17	21102	CANASERAGA	11,354	12,329	12,329	12,329	12,329
18	21601	FRIENDSHIP	11,948	12,385	12,385	12,385	12,385
19	22001	FILLMORE	8,668	9,156	9,156	9,156	9,156
20	22101	WHITESVILLE	10,241	10,904	10,904	10,904	10,904
21	22302	CUBA-RUSHFORD	10,889	12,488	12,488	12,488	12,488
22	22401	SCIO	12,133	11,968	11,968	11,968	11,968
23	22601	WELLSVILLE	11,455	11,671	11,671	11,671	11,671
24	22902	BOLIVAR-RICHBG	11,418	10,885	10,885	10,885	10,885
25	30101	CHENANGO FORKS	10,119	10,503	10,503	10,503	10,503
26	30200	BINGHAMTON	9,820	10,220	10,220	10,220	10,220
27	30501	HARPURSVILLE	9,718	9,887	9,887	9,887	9,887
28	30601	SUSQUEHANNA VA	11,919	12,156	12,156	12,156	12,156
29	30701	CHENANGO VALLE	10,906	10,670	10,670	10,670	10,670
30	31101	MAINE ENDWELL	11,002	10,197	10,197	10,197	10,197
31	31301	DEPOSIT	14,020	14,304	14,304	14,304	14,304
32	31401	WHITNEY POINT	9,883	11,324	11,324	11,324	11,324
33	31501	UNION-ENDICOTT	10,955	11,048	11,048	11,048	11,048
34	31502	JOHNSON CITY	11,182	12,066	12,066	12,066	12,066
35	31601	VESTAL	11,413	12,166	12,166	12,166	12,166
36	31701	WINDSOR	9,813	10,115	10,115	10,115	10,115
37	40204	WEST VALLEY	13,408	13,623	13,623	13,623	13,623
38	40302	ALLEGANY-LIMES	9,652	10,362	10,362	10,362	10,362
39	40901	ELLCOTTVILLE	10,206	11,491	11,491	11,491	11,491
40	41101	FRANKLINVILLE	10,696	11,351	11,351	11,351	11,351
41	41401	HINSDALE	10,640	9,952	9,952	9,952	9,952
42	42302	CATTARAUGUS-LI	11,536	11,368	11,368	11,368	11,368
43	42400	OLEAN	9,933	10,976	10,976	10,976	10,976
44	42801	GOWANDA	10,020	11,326	11,326	11,326	11,326
45	42901	PORTVILLE	9,726	10,058	10,058	10,058	10,058
46	43001	RANDOLPH	9,806	10,720	10,720	10,720	10,720
47	43200	SALAMANCA	11,211	11,582	11,582	11,582	11,582
48	43501	YORKSHIRE-PIONE	10,566	11,406	11,406	11,406	11,406
49	50100	AUBURN	9,959	10,495	10,495	10,495	10,495
50	50301	WEEDSPORT	10,421	11,820	11,820	11,820	11,820
51	50401	CATO MERIDIAN	9,412	10,653	10,653	10,653	10,653
52	50701	SOUTHERN CAYUG	12,338	13,419	13,419	13,419	13,419
53	51101	PORT BYRON	10,138	10,865	10,865	10,865	10,865
54	51301	MORAVIA	9,940	10,202	10,202	10,202	10,202
55	51901	UNION SPRINGS	11,969	12,059	12,059	12,059	12,059
56	60201	SOUTHWESTERN	9,691	10,202	10,202	10,202	10,202
57	60301	FREWSBURG	8,965	10,206	10,206	10,206	10,206
58	60401	CASSADAGA VALL	10,976	11,359	11,359	11,359	11,359
59	60503	CHAUTAUQUA	14,330	14,457	14,457	14,457	14,457
60	60601	PINE VALLEY	11,072	11,589	11,589	11,589	11,589
61	60701	CLYMER	13,768	14,425	14,425	14,425	14,425
62	60800	DUNKIRK	12,054	12,985	12,985	12,985	12,985
63	61001	BEMUS POINT	10,726	11,810	11,810	11,810	11,810
64	61101	FALCONER	8,694	9,522	9,522	9,522	9,522
65	61501	SILVER CREEK	10,079	11,223	11,223	11,223	11,223
66	61503	FORESTVILLE	10,133	10,484	10,484	10,484	10,484
67	61601	PANAMA	10,861	11,826	11,826	11,826	11,826
68	61700	JAMESTOWN	10,157	10,164	10,164	10,164	10,164
69	62201	FREDONIA	11,242	12,007	12,007	12,007	12,007
70	62301	BROCTON	12,774	12,437	12,437	12,437	12,437
71	62401	RIPLEY	13,456	15,941	15,941	15,941	15,941
72	62601	SHERMAN	10,611	10,196	10,196	10,196	10,196
73	62901	WESTFIELD	10,983	11,891	11,891	11,891	11,891
74	70600	ELMIRA	9,965	11,012	11,012	11,012	11,012
75	70901	HORSEHEADS	9,466	10,188	10,188	10,188	10,188

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76	70902	ELMIRA HEIGHTS	9,761	10,136	10,136	10,136	10,136
77	80101	AFTON	11,717	13,800	13,800	13,800	13,800
78	80201	BAINBRIDGE GUI	10,541	11,434	11,434	11,434	11,434
79	80601	GREENE	9,598	10,565	10,565	10,565	10,565
80	81003	UNADILLA	10,725	11,393	11,393	11,393	11,393
81	81200	NORWICH	9,089	9,956	9,956	9,956	9,956
82	81401	GRGETWN-SO OTS	11,700	12,871	12,871	12,871	12,871
83	81501	OXFORD	11,678	11,858	11,858	11,858	11,858
84	82001	SHERBURNE EARL	9,264	10,712	10,712	10,712	10,712
85	90201	AUSABLE VALLEY	12,302	13,185	13,185	13,185	13,185
86	90301	BEEKMANTOWN	11,410	11,708	11,708	11,708	11,708
87	90501	NORTHEASTERN	9,825	11,543	11,543	11,543	11,543
88	90601	CHAZY	10,616	11,716	11,716	11,716	11,716
89	90901	NORTHRN ADIRON	10,706	12,594	12,594	12,594	12,594
90	91101	PERU	11,126	11,849	11,849	11,849	11,849
91	91200	PLATTSBURGH	12,526	13,604	13,604	13,604	13,604
92	91402	SARANAC	9,535	11,333	11,333	11,333	11,333
93	100501	COPAKE-TACONIC	13,043	13,622	13,622	13,622	13,622
94	100902	GERMANTOWN	12,770	14,614	14,614	14,614	14,614
95	101001	CHATHAM	12,277	12,977	12,977	12,977	12,977
96	101300	HUDSON	11,982	13,222	13,222	13,222	13,222
97	101401	KINDERHOOK	10,114	11,239	11,239	11,239	11,239
98	101601	NEW LEBANON	13,441	15,792	15,792	15,792	15,792
99	110101	CINCINNATUS	12,195	12,691	12,691	12,691	12,691
100	110200	CORTLAND	9,778	10,142	10,142	10,142	10,142
101	110304	MCGRAW	11,222	11,248	11,248	11,248	11,248
102	110701	HOMER	10,182	11,092	11,092	11,092	11,092
103	110901	MARATHON	7,853	11,911	11,911	11,911	11,911
104	120102	ANDES	15,445	21,107	21,107	21,107	21,107
105	120301	DOWNSVILLE	16,110	17,143	17,143	17,143	17,143
106	120401	CHARLOTTE VALL	9,939	10,907	10,907	10,907	10,907
107	120501	DELHI	12,859	13,930	13,930	13,930	13,930
108	120701	FRANKLIN	12,786	13,106	13,106	13,106	13,106
109	120906	HANCOCK	13,854	14,267	14,267	14,267	14,267
110	121401	MARGARETVILLE	12,416	13,376	13,376	13,376	13,376
111	121502	ROXBURY	15,068	16,963	16,963	16,963	16,963
112	121601	SIDNEY	11,217	11,637	11,637	11,637	11,637
113	121701	STAMFORD	11,560	13,915	13,915	13,915	13,915
114	121702	S. KORTRIGHT	13,857	13,381	13,381	13,381	13,381
115	121901	WALTON	9,739	10,718	10,718	10,718	10,718
116	130200	BEACON	9,650	11,093	11,093	11,093	11,093
117	130502	DOVER	10,589	11,245	11,245	11,245	11,245
118	130801	HYDE PARK	10,965	12,055	12,055	12,055	12,055
119	131101	NORTHEAST	15,151	15,342	15,342	15,342	15,342
120	131201	PAWLING	14,556	15,571	15,571	15,571	15,571
121	131301	PINE PLAINS	12,380	14,565	14,565	14,565	14,565
122	131500	POUGHKEEPSIE	11,195	12,524	12,524	12,524	12,524
123	131601	ARLINGTON	10,651	11,469	11,469	11,469	11,469
124	131602	SPACKENKILL	14,417	16,018	16,018	16,018	16,018
125	131701	RED HOOK	12,091	13,202	13,202	13,202	13,202
126	131801	RHINEBECK	14,204	16,681	16,681	16,681	16,681
127	132101	WAPPINGERS	10,055	10,887	10,887	10,887	10,887
128	132201	MILLBROOK	11,769	12,902	12,902	12,902	12,902
129	140101	ALDEN	9,737	9,862	9,862	9,862	9,862
130	140201	AMHERST	10,138	10,721	10,721	10,721	10,721
131	140203	WILLIAMSVILLE	10,494	10,904	10,904	10,904	10,904
132	140207	SWEET HOME	10,961	11,954	11,954	11,954	11,954
133	140301	EAST AURORA	9,978	10,205	10,205	10,205	10,205
134	140600	BUFFALO	10,429	12,005	12,005	12,005	12,005
135	140701	CHEEKTOWAGA	9,733	10,235	10,235	10,235	10,235
136	140702	MARYVALE	10,025	10,433	10,433	10,433	10,433
137	140703	CLEVELAND HILL	9,946	10,428	10,428	10,428	10,428
138	140707	DEPEW	10,741	10,409	10,409	10,409	10,409
139	140709	SLOAN	10,860	11,946	11,946	11,946	11,946
140	140801	CLARENCE	8,747	9,001	9,001	9,001	9,001
141	141101	SPRINGVILLE-GR	10,053	11,347	11,347	11,347	11,347
142	141201	EDEN	8,752	9,674	9,674	9,674	9,674
143	141301	IROQUOIS	9,111	9,751	9,751	9,751	9,751
144	141401	EVANS-BRANT	11,083	11,618	11,618	11,618	11,618
145	141501	GRAND ISLAND	9,823	9,915	9,915	9,915	9,915
146	141601	HAMBURG	9,519	9,716	9,716	9,716	9,716
147	141604	FRONTIER	8,271	8,759	8,759	8,759	8,759
148	141701	HOLLAND	9,966	11,032	11,032	11,032	11,032
149	141800	LACKAWANNA	10,833	11,969	11,969	11,969	11,969
150	141901	LANCASTER	7,973	8,442	8,442	8,442	8,442

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151	142101	AKRON	9,760	10,134	10,134	10,134	10,134
152	142201	NORTH COLLINS	10,361	13,023	13,023	13,023	13,023
153	142301	ORCHARD PARK	10,198	10,523	10,523	10,523	10,523
154	142500	TONAWANDA	9,779	10,051	10,051	10,051	10,051
155	142601	KENMORE	10,412	9,477	9,477	9,477	9,477
156	142801	WEST SENECA	8,948	10,179	10,179	10,179	10,179
157	150203	CROWN POINT	14,203	15,675	15,675	15,675	15,675
158	150301	ELIZABETHTOWN	13,228	13,358	13,358	13,358	13,358
159	150601	KEENE	18,529	19,661	19,661	19,661	19,661
160	150801	MINERVA	27,490	25,637	25,637	25,637	25,637
161	150901	MORIAH	10,922	11,855	11,855	11,855	11,855
162	151001	NEWCOMB	51,675	43,580	43,580	43,580	43,580
163	151102	LAKE PLACID	13,620	14,942	14,942	14,942	14,942
164	151401	SCHROON LAKE	16,058	15,368	15,368	15,368	15,368
165	151501	TICONDEROGA	13,258	13,455	13,455	13,455	13,455
166	151601	WESTPORT	11,244	13,591	13,591	13,591	13,591
167	151701	WILLSBORO	13,461	15,355	15,355	15,355	15,355
168	160101	TUPPER LAKE	10,281	11,461	11,461	11,461	11,461
169	160801	CHATEAUGAY	9,502	10,879	10,879	10,879	10,879
170	161201	SALMON RIVER	11,610	13,576	13,576	13,576	13,576
171	161401	SARANAC LAKE	13,140	13,999	13,999	13,999	13,999
172	161501	MALONE	10,134	10,520	10,520	10,520	10,520
173	161601	BRUSHTON MOIRA	10,152	11,409	11,409	11,409	11,409
174	161801	ST REGIS FALLS	11,664	13,886	13,886	13,886	13,886
175	170301	WHEELERVILLE	15,077	18,435	18,435	18,435	18,435
176	170500	GLOVERSVILLE	9,121	9,865	9,865	9,865	9,865
177	170600	JOHNSTOWN	9,818	10,408	10,408	10,408	10,408
178	170801	MAYFIELD	8,827	10,094	10,094	10,094	10,094
179	170901	NORTHVILLE	12,396	13,440	13,440	13,440	13,440
180	171001	OPPENHEIM EPHR	13,504	13,229	13,229	13,229	13,229
181	171102	BROADALBIN-PER	8,605	8,636	8,636	8,636	8,636
182	180202	ALEXANDER	10,005	11,335	11,335	11,335	11,335
183	180300	BATAVIA	12,503	12,293	12,293	12,293	12,293
184	180701	BYRON BERGEN	10,098	11,347	11,347	11,347	11,347
185	180901	ELBA	10,830	11,423	11,423	11,423	11,423
186	181001	LE ROY	9,837	10,790	10,790	10,790	10,790
187	181101	OAKFIELD ALABA	10,716	9,994	9,994	9,994	9,994
188	181201	PAVILION	10,273	10,682	10,682	10,682	10,682
189	181302	PEMBROKE	9,919	11,828	11,828	11,828	11,828
190	190301	CAIRO-DURHAM	9,731	10,345	10,345	10,345	10,345
191	190401	CATSKILL	11,424	14,130	14,130	14,130	14,130
192	190501	COXSACKIE ATHE	10,905	11,888	11,888	11,888	11,888
193	190701	GREENVILLE	11,269	13,454	13,454	13,454	13,454
194	190901	HUNTER TANNERS	14,001	16,482	16,482	16,482	16,482
195	191401	WINDHAM ASHLAN	14,868	18,838	18,838	18,838	18,838
196	200101	PISECO	26,736	26,047	26,047	26,047	26,047
197	200401	INDIAN LAKE	22,268	24,054	24,054	24,054	24,054
198	200501	INLET	26,736	26,047	26,047	26,047	26,047
199	200601	LAKE PLEASANT	28,900	25,331	25,331	25,331	25,331
200	200701	LONG LAKE	37,270	42,198	42,198	42,198	42,198
201	200901	WELLS	18,500	21,823	21,823	21,823	21,823
202	210302	WEST CANADA VA	10,384	11,723	11,723	11,723	11,723
203	210402	FRANKFORT-SCHU	9,084	9,210	9,210	9,210	9,210
204	210501	ILION	8,025	8,450	8,450	8,450	8,450
205	210502	MOHAWK	9,642	10,758	10,758	10,758	10,758
206	210601	HERKIMER	9,185	9,525	9,525	9,525	9,525
207	210800	LITTLE FALLS	10,818	11,471	11,471	11,471	11,471
208	211003	DOLGEVILLE	9,576	10,527	10,527	10,527	10,527
209	211103	POLAND	10,558	11,690	11,690	11,690	11,690
210	211701	VAN HORNSVILLE	12,211	11,991	11,991	11,991	11,991
211	211901	TOWN OF WEBB	18,823	20,143	20,143	20,143	20,143
212	212001	MT MARKHAM CSD	10,836	11,231	11,231	11,231	11,231
213	220101	S. JEFFERSON	8,069	9,183	9,183	9,183	9,183
214	220202	ALEXANDRIA	10,338	12,100	12,100	12,100	12,100
215	220301	INDIAN RIVER	8,380	6,996	6,996	6,996	6,996
216	220401	GENERAL BROWN	8,410	8,580	8,580	8,580	8,580
217	220701	THOUSAND ISLAND	11,183	12,027	12,027	12,027	12,027
218	220909	BELLEVILLE-HEN	9,652	10,030	10,030	10,030	10,030
219	221001	SACKETS HARBOR	10,726	10,104	10,104	10,104	10,104
220	221301	LYME	10,382	13,021	13,021	13,021	13,021
221	221401	LA FARGEVILLE	10,039	9,458	9,458	9,458	9,458
222	222000	WATERTOWN	7,934	8,985	8,985	8,985	8,985
223	222201	CARTHAGE	8,911	8,472	8,472	8,472	8,472
224	230201	COPENHAGEN	9,038	9,935	9,935	9,935	9,935
225	230301	HARRISVILLE	11,794	12,372	12,372	12,372	12,372

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226	230901	LOWVILLE	8,403	9,603	9,603	9,603	9,603
227	231101	SOUTH LEWIS	11,777	13,513	13,513	13,513	13,513
228	231301	BEAVER RIVER	10,065	9,873	9,873	9,873	9,873
229	240101	AVON	10,726	10,465	10,465	10,465	10,465
230	240201	CALEDONIA MUMF	9,239	10,218	10,218	10,218	10,218
231	240401	GENESEO	10,819	12,257	12,257	12,257	12,257
232	240801	LIVONIA	10,725	11,356	11,356	11,356	11,356
233	240901	MOUNT MORRIS	11,101	12,120	12,120	12,120	12,120
234	241001	DANSVILLE	9,525	10,313	10,313	10,313	10,313
235	241101	DALTON-NUNDA	11,704	13,107	13,107	13,107	13,107
236	241701	YORK	9,863	10,694	10,694	10,694	10,694
237	250109	BROOKFIELD	11,515	11,171	11,171	11,171	11,171
238	250201	CAZENOVIA	9,996	10,613	10,613	10,613	10,613
239	250301	DE RUYTER	12,001	13,069	13,069	13,069	13,069
240	250401	MORRISVILLE EA	11,015	12,114	12,114	12,114	12,114
241	250701	HAMILTON	12,465	12,897	12,897	12,897	12,897
242	250901	CANASTOTA	9,135	9,837	9,837	9,837	9,837
243	251101	MADISON	10,976	10,738	10,738	10,738	10,738
244	251400	ONEIDA CITY	10,485	11,079	11,079	11,079	11,079
245	251501	STOCKBRIDGE VA	9,838	10,638	10,638	10,638	10,638
246	251601	CHITTENANGO	10,080	10,983	10,983	10,983	10,983
247	260101	BRIGHTON	12,025	12,448	12,448	12,448	12,448
248	260401	GATES CHILI	11,150	12,359	12,359	12,359	12,359
249	260501	GREECE	10,422	10,979	10,979	10,979	10,979
250	260801	E. IRONDEQUOIT	10,006	11,557	11,557	11,557	11,557
251	260803	W. IRONDEQUOIT	10,711	10,413	10,413	10,413	10,413
252	260901	HONEOYE FALLS	10,103	10,435	10,435	10,435	10,435
253	261001	SPENCERPORT	10,259	10,533	10,533	10,533	10,533
254	261101	HILTON	10,019	10,200	10,200	10,200	10,200
255	261201	PENFIELD	12,155	12,346	12,346	12,346	12,346
256	261301	FAIRPORT	10,220	10,647	10,647	10,647	10,647
257	261313	EAST ROCHESTER	12,418	12,585	12,585	12,585	12,585
258	261401	PITTSFORD	12,644	12,722	12,722	12,722	12,722
259	261501	CHURCHVILLE CH	9,496	10,122	10,122	10,122	10,122
260	261600	ROCHESTER	10,868	12,090	12,090	12,090	12,090
261	261701	RUSH HENRIETTA	11,738	12,330	12,330	12,330	12,330
262	261801	BROCKPORT	10,222	10,745	10,745	10,745	10,745
263	261901	WEBSTER	10,427	10,872	10,872	10,872	10,872
264	262001	WHEATLAND CHIL	14,442	15,259	15,259	15,259	15,259
265	270100	AMSTERDAM	8,887	9,443	9,443	9,443	9,443
266	270301	CANAJOHARIE	10,533	10,845	10,845	10,845	10,845
267	270601	FONDA FULTONVI	10,509	11,108	11,108	11,108	11,108
268	270701	FORT PLAIN	10,723	12,841	12,841	12,841	12,841
269	271102	ST JOHNSVILLE	10,561	11,910	11,910	11,910	11,910
270	280100	GLEN COVE	17,909	18,185	18,185	18,185	18,185
271	280201	HEMPSTEAD	17,356	18,202	18,202	18,202	18,202
272	280202	UNIONDALE	18,310	19,864	19,864	19,864	19,864
273	280203	EAST MEADOW	15,631	15,722	15,722	15,722	15,722
274	280204	NORTH BELLMORE	15,419	17,493	17,493	17,493	17,493
275	280205	LEVITTOWN	15,793	17,280	17,280	17,280	17,280
276	280206	SEAFORD	14,547	15,660	15,660	15,660	15,660
277	280207	BELLMORE	17,562	19,638	19,638	19,638	19,638
278	280208	ROOSEVELT	16,845	16,925	16,925	16,925	16,925
279	280209	FREEPORT	14,902	15,703	15,703	15,703	15,703
280	280210	BALDWIN	15,336	15,658	15,658	15,658	15,658
281	280211	OCEANSIDE	15,026	16,067	16,067	16,067	16,067
282	280212	MALVERNE	16,487	19,705	19,705	19,705	19,705
283	280213	V STR THIRTEEN	15,193	15,487	15,487	15,487	15,487
284	280214	HEWLETT WOODME	20,329	22,408	22,408	22,408	22,408
285	280215	LAWRENCE	20,562	23,002	23,002	23,002	23,002
286	280216	ELMONT	13,210	14,397	14,397	14,397	14,397
287	280217	FRANKLIN SQUAR	13,288	13,412	13,412	13,412	13,412
288	280218	GARDEN CITY	16,464	17,620	17,620	17,620	17,620
289	280219	EAST ROCKAWAY	16,680	18,383	18,383	18,383	18,383
290	280220	LYNBROOK	16,514	17,680	17,680	17,680	17,680
291	280221	ROCKVILLE CENT	17,397	18,767	18,767	18,767	18,767
292	280222	FLORAL PARK	12,852	14,937	14,937	14,937	14,937
293	280223	WANTAGH	13,441	13,593	13,593	13,593	13,593
294	280224	V STR TWENTY-F	18,886	20,044	20,044	20,044	20,044
295	280225	MERRICK	16,693	17,936	17,936	17,936	17,936
296	280226	ISLAND TREES	14,337	15,505	15,505	15,505	15,505
297	280227	WEST HEMPSTEAD	14,732	16,759	16,759	16,759	16,759
298	280229	NORTH MERRICK	16,678	17,825	17,825	17,825	17,825
299	280230	VALLEY STR UF	17,598	19,277	19,277	19,277	19,277
300	280231	ISLAND PARK	27,655	27,985	27,985	27,985	27,985

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301	280251	VALLEY STR CHS	13,762	14,858	14,858	14,858	14,858
302	280252	SEWANHAKA	12,243	12,522	12,522	12,522	12,522
303	280253	BELLMORE-MERRI	13,037	13,764	13,764	13,764	13,764
304	280300	LONG BEACH	19,842	22,348	22,348	22,348	22,348
305	280401	WESTBURY	17,435	18,287	18,287	18,287	18,287
306	280402	EAST WILLISTON	19,814	20,784	20,784	20,784	20,784
307	280403	ROSLYN	20,081	20,898	20,898	20,898	20,898
308	280404	PORT WASHINGTO	19,475	20,028	20,028	20,028	20,028
309	280405	NEW HYDE PARK	13,585	14,771	14,771	14,771	14,771
310	280406	MANHASSET	20,254	21,235	21,235	21,235	21,235
311	280407	GREAT NECK	21,183	22,468	22,468	22,468	22,468
312	280409	HERRICKS	16,522	17,029	17,029	17,029	17,029
313	280410	MINEOLA	22,566	23,709	23,709	23,709	23,709
314	280411	CARLE PLACE	19,902	20,187	20,187	20,187	20,187
315	280501	NORTH SHORE	20,288	23,323	23,323	23,323	23,323
316	280502	SYOSSET	19,526	20,263	20,263	20,263	20,263
317	280503	LOCUST VALLEY	22,104	22,507	22,507	22,507	22,507
318	280504	PLAINVIEW	16,964	17,942	17,942	17,942	17,942
319	280506	OYSTER BAY	22,633	22,533	22,533	22,533	22,533
320	280515	JERICHO	22,601	23,911	23,911	23,911	23,911
321	280517	HICKSVILLE	14,580	14,942	14,942	14,942	14,942
322	280518	PLAINEDGE	13,977	15,704	15,704	15,704	15,704
323	280521	BETHPAGE	17,066	17,350	17,350	17,350	17,350
324	280522	FARMINGDALE	15,641	16,831	16,831	16,831	16,831
325	280523	MASSAPEQUA	15,232	16,052	16,052	16,052	16,052
326	300000	NEW YORK CITY	12,443	13,527	13,527	13,527	13,527
327	400301	LEWISTON PORTE	12,236	12,229	12,229	12,229	12,229
328	400400	LOCKPORT	10,220	9,915	9,915	9,915	9,915
329	400601	NEWFANE	9,476	10,086	10,086	10,086	10,086
330	400701	NIAGARA WHEATF	9,672	10,443	10,443	10,443	10,443
331	400800	NIAGARA FALLS	10,015	10,925	10,925	10,925	10,925
332	400900	N. TONAWANDA	9,630	10,593	10,593	10,593	10,593
333	401001	STARPOINT	9,058	9,789	9,789	9,789	9,789
334	401201	ROYALTON HARTL	9,683	10,207	10,207	10,207	10,207
335	401301	BARKER	13,293	12,895	12,895	12,895	12,895
336	401501	WILSON	10,584	10,386	10,386	10,386	10,386
337	410401	ADIRONDACK	10,915	11,671	11,671	11,671	11,671
338	410601	CAMDEN	9,386	10,655	10,655	10,655	10,655
339	411101	CLINTON	11,072	11,529	11,529	11,529	11,529
340	411501	NEW HARTFORD	11,712	11,431	11,431	11,431	11,431
341	411504	NEW YORK MILLS	12,248	11,834	11,834	11,834	11,834
342	411603	SAUQUOIT VALLE	10,057	10,956	10,956	10,956	10,956
343	411701	REMSEN	13,154	14,798	14,798	14,798	14,798
344	411800	ROME	10,778	11,413	11,413	11,413	11,413
345	411902	WATERVILLE	10,734	10,900	10,900	10,900	10,900
346	412000	SHERRILL	9,667	9,651	9,651	9,651	9,651
347	412201	HOLLAND PATENT	10,071	10,388	10,388	10,388	10,388
348	412300	UTICA	8,441	9,280	9,280	9,280	9,280
349	412801	WESTMORELAND	11,188	11,938	11,938	11,938	11,938
350	412901	ORISKANY	10,625	10,992	10,992	10,992	10,992
351	412902	WHITESBORO	9,505	9,886	9,886	9,886	9,886
352	420101	WEST GENESEE	9,820	10,199	10,199	10,199	10,199
353	420303	NORTH SYRACUSE	9,332	10,709	10,709	10,709	10,709
354	420401	E SYRACUSE-MIN	12,805	13,674	13,674	13,674	13,674
355	420411	JAMESVILLE-DEW	10,805	10,944	10,944	10,944	10,944
356	420501	JORDAN ELBRIDG	10,342	11,623	11,623	11,623	11,623
357	420601	FABIUS-POMPEY	11,565	12,479	12,479	12,479	12,479
358	420701	WESTHILL	10,372	10,635	10,635	10,635	10,635
359	420702	SOLVAY	10,721	11,760	11,760	11,760	11,760
360	420807	LA FAYETTE	15,526	15,766	15,766	15,766	15,766
361	420901	BALDWINSVILLE	10,185	10,722	10,722	10,722	10,722
362	421001	FAYETTEVILLE	10,267	10,653	10,653	10,653	10,653
363	421101	MARCELLUS	8,871	9,775	9,775	9,775	9,775
364	421201	ONONDAGA	10,459	12,132	12,132	12,132	12,132
365	421501	LIVERPOOL	11,946	12,529	12,529	12,529	12,529
366	421504	LYNCOURT	13,521	15,499	15,499	15,499	15,499
367	421601	SKANEATELES	12,010	12,337	12,337	12,337	12,337
368	421800	SYRACUSE	10,362	11,930	11,930	11,930	11,930
369	421902	TULLY	9,585	10,036	10,036	10,036	10,036
370	430300	CANANDAIGUA	10,181	10,828	10,828	10,828	10,828
371	430501	EAST BLOOMFIEL	10,213	11,117	11,117	11,117	11,117
372	430700	GENEVA	10,458	12,688	12,688	12,688	12,688
373	430901	GORHAM-MIDDLES	11,367	11,872	11,872	11,872	11,872
374	431101	MANCHSTR-SHRTS	10,485	10,420	10,420	10,420	10,420
375	431201	NAPLES	13,488	13,135	13,135	13,135	13,135

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376	431301	PHELPS-CLIFTON	10,623	11,376	11,376	11,376	11,376
377	431401	HONEOYE	10,487	12,141	12,141	12,141	12,141
378	431701	VICTOR	9,618	9,518	9,518	9,518	9,518
379	440102	WASHINGTONVILL	11,687	11,931	11,931	11,931	11,931
380	440201	CHESTER	12,532	13,170	13,170	13,170	13,170
381	440301	CORNWALL	11,413	11,262	11,262	11,262	11,262
382	440401	PINE BUSH	10,576	11,570	11,570	11,570	11,570
383	440601	GOSHEN	12,560	12,773	12,773	12,773	12,773
384	440901	HIGHLAND FALLS	13,618	14,583	14,583	14,583	14,583
385	441000	MIDDLETOWN	11,355	12,759	12,759	12,759	12,759
386	441101	MINISINK VALLE	10,099	10,552	10,552	10,552	10,552
387	441201	MONROE WOODBUR	12,538	13,089	13,089	13,089	13,089
388	441202	KIRYAS JOEL	25,769	36,930	36,930	36,930	36,930
389	441301	VALLEY-MONTGMR	9,864	11,222	11,222	11,222	11,222
390	441600	NEWBURGH	12,738	14,796	14,796	14,796	14,796
391	441800	PORT JERVIS	11,776	11,904	11,904	11,904	11,904
392	441903	TUXEDO	18,323	17,470	17,470	17,470	17,470
393	442101	WARWICK VALLEY	11,493	12,198	12,198	12,198	12,198
394	442111	GREENWOOD LAKE	15,132	18,311	18,311	18,311	18,311
395	442115	FLORIDA	13,088	14,007	14,007	14,007	14,007
396	450101	ALBION	8,887	10,580	10,580	10,580	10,580
397	450607	KENDALL	9,917	12,590	12,590	12,590	12,590
398	450704	HOLLEY	9,844	10,275	10,275	10,275	10,275
399	450801	MEDINA	10,525	10,827	10,827	10,827	10,827
400	451001	LYNDONVILLE	9,930	10,519	10,519	10,519	10,519
401	460102	ALTMAR PARISH	11,395	11,463	11,463	11,463	11,463
402	460500	FULTON	10,413	11,616	11,616	11,616	11,616
403	460701	HANNIBAL	9,278	10,178	10,178	10,178	10,178
404	460801	CENTRAL SQUARE	9,066	9,571	9,571	9,571	9,571
405	460901	MEXICO	10,521	11,702	11,702	11,702	11,702
406	461300	OSWEGO	12,105	12,270	12,270	12,270	12,270
407	461801	PULASKI	10,270	11,580	11,580	11,580	11,580
408	461901	SANDY CREEK	10,747	12,911	12,911	12,911	12,911
409	462001	PHOENIX	11,107	12,226	12,226	12,226	12,226
410	470202	GLBTSVILLE-MT U	9,683	11,319	11,319	11,319	11,319
411	470501	EDMESTON	9,031	11,243	11,243	11,243	11,243
412	470801	LAURENS	10,185	10,634	10,634	10,634	10,634
413	470901	SCHENEVUS	11,100	12,566	12,566	12,566	12,566
414	471101	MILFORD	11,422	12,217	12,217	12,217	12,217
415	471201	MORRIS	9,185	10,436	10,436	10,436	10,436
416	471400	ONEONTA	10,915	11,790	11,790	11,790	11,790
417	471601	OTEGO-UNADILLA	10,367	11,481	11,481	11,481	11,481
418	471701	COOPERSTOWN	11,595	11,917	11,917	11,917	11,917
419	472001	RICHFIELD SPRI	10,271	10,916	10,916	10,916	10,916
420	472202	CHERRY VLY-SPR	12,632	12,674	12,674	12,674	12,674
421	472506	WORCESTER	10,422	12,352	12,352	12,352	12,352
422	480101	MAHOPAC	13,264	13,925	13,925	13,925	13,925
423	480102	CARMEL	14,865	15,409	15,409	15,409	15,409
424	480401	HALDANE	14,783	16,487	16,487	16,487	16,487
425	480404	GARRISON	20,327	21,713	21,713	21,713	21,713
426	480503	PUTNAM VALLEY	16,294	16,888	16,888	16,888	16,888
427	480601	BREWSTER	15,649	16,808	16,808	16,808	16,808
428	490101	BERLIN	12,019	12,890	12,890	12,890	12,890
429	490202	BRUNSWICK CENT	10,274	10,501	10,501	10,501	10,501
430	490301	EAST GREENBUSH	11,464	11,659	11,659	11,659	11,659
431	490501	HOOSICK FALLS	10,071	11,782	11,782	11,782	11,782
432	490601	LANSINGBURGH	8,509	9,352	9,352	9,352	9,352
433	490801	NORTH GREENBUSH	10,735	11,741	11,741	11,741	11,741
434	490804	WYNANTSKILL	10,613	11,243	11,243	11,243	11,243
435	491200	RENSSELAER	10,996	8,884	8,884	8,884	8,884
436	491302	AVERILL PARK	9,363	10,036	10,036	10,036	10,036
437	491401	HOOSIC VALLEY	9,733	10,338	10,338	10,338	10,338
438	491501	SCHODACK	11,674	12,169	12,169	12,169	12,169
439	491700	TROY	13,360	15,986	15,986	15,986	15,986
440	500101	CLARKSTOWN	12,759	13,310	13,310	13,310	13,310
441	500108	NANUET	17,763	18,531	18,531	18,531	18,531
442	500201	HAVERSTRAW-ST	15,854	17,121	17,121	17,121	17,121
443	500301	S. ORANGETOWN	14,729	15,503	15,503	15,503	15,503
444	500304	NYACK	17,016	18,240	18,240	18,240	18,240
445	500308	PEARL RIVER	14,413	14,858	14,858	14,858	14,858
446	500401	RAMAPO	17,571	16,919	16,919	16,919	16,919
447	500402	EAST RAMAPO	16,326	16,555	16,555	16,555	16,555
448	510101	BRASHER FALLS	9,507	10,172	10,172	10,172	10,172
449	510201	CANTON	11,114	11,252	11,252	11,252	11,252
450	510401	CLIFTON FINE	18,407	17,107	17,107	17,107	17,107

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451	510501	COLTON PIERREP	16,949	18,381	18,381	18,381	18,381
452	511101	GOUVERNEUR	8,945	10,255	10,255	10,255	10,255
453	511201	HAMMOND	11,478	12,727	12,727	12,727	12,727
454	511301	HERMON DEKALB	13,114	12,646	12,646	12,646	12,646
455	511602	LISBON	11,867	12,322	12,322	12,322	12,322
456	511901	MADRID WADDING	10,883	10,491	10,491	10,491	10,491
457	512001	MASSENA	9,131	10,197	10,197	10,197	10,197
458	512101	MORRISTOWN	13,150	13,680	13,680	13,680	13,680
459	512201	NORWOOD NORFOL	10,085	10,652	10,652	10,652	10,652
460	512300	OGDENSBURG	13,053	13,953	13,953	13,953	13,953
461	512404	HEUVELTON	11,007	10,704	10,704	10,704	10,704
462	512501	PARISHVILLE	9,890	10,609	10,609	10,609	10,609
463	512902	POTSDAM	10,840	11,390	11,390	11,390	11,390
464	513102	EDWARDS-KNOX	10,001	10,536	10,536	10,536	10,536
465	520101	BURNT HILLS	10,562	10,168	10,168	10,168	10,168
466	520302	SHENENDEHOWA	10,502	10,919	10,919	10,919	10,919
467	520401	CORINTH	10,020	10,919	10,919	10,919	10,919
468	520601	EDINBURG	28,077	20,896	20,896	20,896	20,896
469	520701	GALWAY	9,042	10,157	10,157	10,157	10,157
470	521200	MECHANICVILLE	9,597	10,280	10,280	10,280	10,280
471	521301	BALLSTON SPA	11,233	11,797	11,797	11,797	11,797
472	521401	S. GLENS FALLS	9,844	10,667	10,667	10,667	10,667
473	521701	SCHUYLERVILLE	11,600	11,472	11,472	11,472	11,472
474	521800	SARATOGA SPRIN	10,496	10,532	10,532	10,532	10,532
475	522001	STILLWATER	8,971	9,269	9,269	9,269	9,269
476	522101	WATERFORD	12,183	12,844	12,844	12,844	12,844
477	530101	DUANESBURG	9,259	9,234	9,234	9,234	9,234
478	530202	SCOTIA GLENVIL	10,245	11,013	11,013	11,013	11,013
479	530301	NISKAYUNA	11,408	11,790	11,790	11,790	11,790
480	530501	SCHALMONT	12,830	13,862	13,862	13,862	13,862
481	530515	MOHONASEN	8,047	8,989	8,989	8,989	8,989
482	530600	SCHENECTADY	10,272	12,015	12,015	12,015	12,015
483	540801	GILBOA CONESVI	13,436	15,707	15,707	15,707	15,707
484	540901	JEFFERSON	11,905	12,445	12,445	12,445	12,445
485	541001	MIDDLEBURGH	13,341	12,453	12,453	12,453	12,453
486	541102	COBLESKL-RICHM	10,568	10,802	10,802	10,802	10,802
487	541201	SCHOHARIE	10,626	12,147	12,147	12,147	12,147
488	541401	SHARON SPRINGS	12,510	14,154	14,154	14,154	14,154
489	550101	ODESSA MONTOUR	9,698	11,363	11,363	11,363	11,363
490	550301	WATKINS GLEN	9,562	10,489	10,489	10,489	10,489
491	560501	SOUTH SENECA	12,642	13,574	13,574	13,574	13,574
492	560603	ROMULUS	11,830	14,567	14,567	14,567	14,567
493	560701	SENECA FALLS	10,676	11,016	11,016	11,016	11,016
494	561006	WATERLOO CENT	9,295	10,263	10,263	10,263	10,263
495	570101	ADDISON	10,215	11,263	11,263	11,263	11,263
496	570201	AVOCA	11,471	13,203	13,203	13,203	13,203
497	570302	BATH	9,370	9,780	9,780	9,780	9,780
498	570401	BRADFORD	12,185	13,266	13,266	13,266	13,266
499	570603	CAMPBELL-SAVON	9,702	10,531	10,531	10,531	10,531
500	571000	CORNING	10,255	10,637	10,637	10,637	10,637
501	571502	CANISTEO-GREEN	11,986	13,797	13,797	13,797	13,797
502	571800	HORNELL	10,088	9,858	9,858	9,858	9,858
503	571901	ARKPORT	8,587	9,680	9,680	9,680	9,680
504	572301	PRATTSBURG	9,983	10,626	10,626	10,626	10,626
505	572702	JASPER-TRPSBRG	9,625	10,590	10,590	10,590	10,590
506	572901	HAMMONDSPORT	14,515	14,766	14,766	14,766	14,766
507	573002	WAYLAND-COHOCT	9,611	10,769	10,769	10,769	10,769
508	580101	BABYLON	17,161	16,928	16,928	16,928	16,928
509	580102	WEST BABYLON	13,840	14,849	14,849	14,849	14,849
510	580103	NORTH BABYLON	13,353	14,290	14,290	14,290	14,290
511	580104	LINDENHURST	13,409	14,253	14,253	14,253	14,253
512	580105	COPIAGUE	13,079	15,361	15,361	15,361	15,361
513	580106	AMITYVILLE	16,765	17,777	17,777	17,777	17,777
514	580107	DEER PARK	15,380	15,685	15,685	15,685	15,685
515	580109	WYANDANCH	15,791	16,666	16,666	16,666	16,666
516	580201	THREE VILLAGE	14,277	15,887	15,887	15,887	15,887
517	580203	COMSEWOGUE	12,594	13,498	13,498	13,498	13,498
518	580205	SACHEM	13,313	13,251	13,251	13,251	13,251
519	580206	PORT JEFFERSON	21,369	21,199	21,199	21,199	21,199
520	580207	MOUNT SINAI	14,326	14,841	14,841	14,841	14,841
521	580208	MILLER PLACE	14,009	12,922	12,922	12,922	12,922
522	580209	ROCKY POINT	12,271	12,814	12,814	12,814	12,814
523	580211	MIDDLE COUNTRY	12,109	13,119	13,119	13,119	13,119
524	580212	LONGWOOD	13,845	14,380	14,380	14,380	14,380
525	580224	PATCHOGUE-MEDF	12,251	12,814	12,814	12,814	12,814

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	District Code	School District Name	Final 2009-10 Basic Tuition	Final 2010-11 Basic Tuition	Final 2011-12 Basic Tuition	Final 2012-13 Basic Tuition	Final 2013-14 Basic Tuition
526	580232	WILLIAM FLOYD	13,077	14,169	14,169	14,169	14,169
527	580233	CENTER MORICHE	14,851	14,847	14,847	14,847	14,847
528	580234	EAST MORICHES	15,102	17,372	17,372	17,372	17,372
529	580235	SOUTH COUNTRY	15,404	15,951	15,951	15,951	15,951
530	580301	EAST HAMPTON	21,330	23,729	23,729	23,729	23,729
531	580302	WAINSCOTT	19,419	15,281	15,281	15,281	15,281
532	580303	AMAGANSETT	45,754	57,648	57,648	57,648	57,648
533	580304	SPRINGS	19,627	21,775	21,775	21,775	21,775
534	580305	SAG HARBOR	23,814	24,725	24,725	24,725	24,725
535	580306	MONTAUK	23,842	31,259	31,259	31,259	31,259
536	580401	ELWOOD	14,427	14,773	14,773	14,773	14,773
537	580402	COLD SPRING HA	20,529	20,586	20,586	20,586	20,586
538	580403	HUNTINGTON	16,922	17,512	17,512	17,512	17,512
539	580404	NORTHPORT	16,459	18,008	18,008	18,008	18,008
540	580405	HALF HOLLOW HI	14,381	14,896	14,896	14,896	14,896
541	580406	HARBORFIELDS	13,134	13,773	13,773	13,773	13,773
542	580410	COMMACK	14,858	15,506	15,506	15,506	15,506
543	580413	S. HUNTINGTON	15,252	15,758	15,758	15,758	15,758
544	580501	BAY SHORE	15,048	15,357	15,357	15,357	15,357
545	580502	ISLIP	12,916	14,288	14,288	14,288	14,288
546	580503	EAST ISLIP	13,735	14,659	14,659	14,659	14,659
547	580504	SAYVILLE	15,751	16,460	16,460	16,460	16,460
548	580505	BAYPORT BLUE P	17,035	17,566	17,566	17,566	17,566
549	580506	HAUPPAUGE	15,992	16,435	16,435	16,435	16,435
550	580507	CONNETQUOT	14,373	15,947	15,947	15,947	15,947
551	580509	WEST ISLIP	12,679	13,799	13,799	13,799	13,799
552	580512	BRENTWOOD	12,950	13,483	13,483	13,483	13,483
553	580513	CENTRAL ISLIP	18,571	19,614	19,614	19,614	19,614
554	580514	FIRE ISLAND	105,135	107,803	107,803	107,803	107,803
555	580601	SHOREHAM-WADIN	14,471	15,726	15,726	15,726	15,726
556	580602	RIVERHEAD	15,743	16,076	16,076	16,076	16,076
557	580701	SHELTER ISLAND	25,456	28,013	28,013	28,013	28,013
558	580801	SMITHTOWN	13,272	13,969	13,969	13,969	13,969
559	580805	KINGS PARK	13,065	13,928	13,928	13,928	13,928
560	580901	REMSENBURG	29,102	36,414	36,414	36,414	36,414
561	580902	WESTHAMPTON BE	18,052	18,354	18,354	18,354	18,354
562	580903	QUOGUE	38,866	46,923	46,923	46,923	46,923
563	580905	HAMPTON BAYS	14,438	16,093	16,093	16,093	16,093
564	580906	SOUTHAMPTON	24,096	23,414	23,414	23,414	23,414
565	580909	BRIDGEHAMPTON	51,579	53,545	53,545	53,545	53,545
566	580910	SAGAPONACK	19,419	15,281	15,281	15,281	15,281
567	580912	EASTPORT-SOUTH	12,376	13,276	13,276	13,276	13,276
568	580913	TUCKAHOE COMMO	24,715	28,200	28,200	28,200	28,200
569	580917	EAST QUOGUE	21,071	22,116	22,116	22,116	22,116
570	581002	OYSTERPONDS	30,893	32,931	32,931	32,931	32,931
571	581004	FISHERS ISLAND	37,296	42,471	42,471	42,471	42,471
572	581005	SOUTHOLD	15,431	17,400	17,400	17,400	17,400
573	581010	GREENPORT	14,945	16,700	16,700	16,700	16,700
574	581012	MATTITUCK-CUTC	15,260	15,967	15,967	15,967	15,967
575	581015	NEW SUFFOLK	19,419	15,281	15,281	15,281	15,281
576	590501	FALLSBURGH	16,265	19,402	19,402	19,402	19,402
577	590801	ELDRED	13,588	13,570	13,570	13,570	13,570
578	590901	LIBERTY	15,551	17,477	17,477	17,477	17,477
579	591201	TRI VALLEY	16,260	18,324	18,324	18,324	18,324
580	591301	ROSCOE	17,289	17,826	17,826	17,826	17,826
581	591302	LIVINGSTON MAN	14,627	16,085	16,085	16,085	16,085
582	591401	MONTICELLO	12,084	14,106	14,106	14,106	14,106
583	591502	SULLIVAN WEST	14,012	15,008	15,008	15,008	15,008
584	600101	WAVERLY	8,476	9,063	9,063	9,063	9,063
585	600301	CANDOR	10,252	11,287	11,287	11,287	11,287
586	600402	NEWARK VALLEY	10,412	10,287	10,287	10,287	10,287
587	600601	OWEGO-APALACHI	10,347	11,524	11,524	11,524	11,524
588	600801	SPENCER VAN ET	8,771	10,808	10,808	10,808	10,808
589	600903	TIOGA	8,451	9,451	9,451	9,451	9,451
590	610301	DRYDEN	10,200	11,012	11,012	11,012	11,012
591	610501	GROTON	9,486	10,406	10,406	10,406	10,406
592	610600	ITHACA	12,113	12,670	12,670	12,670	12,670
593	610801	LANSING	12,850	10,855	10,855	10,855	10,855
594	610901	NEWFIELD	8,923	9,832	9,832	9,832	9,832
595	611001	TRUMANSBURG	10,114	10,227	10,227	10,227	10,227
596	620600	KINGSTON	12,731	14,461	14,461	14,461	14,461
597	620803	HIGHLAND	11,914	12,457	12,457	12,457	12,457
598	620901	RONDOUT VALLEY	15,569	17,589	17,589	17,589	17,589
599	621001	MARLBORO	14,591	15,512	15,512	15,512	15,512
600	621101	NEW PALTZ	12,290	13,284	13,284	13,284	13,284

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601	621201	ONTEORA	15,687	18,571	18,571	18,571	18,571
602	621601	SAUGERTIES	11,303	11,822	11,822	11,822	11,822
603	621801	WALLKILL	10,532	10,997	10,997	10,997	10,997
604	622002	ELLENVILLE	15,427	15,150	15,150	15,150	15,150
605	630101	BOLTON	18,295	20,535	20,535	20,535	20,535
606	630202	NORTH WARREN	15,288	15,475	15,475	15,475	15,475
607	630300	GLENS FALLS	10,923	11,469	11,469	11,469	11,469
608	630601	JOHNSBURG	16,769	18,365	18,365	18,365	18,365
609	630701	LAKE GEORGE	12,636	12,521	12,521	12,521	12,521
610	630801	HADLEY LUZERNE	11,969	13,745	13,745	13,745	13,745
611	630902	QUEENSBURY	8,801	9,538	9,538	9,538	9,538
612	630918	GLENS FALLS CO	14,736	12,000	12,000	12,000	12,000
613	631201	WARRENSBURG	14,290	14,836	14,836	14,836	14,836
614	640101	ARGYLE	10,694	11,402	11,402	11,402	11,402
615	640502	FORT ANN	13,187	13,847	13,847	13,847	13,847
616	640601	FORT EDWARD	11,926	11,493	11,493	11,493	11,493
617	640701	GRANVILLE	10,678	10,360	10,360	10,360	10,360
618	640801	GREENWICH	11,995	12,131	12,131	12,131	12,131
619	641001	HARTFORD	11,389	12,205	12,205	12,205	12,205
620	641301	HUDSON FALLS	9,322	10,021	10,021	10,021	10,021
621	641401	PUTNAM	23,086	23,966	23,966	23,966	23,966
622	641501	SALEM	11,650	13,082	13,082	13,082	13,082
623	641610	CAMBRIDGE	10,634	12,350	12,350	12,350	12,350
624	641701	WHITEHALL	10,832	12,236	12,236	12,236	12,236
625	650101	NEWARK	9,934	11,100	11,100	11,100	11,100
626	650301	CLYDE-SAVANNAH	11,351	13,326	13,326	13,326	13,326
627	650501	LYONS	9,951	10,690	10,690	10,690	10,690
628	650701	MARION	10,933	11,418	11,418	11,418	11,418
629	650801	WAYNE	10,781	11,034	11,034	11,034	11,034
630	650901	PALMYRA-MACEDO	10,787	10,655	10,655	10,655	10,655
631	650902	GANANDA	9,476	9,757	9,757	9,757	9,757
632	651201	SODUS	12,258	12,623	12,623	12,623	12,623
633	651402	WILLIAMSON	11,381	12,113	12,113	12,113	12,113
634	651501	N. ROSE-WOLCOT	11,430	12,030	12,030	12,030	12,030
635	651503	RED CREEK	9,664	10,916	10,916	10,916	10,916
636	660101	KATONAH LEWISB	18,574	20,507	20,507	20,507	20,507
637	660102	BEDFORD	19,852	20,556	20,556	20,556	20,556
638	660202	CROTON HARMON	15,550	15,733	15,733	15,733	15,733
639	660203	HENDRICK HUDSO	16,618	18,174	18,174	18,174	18,174
640	660301	EASTCHESTER	17,035	17,832	17,832	17,832	17,832
641	660302	TUCKAHOE	18,600	20,009	20,009	20,009	20,009
642	660303	BRONXVILLE	21,219	22,106	22,106	22,106	22,106
643	660401	TARRYTOWN	16,455	16,449	16,449	16,449	16,449
644	660402	IRVINGTON	18,320	20,150	20,150	20,150	20,150
645	660403	DOBBS FERRY	18,231	18,927	18,927	18,927	18,927
646	660404	HASTINGS ON HU	17,463	19,404	19,404	19,404	19,404
647	660405	ARDSLEY	17,638	20,471	20,471	20,471	20,471
648	660406	EDGEMONT	16,226	17,814	17,814	17,814	17,814
649	660407	GREENBURGH	20,451	22,343	22,343	22,343	22,343
650	660409	ELMSFORD	21,033	22,211	22,211	22,211	22,211

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	District Code	School District Name	Final 2009-10 Basic Tuition	Final 2010-11 Basic Tuition	Final 2011-12 Basic Tuition	Final 2012-13 Basic Tuition	Final 2013-14 Basic Tuition
651	660501	HARRISON	20,737	23,457	23,457	23,457	23,457
652	660701	MAMARONECK	16,404	18,416	18,416	18,416	18,416
653	660801	MT PLEAS CENT	18,168	18,590	18,590	18,590	18,590
654	660802	POCANTICO HILL	36,989	46,333	46,333	46,333	46,333
655	660805	VALHALLA	19,877	20,983	20,983	20,983	20,983
656	660809	PLEASANTVILLE	15,490	16,558	16,558	16,558	16,558
657	660900	MOUNT VERNON	15,367	16,794	16,794	16,794	16,794
658	661004	CHAPPAQUA	18,326	19,041	19,041	19,041	19,041
659	661100	NEW ROCHELLE	15,491	16,138	16,138	16,138	16,138
660	661201	BYRAM HILLS	19,805	20,054	20,054	20,054	20,054
661	661301	NORTH SALEM	20,267	20,280	20,280	20,280	20,280
662	661401	OSSINING	16,981	18,296	18,296	18,296	18,296
663	661402	BRIARCLIFF MAN	20,102	22,861	22,861	22,861	22,861
664	661500	PEEKSKILL	16,068	16,430	16,430	16,430	16,430
665	661601	PELHAM	15,317	16,187	16,187	16,187	16,187
666	661800	RYE	18,846	18,917	18,917	18,917	18,917
667	661901	RYE NECK	18,168	18,357	18,357	18,357	18,357
668	661904	PORT CHESTER	12,674	13,392	13,392	13,392	13,392
669	661905	BLIND BROOK-RY	18,589	20,318	20,318	20,318	20,318
670	662001	SCARSDALE	20,819	22,148	22,148	22,148	22,148
671	662101	SOMERS	15,818	16,825	16,825	16,825	16,825
672	662200	WHITE PLAINS	18,811	19,443	19,443	19,443	19,443
673	662300	YONKERS	12,006	14,523	14,523	14,523	14,523
674	662401	LAKELAND	14,318	15,009	15,009	15,009	15,009
675	662402	YORKTOWN	14,859	16,743	16,743	16,743	16,743
676	670201	ATTICA	9,393	9,552	9,552	9,552	9,552
677	670401	LETCHWORTH	10,945	11,337	11,337	11,337	11,337
678	671002	WYOMING	14,555	15,376	15,376	15,376	15,376
679	671201	PERRY	10,672	11,041	11,041	11,041	11,041
680	671501	WARSAW	12,111	11,643	11,643	11,643	11,643
681	680601	PENN YAN	10,287	11,554	11,554	11,554	11,554
682	680801	DUNDEE	9,390	9,998	9,998	9,998	9,998

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	District Code	School District Name	Final 2009-10 Basic Tuition	Final 2010-11 Basic Tuition	Final 2011-12 Basic Tuition	Final 2012-13 Basic Tuition	Final 2013-14 Basic Tuition
1	570101	ADDISON	10,215	11,263	11,263	11,263	11,263
2	410401	ADIRONDACK	10,915	11,671	11,671	11,671	11,671
3	80101	AFTON	11,717	13,800	13,800	13,800	13,800
4	142101	AKRON	9,760	10,134	10,134	10,134	10,134
5	10100	ALBANY	11,712	14,072	14,072	14,072	14,072
6	450101	ALBION	8,887	10,580	10,580	10,580	10,580
7	140101	ALDEN	9,737	9,862	9,862	9,862	9,862
8	180202	ALEXANDER	10,005	11,335	11,335	11,335	11,335
9	220202	ALEXANDRIA	10,338	12,100	12,100	12,100	12,100
10	20101	ALFRED ALMOND	10,226	10,628	10,628	10,628	10,628
11	40302	ALLEGANY-LIMES	9,652	10,362	10,362	10,362	10,362
12	460102	ALTMAR PARISH	11,395	11,463	11,463	11,463	11,463
13	580303	AMAGANSETT	45,754	57,648	57,648	57,648	57,648
14	140201	AMHERST	10,138	10,721	10,721	10,721	10,721
15	580106	AMITYVILLE	16,765	17,777	17,777	17,777	17,777
16	270100	AMSTERDAM	8,887	9,443	9,443	9,443	9,443
17	120102	ANDES	15,445	21,107	21,107	21,107	21,107
18	20601	ANDOVER	11,107	12,353	12,353	12,353	12,353
19	660405	ARDSLEY	17,638	20,471	20,471	20,471	20,471
20	640101	ARGYLE	10,694	11,402	11,402	11,402	11,402
21	571901	ARKPORT	8,587	9,680	9,680	9,680	9,680
22	131601	ARLINGTON	10,651	11,469	11,469	11,469	11,469
23	670201	ATTICA	9,393	9,552	9,552	9,552	9,552
24	50100	AUBURN	9,959	10,495	10,495	10,495	10,495
25	90201	AUSABLE VALLEY	12,302	13,185	13,185	13,185	13,185
26	491302	AVERILL PARK	9,363	10,036	10,036	10,036	10,036
27	570201	AVOCA	11,471	13,203	13,203	13,203	13,203
28	240101	AVON	10,726	10,465	10,465	10,465	10,465
29	580101	BABYLON	17,161	16,928	16,928	16,928	16,928
30	80201	BAINBRIDGE GUI	10,541	11,434	11,434	11,434	11,434
31	280210	BALDWIN	15,336	15,658	15,658	15,658	15,658
32	420901	BALDWINSVILLE	10,185	10,722	10,722	10,722	10,722
33	521301	BALLSTON SPA	11,233	11,797	11,797	11,797	11,797
34	401301	BARKER	13,293	12,895	12,895	12,895	12,895
35	180300	BATAVIA	12,503	12,293	12,293	12,293	12,293
36	570302	BATH	9,370	9,780	9,780	9,780	9,780
37	580501	BAY SHORE	15,048	15,357	15,357	15,357	15,357
38	580505	BAYPORT BLUE P	17,035	17,566	17,566	17,566	17,566
39	130200	BEACON	9,650	11,093	11,093	11,093	11,093
40	231301	BEAVER RIVER	10,065	9,873	9,873	9,873	9,873
41	660102	BEDFORD	19,852	20,556	20,556	20,556	20,556
42	90301	BEEKMANTOWN	11,410	11,708	11,708	11,708	11,708
43	20801	BELFAST	10,153	11,619	11,619	11,619	11,619
44	220909	BELLEVILLE-HEN	9,652	10,030	10,030	10,030	10,030
45	280207	BELLMORE	17,562	19,638	19,638	19,638	19,638
46	280253	BELLMORE-MERRI	13,037	13,764	13,764	13,764	13,764
47	61001	BEMUS POINT	10,726	11,810	11,810	11,810	11,810
48	490101	BERLIN	12,019	12,890	12,890	12,890	12,890
49	10201	BERNE KNOX	10,814	13,371	13,371	13,371	13,371
50	10306	BETHLEHEM	12,653	12,513	12,513	12,513	12,513
51	280521	BETHPAGE	17,066	17,350	17,350	17,350	17,350
52	30200	BINGHAMTON	9,820	10,220	10,220	10,220	10,220
53	661905	BLIND BROOK-RY	18,589	20,318	20,318	20,318	20,318
54	22902	BOLIVAR-RICHBG	11,418	10,885	10,885	10,885	10,885
55	630101	BOLTON	18,295	20,535	20,535	20,535	20,535
56	570401	BRADFORD	12,185	13,266	13,266	13,266	13,266
57	510101	BRASHER FALLS	9,507	10,172	10,172	10,172	10,172
58	580512	BRENTWOOD	12,950	13,483	13,483	13,483	13,483
59	480601	BREWSTER	15,649	16,808	16,808	16,808	16,808
60	661402	BRIARCLIFF MAN	20,102	22,861	22,861	22,861	22,861
61	580909	BRIDGEHAMPTON	51,579	53,545	53,545	53,545	53,545
62	260101	BRIGHTON	12,025	12,448	12,448	12,448	12,448
63	171102	BROADALBIN-PER	8,605	8,636	8,636	8,636	8,636
64	261801	BROCKPORT	10,222	10,745	10,745	10,745	10,745
65	62301	BROCTON	12,774	12,437	12,437	12,437	12,437
66	660303	BRONXVILLE	21,219	22,106	22,106	22,106	22,106
67	250109	BROOKFIELD	11,515	11,171	11,171	11,171	11,171
68	490202	BRUNSWICK CENT	10,274	10,501	10,501	10,501	10,501
69	161601	BRUSHTON MOIRA	10,152	11,409	11,409	11,409	11,409
70	140600	BUFFALO	10,429	12,005	12,005	12,005	12,005
71	520101	BURNT HILLS	10,562	10,168	10,168	10,168	10,168
72	661201	BYRAM HILLS	19,805	20,054	20,054	20,054	20,054
73	180701	BYRON BERGEN	10,098	11,347	11,347	11,347	11,347
74	190301	CAIRO-DURHAM	9,731	10,345	10,345	10,345	10,345
75	240201	CALEDONIA MUMF	9,239	10,218	10,218	10,218	10,218

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76	641610	CAMBRIDGE	10,634	12,350	12,350	12,350	12,350
77	410601	CAMDEN	9,386	10,655	10,655	10,655	10,655
78	570603	CAMPBELL-SAVON	9,702	10,531	10,531	10,531	10,531
79	270301	CANAJOHARIE	10,533	10,845	10,845	10,845	10,845
80	430300	CANANDAIGUA	10,181	10,828	10,828	10,828	10,828
81	21102	CANASERAGA	11,354	12,329	12,329	12,329	12,329
82	250901	CANASTOTA	9,135	9,837	9,837	9,837	9,837
83	600301	CANDOR	10,252	11,287	11,287	11,287	11,287
84	571502	CANISTEO-GREEN	11,986	13,797	13,797	13,797	13,797
85	510201	CANTON	11,114	11,252	11,252	11,252	11,252
86	280411	CARLE PLACE	19,902	20,187	20,187	20,187	20,187
87	480102	CARMEL	14,865	15,409	15,409	15,409	15,409
88	222201	CARTHAGE	8,911	8,472	8,472	8,472	8,472
89	60401	CASSADAGA VALL	10,976	11,359	11,359	11,359	11,359
90	50401	CATO MERIDIAN	9,412	10,653	10,653	10,653	10,653
91	190401	CATSKILL	11,424	14,130	14,130	14,130	14,130
92	42302	CATTARAUGUS-LI	11,536	11,368	11,368	11,368	11,368
93	250201	CAZENOVIA	9,996	10,613	10,613	10,613	10,613
94	580233	CENTER MORICHE	14,851	14,847	14,847	14,847	14,847
95	580513	CENTRAL ISLIP	18,571	19,614	19,614	19,614	19,614
96	460801	CENTRAL SQUARE	9,066	9,571	9,571	9,571	9,571
97	661004	CHAPPAQUA	18,326	19,041	19,041	19,041	19,041
98	120401	CHARLOTTE VALL	9,939	10,907	10,907	10,907	10,907
99	160801	CHATEAUGAY	9,502	10,879	10,879	10,879	10,879
100	101001	CHATHAM	12,277	12,977	12,977	12,977	12,977
101	60503	CHAUTAUQUA	14,330	14,457	14,457	14,457	14,457
102	90601	CHAZY	10,616	11,716	11,716	11,716	11,716
103	140701	CHEEKTOWAGA	9,733	10,235	10,235	10,235	10,235
104	30101	CHENANGO FORKS	10,119	10,503	10,503	10,503	10,503
105	30701	CHENANGO VALLE	10,906	10,670	10,670	10,670	10,670
106	472202	CHERRY VLY-SPR	12,632	12,674	12,674	12,674	12,674
107	440201	CHESTER	12,532	13,170	13,170	13,170	13,170
108	251601	CHITTENANGO	10,080	10,983	10,983	10,983	10,983
109	261501	CHURCHVILLE CH	9,496	10,122	10,122	10,122	10,122
110	110101	CINCINNATUS	12,195	12,691	12,691	12,691	12,691
111	140801	CLARENCE	8,747	9,001	9,001	9,001	9,001
112	500101	CLARKSTOWN	12,759	13,310	13,310	13,310	13,310
113	140703	CLEVELAND HILL	9,946	10,428	10,428	10,428	10,428
114	510401	CLIFTON FINE	18,407	17,107	17,107	17,107	17,107
115	411101	CLINTON	11,072	11,529	11,529	11,529	11,529
116	650301	CLYDE-SAVANNAH	11,351	13,326	13,326	13,326	13,326
117	60701	CLYMER	13,768	14,425	14,425	14,425	14,425
118	541102	COBLESKIL-RICHM	10,568	10,802	10,802	10,802	10,802
119	10500	COHOES	11,070	11,791	11,791	11,791	11,791
120	580402	COLD SPRING HA	20,529	20,586	20,586	20,586	20,586
121	510501	COLTON PIERREP	16,949	18,381	18,381	18,381	18,381
122	580410	COMMACK	14,858	15,506	15,506	15,506	15,506
123	580203	COMSEWOGUE	12,594	13,498	13,498	13,498	13,498
124	580507	CONNETHQUOT	14,373	15,947	15,947	15,947	15,947
125	471701	COOPERSTOWN	11,595	11,917	11,917	11,917	11,917
126	100501	COPAQUE-TACONIC	13,043	13,622	13,622	13,622	13,622
127	230201	COPENHAGEN	9,038	9,935	9,935	9,935	9,935
128	580105	COPIAGUE	13,079	15,361	15,361	15,361	15,361
129	520401	CORINTH	10,020	10,919	10,919	10,919	10,919
130	571000	CORNING	10,255	10,637	10,637	10,637	10,637
131	440301	CORNWALL	11,413	11,262	11,262	11,262	11,262
132	110200	CORTLAND	9,778	10,142	10,142	10,142	10,142
133	190501	COXSACKIE ATHE	10,905	11,888	11,888	11,888	11,888
134	660202	CROTON HARMON	15,550	15,733	15,733	15,733	15,733
135	150203	CROWN POINT	14,203	15,675	15,675	15,675	15,675
136	22302	CUBA-RUSHFORD	10,889	12,488	12,488	12,488	12,488
137	241101	DALTON-NUNDA	11,704	13,107	13,107	13,107	13,107
138	241001	DANSVILLE	9,525	10,313	10,313	10,313	10,313
139	250301	DE RUYTER	12,001	13,069	13,069	13,069	13,069
140	580107	DEER PARK	15,380	15,685	15,685	15,685	15,685
141	120501	DELHI	12,859	13,930	13,930	13,930	13,930
142	140707	DEPEW	10,741	10,409	10,409	10,409	10,409
143	31301	DEPOSIT	14,020	14,304	14,304	14,304	14,304
144	660403	DOBBS FERRY	18,231	18,927	18,927	18,927	18,927
145	211003	DOLGEVILLE	9,576	10,527	10,527	10,527	10,527
146	130502	DOVER	10,589	11,245	11,245	11,245	11,245
147	120301	DOWNSVILLE	16,110	17,143	17,143	17,143	17,143
148	610301	DRYDEN	10,200	11,012	11,012	11,012	11,012
149	530101	DUANESBURG	9,259	9,234	9,234	9,234	9,234
150	680801	DUNDEE	9,390	9,998	9,998	9,998	9,998

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151	60800	DUNKIRK	12,054	12,985	12,985	12,985	12,985
152	420401	E SYRACUSE-MIN	12,805	13,674	13,674	13,674	13,674
153	260801	E. IRONDEQUOIT	10,006	11,557	11,557	11,557	11,557
154	140301	EAST AURORA	9,978	10,205	10,205	10,205	10,205
155	430501	EAST BLOOMFIEL	10,213	11,117	11,117	11,117	11,117
156	490301	EAST GREENBUSH	11,464	11,659	11,659	11,659	11,659
157	580301	EAST HAMPTON	21,330	23,729	23,729	23,729	23,729
158	580503	EAST ISLIP	13,735	14,659	14,659	14,659	14,659
159	280203	EAST MEADOW	15,631	15,722	15,722	15,722	15,722
160	580234	EAST MORICHES	15,102	17,372	17,372	17,372	17,372
161	580917	EAST QUOGUE	21,071	22,116	22,116	22,116	22,116
162	500402	EAST RAMAPO	16,326	16,555	16,555	16,555	16,555
163	261313	EAST ROCHESTER	12,418	12,585	12,585	12,585	12,585
164	280219	EAST ROCKAWAY	16,680	18,383	18,383	18,383	18,383
165	280402	EAST WILLISTON	19,814	20,784	20,784	20,784	20,784
166	660301	EASTCHESTER	17,035	17,832	17,832	17,832	17,832
167	580912	EASTPORT-SOUTH	12,376	13,276	13,276	13,276	13,276
168	141201	EDEN	8,752	9,674	9,674	9,674	9,674
169	660406	EDGEMONT	16,226	17,814	17,814	17,814	17,814
170	520601	EDINBURG	28,077	20,896	20,896	20,896	20,896
171	470501	EDMESTON	9,031	11,243	11,243	11,243	11,243
172	513102	EDWARDS-KNOX	10,001	10,536	10,536	10,536	10,536
173	180901	ELBA	10,830	11,423	11,423	11,423	11,423
174	590801	ELDRED	13,588	13,570	13,570	13,570	13,570
175	150301	ELIZABETHTOWN	13,228	13,358	13,358	13,358	13,358
176	622002	ELLENVILLE	15,427	15,150	15,150	15,150	15,150
177	40901	ELLCOTTVILLE	10,206	11,491	11,491	11,491	11,491
178	70600	ELMIRA	9,965	11,012	11,012	11,012	11,012
179	70902	ELMIRA HEIGHTS	9,761	10,136	10,136	10,136	10,136
180	280216	ELMONT	13,210	14,397	14,397	14,397	14,397
181	660409	ELMSFORD	21,033	22,211	22,211	22,211	22,211
182	580401	ELWOOD	14,427	14,773	14,773	14,773	14,773
183	141401	EVANS-BRANT	11,083	11,618	11,618	11,618	11,618
184	420601	FABIUS-POMPEY	11,565	12,479	12,479	12,479	12,479
185	261301	FAIRPORT	10,220	10,647	10,647	10,647	10,647
186	61101	FALCONER	8,694	9,522	9,522	9,522	9,522
187	590501	FALLSBURGH	16,265	19,402	19,402	19,402	19,402
188	280522	FARMINGDALE	15,641	16,831	16,831	16,831	16,831
189	421001	FAYETTEVILLE	10,267	10,653	10,653	10,653	10,653
190	22001	FILLMORE	8,668	9,156	9,156	9,156	9,156
191	580514	FIRE ISLAND	105,135	107,803	107,803	107,803	107,803
192	581004	FISHERS ISLAND	37,296	42,471	42,471	42,471	42,471
193	280222	FLORAL PARK	12,852	14,937	14,937	14,937	14,937
194	442115	FLORIDA	13,088	14,007	14,007	14,007	14,007
195	270601	FONDA FULTONVI	10,509	11,108	11,108	11,108	11,108
196	61503	FORESTVILLE	10,133	10,484	10,484	10,484	10,484
197	640502	FORT ANN	13,187	13,847	13,847	13,847	13,847
198	640601	FORT EDWARD	11,926	11,493	11,493	11,493	11,493
199	270701	FORT PLAIN	10,723	12,841	12,841	12,841	12,841
200	210402	FRANKFORT-SCHU	9,084	9,210	9,210	9,210	9,210
201	120701	FRANKLIN	12,786	13,106	13,106	13,106	13,106
202	280217	FRANKLIN SQUAR	13,288	13,412	13,412	13,412	13,412
203	41101	FRANKLINVILLE	10,696	11,351	11,351	11,351	11,351
204	62201	FREDONIA	11,242	12,007	12,007	12,007	12,007
205	280209	FREEPORT	14,902	15,703	15,703	15,703	15,703
206	60301	FREWSBURG	8,965	10,206	10,206	10,206	10,206
207	21601	FRIENDSHIP	11,948	12,385	12,385	12,385	12,385
208	141604	FRONTIER	8,271	8,759	8,759	8,759	8,759
209	460500	FULTON	10,413	11,616	11,616	11,616	11,616
210	520701	GALWAY	9,042	10,157	10,157	10,157	10,157
211	650902	GANANDA	9,476	9,757	9,757	9,757	9,757
212	280218	GARDEN CITY	16,464	17,620	17,620	17,620	17,620
213	480404	GARRISON	20,327	21,713	21,713	21,713	21,713
214	260401	GATES CHILI	11,150	12,359	12,359	12,359	12,359
215	220401	GENERAL BROWN	8,410	8,580	8,580	8,580	8,580
216	20702	GENESEEE VALLEY	9,686	11,013	11,013	11,013	11,013
217	240401	GENESEO	10,819	12,257	12,257	12,257	12,257
218	430700	GENEVA	10,458	12,688	12,688	12,688	12,688
219	100902	GERMANTOWN	12,770	14,614	14,614	14,614	14,614
220	540801	GILBOA CONESVI	13,436	15,707	15,707	15,707	15,707
221	470202	GLBTSVILLE-MT U	9,683	11,319	11,319	11,319	11,319
222	280100	GLEN COVE	17,909	18,185	18,185	18,185	18,185
223	630300	GLENS FALLS	10,923	11,469	11,469	11,469	11,469
224	630918	GLENS FALLS CO	14,736	12,000	12,000	12,000	12,000
225	170500	GLOVERSVILLE	9,121	9,865	9,865	9,865	9,865

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226	430901	GORHAM-MIDDLES	11,367	11,872	11,872	11,872	11,872
227	440601	GOSHEN	12,560	12,773	12,773	12,773	12,773
228	511101	GOUVERNEUR	8,945	10,255	10,255	10,255	10,255
229	42801	GOWANDA	10,020	11,326	11,326	11,326	11,326
230	141501	GRAND ISLAND	9,823	9,915	9,915	9,915	9,915
231	640701	GRANVILLE	10,678	10,360	10,360	10,360	10,360
232	280407	GREAT NECK	21,183	22,468	22,468	22,468	22,468
233	260501	GREECE	10,422	10,979	10,979	10,979	10,979
234	10701	GREEN ISLAND	10,997	12,662	12,662	12,662	12,662
235	660407	GREENBURGH	20,451	22,343	22,343	22,343	22,343
236	80601	GREENE	9,598	10,565	10,565	10,565	10,565
237	581010	GREENPORT	14,945	16,700	16,700	16,700	16,700
238	190701	GREENVILLE	11,269	13,454	13,454	13,454	13,454
239	640801	GREENWICH	11,995	12,131	12,131	12,131	12,131
240	442111	GREENWOOD LAKE	15,132	18,311	18,311	18,311	18,311
241	81401	GRGETWN-SO OTS	11,700	12,871	12,871	12,871	12,871
242	610501	GROTON	9,486	10,406	10,406	10,406	10,406
243	10802	GUILDERLAND	10,712	11,354	11,354	11,354	11,354
244	630801	HADLEY LUZERNE	11,969	13,745	13,745	13,745	13,745
245	480401	HALDANE	14,783	16,487	16,487	16,487	16,487
246	580405	HALF HOLLOW HI	14,381	14,896	14,896	14,896	14,896
247	141601	HAMBURG	9,519	9,716	9,716	9,716	9,716
248	250701	HAMILTON	12,465	12,897	12,897	12,897	12,897
249	511201	HAMMOND	11,478	12,727	12,727	12,727	12,727
250	572901	HAMMONDSPORT	14,515	14,766	14,766	14,766	14,766
251	580905	HAMPTON BAYS	14,438	16,093	16,093	16,093	16,093
252	120906	HANCOCK	13,854	14,267	14,267	14,267	14,267
253	460701	HANNIBAL	9,278	10,178	10,178	10,178	10,178
254	580406	HARBORFIELDS	13,134	13,773	13,773	13,773	13,773
255	30501	HARPURSVILLE	9,718	9,887	9,887	9,887	9,887
256	660501	HARRISON	20,737	23,457	23,457	23,457	23,457
257	230301	HARRISVILLE	11,794	12,372	12,372	12,372	12,372
258	641001	HARTFORD	11,389	12,205	12,205	12,205	12,205
259	660404	HASTINGS ON HU	17,463	19,404	19,404	19,404	19,404
260	580506	HAUPPAUGE	15,992	16,435	16,435	16,435	16,435
261	500201	HAYERSTRAW-ST	15,854	17,121	17,121	17,121	17,121
262	280201	HEMPSTEAD	17,356	18,202	18,202	18,202	18,202
263	660203	HENDRICK HUDSO	16,618	18,174	18,174	18,174	18,174
264	210601	HERKIMER	9,185	9,525	9,525	9,525	9,525
265	511301	HERMON DEKALB	13,114	12,646	12,646	12,646	12,646
266	280409	HERRICKS	16,522	17,029	17,029	17,029	17,029
267	512404	HEUVELTON	11,007	10,704	10,704	10,704	10,704
268	280214	HEWLETT WOODME	20,329	22,408	22,408	22,408	22,408
269	280517	HICKSVILLE	14,580	14,942	14,942	14,942	14,942
270	620803	HIGHLAND	11,914	12,457	12,457	12,457	12,457
271	440901	HIGHLAND FALLS	13,618	14,583	14,583	14,583	14,583
272	261101	HILTON	10,019	10,200	10,200	10,200	10,200
273	41401	HINSDALE	10,640	9,952	9,952	9,952	9,952
274	141701	HOLLAND	9,966	11,032	11,032	11,032	11,032
275	412201	HOLLAND PATENT	10,071	10,388	10,388	10,388	10,388
276	450704	HOLLEY	9,844	10,275	10,275	10,275	10,275
277	110701	HOMER	10,182	11,092	11,092	11,092	11,092
278	431401	HONEOYE	10,487	12,141	12,141	12,141	12,141
279	260901	HONEOYE FALLS	10,103	10,435	10,435	10,435	10,435
280	491401	HOOSIC VALLEY	9,733	10,338	10,338	10,338	10,338
281	490501	HOOSICK FALLS	10,071	11,782	11,782	11,782	11,782
282	571800	HORNELL	10,088	9,858	9,858	9,858	9,858
283	70901	HORSEHEADS	9,466	10,188	10,188	10,188	10,188
284	101300	HUDSON	11,982	13,222	13,222	13,222	13,222
285	641301	HUDSON FALLS	9,322	10,021	10,021	10,021	10,021
286	190901	HUNTER TANNERS	14,001	16,482	16,482	16,482	16,482
287	580403	HUNTINGTON	16,922	17,512	17,512	17,512	17,512
288	130801	HYDE PARK	10,965	12,055	12,055	12,055	12,055
289	210501	ILION	8,025	8,450	8,450	8,450	8,450
290	200401	INDIAN LAKE	22,268	24,054	24,054	24,054	24,054
291	220301	INDIAN RIVER	8,380	6,996	6,996	6,996	6,996
292	200501	INLET	26,736	26,047	26,047	26,047	26,047
293	141301	IROQUOIS	9,111	9,751	9,751	9,751	9,751
294	660402	IRVINGTON	18,320	20,150	20,150	20,150	20,150
295	280231	ISLAND PARK	27,655	27,985	27,985	27,985	27,985
296	280226	ISLAND TREES	14,337	15,505	15,505	15,505	15,505
297	580502	ISLIP	12,916	14,288	14,288	14,288	14,288
298	610600	ITHACA	12,113	12,670	12,670	12,670	12,670
299	61700	JAMESTOWN	10,157	10,164	10,164	10,164	10,164
300	420411	JAMESVILLE-DEW	10,805	10,944	10,944	10,944	10,944

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301	572702	JASPER-TRPSBRG	9,625	10,590	10,590	10,590	10,590
302	540901	JEFFERSON	11,905	12,445	12,445	12,445	12,445
303	280515	JERICHO	22,601	23,911	23,911	23,911	23,911
304	630601	JOHNSBURG	16,769	18,365	18,365	18,365	18,365
305	31502	JOHNSON CITY	11,182	12,066	12,066	12,066	12,066
306	170600	JOHNSTOWN	9,818	10,408	10,408	10,408	10,408
307	420501	JORDAN ELBRIDG	10,342	11,623	11,623	11,623	11,623
308	660101	KATONAH LEWISB	18,574	20,507	20,507	20,507	20,507
309	150601	KEENE	18,529	19,661	19,661	19,661	19,661
310	450607	KENDALL	9,917	12,590	12,590	12,590	12,590
311	142601	KENMORE	10,412	9,477	9,477	9,477	9,477
312	101401	KINDERHOOK	10,114	11,239	11,239	11,239	11,239
313	580805	KINGS PARK	13,065	13,928	13,928	13,928	13,928
314	620600	KINGSTON	12,731	14,461	14,461	14,461	14,461
315	441202	KIRYAS JOEL	25,769	36,930	36,930	36,930	36,930
316	221401	LA FARGEVILLE	10,039	9,458	9,458	9,458	9,458
317	420807	LA FAYETTE	15,526	15,766	15,766	15,766	15,766
318	141800	LACKAWANNA	10,833	11,969	11,969	11,969	11,969
319	630701	LAKE GEORGE	12,636	12,521	12,521	12,521	12,521
320	151102	LAKE PLACID	13,620	14,942	14,942	14,942	14,942
321	200601	LAKE PLEASANT	28,900	25,331	25,331	25,331	25,331
322	662401	LAKELAND	14,318	15,009	15,009	15,009	15,009
323	141901	LANCASTER	7,973	8,442	8,442	8,442	8,442
324	610801	LANSING	12,850	10,855	10,855	10,855	10,855
325	490601	LANSINGBURGH	8,509	9,352	9,352	9,352	9,352
326	470801	LAURENS	10,185	10,634	10,634	10,634	10,634
327	280215	LAWRENCE	20,562	23,002	23,002	23,002	23,002
328	181001	LE ROY	9,837	10,790	10,790	10,790	10,790
329	670401	LETCHWORTH	10,945	11,337	11,337	11,337	11,337
330	280205	LEVITTOWN	15,793	17,280	17,280	17,280	17,280
331	400301	LEWISTON PORTE	12,236	12,229	12,229	12,229	12,229
332	590901	LIBERTY	15,551	17,477	17,477	17,477	17,477
333	580104	LINDENHURST	13,409	14,253	14,253	14,253	14,253
334	511602	LISBON	11,867	12,322	12,322	12,322	12,322
335	210800	LITTLE FALLS	10,818	11,471	11,471	11,471	11,471
336	421501	LIVERPOOL	11,946	12,529	12,529	12,529	12,529
337	591302	LIVINGSTON MAN	14,627	16,085	16,085	16,085	16,085
338	240801	LIVONIA	10,725	11,356	11,356	11,356	11,356
339	400400	LOCKPORT	10,220	9,915	9,915	9,915	9,915
340	280503	LOCUST VALLEY	22,104	22,507	22,507	22,507	22,507
341	280300	LONG BEACH	19,842	22,348	22,348	22,348	22,348
342	200701	LONG LAKE	37,270	42,198	42,198	42,198	42,198
343	580212	LONGWOOD	13,845	14,380	14,380	14,380	14,380
344	230901	LOWVILLE	8,403	9,603	9,603	9,603	9,603
345	221301	LYME	10,382	13,021	13,021	13,021	13,021
346	280220	LYNBROOK	16,514	17,680	17,680	17,680	17,680
347	421504	LYNCOURT	13,521	15,499	15,499	15,499	15,499
348	451001	LYNDONVILLE	9,930	10,519	10,519	10,519	10,519
349	650501	LYONS	9,951	10,690	10,690	10,690	10,690
350	251101	MADISON	10,976	10,738	10,738	10,738	10,738
351	511901	MADRID WADDING	10,883	10,491	10,491	10,491	10,491
352	480101	MAHOPAC	13,264	13,925	13,925	13,925	13,925
353	31101	MAINE ENDWELL	11,002	10,197	10,197	10,197	10,197
354	161501	MALONE	10,134	10,520	10,520	10,520	10,520
355	280212	MALVERNE	16,487	19,705	19,705	19,705	19,705
356	660701	MAMARONECK	16,404	18,416	18,416	18,416	18,416
357	431101	MANCHSTR-SHRTS	10,485	10,420	10,420	10,420	10,420
358	280406	MANHASSET	20,254	21,235	21,235	21,235	21,235
359	110901	MARATHON	7,853	11,911	11,911	11,911	11,911
360	421101	MARCELLUS	8,871	9,775	9,775	9,775	9,775
361	121401	MARGARETVILLE	12,416	13,376	13,376	13,376	13,376
362	650701	MARION	10,933	11,418	11,418	11,418	11,418
363	621001	MARLBORO	14,591	15,512	15,512	15,512	15,512
364	140702	MARYVALE	10,025	10,433	10,433	10,433	10,433
365	280523	MASSAPEQUA	15,232	16,052	16,052	16,052	16,052
366	512001	MASSENA	9,131	10,197	10,197	10,197	10,197
367	581012	MATTITUCK-CUTC	15,260	15,967	15,967	15,967	15,967
368	170801	MAYFIELD	8,827	10,094	10,094	10,094	10,094
369	110304	MCGRAW	11,222	11,248	11,248	11,248	11,248
370	521200	MECHANICVILLE	9,597	10,280	10,280	10,280	10,280
371	450801	MEDINA	10,525	10,827	10,827	10,827	10,827
372	10615	MENANDS	16,582	15,870	15,870	15,870	15,870
373	280225	MERRICK	16,693	17,936	17,936	17,936	17,936
374	460901	MEXICO	10,521	11,702	11,702	11,702	11,702
375	580211	MIDDLE COUNTRY	12,109	13,119	13,119	13,119	13,119

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376	541001	MIDDLEBURGH	13,341	12,453	12,453	12,453	12,453
377	441000	MIDDLETOWN	11,355	12,759	12,759	12,759	12,759
378	471101	MILFORD	11,422	12,217	12,217	12,217	12,217
379	132201	MILLBROOK	11,769	12,902	12,902	12,902	12,902
380	580208	MILLER PLACE	14,009	12,922	12,922	12,922	12,922
381	280410	MINEOLA	22,566	23,709	23,709	23,709	23,709
382	150801	MINERVA	27,490	25,637	25,637	25,637	25,637
383	441101	MINISINK VALLE	10,099	10,552	10,552	10,552	10,552
384	210502	MOHAWK	9,642	10,758	10,758	10,758	10,758
385	530515	MOHONASEN	8,047	8,989	8,989	8,989	8,989
386	441201	MONROE WOODBUR	12,538	13,089	13,089	13,089	13,089
387	580306	MONTAUK	23,842	31,259	31,259	31,259	31,259
388	591401	MONTICELLO	12,084	14,106	14,106	14,106	14,106
389	51301	MORAVIA	9,940	10,202	10,202	10,202	10,202
390	150901	MORIAH	10,922	11,855	11,855	11,855	11,855
391	471201	MORRIS	9,185	10,436	10,436	10,436	10,436
392	512101	MORRISTOWN	13,150	13,680	13,680	13,680	13,680
393	250401	MORRISVILLE EA	11,015	12,114	12,114	12,114	12,114
394	240901	MOUNT MORRIS	11,101	12,120	12,120	12,120	12,120
395	580207	MOUNT SINAI	14,326	14,841	14,841	14,841	14,841
396	660900	MOUNT VERNON	15,367	16,794	16,794	16,794	16,794
397	212001	MT MARKHAM CSD	10,836	11,231	11,231	11,231	11,231
398	660801	MT PLEAS CENT	18,168	18,590	18,590	18,590	18,590
399	651501	N. ROSE-WOLCOT	11,430	12,030	12,030	12,030	12,030
400	400900	N. TONAWANDA	9,630	10,593	10,593	10,593	10,593
401	500108	NANUET	17,763	18,531	18,531	18,531	18,531
402	431201	NAPLES	13,488	13,135	13,135	13,135	13,135
403	411501	NEW HARTFORD	11,712	11,431	11,431	11,431	11,431
404	280405	NEW HYDE PARK	13,585	14,771	14,771	14,771	14,771
405	101601	NEW LEBANON	13,441	15,792	15,792	15,792	15,792
406	621101	NEW PALTZ	12,290	13,284	13,284	13,284	13,284
407	661100	NEW ROCHELLE	15,491	16,138	16,138	16,138	16,138
408	581015	NEW SUFFOLK	19,419	15,281	15,281	15,281	15,281
409	300000	NEW YORK CITY	12,443	13,527	13,527	13,527	13,527
410	411504	NEW YORK MILLS	12,248	11,834	11,834	11,834	11,834
411	650101	NEWARK	9,934	11,100	11,100	11,100	11,100
412	600402	NEWARK VALLEY	10,412	10,287	10,287	10,287	10,287
413	441600	NEWBURGH	12,738	14,796	14,796	14,796	14,796
414	151001	NEWCOMB	51,675	43,580	43,580	43,580	43,580
415	400601	NEWFANE	9,476	10,086	10,086	10,086	10,086
416	610901	NEWFIELD	8,923	9,832	9,832	9,832	9,832
417	400800	NIAGARA FALLS	10,015	10,925	10,925	10,925	10,925
418	400701	NIAGARA WHEATF	9,672	10,443	10,443	10,443	10,443
419	530301	NISKAYUNA	11,408	11,790	11,790	11,790	11,790
420	580103	NORTH BABYLON	13,353	14,290	14,290	14,290	14,290
421	280204	NORTH BELLMORE	15,419	17,493	17,493	17,493	17,493
422	142201	NORTH COLLINS	10,361	13,023	13,023	13,023	13,023
423	10623	NORTH COLONIE	10,541	10,708	10,708	10,708	10,708
424	490801	NORTH GREENBUSH	10,735	11,741	11,741	11,741	11,741
425	280229	NORTH MERRICK	16,678	17,825	17,825	17,825	17,825
426	661301	NORTH SALEM	20,267	20,280	20,280	20,280	20,280
427	280501	NORTH SHORE	20,288	23,323	23,323	23,323	23,323
428	420303	NORTH SYRACUSE	9,332	10,709	10,709	10,709	10,709
429	630202	NORTH WARREN	15,288	15,475	15,475	15,475	15,475
430	131101	NORTHEAST	15,151	15,342	15,342	15,342	15,342
431	90501	NORTHEASTERN	9,825	11,543	11,543	11,543	11,543
432	580404	NORTHPORT	16,459	18,008	18,008	18,008	18,008
433	90901	NORTHRN ADIRON	10,706	12,594	12,594	12,594	12,594
434	170901	NORTHVILLE	12,396	13,440	13,440	13,440	13,440
435	81200	NORWICH	9,089	9,956	9,956	9,956	9,956
436	512201	NORWOOD NORFOL	10,085	10,652	10,652	10,652	10,652
437	500304	NYACK	17,016	18,240	18,240	18,240	18,240
438	181101	OAKFIELD ALABA	10,716	9,994	9,994	9,994	9,994
439	280211	OCEANSIDE	15,026	16,067	16,067	16,067	16,067
440	550101	ODESSA MONTOUR	9,698	11,363	11,363	11,363	11,363
441	512300	OGDENSBURG	13,053	13,953	13,953	13,953	13,953
442	42400	OLEAN	9,933	10,976	10,976	10,976	10,976
443	251400	ONEIDA CITY	10,485	11,079	11,079	11,079	11,079
444	471400	ONEONTA	10,915	11,790	11,790	11,790	11,790
445	421201	ONONDAGA	10,459	12,132	12,132	12,132	12,132
446	621201	ONTEORA	15,687	18,571	18,571	18,571	18,571
447	171001	OPPENHEIM EPHR	13,504	13,229	13,229	13,229	13,229
448	142301	ORCHARD PARK	10,198	10,523	10,523	10,523	10,523
449	412901	ORISKANY	10,625	10,992	10,992	10,992	10,992
450	661401	OSSINING	16,981	18,296	18,296	18,296	18,296

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451	461300	OSWEGO	12,105	12,270	12,270	12,270	12,270
452	471601	OTEGO-UNADILLA	10,367	11,481	11,481	11,481	11,481
453	600601	OWEGO-APALACHI	10,347	11,524	11,524	11,524	11,524
454	81501	OXFORD	11,678	11,858	11,858	11,858	11,858
455	280506	OYSTER BAY	22,633	22,533	22,533	22,533	22,533
456	581002	OYSTERPONDS	30,893	32,931	32,931	32,931	32,931
457	650901	PALMYRA-MACEDO	10,787	10,655	10,655	10,655	10,655
458	61601	PANAMA	10,861	11,826	11,826	11,826	11,826
459	512501	PARISHVILLE	9,890	10,609	10,609	10,609	10,609
460	580224	PATCHOGUE-MEDF	12,251	12,814	12,814	12,814	12,814
461	181201	PAVILION	10,273	10,682	10,682	10,682	10,682
462	131201	PAWLING	14,556	15,571	15,571	15,571	15,571
463	500308	PEARL RIVER	14,413	14,858	14,858	14,858	14,858
464	661500	PEEKSKILL	16,068	16,430	16,430	16,430	16,430
465	661601	PELHAM	15,317	16,187	16,187	16,187	16,187
466	181302	PEMBROKE	9,919	11,828	11,828	11,828	11,828
467	261201	PENFIELD	12,155	12,346	12,346	12,346	12,346
468	680601	PENN YAN	10,287	11,554	11,554	11,554	11,554
469	671201	PERRY	10,672	11,041	11,041	11,041	11,041
470	91101	PERU	11,126	11,849	11,849	11,849	11,849
471	431301	PHELPS-CLIFTON	10,623	11,376	11,376	11,376	11,376
472	462001	PHOENIX	11,107	12,226	12,226	12,226	12,226
473	440401	PINE BUSH	10,576	11,570	11,570	11,570	11,570
474	131301	PINE PLAINS	12,380	14,565	14,565	14,565	14,565
475	60601	PINE VALLEY	11,072	11,589	11,589	11,589	11,589
476	200101	PISECO	26,736	26,047	26,047	26,047	26,047
477	261401	PITTSFORD	12,644	12,722	12,722	12,722	12,722
478	280518	PLAINEDGE	13,977	15,704	15,704	15,704	15,704
479	280504	PLAINVIEW	16,964	17,942	17,942	17,942	17,942
480	91200	PLATTSBURGH	12,526	13,604	13,604	13,604	13,604
481	660809	PLEASANTVILLE	15,490	16,558	16,558	16,558	16,558
482	660802	POCANTICO HILL	36,989	46,333	46,333	46,333	46,333
483	211103	POLAND	10,558	11,690	11,690	11,690	11,690
484	51101	PORT BYRON	10,138	10,865	10,865	10,865	10,865
485	661904	PORT CHESTER	12,674	13,392	13,392	13,392	13,392
486	580206	PORT JEFFERSON	21,369	21,199	21,199	21,199	21,199
487	441800	PORT JERVIS	11,776	11,904	11,904	11,904	11,904
488	280404	PORT WASHINGTON	19,475	20,028	20,028	20,028	20,028
489	42901	PORTVILLE	9,726	10,058	10,058	10,058	10,058
490	512902	POTSDAM	10,840	11,390	11,390	11,390	11,390
491	131500	POUGHKEEPSIE	11,195	12,524	12,524	12,524	12,524
492	572301	PRATTSBURG	9,983	10,626	10,626	10,626	10,626
493	461801	PULASKI	10,270	11,580	11,580	11,580	11,580
494	641401	PUTNAM	23,086	23,966	23,966	23,966	23,966
495	480503	PUTNAM VALLEY	16,294	16,888	16,888	16,888	16,888
496	630902	QUEENSBURY	8,801	9,538	9,538	9,538	9,538
497	580903	QUOGUE	38,866	46,923	46,923	46,923	46,923
498	500401	RAMAPO	17,571	16,919	16,919	16,919	16,919
499	43001	RANDOLPH	9,806	10,720	10,720	10,720	10,720
500	10402	RAVENA COEYMAN	11,936	13,289	13,289	13,289	13,289
501	651503	RED CREEK	9,664	10,916	10,916	10,916	10,916
502	131701	RED HOOK	12,091	13,202	13,202	13,202	13,202
503	411701	REMSEN	13,154	14,798	14,798	14,798	14,798
504	580901	REMSENBURG	29,102	36,414	36,414	36,414	36,414
505	491200	RENSSELAER	10,996	8,884	8,884	8,884	8,884
506	131801	RHINEBECK	14,204	16,681	16,681	16,681	16,681
507	472001	RICHFIELD SPRI	10,271	10,916	10,916	10,916	10,916
508	62401	RIPLEY	13,456	15,941	15,941	15,941	15,941
509	580602	RIVERHEAD	15,743	16,076	16,076	16,076	16,076
510	261600	ROCHESTER	10,868	12,090	12,090	12,090	12,090
511	280221	ROCKVILLE CENT	17,397	18,767	18,767	18,767	18,767
512	580209	ROCKY POINT	12,271	12,814	12,814	12,814	12,814
513	411800	ROME	10,778	11,413	11,413	11,413	11,413
514	560603	ROMULUS	11,830	14,567	14,567	14,567	14,567
515	620901	RONDOUT VALLEY	15,569	17,589	17,589	17,589	17,589
516	280208	ROOSEVELT	16,845	16,925	16,925	16,925	16,925
517	591301	ROSCOE	17,289	17,826	17,826	17,826	17,826
518	280403	ROSLYN	20,081	20,898	20,898	20,898	20,898
519	121502	ROXBURY	15,068	16,963	16,963	16,963	16,963
520	401201	ROYALTON HARTL	9,683	10,207	10,207	10,207	10,207
521	261701	RUSH HENRIETTA	11,738	12,330	12,330	12,330	12,330
522	661800	RYE	18,846	18,917	18,917	18,917	18,917
523	661901	RYE NECK	18,168	18,357	18,357	18,357	18,357
524	521401	S. GLENS FALLS	9,844	10,667	10,667	10,667	10,667
525	580413	S. HUNTINGTON	15,252	15,758	15,758	15,758	15,758

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526	220101	S. JEFFERSON	8,069	9,183	9,183	9,183	9,183
527	121702	S. KORTRIGHT	13,857	13,381	13,381	13,381	13,381
528	500301	S. ORANGETOWN	14,729	15,503	15,503	15,503	15,503
529	580205	SACHEM	13,313	13,251	13,251	13,251	13,251
530	221001	SACKETS HARBOR	10,726	10,104	10,104	10,104	10,104
531	580305	SAG HARBOR	23,814	24,725	24,725	24,725	24,725
532	580910	SAGAPONACK	19,419	15,281	15,281	15,281	15,281
533	43200	SALAMANCA	11,211	11,582	11,582	11,582	11,582
534	641501	SALEM	11,650	13,082	13,082	13,082	13,082
535	161201	SALMON RIVER	11,610	13,576	13,576	13,576	13,576
536	461901	SANDY CREEK	10,747	12,911	12,911	12,911	12,911
537	91402	SARANAC	9,535	11,333	11,333	11,333	11,333
538	161401	SARANAC LAKE	13,140	13,999	13,999	13,999	13,999
539	521800	SARATOGA SPRIN	10,496	10,532	10,532	10,532	10,532
540	621601	SAUGERTIES	11,303	11,822	11,822	11,822	11,822
541	411603	SAUQUOIT VALLE	10,057	10,956	10,956	10,956	10,956
542	580504	SAYVILLE	15,751	16,460	16,460	16,460	16,460
543	662001	SCARSDALE	20,819	22,148	22,148	22,148	22,148
544	530501	SCHALMONT	12,830	13,862	13,862	13,862	13,862
545	530600	SCHENECTADY	10,272	12,015	12,015	12,015	12,015
546	470901	SCHENEVUS	11,100	12,566	12,566	12,566	12,566
547	491501	SCHODACK	11,674	12,169	12,169	12,169	12,169
548	541201	SCHOHARIE	10,626	12,147	12,147	12,147	12,147
549	151401	SCHROON LAKE	16,058	15,368	15,368	15,368	15,368
550	521701	SCHUYLERVILLE	11,600	11,472	11,472	11,472	11,472
551	22401	SCIO	12,133	11,968	11,968	11,968	11,968
552	530202	SCOTIA GLENVIL	10,245	11,013	11,013	11,013	11,013
553	280206	SEAFORD	14,547	15,660	15,660	15,660	15,660
554	560701	SENECA FALLS	10,676	11,016	11,016	11,016	11,016
555	280252	SEWANHAKA	12,243	12,522	12,522	12,522	12,522
556	541401	SHARON SPRINGS	12,510	14,154	14,154	14,154	14,154
557	580701	SHELTER ISLAND	25,456	28,013	28,013	28,013	28,013
558	520302	SHENENDEHOWA	10,502	10,919	10,919	10,919	10,919
559	82001	SHERBURNE EARL	9,264	10,712	10,712	10,712	10,712
560	62601	SHERMAN	10,611	10,196	10,196	10,196	10,196
561	412000	SHERRILL	9,667	9,651	9,651	9,651	9,651
562	580601	SHOREHAM-WADIN	14,471	15,726	15,726	15,726	15,726
563	121601	SIDNEY	11,217	11,637	11,637	11,637	11,637
564	61501	SILVER CREEK	10,079	11,223	11,223	11,223	11,223
565	421601	SKANEATELES	12,010	12,337	12,337	12,337	12,337
566	140709	SLOAN	10,860	11,946	11,946	11,946	11,946
567	580801	SMITHTOWN	13,272	13,969	13,969	13,969	13,969
568	651201	SODUS	12,258	12,623	12,623	12,623	12,623
569	420702	SOLVAY	10,721	11,760	11,760	11,760	11,760
570	662101	SOMERS	15,818	16,825	16,825	16,825	16,825
571	10601	SOUTH COLONIE	11,422	12,137	12,137	12,137	12,137
572	580235	SOUTH COUNTRY	15,404	15,951	15,951	15,951	15,951
573	231101	SOUTH LEWIS	11,777	13,513	13,513	13,513	13,513
574	560501	SOUTH SENECA	12,642	13,574	13,574	13,574	13,574
575	580906	SOUTHAMPTON	24,096	23,414	23,414	23,414	23,414
576	50701	SOUTHERN CAYUG	12,338	13,419	13,419	13,419	13,419
577	581005	SOUTHOLD	15,431	17,400	17,400	17,400	17,400
578	60201	SOUTHWESTERN	9,691	10,202	10,202	10,202	10,202
579	131602	SPACKENKILL	14,417	16,018	16,018	16,018	16,018
580	600801	SPENCER VAN ET	8,771	10,808	10,808	10,808	10,808
581	261001	SPENCERPORT	10,259	10,533	10,533	10,533	10,533
582	580304	SPRINGS	19,627	21,775	21,775	21,775	21,775
583	141101	SPRINGVILLE-GR	10,053	11,347	11,347	11,347	11,347
584	271102	ST JOHNSVILLE	10,561	11,910	11,910	11,910	11,910
585	161801	ST REGIS FALLS	11,664	13,886	13,886	13,886	13,886
586	121701	STAMFORD	11,560	13,915	13,915	13,915	13,915
587	401001	STARPOINT	9,058	9,789	9,789	9,789	9,789
588	522001	STILLWATER	8,971	9,269	9,269	9,269	9,269
589	251501	STOCKBRIDGE VA	9,838	10,638	10,638	10,638	10,638
590	591502	SULLIVAN WEST	14,012	15,008	15,008	15,008	15,008
591	30601	SUSQUEHANNA VA	11,919	12,156	12,156	12,156	12,156
592	140207	SWEET HOME	10,961	11,954	11,954	11,954	11,954
593	280502	SYOSSET	19,526	20,263	20,263	20,263	20,263
594	421800	SYRACUSE	10,362	11,930	11,930	11,930	11,930
595	660401	TARRYTOWN	16,455	16,449	16,449	16,449	16,449
596	220701	THOUSAND ISLAND	11,183	12,027	12,027	12,027	12,027
597	580201	THREE VILLAGE	14,277	15,887	15,887	15,887	15,887
598	151501	TICONDEROGA	13,258	13,455	13,455	13,455	13,455
599	600903	TIOGA	8,451	9,451	9,451	9,451	9,451
600	142500	TONAWANDA	9,779	10,051	10,051	10,051	10,051

Charter Funding Alphabetical By NYS School District

* The FY 2013-14 rates are the same as the past three fiscal years' rates.*

	District Code	School District Name	Final 2009-10 Basic Tuition	Final 2010-11 Basic Tuition	Final 2011-12 Basic Tuition	Final 2012-13 Basic Tuition	Final 2013-14 Basic Tuition
601	211901	TOWN OF WEBB	18,823	20,143	20,143	20,143	20,143
602	591201	TRI VALLEY	16,260	18,324	18,324	18,324	18,324
603	491700	TROY	13,360	15,986	15,986	15,986	15,986
604	611001	TRUMANSBURG	10,114	10,227	10,227	10,227	10,227
605	660302	TUCKAHOE	18,600	20,009	20,009	20,009	20,009
606	580913	TUCKAHOE COMMO	24,715	28,200	28,200	28,200	28,200
607	421902	TULLY	9,585	10,036	10,036	10,036	10,036
608	160101	TUPPER LAKE	10,281	11,461	11,461	11,461	11,461
609	441903	TUXEDO	18,323	17,470	17,470	17,470	17,470
610	81003	UNADILLA	10,725	11,393	11,393	11,393	11,393
611	51901	UNION SPRINGS	11,969	12,059	12,059	12,059	12,059
612	280202	UNIONDALE	18,310	19,864	19,864	19,864	19,864
613	31501	UNION-ENDICOTT	10,955	11,048	11,048	11,048	11,048
614	412300	UTICA	8,441	9,280	9,280	9,280	9,280
615	280213	V STR THIRTEEN	15,193	15,487	15,487	15,487	15,487
616	280224	V STR TWENTY-F	18,886	20,044	20,044	20,044	20,044
617	660805	VALHALLA	19,877	20,983	20,983	20,983	20,983
618	280251	VALLEY STR CHS	13,762	14,858	14,858	14,858	14,858
619	280230	VALLEY STR UF	17,598	19,277	19,277	19,277	19,277
620	441301	VALLEY-MONTGMR	9,864	11,222	11,222	11,222	11,222
621	211701	VAN HORNSVILLE	12,211	11,991	11,991	11,991	11,991
622	31601	VESTAL	11,413	12,166	12,166	12,166	12,166
623	431701	VICTOR	9,618	9,518	9,518	9,518	9,518
624	11003	VOORHEESVILLE	12,377	12,742	12,742	12,742	12,742
625	260803	W. IRONDEQUOIT	10,711	10,413	10,413	10,413	10,413
626	580302	WAINSCOTT	19,419	15,281	15,281	15,281	15,281
627	621801	WALLKILL	10,532	10,997	10,997	10,997	10,997
628	121901	WALTON	9,739	10,718	10,718	10,718	10,718
629	280223	WANTAGH	13,441	13,593	13,593	13,593	13,593
630	132101	WAPPINGERS	10,055	10,887	10,887	10,887	10,887
631	631201	WARRENSBURG	14,290	14,836	14,836	14,836	14,836
632	671501	WARSAW	12,111	11,643	11,643	11,643	11,643
633	442101	WARWICK VALLEY	11,493	12,198	12,198	12,198	12,198
634	440102	WASHINGTONVILL	11,687	11,931	11,931	11,931	11,931
635	522101	WATERFORD	12,183	12,844	12,844	12,844	12,844
636	561006	WATERLOO CENT	9,295	10,263	10,263	10,263	10,263
637	222000	WATERTOWN	7,934	8,985	8,985	8,985	8,985
638	411902	WATERVILLE	10,734	10,900	10,900	10,900	10,900
639	11200	WATERVLIET	9,070	9,404	9,404	9,404	9,404
640	550301	WATKINS GLEN	9,562	10,489	10,489	10,489	10,489
641	600101	WAVERLY	8,476	9,063	9,063	9,063	9,063
642	573002	WAYLAND-COHOCT	9,611	10,769	10,769	10,769	10,769
643	650801	WAYNE	10,781	11,034	11,034	11,034	11,034
644	261901	WEBSTER	10,427	10,872	10,872	10,872	10,872
645	50301	WEEDSPORT	10,421	11,820	11,820	11,820	11,820
646	200901	WELLS	18,500	21,823	21,823	21,823	21,823
647	22601	WELLSVILLE	11,455	11,671	11,671	11,671	11,671
648	580102	WEST BABYLON	13,840	14,849	14,849	14,849	14,849
649	210302	WEST CANADA VA	10,384	11,723	11,723	11,723	11,723
650	420101	WEST GENESEE	9,820	10,199	10,199	10,199	10,199

Charter Funding Alphabetical By NYS School District

* The FY 2013-14 rates are the same as the past three fiscal years' rates.*

	District Code	School District Name	Final 2009-10 Basic Tuition	Final 2010-11 Basic Tuition	Final 2011-12 Basic Tuition	Final 2012-13 Basic Tuition	Final 2013-14 Basic Tuition
651	280227	WEST HEMPSTEAD	14,732	16,759	16,759	16,759	16,759
652	580509	WEST ISLIP	12,679	13,799	13,799	13,799	13,799
653	142801	WEST SENECA	8,948	10,179	10,179	10,179	10,179
654	40204	WEST VALLEY	13,408	13,623	13,623	13,623	13,623
655	280401	WESTBURY	17,435	18,287	18,287	18,287	18,287
656	62901	WESTFIELD	10,983	11,891	11,891	11,891	11,891
657	580902	WESTHAMPTON BE	18,052	18,354	18,354	18,354	18,354
658	420701	WESTHILL	10,372	10,635	10,635	10,635	10,635
659	412801	WESTMORELAND	11,188	11,938	11,938	11,938	11,938
660	151601	WESTPORT	11,244	13,591	13,591	13,591	13,591
661	262001	WHEATLAND CHIL	14,442	15,259	15,259	15,259	15,259
662	170301	WHEELERVILLE	15,077	18,435	18,435	18,435	18,435
663	662200	WHITE PLAINS	18,811	19,443	19,443	19,443	19,443
664	641701	WHITEHALL	10,832	12,236	12,236	12,236	12,236
665	412902	WHITESBORO	9,505	9,886	9,886	9,886	9,886
666	22101	WHITESVILLE	10,241	10,904	10,904	10,904	10,904
667	31401	WHITNEY POINT	9,883	11,324	11,324	11,324	11,324
668	580232	WILLIAM FLOYD	13,077	14,169	14,169	14,169	14,169
669	651402	WILLIAMSON	11,381	12,113	12,113	12,113	12,113
670	140203	WILLIAMSVILLE	10,494	10,904	10,904	10,904	10,904
671	151701	WILLSBORO	13,461	15,355	15,355	15,355	15,355
672	401501	WILSON	10,584	10,386	10,386	10,386	10,386
673	191401	WINDHAM ASHLAN	14,868	18,838	18,838	18,838	18,838
674	31701	WINDSOR	9,813	10,115	10,115	10,115	10,115
675	472506	WORCESTER	10,422	12,352	12,352	12,352	12,352
676	580109	WYANDANCH	15,791	16,666	16,666	16,666	16,666
677	490804	WYNANTSKILL	10,613	11,243	11,243	11,243	11,243
678	671002	WYOMING	14,555	15,376	15,376	15,376	15,376
679	662300	YONKERS	12,006	14,523	14,523	14,523	14,523
680	241701	YORK	9,863	10,694	10,694	10,694	10,694
681	43501	YORKSHRE-PIONE	10,566	11,406	11,406	11,406	11,406
682	662402	YORKTOWN	14,859	16,743	16,743	16,743	16,743



Budget and Quarterly Report Template
for SUNY Authorized Charter Schools

Rochester Preparatory Charter School

Contact Name: Reva Gorelick
Contact Email: [REDACTED]
Contact Phone: [REDACTED]

Prior Year: 2013-14
Current Year: 2014-15

**Rochester Preparatory Charter School
BALANCE SHEET
2014-15**

	<u>Prior Year</u> 2013-14	Q1 As of 9/30	Q2 As of 12/31	Q3 As of 3/31	Q4 As of 6/30
<u>ASSETS</u>					
<u>CURRENT ASSETS</u>					
Cash and cash equivalents	\$-	\$-	\$-	\$-	\$-
Grants and contracts receivable	-	-	-	-	-
Accounts receivables	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Contributions and other receivables	-	-	-	-	-
TOTAL CURRENT ASSETS	-	-	-	-	-
<u>PROPERTY, BUILDING AND EQUIPMENT, net</u>	-	-	-	-	-
<u>OTHER ASSETS</u>	-	-	-	-	-
TOTAL ASSETS	-	-	-	-	-
<u>LIABILITIES AND NET ASSETS</u>					
<u>CURRENT LIABILITIES</u>					
Accounts payable and accrued expenses	\$-	\$-	\$-	\$-	\$-
Accrued payroll and benefits	-	-	-	-	-
Dreferred Revenue	-	-	-	-	-
Current maturities of long-term debt	-	-	-	-	-
Short Term Debt - Bonds, Notes Payable	-	-	-	-	-
Other	-	-	-	-	-
TOTAL CURRENT LIABILITIES	-	-	-	-	-
<u>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</u>	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-
<u>NET ASSETS</u>					
Unrestricted	-	-	-	-	-
Temporarily restricted	-	-	-	-	-
TOTAL NET ASSETS	-	-	-	-	-
TOTAL LIABILITIES AND NET ASSETS	-	-	-	-	-

Rochester Preparatory Charter School Budget / Operating Plan 2014-15														
		Prior Year Actual 2013-14	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Original	Current	Variance	Original	Current	Variance	Original	Current	Variance	Original	Current	Variance	
6	Total Revenue	-	5,473,972	-	-	5,473,972	-	-	5,473,972	-	-	5,473,972	-	
7	Total Expenses	-	5,331,706	-	-	5,331,706	-	-	5,331,706	-	-	5,331,706	-	
8	Net Income	-	142,266	-	-	142,266	-	-	142,266	-	-	142,266	-	
9	Actual Student Enrollment	-	1,404	-	-	1,404	-	-	1,404	-	-	1,404	-	
10	Total Paid Student Enrollment	-	1,404	-	-	1,404	-	-	1,404	-	-	1,404	-	
13														
139	ENROLLMENT - *School Districts Are Linked To Above Entries*													
161	Rochester City School District	-	1,369	-	-	1,369	-	-	1,369	-	-	1,369	-	
162	Churchville-Chili	-	6	-	-	6	-	-	6	-	-	6	-	
163	Greece	-	15	-	-	15	-	-	15	-	-	15	-	
164	Rush-Henrietta	-	3	-	-	3	-	-	3	-	-	3	-	
165	Gates-Chili	-	7	-	-	7	-	-	7	-	-	7	-	
166	Brighton	-	2	-	-	2	-	-	2	-	-	2	-	
167	E Irondequoit	-	1	-	-	1	-	-	1	-	-	1	-	
168	School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
169	School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
170	School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
171	School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
172	School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
173	School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
174	School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
175	School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	
176	School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-	
177	TOTAL ENROLLMENT	-	1,404	-	-	1,404	-	-	1,404	-	-	1,404	-	
179	REVENUE PER PUPIL	-	3,899	-	-	3,899	-	-	3,899	-	-	3,899	-	
180	EXPENSES PER PUPIL	-	3,798	-	-	3,798	-	-	3,798	-	-	3,798	-	

Rochester Preparatory Charter School Budget / Operating Plan 2014-15						DESCRIPTION OF ASSUMPTIONS
2						
3						
4						
5						
6	Total Revenue	21,895,889	21,895,889	-	21,895,889	21,895,889
7	Total Expenses	21,326,826	21,326,826	-	(21,326,826)	(21,326,826)
8	Net Income	569,064	569,064	-	569,064	569,064
9	Actual Student Enrollment					
10	Total Paid Student Enrollment					
11						
12						
13						
14						
15	REVENUE					
16	REVENUES FROM STATE SOURCES					
17	Per Pupil Revenue	CY Per Pupil Rate				
18	Rochester City School District	12,340	16,878,069	16,878,069	-	16,878,069
19	Churchville-Chili	10,372	66,087	66,087	-	66,087
20	Greece	11,229	165,459	165,459	-	165,459
21	Rush-Henrietta	12,500	39,048	39,048	-	39,048
22	Gates-Chili	12,600	93,000	93,000	-	93,000
23	Brighton	12,698	25,290	25,290	-	25,290
24	E Irondequoit	11,807	15,632	15,632	-	15,632
25	School District 8 (Enter Name)	-	-	-	-	-
26	School District 9 (Enter Name)	-	-	-	-	-
27	School District 10 (Enter Name)	-	-	-	-	-
28	School District 11 (Enter Name)	-	-	-	-	-
29	School District 12 (Enter Name)	-	-	-	-	-
30	School District 13 (Enter Name)	-	-	-	-	-
31	School District 14 (Enter Name)	-	-	-	-	-
32	School District 15 (Enter Name)	-	-	-	-	-
33	School District - ALL OTHER	-	-	-	-	-
34	TOTAL Per Pupil Revenue (Average Districts Per Pupil Funding)	11,948	17,282,586	17,282,586	-	17,282,586
35	Special Education Revenue		609,195	609,195	-	609,195
36	Grants					
37	Stimulus					
38	DYCD (Department of Youth and Community Developm.)					
39	Other					
40	Other					
41	TOTAL REVENUE FROM STATE SOURCES		17,891,781	17,891,781	-	17,891,781
42						
43	REVENUE FROM FEDERAL FUNDING					
44	IDEA Special Needs		69,110	69,110	-	69,110
45	Title I		713,149	713,149	-	713,149
46	Title Funding - Other		17,998	17,998	-	17,998
47	School Food Service (Free Lunch)					
48	Grants					
49	Charter School Program (CSP) Planning & Implementation		250,000	250,000	-	250,000
50	Other					
51	Other					
52	TOTAL REVENUE FROM FEDERAL SOURCES		1,050,257	1,050,257	-	1,050,257
53						
54	LOCAL and OTHER REVENUE					
55	Contributions and Donations		450,000	450,000	-	450,000
56	Fundraising		30,000	30,000	-	30,000
57	Erate Reimbursement		1,128,882	1,128,882	-	1,128,882
58	Earnings on Investments					
59	Interest Income					
60	Food Service (Income from meals)		1,344,970	1,344,970	-	1,344,970
61	Text Book					
62	OTHER					
63	TOTAL REVENUE FROM LOCAL and OTHER SOURCES		2,953,852	2,953,852	-	2,953,852
64						
65	TOTAL REVENUE		21,895,889	21,895,889	-	21,895,889
66						

Rochester Preparatory Charter School Budget / Operating Plan 2014-15						DESCRIPTION OF ASSUMPTIONS
	21,895,889	21,895,889	-	21,895,889	21,895,889	
6	Total Revenue	21,895,889	21,895,889	-	21,895,889	21,895,889
7	Total Expenses	21,326,826	21,326,826	-	(21,326,826)	(21,326,826)
8	Net Income	569,064	569,064	-	569,064	569,064
9	Actual Student Enrollment					
10	Total Paid Student Enrollment					
11						
12						
13						
14						
15						
160	ENROLLMENT - *School Districts Are Linked To Above Entries*					
161	Rochester City School District					
162	Churchville-Chili					
163	Greece					
164	Rush-Wenetta					
165	Gates-Chili					
166	Brighton					
167	E Irondequoit					
168	School District 8 (Enter Name)					
169	School District 9 (Enter Name)					
170	School District 10 (Enter Name)					
171	School District 11 (Enter Name)					
172	School District 12 (Enter Name)					
173	School District 13 (Enter Name)					
174	School District 14 (Enter Name)					
175	School District 15 (Enter Name)					
176	School District - ALL OTHER					
177	TOTAL ENROLLMENT					
178						
179	REVENUE PER PUPIL					
180						
181	EXPENSES PER PUPIL					

**Rochester Preparatory Charter School
Budget / Operating Plan
2014-15**

Total Revenue	-	5,473,972	-	-	5,473,972	-	-	5,473,972	-	-	5,473,972
Total Expenses	-	5,331,706	-	-	5,331,706	-	-	5,331,706	-	-	5,331,706
Net Income	-	142,266	-	-	142,266	-	-	142,266	-	-	142,266
Actual Student Enrollment	-	1,404	-	-	1,404	-	-	1,404	-	-	1,404
Total Paid Student Enrollment	-	1,404	-	-	1,404	-	-	1,404	-	-	1,404

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

REVENUE * When entering in Actuals, ORANGE cells must be entered in EACH SECTION in order to generate variance analysis.

		CY Per Pupil Rate											
		1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q	1st Q	2nd Q	3rd Q	4th Q
REVENUES FROM STATE SOURCES													
Per Pupil Revenue													
Rochester City School District	12,340	-	4,219,517	-	-	4,219,517	-	-	4,219,517	-	-	4,219,517	-
Churchville-Chili	10,372	-	16,522	-	-	16,522	-	-	16,522	-	-	16,522	-
Greece	11,229	-	41,365	-	-	41,365	-	-	41,365	-	-	41,365	-
Rush-Henrietta	12,580	-	9,762	-	-	9,762	-	-	9,762	-	-	9,762	-
Gates-Chili	12,609	-	23,250	-	-	23,250	-	-	23,250	-	-	23,250	-
Brighton	12,698	-	6,323	-	-	6,323	-	-	6,323	-	-	6,323	-
E Irondequoit	11,807	-	3,908	-	-	3,908	-	-	3,908	-	-	3,908	-
School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Average Districts Per Pupil Funding)	11,948	-	4,320,646	-	-	4,320,646	-	-	4,320,646	-	-	4,320,646	-
Special Education Revenue	-	-	152,299	-	-	152,299	-	-	152,299	-	-	152,299	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Stimulus	-	-	-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Developm.)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES		-	4,472,945	-	-	4,472,945	-	-	4,472,945	-	-	4,472,945	-
REVENUE FROM FEDERAL FUNDING													
IDEA Special Needs	-	-	17,277	-	-	17,277	-	-	17,277	-	-	17,277	-
Title I	-	-	178,287	-	-	178,287	-	-	178,287	-	-	178,287	-
Title Funding - Other	-	-	4,500	-	-	4,500	-	-	4,500	-	-	4,500	-
School Food Service (Free Lunch)	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Charter School Program (CSP) Planning & Implementation	-	-	62,500	-	-	62,500	-	-	62,500	-	-	62,500	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES		-	262,564	-	-	262,564	-	-	262,564	-	-	262,564	-
LOCAL and OTHER REVENUE													
Contributions and Donations	-	-	112,500	-	-	112,500	-	-	112,500	-	-	112,500	-
Fundraising	-	-	7,500	-	-	7,500	-	-	7,500	-	-	7,500	-
Erate Reimbursement	-	-	282,221	-	-	282,221	-	-	282,221	-	-	282,221	-
Earnings on Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Food Service (Income from meals)	-	-	336,242	-	-	336,242	-	-	336,242	-	-	336,242	-
Text Book	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		-	738,463	-	-	738,463	-	-	738,463	-	-	738,463	-
TOTAL REVENUE		-	5,473,972	-	-	5,473,972	-	-	5,473,972	-	-	5,473,972	-

**Rochester Preparatory Charter School
Budget / Operating Plan
2014-15**

Total Revenue	-	5,473,972	-	-	5,473,972	-	-	5,473,972	-	-	5,473,972	
Total Expenses	-	5,331,706	-	-	5,331,706	-	-	5,331,706	-	-	5,331,706	
Net Income	-	142,266	-	-	142,266	-	-	142,266	-	-	142,266	
Actual Student Enrollment	-	1,404	-	-	1,404	-	-	1,404	-	-	1,404	
Total Paid Student Enrollment	-	1,404	-	-	1,404	-	-	1,404	-	-	1,404	
* Enrollment, Revenue and Expenditure Data in the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
EXPENSES												
ADMINISTRATIVE STAFF PERSONNEL COSTS												
	No. of Positions											
Executive Management	-	118,684	-	118,684	-	-	118,684	-	-	118,684	-	-
Instructional Management	-	138,880	-	138,880	-	-	138,880	-	-	138,880	-	-
Deans, Directors & Coordinators	-	263,359	-	263,359	-	-	263,359	-	-	263,359	-	-
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Staff	-	58,923	-	58,923	-	-	58,923	-	-	58,923	-	-
TOTAL ADMINISTRATIVE STAFF	-	579,845	-	579,845	-	-	579,845	-	-	579,845	-	-
INSTRUCTIONAL PERSONNEL COSTS												
Teachers - Regular	-	1,174,052	-	1,174,052	-	-	1,174,052	-	-	1,174,052	-	-
Teachers - SPED	-	111,181	-	111,181	-	-	111,181	-	-	111,181	-	-
Substitute Teachers	-	-	-	-	-	-	-	-	-	-	-	-
Teaching Assistants	-	98,010	-	98,010	-	-	98,010	-	-	98,010	-	-
Specialty Teachers	-	139,693	-	139,693	-	-	139,693	-	-	139,693	-	-
Aides	-	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	-	36,883	-	36,883	-	-	36,883	-	-	36,883	-	-
Other	-	35,519	-	35,519	-	-	35,519	-	-	35,519	-	-
TOTAL INSTRUCTIONAL	-	1,595,338	-	1,595,338	-	-	1,595,338	-	-	1,595,338	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS												
Nurse	-	-	-	-	-	-	-	-	-	-	-	-
Librarian	-	12,105	-	12,105	-	-	12,105	-	-	12,105	-	-
Custodian	-	24,925	-	24,925	-	-	24,925	-	-	24,925	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	70,839	-	70,839	-	-	70,839	-	-	70,839	-	-
TOTAL NON-INSTRUCTIONAL	-	107,869	-	107,869	-	-	107,869	-	-	107,869	-	-
SUBTOTAL PERSONNEL SERVICE COSTS	-	2,283,053	-	2,283,053	-	-	2,283,053	-	-	2,283,053	-	-
PAYROLL TAXES AND BENEFITS												
Payroll Taxes	-	205,028	-	205,028	-	-	205,028	-	-	205,028	-	-
Fringe / Employee Benefits	-	408,562	-	408,562	-	-	408,562	-	-	408,562	-	-
Retirement / Pension	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PAYROLL TAXES AND BENEFITS	-	613,590	-	613,590	-	-	613,590	-	-	613,590	-	-
TOTAL PERSONNEL SERVICE COSTS	-	2,896,643	-	2,896,643	-	-	2,896,643	-	-	2,896,643	-	-
CONTRACTED SERVICES												
Accounting / Audit	-	7,536	-	7,536	-	-	7,536	-	-	7,536	-	-
Legal	-	12,500	-	12,500	-	-	12,500	-	-	12,500	-	-
Management Company Fee	-	409,374	-	409,374	-	-	409,374	-	-	409,374	-	-
Nurse Services	-	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	8,660	-	8,660	-	-	8,660	-	-	8,660	-	-
Special Ed Services	-	5,750	-	5,750	-	-	5,750	-	-	5,750	-	-
Titlement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	82,500	-	82,500	-	-	82,500	-	-	82,500	-	-
TOTAL CONTRACTED SERVICES	-	526,320	-	526,320	-	-	526,320	-	-	526,320	-	-
SCHOOL OPERATIONS												
Board Expenses	-	645	-	645	-	-	645	-	-	645	-	-
Classroom / Teaching Supplies & Materials	-	78,125	-	78,125	-	-	78,125	-	-	78,125	-	-
Special Ed Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks / Workbooks	-	34,875	-	34,875	-	-	34,875	-	-	34,875	-	-
Supplies & Materials other	-	-	-	-	-	-	-	-	-	-	-	-
Equipment / Furniture	-	42,750	-	42,750	-	-	42,750	-	-	42,750	-	-
Telephone	-	71,250	-	71,250	-	-	71,250	-	-	71,250	-	-
Technology	-	514,526	-	514,526	-	-	514,526	-	-	514,526	-	-
Student Testing & Assessment	-	15,188	-	15,188	-	-	15,188	-	-	15,188	-	-
Field Trips	-	24,750	-	24,750	-	-	24,750	-	-	24,750	-	-
Transportation (student)	-	43,563	-	43,563	-	-	43,563	-	-	43,563	-	-
Student Services - other	-	311,697	-	311,697	-	-	311,697	-	-	311,697	-	-
Office Expense	-	52,000	-	52,000	-	-	52,000	-	-	52,000	-	-
Staff Development	-	108,918	-	108,918	-	-	108,918	-	-	108,918	-	-
Staff Recruitment	-	7,500	-	7,500	-	-	7,500	-	-	7,500	-	-
Student Recruitment / Marketing	-	13,955	-	13,955	-	-	13,955	-	-	13,955	-	-
School Meals / Lunch	-	-	-	-	-	-	-	-	-	-	-	-
Travel (Staff)	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	139,369	-	139,369	-	-	139,369	-	-	139,369	-	-
TOTAL SCHOOL OPERATIONS	-	1,459,111	-	1,459,111	-	-	1,459,111	-	-	1,459,111	-	-
FACILITY OPERATION & MAINTENANCE												
Insurance	-											

**Rochester Preparatory Charter School
Budget / Operating Plan
2014-15**

Total Revenue	-	5,473,972	-	-	5,473,972	-	-	5,473,972	-	-	5,473,972	-
Total Expenses	-	5,331,706	-	-	5,331,706	-	-	5,331,706	-	-	5,331,706	-
Net Income	-	142,266	-	-	142,266	-	-	142,266	-	-	142,266	-
Actual Student Enrollment	-	1,404	-	-	1,404	-	-	1,404	-	-	1,404	-
Total Paid Student Enrollment	-	1,404	-	-	1,404	-	-	1,404	-	-	1,404	-
	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
NET INCOME	-	142,266	-	-	142,266	-	-	142,266	-	-	142,266	-

**Rochester Preparatory Charter School
Budget / Operating Plan
2014-15**

Total Revenue	-	5,473,972	-	-	5,473,972	-	-	5,473,972	-	-	5,473,972	-
Total Expenses	-	5,331,706	-	-	5,331,706	-	-	5,331,706	-	-	5,331,706	-
Net Income	-	142,266	-	-	142,266	-	-	142,266	-	-	142,266	-
Actual Student Enrollment	-	1,404	-	-	1,404	-	-	1,404	-	-	1,404	-
Total Paid Student Enrollment	-	1,404	-	-	1,404	-	-	1,404	-	-	1,404	-
	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed												
	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
ENROLLMENT - *School Districts Are Linked To Above Entries*												
Rochester City School District	-	1,369	-	-	1,369	-	-	1,369	-	-	1,369	-
Churchville-Chili	-	6	-	-	6	-	-	6	-	-	6	-
Greece	-	15	-	-	15	-	-	15	-	-	15	-
Rush-Henrietta	-	3	-	-	3	-	-	3	-	-	3	-
Gates-Chili	-	7	-	-	7	-	-	7	-	-	7	-
Brighton	-	2	-	-	2	-	-	2	-	-	2	-
E Irondequoit	-	1	-	-	1	-	-	1	-	-	1	-
School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ENROLLMENT	-	1,404	-	-	1,404	-	-	1,404	-	-	1,404	-
REVENUE PER PUPIL	-	3,899	-	-	3,899	-	-	3,899	-	-	3,899	-
EXPENSES PER PUPIL	-	3,798	-	-	3,798	-	-	3,798	-	-	3,798	-

**Rochester Preparatory Charter School
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DESCRIPTION OF ASSUMPTIONS

Total Revenue	-	-	-	21,895,889	(21,895,889)	-	-	21,895,889	(21,895,889)	-	-
Total Expenses	-	-	-	21,326,826	21,326,826	-	-	21,326,826	21,326,826	-	-
Net Income	-	-	-	569,064	(569,064)	-	-	569,064	(569,064)	-	-
Actual Student Enrollment	-	-	-	-	-	-	-	-	-	-	-
Total Paid Student Enrollment	-	-	-	-	-	-	-	-	-	-	-

TOTALS AND VARIANCE ANALYSIS

* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual Budget TY	Original Budget TY	Actual Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters	Actual CY vs. Actual PY
REVENUE													
REVENUES FROM STATE SOURCES													
Per Pupil Revenue													
Rochester City School District	12,340	-	-	16,878,069	(16,878,069)	-	-	16,878,069	(16,878,069)	-	-	-	-
Churchville-Chili	10,372	-	-	66,087	(66,087)	-	-	66,087	(66,087)	-	-	-	-
Greece	11,229	-	-	165,459	(165,459)	-	-	165,459	(165,459)	-	-	-	-
Rush-Henrietta	12,580	-	-	39,048	(39,048)	-	-	39,048	(39,048)	-	-	-	-
Gates-Chili	12,609	-	-	93,000	(93,000)	-	-	93,000	(93,000)	-	-	-	-
Brighton	12,698	-	-	25,290	(25,290)	-	-	25,290	(25,290)	-	-	-	-
E Irondequoit	11,807	-	-	15,632	(15,632)	-	-	15,632	(15,632)	-	-	-	-
School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Average Districts Per Pupil Funding)	11,948	-	-	17,282,586	(17,282,586)	-	-	17,282,586	(17,282,586)	-	-	-	-
Special Education Revenue	-	-	-	609,195	(609,195)	-	-	609,195	(609,195)	-	-	-	-
Grants													
Stimulus	-	-	-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Developmt.)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES	-	-	-	17,891,781	(17,891,781)	-	-	17,891,781	(17,891,781)	-	-	-	-
REVENUE FROM FEDERAL FUNDING													
IDEA Special Needs	-	-	-	69,110	(69,110)	-	-	69,110	(69,110)	-	-	-	-
Title I	-	-	-	713,149	(713,149)	-	-	713,149	(713,149)	-	-	-	-
Title Funding - Other	-	-	-	17,998	(17,998)	-	-	17,998	(17,998)	-	-	-	-
School Food Service (Free Lunch)	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants													
Charter School Program (CSP) Planning & Implementation	-	-	-	250,000	(250,000)	-	-	250,000	(250,000)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES	-	-	-	1,050,257	(1,050,257)	-	-	1,050,257	(1,050,257)	-	-	-	-
LOCAL and OTHER REVENUE													
Contributions and Donations	-	-	-	450,000	(450,000)	-	-	450,000	(450,000)	-	-	-	-
Fundraising	-	-	-	30,000	(30,000)	-	-	30,000	(30,000)	-	-	-	-
Erate Reimbursement	-	-	-	1,128,882	(1,128,882)	-	-	1,128,882	(1,128,882)	-	-	-	-
Earnings on Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Food Service (Income from meals)	-	-	-	1,344,970	(1,344,970)	-	-	1,344,970	(1,344,970)	-	-	-	-
Text Book	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	-	-	-	2,953,852	(2,953,852)	-	-	2,953,852	(2,953,852)	-	-	-	-
TOTAL REVENUE	-	-	-	21,895,889	(21,895,889)	-	-	21,895,889	(21,895,889)	-	-	-	-

**Rochester Preparatory Charter School
Budget / Operating Plan
2014-15**

DESCRIPTION OF ASSUMPTIONS

Total Revenue	-	-	-	21,895,889	(21,895,889)	-	-	21,895,889	(21,895,889)	-	-
Total Expenses	-	-	-	21,326,826	21,326,826	-	-	21,326,826	21,326,826	-	-
Net Income	-	-	-	569,064	(569,064)	-	-	569,064	(569,064)	-	-
Actual Student Enrollment	-	-	-	-	-	-	-	-	-	-	-
Total Paid Student Enrollment	-	-	-	-	-	-	-	-	-	-	-

* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

TOTALS AND VARIANCE ANALYSIS

	No. of Positions	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual Budget TY	vs. Current Budget	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual Budget TY	vs. Original Budget TY	PY Actual (PY TY / Actual CY Quarters)	Actual CY vs. Actual PY
EXPENSES														
ADMINISTRATIVE STAFF PERSONNEL COSTS														
Executive Management	-	-	-	-	474,735	474,735	-	-	-	474,735	474,735	-	-	-
Instructional Management	-	-	-	-	555,520	555,520	-	-	-	555,520	555,520	-	-	-
Deans, Directors & Coordinators	-	-	-	-	1,053,436	1,053,436	-	-	-	1,053,436	1,053,436	-	-	-
CFD / Director of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Staff	-	-	-	-	235,690	235,690	-	-	-	235,690	235,690	-	-	-
TOTAL ADMINISTRATIVE STAFF	-	-	-	-	2,319,381	2,319,381	-	-	-	2,319,381	2,319,381	-	-	-
INSTRUCTIONAL PERSONNEL COSTS														
Teachers - Regular	-	-	-	-	4,696,210	4,696,210	-	-	-	4,696,210	4,696,210	-	-	-
Teachers - SPED	-	-	-	-	444,722	444,722	-	-	-	444,722	444,722	-	-	-
Substitute Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Teaching Assistants	-	-	-	-	392,040	392,040	-	-	-	392,040	392,040	-	-	-
Specialty Teachers	-	-	-	-	558,772	558,772	-	-	-	558,772	558,772	-	-	-
Aides	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	-	-	-	-	147,534	147,534	-	-	-	147,534	147,534	-	-	-
Other	-	-	-	-	142,075	142,075	-	-	-	142,075	142,075	-	-	-
TOTAL INSTRUCTIONAL	-	-	-	-	6,381,353	6,381,353	-	-	-	6,381,353	6,381,353	-	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS														
Nurse	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Librarian	-	-	-	-	48,420	48,420	-	-	-	48,420	48,420	-	-	-
Custodian	-	-	-	-	99,700	99,700	-	-	-	99,700	99,700	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	283,356	283,356	-	-	-	283,356	283,356	-	-	-
TOTAL NON-INSTRUCTIONAL	-	-	-	-	431,476	431,476	-	-	-	431,476	431,476	-	-	-
SUBTOTAL PERSONNEL SERVICE COSTS	-	-	-	-	9,132,210	9,132,210	-	-	-	9,132,210	9,132,210	-	-	-
PAYROLL TAXES AND BENEFITS														
Payroll Taxes	-	-	-	-	820,113	820,113	-	-	-	820,113	820,113	-	-	-
Fringe / Employee Benefits	-	-	-	-	1,634,248	1,634,248	-	-	-	1,634,248	1,634,248	-	-	-
Retirement / Pension	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PAYROLL TAXES AND BENEFITS	-	-	-	-	2,454,360	2,454,360	-	-	-	2,454,360	2,454,360	-	-	-
TOTAL PERSONNEL SERVICE COSTS	-	-	-	-	11,586,570	11,586,570	-	-	-	11,586,570	11,586,570	-	-	-
CONTRACTED SERVICES														
Accounting / Audit	-	-	-	-	30,142	30,142	-	-	-	30,142	30,142	-	-	-
Legal	-	-	-	-	50,000	50,000	-	-	-	50,000	50,000	-	-	-
Management Company Fee	-	-	-	-	1,637,496	1,637,496	-	-	-	1,637,496	1,637,496	-	-	-
Nurse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	34,641	34,641	-	-	-	34,641	34,641	-	-	-
Special Ed Services	-	-	-	-	23,000	23,000	-	-	-	23,000	23,000	-	-	-
Titlement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	-	-	-	330,000	330,000	-	-	-	330,000	330,000	-	-	-
TOTAL CONTRACTED SERVICES	-	-	-	-	2,105,279	2,105,279	-	-	-	2,105,279	2,105,279	-	-	-
SCHOOL OPERATIONS														
Board Expenses	-	-	-	-	2,580	2,580	-	-	-	2,580	2,580	-	-	-
Classroom / Teaching Supplies & Materials	-	-	-	-	312,500	312,500	-	-	-	312,500	312,500	-	-	-
Special Ed Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks / Workbooks	-	-	-	-	139,500	139,500	-	-	-	139,500	139,500	-	-	-
Supplies & Materials other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment / Furniture	-	-	-	-	171,000	171,000	-	-	-	171,000	171,000	-	-	-
Telephone	-	-	-	-	285,000	285,000	-	-	-	285,000	285,000	-	-	-
Technology	-	-	-	-	2,058,106	2,058,106	-	-	-	2,058,106	2,058,106	-	-	-
Student Testing & Assessment	-	-	-	-	60,750	60,750	-	-	-	60,750	60,750	-	-	-
Field Trips	-	-	-	-	99,000	99,000	-	-	-	99,000	99,000	-	-	-
Transportation (student)	-	-	-	-	174,250	174,250	-	-	-	174,250	174,250	-	-	-
Student Services - other	-	-	-	-	1,246,788	1,246,788	-	-	-	1,246,788	1,246,788	-	-	-
Office Expense	-	-	-	-	208,000	208,000	-	-	-	208,000	208,000	-	-	-
Staff Development	-	-	-	-	435,672	435,672	-	-	-	435,672	435,672	-	-	-
Staff Recruitment	-	-	-	-	30,000	30,000	-	-	-	30,000	30,000	-	-	-
Student Recruitment / Marketing	-	-	-	-	55,820	55,820	-	-	-	55,820	55,820	-	-	-
School Meals / Lunch	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel (Staff)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	557,477	557,477	-	-	-	557,477	557,477	-	-	-
TOTAL SCHOOL OPERATIONS	-	-	-	-	5,836,443	5,836,443	-	-	-	5,836,443	5,836,443	-	-	-
FACILITY OPERATION & MAINTENANCE														
Insurance	-	-	-	-	208,670	208,670	-	-	-	208,670	208,670	-	-	-
Jaritorial	-	-	-	-	193,500	193,500	-	-	-	193,500	193,500	-	-	-
Building and Land Rent / Lease	-	-	-	-	1,030,760	1,030,760	-	-	-	1,030,760	1,030,760	-	-	-
Repairs & Maintenance	-	-	-	-	112,104	112,104	-	-	-	112,104	112,104	-	-	-
Equipment / Furniture	-	-	-	-	37,500	37,500	-	-	-	37,500	37,500	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	216,000	216,000	-	-	-	216,000	216,000	-	-	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	-	-	-	1,798,534	1,798,534	-	-	-	1,798,534	1,798,534	-	-	-
DEPRECIATION & AMORTIZATION RESERVES / CONTINGENCY														
TOTAL EXPENSES	-	-	-	-	21,326,826	21,326,826	-	-	-	21,326,826	21,326,826	-	-	-

**Rochester Preparatory Charter School
Budget / Operating Plan
2014-15**

DESCRIPTION OF ASSUMPTIONS

Total Revenue	-	-	-	21,895,889	(21,895,889)	-	-	21,895,889	(21,895,889)	-	-
Total Expenses	-	-	-	21,326,826	21,326,826	-	-	21,326,826	21,326,826	-	-
Net Income	-	-	-	569,064	(569,064)	-	-	569,064	(569,064)	-	-
Actual Student Enrollment	-	-	-			-	-			-	-
Total Paid Student Enrollment	-	-	-			-	-			-	-

* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

TOTALS AND VARIANCE ANALYSIS

	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters	Actual CY vs. Actual PY
NET INCOME	-	-	-	569,064	(569,064)	-	-	569,064	(569,064)	-	-

**Rochester Preparatory Charter School
Budget / Operating Plan
2014-15**

DESCRIPTION OF ASSUMPTIONS

Total Revenue	-	-	-	21,895,889	(21,895,889)	-	-	21,895,889	(21,895,889)	-	-
Total Expenses	-	-	-	21,326,826	21,326,826	-	-	21,326,826	21,326,826	-	-
Net Income	-	-	-	569,064	(569,064)	-	-	569,064	(569,064)	-	-
Actual Student Enrollment	-	-	-	-	-	-	-	-	-	-	-
Total Paid Student Enrollment	-	-	-	-	-	-	-	-	-	-	-

TOTALS AND VARIANCE ANALYSIS

*** Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed**

	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters	Actual CY vs. Actual PY
ENROLLMENT - *School Districts Are Linked To Above Entries*											
Rochester City School District	-	-	-			-	-			-	-
Churchville-Chili	-	-	-			-	-			-	-
Greece	-	-	-			-	-			-	-
Rush-Henrietta	-	-	-			-	-			-	-
Gates-Chili	-	-	-			-	-			-	-
Brighton	-	-	-			-	-			-	-
E Irondequoit	-	-	-			-	-			-	-
School District 8 (Enter Name)	-	-	-			-	-			-	-
School District 9 (Enter Name)	-	-	-			-	-			-	-
School District 10 (Enter Name)	-	-	-			-	-			-	-
School District 11 (Enter Name)	-	-	-			-	-			-	-
School District 12 (Enter Name)	-	-	-			-	-			-	-
School District 13 (Enter Name)	-	-	-			-	-			-	-
School District 14 (Enter Name)	-	-	-			-	-			-	-
School District 15 (Enter Name)	-	-	-			-	-			-	-
School District - ALL OTHER	-	-	-			-	-			-	-
TOTAL ENROLLMENT	<u>-</u>	<u>-</u>	<u>-</u>			<u>-</u>	<u>-</u>			<u>-</u>	<u>-</u>
REVENUE PER PUPIL	<u>-</u>	<u>-</u>	<u>-</u>			<u>-</u>	<u>-</u>			<u>-</u>	<u>-</u>
EXPENSES PER PUPIL	<u>-</u>	<u>-</u>	<u>-</u>			<u>-</u>	<u>-</u>			<u>-</u>	<u>-</u>



Charter Schools Institute
The State University of New York

Annual Report Requirement
for SUNY Authorized Charter Schools

School

Administrative
expenditures per pupil:

\$0.00

Per NYS Statute

Administrative expenditures per pupil: the sum of all general administration salaries and other general administration expenditures divided by the total number of enrolled students. Employee benefit costs or expenditures should not be reported here.

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

	<u>Program services - education</u>	<u>General and administrative</u>	<u>Total</u>
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
TOTAL OPERATING REVENUE AND SUPPORT	3,844,851	1,839,618	5,684,469	2,769	4,551,915	6,049,027	10,603,711	16,288,180
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
TOTAL EXPENSES	3,469,244	1,765,452	5,234,696	265,790	4,431,745	5,548,524	10,246,059	15,480,755
CHANGE IN NET ASSETS	\$ 375,607	\$ 74,166	\$ 449,773	\$ (263,021)	\$ 120,170	\$ 500,503	\$ 357,652	\$ 807,425

**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

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

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.



Charter Schools Institute
The State University of New York

Directions:

- The file has two tabs: "Info Tab" and "DashBoard"
- Enter in the number fassigned to your selected school from the table at right in the *first green* cell below. Once entered, that school's information will populate the Dashboard Tab with the school name at the top.
- To add a comparison school, enter the assigned number for the school or region in the *second green* cell.
- To aid you in identifying comparable schools, the table at right contains key school information that shows region, grades served and enrollment as of 2009-10, years of existence, management/partner organization or not and facility type. If you do not want to use the comparison tool simply leave the second green cell blank.

ENTER SCHOOL CODE

71

SCHOOL or NETWORK

COMPARABLE SCHOOL, REGION or NETWORK*

1003

* Comparable School or Region is for Graphical Analysis Only (Graphs 5 thru 8)

School Code	School	Region	Grades Served	Actual Enrollment	Years of Operation
		1001 - NYC/Long Island Upstate NY 1003 - Western & Central NY	As of 2011-12	For 2011-12	Including 2011-12
1		1001	Err:510	Err:510	3
2		1002	Err:510	Err:510	8
3		1001	Err:510	Err:510	4
4		1001	Err:510	Err:510	6
5		1001	Err:510	Err:510	2
6		1002	Err:510	Err:510	6
7		1002	Err:510	Err:510	2
8		1002	Err:510	Err:510	7
9		1001	Err:510	Err:510	12
10		1002	Err:510	Err:510	11
11		1001	Err:510	Err:510	4
12		1002	Err:510	Err:510	2
13		1002	Err:510	Err:510	2
14		1001	Err:510	Err:510	9
15		1001	Err:510	Err:510	8
16		1001	Err:510	Err:510	12
17		1001	Err:510	Err:510	2
18		1001	Err:510	Err:510	9
19		1001	Err:510	Err:510	3
20		1001	Err:510	Err:510	3
21		1003	Err:510	Err:510	9
22		1001	Err:510	Err:510	12
23		1001	Err:510	Err:510	12
24		1001	Err:510	Err:510	2
25		1001	Err:510	Err:510	2
26		1003	Err:510	Err:510	12
27		1001	Err:510	Err:510	8
28		1001	Err:510	Err:510	3
29		1001	Err:510	Err:510	11
30		1001	Err:510	Err:510	7
31		1001	Err:510	Err:510	3
32		1001	Err:510	Err:510	8
33		1001	Err:510	Err:510	4
34		1002	Err:510	Err:510	4
35		1001	Err:510	Err:510	12
36		1001	Err:510	Err:510	11
37		1001	Err:510	Err:510	7
38		1001	Err:510	Err:510	4
39		1001	Err:510	Err:510	4
40		1001	Err:510	Err:510	4
41		1001	Err:510	Err:510	2
42		1001	Err:510	Err:510	2
43		1001	Err:510	Err:510	2
44		1001	Err:510	Err:510	9
45		1001	Err:510	Err:510	7
46		1002	Err:510	Err:510	5
47		1001	Err:510	Err:510	11
48		1001	Err:510	Err:510	5
49		1001	Err:510	Err:510	4
50		1001	Err:510	Err:510	3
51		1001	Err:510	Err:510	1
52		1003	Err:510	Err:510	12
53		1001	Err:510	Err:510	5
54		1001	Err:510	Err:510	9
55		1002	Err:510	Err:510	7
56		1001	Err:510	Err:510	6
57		1001	Err:510	Err:510	3
58		1001	Err:510	Err:510	2
59		1001	Err:510	Err:510	0
60		1001	Err:510	Err:510	12
61		1002	Err:510	Err:510	10
62		1001	Err:510	Err:510	2
63		1003	Err:510	Err:510	3
64		1001	Err:510	Err:510	2
65		1003	Err:510	Err:510	7
66		1001	Err:510	Err:510	10
67		1001	Err:510	Err:510	12
68		1001	Err:510	Err:510	13
69		1003	Err:510	Err:510	12
70		1003	Err:510	Err:510	11
71		1003	Err:510	Err:510	6
72		1002	Err:510	Err:510	3
73		1003	Err:510	Err:510	2
74		1001	Err:510	Err:510	7

75		1001	Err:510	Err:510	1
76		1001	Err:510	Err:510	1
77		1001	Err:510	Err:510	1
78		1001	Err:510	Err:510	1
79		1001	Err:510	Err:510	1
80		1001	Err:510	Err:510	1
81		1001	Err:510	Err:510	1
82		1001	Err:510	Err:510	1
83		1001	Err:510	Err:510	1
84		1003	Err:510	Err:510	1
85		1001	Err:510	Err:510	1
86		1001	Err:510	Err:510	0
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92		1001	Err:510	Err:510	0
93		1001	Err:510	Err:510	0
94		1001	Err:510	Err:510	0
95		1001	Err:510	Err:510	0
96		1001	Err:510	Err:510	0
97		1001	Err:510	Err:510	0
98		1001	Err:510	Err:510	0
99		1001	Err:510	Err:510	0
100		1001	Err:510	Err:510	0
101		1001	Err:510	Err:510	0
102		1001	Err:510	Err:510	0
103		1001	Err:510	Err:510	0
1000				Err:510	
1001				Err:510	
1002					
1003				Err:510	
1010				Err:510	
1011				Err:510	
1012				Err:510	
1013				Err:510	
1014				Err:510	
1015				Err:510	
1016				Err:510	
1017				Err:510	
1018				Err:510	
1019				Err:510	
1020					0

Management or Partner Organization	Facilities
* Denotes a For Profit Organization	- Free/Public - Private - Combination

Err:511

SCHOOL INFORMATION

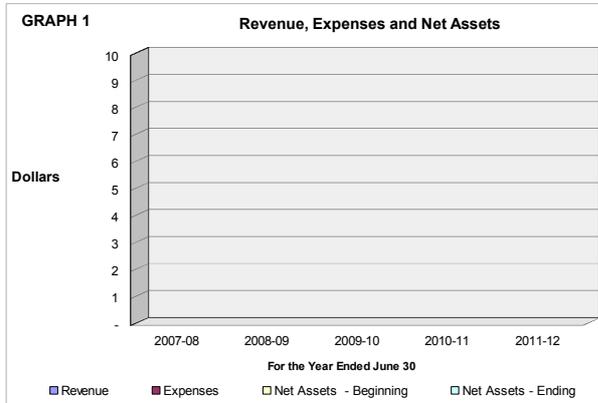
FINANCIAL POSITION	2007-08	2008-09	2009-10	2010-11	2011-12
Assets					
Current Assets					
Cash and Cash Equivalents - GRAPH 2	Err:511	Err:511	Err:511	Err:511	Err:511
Grants and Contracts Receivable	Err:511	Err:511	Err:511	Err:511	Err:511
Accounts Receivable	Err:511	Err:511	Err:511	Err:511	Err:511
Prepaid Expenses	Err:511	Err:511	Err:511	Err:511	Err:511
Contributions and Other Receivables	Err:511	Err:511	Err:511	Err:511	Err:511
Total Current Assets - GRAPH 2	Err:511	Err:511	Err:511	Err:511	Err:511
Property, Building and Equipment, net	Err:511	Err:511	Err:511	Err:511	Err:511
Other Assets	Err:511	Err:511	Err:511	Err:511	Err:511
Total Assets - GRAPH 2	Err:511	Err:511	Err:511	Err:511	Err:511
Liabilities and Net Assets					
Current Liabilities					
Accounts Payable and Accrued Expenses	Err:511	Err:511	Err:511	Err:511	Err:511
Accrued Payroll and Benefits	Err:511	Err:511	Err:511	Err:511	Err:511
Deferred Revenue	Err:511	Err:511	Err:511	Err:511	Err:511
Current Maturities of Long-Term Debt	Err:511	Err:511	Err:511	Err:511	Err:511
Short Term Debt - Bonds, Notes Payable	Err:511	Err:511	Err:511	Err:511	Err:511
Other	Err:511	Err:511	Err:511	-	Err:511
Total Current Liabilities - GRAPH 2	Err:511	Err:511	Err:511	Err:511	Err:511
L-T Debt and Notes Payable, net current maturities	Err:511	Err:511	Err:511	Err:511	Err:511
Total Liabilities - GRAPH 2	Err:511	Err:511	Err:511	Err:511	Err:511
Net Assets					
Unrestricted	Err:511	Err:511	Err:511	Err:511	Err:511
Temporarily restricted	Err:511	Err:511	Err:511	Err:511	Err:511
Total Net Assets	Err:511	Err:511	Err:511	Err:511	Err:511
Total Liabilities and Net Assets	Err:511	Err:511	Err:511	Err:511	Err:511
ACTIVITIES					
Operating Revenue					
Resident Student Enrollment	Err:511	Err:511	Err:511	Err:511	Err:511
Students with Disabilities	Err:511	Err:511	Err:511	Err:511	Err:511
Grants and Contracts					
State and local	Err:511	Err:511	Err:511	Err:511	Err:511
Federal - Title and IDEA	Err:511	Err:511	Err:511	Err:511	Err:511
Federal - Other	Err:511	Err:511	Err:511	Err:511	Err:511
Other	Err:511	Err:511	Err:511	Err:511	Err:511
Food Service/Child Nutrition Program	Err:511	Err:511	Err:511	Err:511	Err:511
Total Operating Revenue	Err:511	Err:511	Err:511	Err:511	Err:511
Expenses					
Regular Education	Err:511	Err:511	Err:511	Err:511	Err:511
SPED	Err:511	Err:511	Err:511	Err:511	Err:511
Regular Education & SPED (combined)	Err:511	Err:511	Err:511	Err:511	Err:511
Other	Err:511	Err:511	Err:511	Err:511	Err:511
Total Program Services	Err:511	Err:511	Err:511	Err:511	Err:511
Management and General	Err:511	Err:511	Err:511	Err:511	Err:511
Fundraising	Err:511	Err:511	Err:511	Err:511	Err:511
Total Expenses - GRAPH 1 / GRAPH 4	Err:511	Err:511	Err:511	Err:511	Err:511
Surplus / (Deficit) From School Operations	Err:511	Err:511	Err:511	Err:511	Err:511
Support and Other Revenue					
Contributions	Err:511	Err:511	Err:511	Err:511	Err:511
Fundraising	Err:511	Err:511	Err:511	Err:511	Err:511
Miscellaneous Income	Err:511	Err:511	Err:511	Err:511	Err:511
Net assets released from restriction	Err:511	Err:511	Err:511	Err:511	Err:511
Total Support and Other Revenue	Err:511	Err:511	Err:511	Err:511	Err:511
Total Unrestricted Revenue	Err:511	Err:511	Err:511	Err:511	Err:511
Total Temporarily Restricted Revenue	Err:511	Err:511	Err:511	Err:511	Err:511
Total Revenue - GRAPH 1	Err:511	Err:511	Err:511	Err:511	Err:511
Change in Net Assets	Err:511	Err:511	Err:511	Err:511	Err:511
Net Assets - Beginning of Year - GRAPH 1	Err:511	Err:511	Err:511	Err:511	Err:511
Prior Year Adjustment(s)	Err:511	Err:511	Err:511	Err:511	Err:511
Net Assets - End of Year - GRAPH 1	Err:511	Err:511	Err:511	Err:511	Err:511
Functional Expense Breakdown					
Personnel Service					
Administrative Staff Personnel	Err:511	Err:511	Err:511	Err:511	Err:511
Instructional Personnel	Err:511	Err:511	Err:511	Err:511	Err:511
Non-Instructional Personnel	Err:511	Err:511	Err:511	Err:511	Err:511
Personnel Services (Combined)	Err:511	Err:511	Err:511	Err:511	Err:511
Total Salaries and Staff	Err:511	Err:511	Err:511	Err:511	Err:511
Fringe Benefits & Payroll Taxes	Err:511	Err:511	Err:511	Err:511	Err:511
Retirement	Err:511	Err:511	Err:511	Err:511	Err:511
Management Company Fees	Err:511	Err:511	Err:511	Err:511	Err:511
Building and Land Rent / Lease	Err:511	Err:511	Err:511	Err:511	Err:511
Staff Development	Err:511	Err:511	Err:511	Err:511	Err:511
Professional Fees, Consultant & Purchased Services	Err:511	Err:511	Err:511	Err:511	Err:511
Marketing / Recruitment	Err:511	Err:511	Err:511	Err:511	Err:511
Student Supplies, Materials & Services	Err:511	Err:511	Err:511	Err:511	Err:511
Depreciation	Err:511	Err:511	Err:511	Err:511	Err:511
Other	Err:511	Err:511	Err:511	Err:511	Err:511
Total Expenses	Err:511	Err:511	Err:511	Err:511	Err:511
ENROLLMENT					
Chartered Enroll	Err:511	Err:511	Err:511	Err:511	Err:511
Revised Enroll	Err:511	Err:511	Err:511	Err:511	Err:511
Actual Enroll - GRAPH 4	Err:511	Err:511	Err:511	Err:511	Err:511
Chartered Grades	Err:511	Err:511	Err:511	Err:511	Err:511
Revised Grades	Err:511	Err:511	Err:511	Err:511	Err:511
Actual Grades	Err:511	Err:511	Err:511	Err:511	Err:511

Err:511

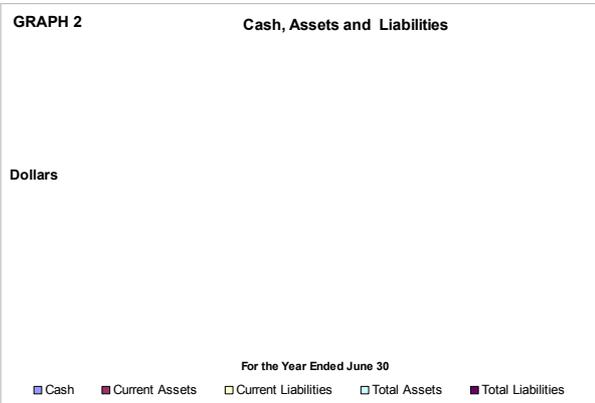
SCHOOL ANALYSIS

	2007-08	2008-09	2009-10	2010-11	2011-12
Primary School District	Err:511				
Per Pupil Funding	Err:511	Err:511	Err:511	Err:511	Err:511
Increase over prior year	Err:511	Err:511	Err:511	Err:511	Err:511
PER STUDENT BREAKDOWN					
Revenue					
Operating	Err:511	Err:511	Err:511	Err:511	Err:511
Other Revenue and Support	Err:511	Err:511	Err:511	Err:511	Err:511
TOTAL - GRAPH 3	Err:511	Err:511	Err:511	Err:511	Err:511
Expenses					
Program Services	Err:511	Err:511	Err:511	Err:511	Err:511
Management and General, Fundraising	Err:511	Err:511	Err:511	Err:511	Err:511
TOTAL - GRAPH 3	Err:511	Err:511	Err:511	Err:511	Err:511
% of Program Services	Err:511	Err:511	Err:511	Err:511	Err:511
% of Management and Other	Err:511	Err:511	Err:511	Err:511	Err:511
% of Revenue Exceeding Expenses - GRAPH 5	Err:511	Err:511	Err:511	Err:511	Err:511
Student to Faculty Ratio					Err:511
Faculty to Admin Ratio					Err:511
Financial Responsibility Composite Scores - GRAPH 6					
Score	Err:511	Err:511	Err:511	Err:511	Err:511
Fiscally Strong 1.5 - 3.0 / Fiscally Adequate 1.0 - 1.4 / Fiscally Needs Monitoring -1.0 - 0.9	Err:511	Err:511	Err:511	Err:511	Err:511
Working Capital - GRAPH 7					
Net Working Capital	Err:511	Err:511	Err:511	Err:511	Err:511
As % of Unrestricted Revenue	Err:511	Err:511	Err:511	Err:511	Err:511
Working Capital (Current) Ratio Score	Err:511	Err:511	Err:511	Err:511	Err:511
Risk (Low > 3.0 / Medium 1.4 - 2.9 / High < 1.4)	Err:511	Err:511	Err:511	Err:511	Err:511
Rating (Excellent > 3.0 / Good 1.4 - 2.9 / Poor < 1.4)	Err:511	Err:511	Err:511	Err:511	Err:511
Quick (Acid Test) Ratio					
Score	Err:511	Err:511	Err:511	Err:511	Err:511
Risk (Low > 2.5 / Medium 1.0 - 2.4 / High < 1.0)	Err:511	Err:511	Err:511	Err:511	Err:511
Rating (Excellent > 2.5 / Good 1.0 - 2.4 / Poor < 1.0)	Err:511	Err:511	Err:511	Err:511	Err:511
Debt to Asset Ratio - GRAPH 7					
Score	Err:511	Err:511	Err:511	Err:511	Err:511
Risk (Low < 0.50 / Medium 0.51 - .95 / High > 1.0)	Err:511	Err:511	Err:511	Err:511	Err:511
Rating (Excellent < 0.50 / Good 0.51 - .95 / Poor > 1.0)	Err:511	Err:511	Err:511	Err:511	Err:511
Months of Cash - GRAPH 8					
Score	Err:511	Err:511	Err:511	Err:511	Err:511
Risk (Low > 6 mo. / Medium 3 - 6 mo. / High < 3 mo.)	Err:511	Err:511	Err:511	Err:511	Err:511
Rating (Excellent > 6 mo. / Good 3 - 6 mo. / Poor < 3 mo.)	Err:511	Err:511	Err:511	Err:511	Err:511

Average - 5 Yrs. OR Charter Term	Err:511
	Err:511
	Err:511

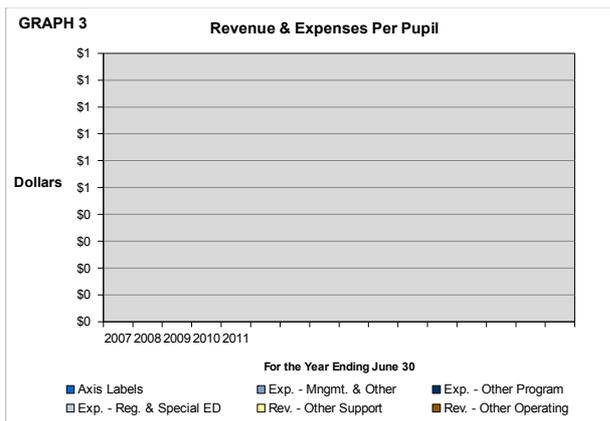


This chart illustrates total revenue and expenses each year and the relationship those subsets have on the increase/decrease of net assets on a year to year basis. Ideally subset 1, revenue, will be taller than subset 2, expenses, and as a result subset 3, net assets - beginning, will increase each year building a more fiscally viable school.

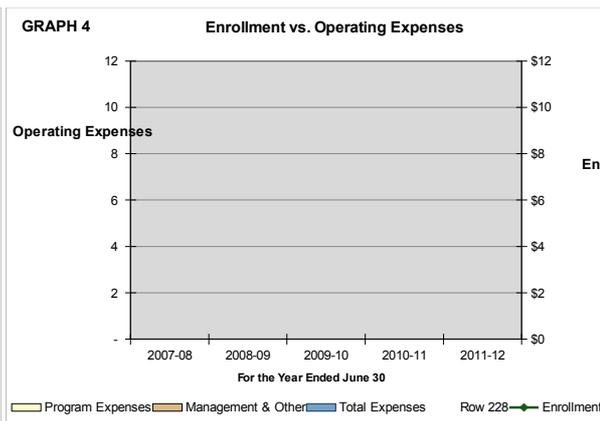


This chart illustrates the relationship between assets and liabilities and to what extent cash reserves makes up current assets. Ideally for each subset, subsets 2 thru 4, (i.e. current assets vs. current liabilities), the column on the left is taller than the immediate column on the right, and, generally speaking, the bigger that gap, the better.

Err:511



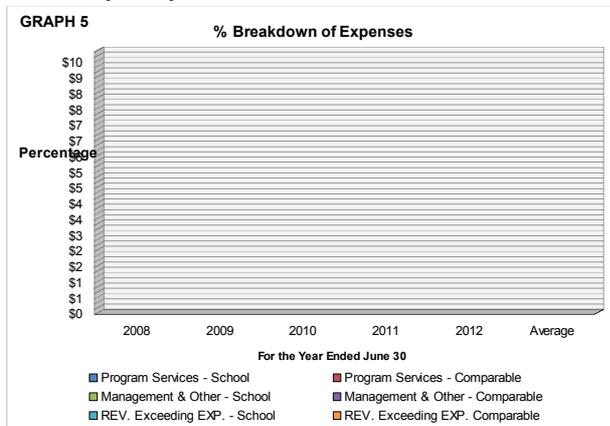
This chart illustrates the breakdown of revenue and expenses on a per pupil basis. Caution should be exercised in making school-by-school comparisons since schools serving different missions or student populations are likely to have substantially different educational cost bases. Comparisons with similar schools with similar dynamics are most valid.



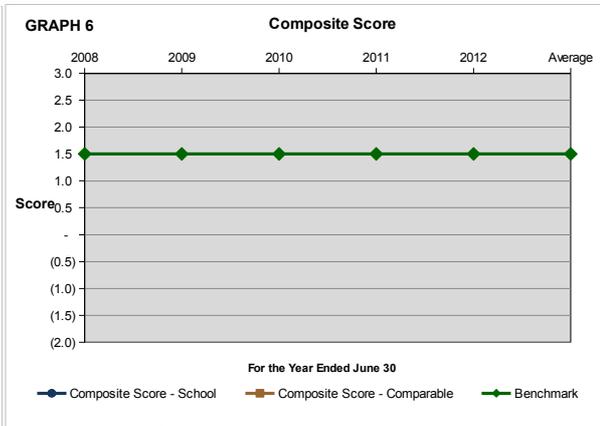
This chart illustrates to what extent the school's operating expenses have followed its student enrollment pattern. A baseline assumption that this data tests is that operating expenses increase with each additional student served. This chart also compares and contrasts growth trends of both, giving insight into what a reasonable expectation might be in terms of economies of scale.

Comparable School, Region or Network: * Average = Average - 5 Yrs. OR Charter Term

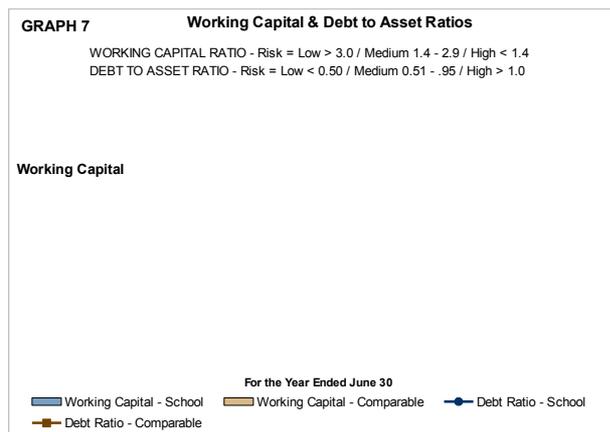
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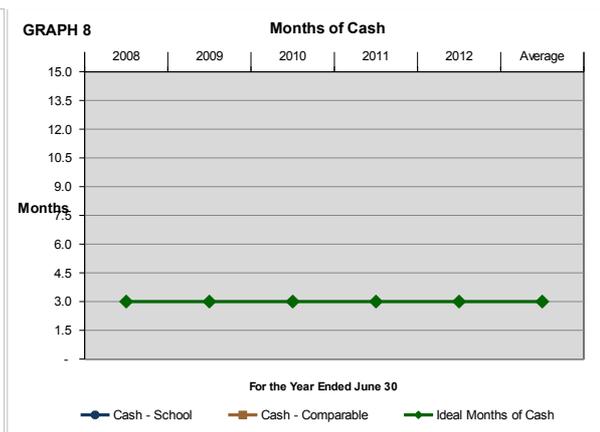
This chart illustrates the percentage expense breakdown between program services and management & others as well as the percentage of revenues exceeding expenses. Ideally the percentage expense for program services will far exceed that of the management & other expense. The percentage of revenues exceeding expenses should not be negative. Similar caution, as mentioned on GRAPH 3, should be used in comparing schools.



This chart illustrates a school's composite score based on the methodology developed by the United States Department of Education (USDOE) to determine whether private not-for-profit colleges and universities are financially strong enough to participate in federal loan programs. These scores can be valid for observing the fiscal trends of a particular school and used as a tool to compare the results of different schools.



This chart illustrates Working Capital and Debt to Asset Ratios. W/C indicates if a school has enough short-term assets to cover its immediate liabilities/short term debt. Debt to Asset indicates what proportion of debt a school has relative to its assets. The measure gives an idea to the leverage of the school along with the potential risks the school faces in terms of its debt-load.



This chart illustrates how many months of cash the school has in reserves. This metric is to measure solvency – the school's ability to pay debts and claims as they come due. This gives some idea of how long a school could continue its ongoing operating costs without tapping into some other, non-cash form of financing in the event that revenues were to cease flowing to the school.

Appendix E: Disclosure of Financial Interest Form

Created Tuesday, July 29, 2014

Page 1

261600860906 TRUE NORTH ROCH PREP CS

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

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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	joined 5/12/2008 current term expires 6/30/16	Governance/Nominating (Chair), Capital Campaign, Ex-Officio on all committees
2	Ron Zarella	Member	Yes	Finance Chair/Governance/Nominating/Capital Campaign	joined 9/19/2013 current term expires 6/30/16	Finance Chair/Governance/Nominating/Capital Campaign
3	James Gleason	Member	Yes	Capital Campaign	Founding Board Member 2006 current term expires 6/30/16	Capital Campaign
4	Jean Howard	Member	Yes	Governance/Nominating, Educational Assessment, Capital Campaign	Founding Board Member 2006 current term expires 6/30/16	Governance/Nominating, Educational Assessment, Capital Campaign
5	Jim Ryan	Member	Yes	Capital Campaign (Chair), Finance	joined 2010 current term expires 6/30/16	Capital Campaign (Chair), Finance
6	Rebecca Sumner	Member	Yes	Educational Assessment (Chair), Finance, Capital Campaign	joined 2010 current term expires 6/30/15	Educational Assessment (Chair), Finance, Capital Campaign
7	Josh Phillips	Member	Yes	Governance/Nominating	joined 2012 current term expires 6/30/17	Governance/Nominating
8	Kevin Walker	Member	Yes	Educational Assessment Committee	joined 1/29/2014 current term expires 6/30/17	Educational Assessment Committee

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

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 will oversee 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

	Free/Reduced	ELL	SPED
K-4	90.6%	10.8%	15.6%
5-8	91.1%	11.7%	17.2%

Enrollment for 2013-2014

	Free/Reduced	ELL	SPED
K-4	83.7%	.01%	7%
5-8	83.1%	.9%	9.2%

Rochester Prep Retention Targets for 14-15

	Free/Reduced	ELL	SPED
K-4	80.9%	19.9%	65.0%
5-8	77.7%	36.3%	65.2%

Retention for 2013-2014

	Free/Reduced	ELL	SPED
K-4	98.7%	100%	94.6%
5-8	88.6%	100%	79.4%

Appendix I: Teacher and Administrator Attrition

Created Tuesday, July 29, 2014

Updated Wednesday, July 30, 2014

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Charter School Name: 261600860906 TRUE NORTH ROCH PREP CS

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
62	22	13

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

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

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

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

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 Troy 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 Tuesday, August 19, 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

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