

# Application: Renaissance Academy Charter School of the Arts

Caitlin Lory - lory@renacad.org  
2022-2023 Annual Report

## Summary

ID: 0000000139

Last submitted: Oct 31 2023 03:35 PM (EDT)

Labels: Board of Regents

## Entry 1 School Info and Cover Page

Completed - Jul 31 2023

### Instructions

#### Required of ALL Charter Schools

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

## Entry 1 School Information and Cover Page

(New schools that were not open for instruction for the 2022-2023 school year are not required to complete or submit an annual report this year).

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your school's authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer (**as of June 30, 2023**) or you may not be assigned the correct tasks.

## BASIC INFORMATION

### a. SCHOOL NAME

(Select name from the drop down menu)

RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS 800000082488

**a1. Popular School Name**

Renaissance Academy

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

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

BOARD OF REGENTS

**c. School Unionized**

Is your charter school unionized?

No

**d. DISTRICT / CSD OF LOCATION**

GREECE CSD

**e. Date of Approved Initial Charter**

Dec 17 2013

**f. Date School First Opened for Instruction**

Sep 2 2014

#### **g. Approved School Mission and Key Design Elements**

*(Regents, NYCDOE and Buffalo BOE authorized schools only)*

The mission of Renaissance Academy Charter School of the Arts is to provide an enriched and rigorous instruction through the humanities and arts integration leading to success in college, careers and life.

Key Design Elements:

- More Time on Task
- A Disposition for Learning - Habits of Mind
- A Focus on Language and Literacy - Speech and Language Support for All Learners
- A Focus on Numeracy and the Eight Mathematical Practices
- Character Education
- Arts and Arts Integration
- Extensive Support for Students and Families

#### **h. School Website Address**

<http://www.renacad.org>

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

506

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

477

k. Grades Served

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

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

Responses Selected:

k
1
2
3
4
5
6

I. Charter Management Organization

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

No

FACILITIES INFORMATION

m. FACILITIES

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

No, just one site.



## School Site 1 (Primary)

### m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for previous year (K-5, 6-9, etc.)	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	299 Kirk Road, Rochester, NY 14612	585-225-4200	Greece	K-6	K-6	No

**m1a. Please provide the contact information for Site 1.**

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Dr. Cait Loury	CEO	585-225-4200		<a href="mailto:loury@renacad.org">loury@renacad.org</a>
Operational Leader	Craig Eichmann	COO	585-225-4200		<a href="mailto:eichmann@renacad.org">eichmann@renacad.org</a>
Compliance Contact	Dr. Cait Loury	CEO	585-225-4200		<a href="mailto:loury@renacad.org">loury@renacad.org</a>
Complaint Contact	Dr. Cait Loury	CEO	585-225-4200		<a href="mailto:loury@renacad.org">loury@renacad.org</a>
DASA Coordinator	C.J. Rolle	Dean of Students	585-225-4200		<a href="mailto:rolle@renacad.org">rolle@renacad.org</a>
Phone Contact for After Hours Emergencies	Dr. Cait Loury	CEO	585-225-4200		<a href="mailto:loury@renacad.org">loury@renacad.org</a>

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

Private Space

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

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

**Certificate of Occupancy and Fire Inspection.** Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2023.

- Fire inspection certificates must be updated annually. For the upcoming school year 2023-2024, submit a current fire inspection certificate.
- If the fire inspection certificate is dated after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2023.

### Site 1 Certificate of Occupancy (COO)

[Cert. of Occupancy 2023.pdf](#)

**Filename:** Cert. of Occupancy 2023.pdf **Size:** 225.3 kB

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### Site 1 Fire Inspection Report

*This is required, marked optional for administrative purposes.*

[Fire Inspection Report 2023.pdf](#)

**Filename:** Fire Inspection Report 2023.pdf **Size:** 1.2 MB

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

Separate by semi-colon (;)

None

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## CHARTER REVISIONS DURING THE 2022-2023 SCHOOL YEAR

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

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

Yes

## **o2. 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	Other	Addition of Summer Learning Program	06/15/2022	07/01/2022
2	Change in Bylaws	Updated by-laws	08/22/2022	04/10/2022
3	Change in personnel policy	Updated hiring policy	08/17/2022	01/2023
4	Change in discipline or code of conduct policy	Updated Discipline and DASA policy	08/17/2022	04/10/2022
5	Change in design or educational program	Permanent Addition of Summer Learning Program	01/13/2023	05/16/2023

**More revisions to add?**

Yes

## o2. 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)
6	Other	Add A Board Member (Michael Osborn)	01/09/2023	01/17/2023
7	Other	Add a Board Member (Steven Morse)	01/23/2023	02/22/2023
8				
9				
10				

## ATTESTATIONS

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

Name	Dr. Cait Loury
Position	Chief Educational Officer
Phone/Extension	585-225-4200-234
Email	<a href="mailto:loury@renacad.org">loury@renacad.org</a>

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

**Responses Selected:**

Yes

As outlined in ENTRY 10:

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

**Responses Selected:**

Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees

Date

Jul 31 2023

Thank you.



## Entry 2 Links to Critical Documents on School Website

Completed - Jul 31 2023

### Instructions

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

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

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

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

## Form for Entry 2 Links to Critical Documents on School Website

**School Name: Renaissance Academy Charter School of the Arts**

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

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

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2022-2023 Annual Report)	<a href="https://www.renacad.org/documents/approved-policies/152424">https://www.renacad.org/documents/approved-policies/152424</a>
2. Board meeting notices, agendas and documents	<a href="https://www.renacad.org/page/board">https://www.renacad.org/page/board</a>
3. New York State School Report Card	<a href="https://www.renacad.org/">https://www.renacad.org/</a>
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	<a href="https://www.renacad.org/documents/approved-policies/152424">https://www.renacad.org/documents/approved-policies/152424</a>
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	<a href="https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/908/Renaissance_Academy_Charter_School_Of_The_Arts/2467311/2022-2023_Renaissance_Academy_SAVE_Plan_-_Public.pdf">https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/908/Renaissance_Academy_Charter_School_Of_The_Arts/2467311/2022-2023_Renaissance_Academy_SAVE_Plan_-_Public.pdf</a>
6. Authorizer-approved FOIL Policy	<a href="https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/815939/Renaissance_Academy_FOIL.pdf">https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/815939/Renaissance_Academy_FOIL.pdf</a>
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	<a href="https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/908/Renaissance_Academy_Charter_School_Of_The_Arts/2284265/FOIL_Subject_Matter_List_1_.pdf">https://core-docs.s3.amazonaws.com/documents/asset/uploaded_file/908/Renaissance_Academy_Charter_School_Of_The_Arts/2284265/FOIL_Subject_Matter_List_1_.pdf</a>



Thank you.



## Entry 3 Progress Toward Goals

Completed - Jul 31 2023

### Instructions

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2023**.

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

## Entry 3 Progress Toward Goals

### PROGRESS TOWARD CHARTER GOALS

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

Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals no later than November 1, 2023.

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#### 1. ACADEMIC STUDENT PERFORMANCE GOALS

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2023**.

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## 2022-2023 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1	RA will increase aggregate ELA performance data by 5-7% for the 2022-2023 school year as compared to the 2021-2022 state wide assessment data.	State-wide ELA assessments	Unable to Assess	Waiting for this year's state assessment results. Internal assessments that in the past have been correlated to the state assessment scores have provided data that this goal has been met.
Academic Goal 2	RA will increase aggregate math performance data by 5-7% for the 2022-2023 school year as compared to the 2021-2022 state wide assessment data.	State-wide math assessments	Unable to Assess	Waiting for this year's state assessment results. Internal assessments that in the past have been correlated to the state assessment scores have provided data that this goal has been met.
Academic Goal 3	Support the mission in ensuring program design of arts integration is aligned with underperforming ELA, math and science standards using data 90% of the time	Arts integration lesson plans	Met	

Academic Goal 4	Continue to provide a high level of support for teachers in all grades (K-6) by increasing amount of outside support to our instructional coaching staff	Navigator coaching; Coaching training; Weekly Data Meetings; Coaching Cycles; Glow and Grow Observations; Planning meetings	Met	
Academic Goal 5	Continue to use Weekly Data Meetings to implement data driven informed practices and increase internal performance scores	Weekly Data Meetings Schedules; Interim Assessment data; DRA assessment; ERA assessment; Exit tickets	Met	
Academic Goal 6	The Academic Committee, which is comprised of instructional leadership staff, board members and outside community members, will laser in more closely to grade levels of students tested on the state assessment to develop and monitor strategy for improving test scores and student proficiency	Academic Committee Agenda; Academic Committee presentations; Academic Dashboard	Met	
Academic Goal 7				
Academic Goal 8				
Academic Goal 9				
Academic Goal 10				

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2. Do have more academic goals to add?

No

#### 4. ORGANIZATION GOALS

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

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## 2022-2023 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Org Goal 1	The Governance committee will activate and carry out the professional development plan for the Board of Trustees.	Professional Development Plan; dates of execution of PD options for board; Board Retreat Agendas	Met	
Org Goal 2	Conduct the board self-assessment evaluation and use the data to find strengths and opportunities for growth.	Board self-assessment results; debrief with outside consultants; action plans to address survey responses	Met	
Org Goal 3	Complete Strategic Plan in partnership with Causewave Community Partners	Strategic Plan Executive Summary; Roll out of strategic planning initiatives	Met	
Org Goal 4	Increase the board membership by 2 with a focus on finding board members with a background in finance and development	Board roster; approvals from NYSED	Met	
Org Goal 5	Board HR Committee will review 100% of staff and teachers performance evaluations	HR Committee meeting agendas and notes	Met	

Org Goal 6	Review staff and student handbooks and update for necessary changes	HR committee agendas and minutes; NYSED approval; Website posting	Met	
Org Goal 7	Review of hiring process flow for teachers	Systems review; HR committee minutes and agendas	Met	
Org Goal 8	To create a 2022-2023 Development Plan with a goal to raise \$50,000 in unearned income	Net Fundraising dollars raised in Quickbooks; income from Gala and Annual Fund	Met	
Org Goal 9	To continue expanding Resource Development committee membership to include broad and diverse representation	Resource Development committee roster	Met	
Org Goal 10	The RA Board, the the leadership by the HR Committee, will create and implement a CEO evaluation subcommittee charged with evaluating CEO goals and performance for the school year.	Meeting notes; CEO evaluations and reviews	Met	
Org Goal 11	The RA Board will ensure representation at 50% of all RA events, with 100% of Board members participating in school events over	Attendance data of events	Met	

	the course of the year.			
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

5. Do have more organizational goals to add?

No

6. FINANCIAL GOALS

## 2022-2023 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1	Budget planning/development process to begin in February with the goal of presenting to full board for approval in May meeting	Board meeting minutes; Finance committee meeting minutes	Met	
Financial Goal 2	Develop monthly procedures for finance committee reporting	Board meeting minutes; Finance committee meeting minutes	Met	
Financial Goal 3	Develop future expenses/salaries for the next 5 years to identify risks	Capital improvement budget 5 year projection document; salary projection document; 5 year budget plan	Met	
Financial Goal 4				
Financial Goal 5				

### 7. Do have more financial goals to add?

No

Thank you.

## Entry 3 Accountability Plan Progress Reports

Incomplete - Hidden from applicant

## Instructions

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



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

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

## Entry 4 - Audited Financial Statements

Completed - Oct 31 2023

### Required of ALL Charter Schools

**ALL SUNY-authorized charter schools** must upload the financial statements and related documents in PDF format into the [Annual Report Portal](#) and into the SUNY Epicenter document management system no later than **November 1, 2023**. SUNY-authorized charter schools are asked to ensure that security features such as password protection are turned off.

**ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools** must upload final, audited financial statements to the [Annual Report Portal](#) no later than **November 1, 2023**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

**PLEASE NOTE: This task appears as visible and optional task in the online portal until August 1 2023 but will be identified as a required task thereafter and due on November 1, 2023. This is a required task, and it is marked optional for administrative purposes only.**

### 2022-23 Final Audit

Filename: 2022-23\_Final\_Audit.Communications.Trends.pdf Size: 2.2 MB

## Entry 4a – Audited Financial Report Template (SUNY)

Incomplete - Hidden from applicant

### Instructions - SUNY-Authorized Charter Schools ONLY

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

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

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

Completed - Oct 31 2023

### Instructions - Regents-Authorized Charter Schools ONLY

Regents-authorized schools must download and complete the Excel spreadsheet entitled “Audited Financial Report Template” from the online portal or the [2022-2023 Annual Reports](#) webpage. Upload the completed file in Excel format and submit by **November 1, 2023**.

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

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

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

### audited-financial-report-template-nysed (1)

Filename: audited-financial-report-template-nysed\_1.xlsx Size: 79.2 kB

## Entry 4c – Additional Financial Documents

Completed - Oct 31 2023

**Regents, NYCDOE and Buffalo BOE authorized schools** must upload financial documents and submit by **November 1, 2023**. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a "federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold."

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

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

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

### 2022-23 Final Audit

**Filename:** 2022-23\_Final\_Audit.Communications\_5DFytKo.pdf **Size:** 2.2 MB

## Entry 4d - Financial Contact Information

Completed - Jul 31 2023

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

## Form for "Financial Contact Information"

### 1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Craig Eichmann	<a href="mailto:eichmann@renacad.org">eichmann@renacad.org</a>	585-225-4200

### 2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Heveron & Co CPA's	<a href="mailto:jbeutner@heveroncpa.com">jbeutner@heveroncpa.com</a>	585-232-2956	9

3. If applicable, please provide contact information for the school's outsourced financial services firm.

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm

## Entry 5 – Fiscal Year 2023-2024 Budget

Completed - Jul 31 2023

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

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

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

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

[updated-2023-2024-ar-budget-template \(1\)](#)

Filename: updated-2023-2024-ar-budget-template\_1.xlsx Size: 43.8 kB

## Entry 6 – Board of Trustees Disclosure of Financial Interest Form

Completed - Jul 31 2023

### Required of ALL Charter Schools

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

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

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

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

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

[BOT Financial](#)

Filename: BOT\_Financial.Docs.pdf Size: 1.7 MB

## Entry 7 BOT Membership Table

Completed - Jul 31 2023

## Instructions

### Required of ALL charter schools

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

### Entry 7 BOT Table

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

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#### Authorizer:

Who is the authorizer of your charter school?

Board of Regents

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**1. 2022-2023 Board Member Information (Enter info for each BOT member)**

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Completed Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022-2023
1	Deasure Matthew	[REDACTED]	Chair	Academic Committee; HR Committee; Finance Committee	Yes	1	10/20/2021	03/07/2023	9
2	Thomas Merkel	[REDACTED]	Treasurer	Finance and Audit Committee	Yes	3	09/11/2022	09/11/2025	13 or more
3	Amy Reingold	[REDACTED]	Trustee/Member	Resource Development Committee	Yes	1	9/11/2019	09/11/2022	5 or less
4	Linda Dickey	[REDACTED]	Trustee/Member	Governance Committee	Yes	1	12/04/2019	12/04/2022	6
5	Cheryl Hayward	[REDACTED]	Vice Chair	Governance Committee	Yes	1	02/26/2023	02/26/2024	9
6	Ann Seigler	[REDACTED]	Chair	HR Committee; Resource	Yes	1	03/16/2022	03/16/2025	13 or more

				e Develop ment Committe e; Governa nce Committe e					
7	Mark McDermo tt	██████ ██████ ██████ █	Trustee/ Member	Academi c Committe e	Yes	1	08/18/20 21	08/18/20 24	13 or more
8	Kristian Walker	██████ ██████ ██████	Secretar y	Governa nce Committe e	Yes	2	12/16/20 20	12/16/20 23	7
9	Michael Osborn	██████ ██████ ██████	Trustee/ Member	Governa nce Committe e; Resourc e Develop ment Committe e	Yes	1	01/17/20 23	01/17/20 26	6

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

Yes

**1b. Board Member Information**

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2022- 2023
10	Steven Morse	[REDACTED]	Trustee/ Member	Governance Committee; Finance Committee; Academic Committee	Yes	1	02/22/2023	02/22/2026	6
11									
12									
13									
14									
15									

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

No

## 2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total Number of BOT Members on June 30, 2023	7
b.Total Number of Members Added During 2022-2023	2
c. Total Number of Members who Departed during 2022-2023	3
d.Total Number of members, as set in Bylaws, Resolution or Minutes	13

### 3. Number of Board meetings held during 2022-2023

12

### 4. Number of Board meetings scheduled for 2023-2024

12

### Total number of Voting Members on June 30, 2023:

7

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

2



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

3

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

13

**Total number of Non-Voting Members on June 30, 2023:**

0

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

0

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

0

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

0

**Board members attending 8 or fewer meetings during 2022-2023**

5

**Thank you.**

## Entry 8 Board Meeting Minutes

Completed - Jul 31 2023

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

Schools must upload a complete set of monthly board meeting minutes (July 2022-June 2023), which should match the number of meetings held during the 2022-2023 school year, as indicated in the above table. The minutes provided must be the final version approved by the school's Board of Trustees and may be uploaded individually or as one single combined file. Board meeting minutes must be submitted by **August 1, 2023**.

### **Board**

Filename: Board.Mtg.Minutes.pdf Size: 2.3 MB

## Entry 9 Enrollment & Retention

Completed - Jul 31 2023

### **Instructions for submitting Enrollment and Retention Efforts**

#### **Required of ALL Charter Schools**

Describe the good faith efforts the charter school has made in 2022-2023 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2023-2024.

#### **\*SUNY-authorized charter schools**

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

## Entry 9 Enrollment and Retention of Special Populations

## Good Faith Efforts to Meet Recruitment Targets (Attract)

	Describe Recruitment Efforts in 2022-2023	Describe Recruitment Plans in 2023-2024
Economically Disadvantaged	<p>RA has made the retention targets for economically disadvantaged students. RA has been able to meet these targets by recruiting at Head Start facilities, advertising in the Rochester area, canvassing neighborhoods, handing out flyers, and connecting with local organizations in the city of Rochester. Head Start facilities provide pre-school services to economically disadvantaged students. RA will continue to survey parents around a variety of program components and use that data to increase retention. If a student shall leave our school we will follow-up on the reason and identify any need for improvement.</p>	<p>RA will continue to target organizations that serve low income students</p>
English Language Learners	<p>The weighted lottery continued to be implemented in the 2022-2023 school year to increase ELL students' chances of being selected to attend RA. In an effort to communicate with ELL families in their native language, RA continues to provide recruitment material in 9 languages to inform potential ELL families about RA, including brochures and yard signs. We contracted Propio interpreting services to translate our flier, application and instruction sheet into the following languages: Arabic, Spanish, Burmese, Nepali, French, Chinese, Somali, Karen,</p>	<p>RA will continue to take the many steps it has outlined for the recruitment of ELL/MLL students by continuing the same efforts that have been made since our numbers continue to increase. RA will maintain their efforts and develop relationships with organizations that aid refugees.</p>

and Swahili. RA also utilized Proprio's interpreting services during phone and face to face conversations as well. RA also utilizes Talking Points to communicate with ELL families via text messages. RA relied on traditional advertising such as: radio, billboards, canvassing neighborhoods, and social media. RA's Family Services Coordinator (FSC) continued to maintain communication with the recruitment coordinators of pre-schools such as Head Start and requested that they identify any ELL families that she could speak with. The FSC was invited to attend seven pre-k recruitment events that were held indoors. She also displayed the ELL posters and/or fliers in each location as well. Child Care agencies: The Rochester Childfirst Network, YMCA Lewis Street, Community Child Care Center, The downtown YMCA Child Care services families who come from the Congo, Somali, and Puerto Rico, ABC Head Start, IBERO, and Volunteers of America. The FSC also asked the coordinators to forward electronic flyers about RA's enrollment opportunities on their class apps and emails. The FSC also asked RA's current ELL families to distribute fliers and encourage their friends and families to apply. A relationship has been developed with the Rochester Refugee Resettlement Services and went door-to-door with a member of their team to recruit new refugees to the area. A member of the Rochester Refugee Resettlement Services also joined the Academic Committee of the Board.

The Family Services Coordinator (FSC) continues to take extensive steps to reach out to a multitude of organizations. She has contacted numerous organizations, which include Head Start, Preschool contacts, Library ELL Classes, Canvassing neighborhoods, and sharing informational brochures and fliers in both English and nine various languages about our school programs and services. In addition she increased the range and number of contacts to include No One Left Behind, Mary's Place, a refugee outreach center, Rochester Refugee Resettlement Services, Saint's Place, Rochester Chin Christian Church, Refugees helping Refugees, Retired and active ESOL teachers, BOCES, IBERO, a Spanish community center, including their Early Childhood Services division, Lake Avenue Baptist Church and the Lighthouse Christian Fellowship Church, whose congregants include Burmese Refugees, the Maplewood library that sponsors ELL classes for various groups who come from Yemen, South East Asia, Nepal, Somalia, Burma, and Thailand. The FSC is building a relationship with a Somali interpreter who has provided valuable insight and has assisted with recruiting Somali families.

The FSC has maintained this relationship and reached out to the following organizations: Genesee Health Services Center for Refugees Health, Diane Vandom- Practice

	<p>Manager, NYS Division of Child Care Services and Community Services, Dereck Fumano, The Community Place, Hope Christian Fellowship - Pastor Albert Kalonji (spoken language is French), and Refugee Rochester - Ken Pitcher. The FSC continues to work towards building these relationships and sharing information about RA with these ongoing partners. RA recruited for more ELL students in the town of Greece this school year with flyers, translated yard signs, and distribution of materials at particular apartment complexes to try to take advantage of the preference in the lottery of Greece students. Due to lower numbers of ELL students in the Greece area, it did not results in as many applications as we would have hoped.</p> <p>The above efforts culminated in 34 approved ELL applicants with 10 being selected in the lottery for the 2023-2024 school year. RA continues to discover that displaced refugees are unaware of school choice for their children and that they register their children at the public school where they are housed.</p>	
Students with Disabilities	<p>RA has recruited for our kindergarten classes from a number of preschool programs and UPK centers that serve children with disabilities.</p> <p>Students who come to us from RCSD are declassified by RCSD prior to attending our school, negatively affecting our percentage of SWD, BEDS data indicate that pre-K students who</p>	<p>RA will follow the same recruitment steps for the following year. The school will also create resources specifically for parents of potential special education students so that they are informed of the various programs. RA finished its second year with a multi-age classroom for grades 1-3 to support those students in the primary program with more serious</p>

attend RCSD remain a SWD. RA closely monitors students who were classified in Pre-school who are registered to start school with us. In fact, RA school representatives attend IEP meetings at their resident school prior to them starting school with us, in order to learn as much as we can about our students' needs. Each of these students begins their kindergarten year with an RTI plan. If after continuous progress monitoring shows no growth RA will request a meeting of the CSE to review data and determine eligibility for services. RA data on SWD indicates that the number of students who are classified as SWDs increased by the close of the school year. The last few years, few students have been classified because of the results of COVID and not being in school full time. This year, RA brought over 20 students to CSE, many of whom were classified.

needs and continues to fill spaces in the classroom. We already have students accepted in that program from the lottery.

Additionally, RA has aligned the responsibilities of the Coordinator of Special Services to ensure there are responsibilities for working with the Family Services Coordinator in recruiting students with disabilities.

## Good Faith Efforts To Meet Enrollment Retention Targets

	Describe Retention Efforts in 2022-2023	Describe Retention Plans in 2023-2024
Economically Disadvantaged	<p>RA will continue to survey parents around a variety of program components and use that data to increase retention. If a student shall leave our school, RA will follow-up on the reason and identify any need for improvement. RA continues to offer additional support to support families who are economically disadvantaged. All students receive three free uniform shirts each year to offset the cost of providing their own uniforms for students, which this year also included an RA sweatshirt. 100% of students receive free breakfast, lunch and snack each day. Families who are in need of additional food support are also part of our FoodLink backpack program that sends home a bag of food in the child's backpack each week of shelf stable food for the family over the weekend when they are unable to get meals at school. Additionally, we provide support with families through grant funds to attend school events and provide taxi service for families in need. We have provided families gift cards to purchase items when they are in difficult situations such as experiencing homelessness. This year we partnered with local organization to offset our families loads during the holiday to provide Thanksgiving dinners to select families as well as holiday presents</p>	<p>The retention efforts and extensive support to our families will continue. RA will continue to survey parents around a variety of program components and use that data to increase retention. If a student shall leave our school we will follow-up on the reason and identify any need for improvement. The family services coordinator will review reasons given for leaving and determine what changes, if any, should be made to enhance the experience of the students and their families. RA will continue to provide additional services such as FoodLink, uniforms, food service program and transportation to families in need.</p>



	<p>for all students. We continue to partner with Bombas socks and sent home 25 pairs of socks with all students this year across the fall and the spring from donations from Bombas. We have also written into grant funding to support families in need of rent and living expenses on a one time basis to assist during difficult times. All of these efforts are appreciated by families and we continue to have the reputations of a school that supports its families, which results in retention.</p>	
English Language Learners	<p>We continue to help ELL families feel welcomed and comfortable at RA which results in retention. We do this by communicating in their home language through the use of S'mores (written language) and Propio (on-the-spot interpreting service). We produce students' report cards in their home language through the SchoolRunner platform. Additionally, our ESOL teachers are regularly in touch with our ELL families through an app that translates in their home language. They communicate on a weekly basis. Classroom teachers also celebrate the home language and culture of our ELL students. We also make an effort to ensure our current families are happy with their child's experience at RA by surveying our ELL families mid year and hosting events that bring ELL families together. RA continues to develop relationships with Refugee and Immigration Centers, religious outreach centers, centers that have been</p>	<p>RA will continue to use all modes of communication to ensure families feel communication can be open with them in their home language. We have found success with retention based on our communication efforts and feel it is imperative to continue. Additionally, we will increase the opportunities for ELL/MLL families to come together. The FSC will continue to reach out to families to determine levels of satisfaction and need for programmatic adjustments.</p>

	<p>established for individuals from other countries such as Ibero and other Spanish speaking organizations. RA's Family Services Coordinator leads our outreach efforts. RA has been diligent and wide-ranged in our outreach. A list of RA's outreach data to date is listed in item 4 of this section. RA will continue to develop and strengthen relationships with each of the school's contacts and seek additional outreach opportunities. RA will provide flyers about the school in English, Arabic, Spanish, Burmese, Nepali, French, Chinese, Somali, Karen, and Swahili. The school will continue to invite center leaders and parents to tour the school, offering translation services when needed. As a result, we have found that very few ELL families leave RA unless they are moving out of state.</p>	
Students with Disabilities	<p>RA's efforts to foster relationships with families of students with disabilities is a key driving force between student retention. Our School Psychologist/ Coordinator of Special Services has frequent communication with our families and it has been vocalized repeatedly about the comfort level the families have with this staff member. This ensures all questions are answered and that keeps families staying at RA. RA created 2 multi-aged 15:1 self-contained classrooms as another method of retention of students with disabilities. In the past, when students need a more restrictive</p>	<p>RA will work with the RCSD department of special services to get students the services they need. The school will also contact parents regularly to determine their levels of satisfaction. Results of those conversations will inform changes that may need to be made at RA.</p>

environment, there were times they had to return to their district of residence since we didn't offer a smaller placement. Now with multi-aged classrooms that services students in grades 1 through 6, students are retained at our school and placed in one of our classrooms instead, if it is the appropriate fit. RA has continued its current practice of attending the IEP meetings of incoming students as they transition to our school. We begin building the relationships from the very start of their time considering our school. This has resulted in high levels of retention.

## **Entry 10 – Teacher and Administrator Attrition**

Completed - Jul 31 2023

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

## A. TEACH System – Employee Clearance

### Required of ALL Charter Schools

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

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

#### 1. Emergency Conditional Clearances

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

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

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

<sup>[1]</sup> Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.nysed.gov/common/nysed/files/programs/charter-schools/employee-fingerprint-oct19.pdf> or visit the NYSED website at: <http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html> for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

**B. Emergency Conditional Clearances**

**Emergency Conditional Clearances**

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

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

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

**Attestation**

**Responses Selected:**

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

**Entry 11 Percent of Uncertified Teachers**

Completed - Jul 31 2023

**Instructions**

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

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

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

**Entry 11 Uncertified Teachers**

School Name:

# Instructions for Reporting Percent of Uncertified Teachers

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

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

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

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

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

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	3
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	2
Total Category A: 5 or 30% whichever is less	5.0

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

	FTE Count
i. Mathematics	4
ii. Science	0
iii. Computer Science	0
iv. Technology	0
v. Career and Technical Education	0
Total Category B: not to exceed 5	4.0

**CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS**

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2023)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2023)	0
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2023)	0
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2023)	
Total Category C: not to exceed 5	0.0

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

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

	FTE Count
Total	9

### CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS

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

	FTE Count
Total Category D	0

### CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	42

### CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	51

Thank you.



## Entry 12 Organization Chart

Completed - Jul 31 2023

[Instructions](#)



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

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

### [Org Chart 5 \(2\)](#)

Filename: Org\_Chart\_5\_2.pdf Size: 22.0 kB

## Entry 13 School Calendar

Completed - Jul 31 2023

[Instructions for submitting School Calendar](#)

### Required of ALL Charter Schools

If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 1, 2023 submission. Charter schools must upload a final school calendar into the portal and may do so at any time but no later than **September 15, 2023**.

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

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

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

### [Approved 2023-24 RA One Page Calendar - YearlyCalendar \(1\)](#)

Filename: Approved\_2023-24\_RA\_One\_Page\_Calen\_VLZDnEO.pdf Size: 191.6 kB

## Entry 14 Staff Roster

Completed - Jul 31 2023

### [INSTRUCTIONS](#)

### Required of Regents and NYCDOE-authorized Charter Schools ONLY

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

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

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

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

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

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

[faculty-staff-roster-template-2023 \(1\)](#)

**Filename:** faculty-staff-roster-template-202\_KD14XJi.xlsx **Size:** 42.7 kB

### Optional Additional Documents to Upload (BOR)

Incomplete

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**

**FINANCIAL STATEMENTS**

**June 30, 2023**



## TABLE OF CONTENTS

	<u>Page No.</u>
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
Statements of Financial Position	4
Statement of Activities	6
Statement of Functional Expenses	7
Statements of Cash Flows	9
Notes to Financial Statements	11
SUPPLEMENTARY INFORMATION	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	21
Report on Compliance For Each Major Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	23
Schedule of Findings and Questioned Costs	27
Corrective Action Plan	30
Schedule of Expenditures of Federal Awards	31
Notes to the Schedule of Expenditures of Federal Awards	33



## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees  
Renaissance Academy Charter School of the Arts  
Rochester, New York

### Opinion

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Renaissance Academy Charter School of the Arts as of June 30, 2023, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Renaissance Academy Charter School of the Arts and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

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



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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Renaissance Academy Charter School of the Arts' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about Renaissance Academy Charter School of the Arts' ability to continue as a going concern for a reasonable period of time.

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

## **Report on Summarized Comparative Information**

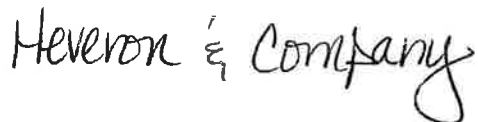
We have previously audited Renaissance Academy Charter School of the Arts' 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 31, 2022. In our opinion, the summarized comparative information presented herein, as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2023 on our consideration of Renaissance Academy Charter School of the Arts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Renaissance Academy Charter School of the Arts' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Renaissance Academy Charter School of the Arts' internal control over financial reporting and compliance.



Heveron & Company  
Certified Public Accountants

Rochester, New York  
October 25, 2023

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**STATEMENTS OF FINANCIAL POSITION**  
**June 30, 2023 and 2022**

**ASSETS**

	<u>2023</u>	<u>2022</u>
<u>Current Assets</u>		
Cash and Cash Equivalents	\$ 2,373,907	\$ 2,130,120
Accounts Receivable	579,782	267,312
Grants Receivable	330,408	452,571
Prepaid Expenses	<u>27,893</u>	<u>36,174</u>
Total Current Assets	<u>3,311,990</u>	<u>2,886,177</u>
<u>Fixed Assets</u>		
Building and Improvements	7,359,016	7,254,633
Land	89,964	89,964
Equipment	167,625	92,782
Software	6,000	6,000
Less: Accumulated Depreciation and Amortization	<u>(1,154,727)</u>	<u>(955,093)</u>
Total Fixed Assets	<u>6,467,878</u>	<u>6,488,286</u>
<u>Other Assets</u>		
Restricted Cash - Escrow Account	-	100,021
Certificate of Deposit Held for Escrow	101,369	-
Investments	7,787	3,258
Right-of-Use Assets - Operating Leases	<u>139,067</u>	<u>-</u>
Total Other Assets	<u>248,223</u>	<u>103,279</u>
TOTAL ASSETS	<u><u>\$10,028,091</u></u>	<u><u>\$ 9,477,742</u></u>



## LIABILITIES AND NET ASSETS

	<u>2023</u>	<u>2022</u>
<u>Current Liabilities</u>		
Accounts Payable	\$ 214,007	\$ 282,455
Accrued Payroll	220,652	344,971
Deferred Revenue	68,627	-
Current Portion of Long-Term Debt	243,538	212,719
Current Portion of Operating Lease Liabilities	<u>27,141</u>	<u>-</u>
Total Current Liabilities	<u>773,965</u>	<u>840,145</u>
<u>Long-Term Liabilities</u>		
Long-Term Debt	2,272,194	2,517,728
Less: Loan Acquisition Costs, Net	<u>(61,951)</u>	<u>(69,079)</u>
Net Long-Term Debt	2,210,243	2,448,649
Operating Lease Liabilities, Net of Current Portion	<u>111,926</u>	<u>-</u>
Total Liabilities	<u>3,096,134</u>	<u>3,288,794</u>
<u>Net Assets</u>		
Without Donor Restrictions:		
Undesignated	<u>6,931,957</u>	<u>6,188,948</u>
Total Net Assets	<u>6,931,957</u>	<u>6,188,948</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$10,028,091</u>	<u>\$ 9,477,742</u>

See Accompanying Notes to Financial Statements.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**STATEMENT OF ACTIVITIES**  
**For The Year Ended June 30, 2023**  
**(With Comparative Totals For The Year Ended June 30, 2022)**

	<u>Totals</u>	
	<u>2023</u>	<u>2022</u>
<u>Revenues and Other Support:</u>		
Public School District:		
Revenue - Resident Student Enrollment	\$ 6,791,782	\$ 6,724,571
Revenue - Students with Disabilities	601,254	458,573
Federal Grants	1,072,060	1,408,681
In Kind State Grants	38,556	30,483
Food Service Fees	679,693	615,856
Contributions	116,555	62,344
Interest Income	33,915	4,123
Other Income	<u>45,313</u>	<u>37,053</u>
Total Revenues and Other Support	<u>9,379,128</u>	<u>9,341,684</u>
<u>Expenses:</u>		
<u>Program Services:</u>		
Regular Education	6,217,302	6,344,216
Special Education	754,930	803,052
Food Services	<u>726,328</u>	<u>604,028</u>
Total Program Services Expense	7,698,560	7,751,296
<u>Supporting Services:</u>		
Management and General	<u>937,559</u>	<u>892,547</u>
Total Expenses	<u>8,636,119</u>	<u>8,643,843</u>
Change in Net Assets	743,009	697,841
Net Assets - Beginning of Year	<u>6,188,948</u>	<u>5,491,107</u>
Net Assets - End of Year	<u>\$ 6,931,957</u>	<u>\$ 6,188,948</u>

See Accompanying Notes to Financial Statements.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**STATEMENT OF FUNCTIONAL EXPENSES**

**For The Year Ended June 30, 2023**  
**(With Comparative Totals For The Year Ended June 30, 2022)**

	<u>2023</u>	<u>Program Services</u>			<u>Supporting</u>	<u>Totals</u>	
	<u>No. of</u>	<u>Regular</u>	<u>Special</u>	<u>Food</u>	<u>Services</u>	<u>2023</u>	<u>2022</u>
	<u>Positions</u>	<u>Education</u>	<u>Education</u>	<u>Services</u>	<u>Management</u>		
					<u>and General</u>		
Personnel Services Costs							
Instructional Personnel	78	\$3,222,322	\$ 466,552	\$ -	\$ -	\$3,688,874	\$3,548,086
Administrative Staff Personnel	10	252,480	-	-	509,782	762,262	793,306
Non-Instructional Personnel	9	141,977	-	169,296	58,537	369,810	220,898
Total Salaries	97	3,616,779	466,552	169,296	568,319	4,820,946	4,562,290
Pension Expense		96,124	12,400	4,499	15,104	128,127	90,649
Fringe Benefits and Payroll Taxes		683,857	88,215	32,011	107,458	911,541	946,011
Total Personnel Services		4,396,760	567,167	205,806	690,881	5,860,614	5,598,950
Food Services		-	-	486,262	-	486,262	432,431
Repairs and Maintenance		329,425	32,388	-	-	361,813	519,403
Staff Development		229,859	22,733	-	-	252,592	79,207
Depreciation		144,727	14,314	19,880	19,880	198,801	199,882
Other Purchased Services		146,508	14,738	-	20,412	181,658	411,672
Supplies and Materials		154,981	19,939	-	-	174,920	237,381
Student Services		155,357	15,418	-	-	170,775	176,315
Technology		145,638	12,492	-	-	158,130	230,695

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**STATEMENT OF FUNCTIONAL EXPENSES**

**For The Year Ended June 30, 2023**  
**(With Comparative Totals For The Year Ended June 30, 2022)**  
**(Continued)**

	Program Services			Supporting Services	Totals	
	Regular Education	Special Education	Food Services	Management and General	2023	2022
Utilities	134,948	14,123	-	7,846	156,917	176,343
Interest	104,684	10,353	14,380	14,380	143,797	147,579
Insurance	121,503	12,715	-	7,064	141,282	87,739
Office Expense	33,841	8,909	-	56,242	98,992	101,980
Other Expenses	41,536	3,081	-	51,651	96,268	106,481
Equipment and Furnishings	52,546	5,197	-	-	57,743	15,021
Accounting and Auditing Fees	-	-	-	56,175	56,175	78,454
Marketing and Recruitment	24,989	1,363	-	2,028	28,380	22,128
Legal Services	-	-	-	11,000	11,000	22,182
Total Expenses	<u>\$6,217,302</u>	<u>\$ 754,930</u>	<u>\$ 726,328</u>	<u>\$ 937,559</u>	<u>\$8,636,119</u>	<u>\$8,643,843</u>

See Accompanying Notes to Financial Statements.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**STATEMENTS OF CASH FLOWS**  
**For The Years Ended June 30, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
<u>Cash Flows From Operating Activities</u>		
Revenue from School Districts	\$ 7,231,087	\$ 7,168,672
Grant Revenues	1,194,223	1,025,213
Contributions	116,555	62,344
Food Services	607,941	559,028
Other Sources	74,700	41,176
Payments to Vendors for Goods and Services Rendered	(2,464,662)	(2,542,396)
Payments to Charter School Personnel for Services Rendered	(5,984,933)	(5,254,422)
Payment on Interest	<u>(135,835)</u>	<u>(138,451)</u>
Net Cash Flows Provided/(Used) By Operating Activities	<u>639,076</u>	<u>921,164</u>
<u>Cash Flows From Investing Activities</u>		
Purchase of Fixed Assets	(179,226)	(12,458)
Purchase of Certificate of Deposit	<u>(101,369)</u>	<u>-</u>
Net Cash Flows Provided/(Used) By Investing Activities	<u>(280,595)</u>	<u>(12,458)</u>
<u>Cash Flows From Financing Activities</u>		
Payments on Long-Term Debt	<u>(214,715)</u>	<u>(206,351)</u>
Net Cash Flows Provided/(Used) By Financing Activities	<u>(214,715)</u>	<u>(206,351)</u>
Net Increase/(Decrease) in Cash, Cash Equivalents, and Restricted Cash	143,766	702,355
Cash, Cash Equivalents, and Restricted Cash - Beginning of Year	<u>2,230,141</u>	<u>1,527,786</u>
Cash, Cash Equivalents, and Restricted Cash - End of Year	<u>\$ 2,373,907</u>	<u>\$ 2,230,141</u>

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**STATEMENTS OF CASH FLOWS**

**For The Years Ended June 30, 2023 and 2022**

**(Continued)**

	<u>2023</u>	<u>2022</u>
<u>Reconciliation of Change in Net Assets to Net Cash</u>		
<u>Provided by Operating Activities</u>		
Change in Net Assets	\$ 743,009	\$ 697,841
Adjustments to Reconcile Change in Net Assets to		
Net Cash Provided by Operating Activities:		
Depreciation and Amortization	198,801	199,882
Loan Acquisition Interest Expense	7,962	9,128
Realized/Unrealized (Gain)/Loss on Investments	(4,529)	-
(Increase)/Decrease In:		
Accounts Receivable	(312,471)	(87,920)
Grants Receivable	122,163	(383,469)
Prepaid Expenses	8,281	(24,773)
Operating Lease Asset	13,304	-
Increase/(Decrease) In:		
Accounts Payable	(68,448)	165,947
Accrued Payroll	(124,319)	344,528
Operating Lease Liability	(13,304)	-
Deferred Revenue	<u>68,627</u>	<u>-</u>
Net Cash Flows Provided/(Used) By Operating Activities	<u>\$ 639,076</u>	<u>\$ 921,164</u>

See Accompanying Notes to Financial Statements.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Renaissance Academy Charter School of the Arts (the School) is a New York nonprofit organization that was formed to provide children an enriched and rigorous educational experience, through the infusion of the humanities and arts rooted in a culture of high academic standards leading to success in college and careers in the Greece and Rochester, New York community. The School currently serves grades Kindergarten through 6th grade. The school receives the majority of its funding from state and local governments through local school districts. The school also receives federal and state grants, contributions, and other income.

The main programs of the School are as follows:

**REGULAR EDUCATION:** The School's instructional pedagogy is one based on active learning and inquiry-based lessons. Engaging students in the “why” of the lessons is as important to the teaching staff as is the final outcomes. The arts staff works diligently with the academic staff to integrate arts into the curriculum and to integrate academics into the arts, while keeping in alignment with the New York State Learning Standards.

**SPECIAL EDUCATION:** The School is open to all children and does not discriminate on the basis of ethnicity, national origin, gender, disability, or any other grounds that would be unlawful or deny the civil rights of any individual. In accordance with the Individuals with Disabilities Education Act, the Rehabilitation Act, Section 504, and the Americans with Disabilities Act, the School provides a free and appropriate education in the least restrictive environment to students with disabilities. The primary service delivery for students with special needs is inclusion. For students requiring supplemental services, the School ensures the required services are provided as outlined in the student's Individual Education Plan or 504 Plan.

**FOOD SERVICES:** The School believes that healthy meals are an important part of a child's day. Breakfast and lunch are served every day. All meals are intended to meet the required New York State Child Nutrition Standards, and the School subscribes to the New York State free and reduced priced meal program.

**Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**

**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

Net Assets

In accordance with accounting principles generally accepted in the United States of America, the School reports information regarding its financial position and activities according to the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, based on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

There were no net assets with donor restrictions at June 30, 2023 and 2022.

Revenue and Revenue Recognition

A portion of the School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the school has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.



**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

Revenue and Revenue Recognition (Continued)

The School was awarded cost-reimbursable grants of \$1,600,796 and \$2,276,805 that have not been recognized at June 30, 2023 and 2022, respectively, because qualifying expenditures have not yet been incurred.

The School recognizes revenue derived from tuition and food service. Tuition income is recognized during the school year based on enrollment. Food service revenue is recognized when earned at the time of service.

Contributions

The School recognizes contributions when cash, securities or other assets, an unconditional promise to give or a notification of a beneficial interest is received. Contributions that are expected to be received in future years are recorded at their present value. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

Use of Estimates in the Preparation of Financial Statements

Accounting principles generally accepted in the United States of America, require management to make estimates and assumptions that affect the amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the amounts of revenue and expenses. Actual results could vary from those estimates.

Receivables

Receivables are stated at the amount management expects to collect. Amounts that management believes to be uncollectible after collection efforts have been completed are written off. In addition, if necessary, management provides an allowance to reduce receivables to amounts management expects will be collected. Management determined that no allowances were necessary at June 30, 2023 and 2022.

Income Taxes

The Internal Revenue Service has determined that the School is qualified as a charity exempt under Section 501(c)(3) of the Internal Revenue Code. As a result, no provision for federal or state income taxes has been made.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

Marketing

Marketing costs are expensed as incurred.

Cash, Cash Equivalents, and Restricted Cash

For the purposes of the statements of cash flows, cash, cash equivalents and restricted cash include all cash on hand and in banks, which, at times, may exceed federally insured limits. The School considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The School has not experienced any losses in these accounts and does not believe it is exposed to any significant credit risk with respect to cash, cash equivalents and restricted cash.

Cash, cash equivalents, and restricted cash consisted of the following at June 30:

	<u>2023</u>	<u>2022</u>
Checking	\$ 79,583	\$ 740,213
Savings	<u>2,294,324</u>	<u>1,389,907</u>
Total Cash and Cash Equivalents	2,373,907	2,130,120
Restricted Cash - Escrow Account	<u>-</u>	<u>100,021</u>
Total Cash, Cash Equivalents, and Restricted Cash	<u><u>\$2,373,907</u></u>	<u><u>\$2,230,141</u></u>

Cash in Escrow

The School maintains cash in an escrow account in accordance with the terms of their charter agreement. The amount in escrow as of June 30, 2022 was \$100,021. The escrow is restricted to fund legal and other costs related to the dissolution of the School. During the year, the School opened a certificate of deposit account for this purpose. The balance as of June 30, 2023 was \$101,369.

Fixed Assets

Property, equipment and software are stated at cost, less accumulated depreciation and amortization. The School capitalizes property, equipment and software with a cost of over \$5,000 and an estimated life of one or more years. The cost and accumulated depreciation of property items sold or retired are eliminated from the accounts. Minor expenditures for maintenance, repairs, and renewals are expensed. Donated assets are recorded at their estimated fair market value at the time of donation.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

Fixed Assets (Continued)

Depreciation and amortization is computed on a straight-line basis over the estimated useful lives of assets. The estimated useful lives used in computing depreciation are as follows:

	<u>Years</u>
Building and Improvements	40
Equipment	5
Software	3

Depreciation and amortization expense amounted to \$198,801 and \$199,882 for the years ended June 30, 2023 and 2022, respectively.

Loan Acquisition Costs

Loan acquisition costs are reported on the statement of financial position as a direct reduction from the face amount of debt in accordance with accounting principles generally accepted in the United States of America. The School reflects amortization of loan acquisition costs as interest expense on the straight-line method over the term of the obligation.

Functional Expenses

The costs of providing the various program services have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the program, and management and general categories. An immaterial amount of fund raising costs for the years ended June 30, 2023 and 2022 are included in management and general expenses.

The financial statements report certain categories of expenses that are attributed to both program and supporting functions. Therefore, allocation on a reasonable basis that is consistently applied is required. The expenses that are allocated include repairs and maintenance, insurance, interest, and depreciation and amortization, which are allocated on a square footage basis, as well as personnel services, other purchased services, student services, supplies and materials, technology, office expenses, staff development, marketing and recruitment, utilities, and other expenses, which are allocated on the basis of estimates of time and effort for each category.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

Comparative Financial Information

The financial statements include certain prior year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the School's financial statements for the year ended June 30, 2022 from which the summarized information was derived.

Recent Accounting Pronouncements

In September 2020, FASB issued ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. ASU 2020-07 requires the presentation of contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash and other financial assets. The main difference between the guidance in ASU 2020-07 and previous GAAP is the disclosure of a disaggregation of the amount of contributed nonfinancial assets, qualitative information about whether the contributed nonfinancial assets were either monetized or utilized during the period, the School's policy about monetizing rather than utilizing the assets, a description of any donor-imposed restrictions associated with the assets, a description of the valuation techniques used, and the principal market used to arrive at a fair value measurement. During the year ended June 30, 2022, the School adopted ASU 2020-07 for its contributed nonfinancial assets. This adoption was applied on a retrospective basis.

In February 2016, FASB issued ASU 2016-02, *Leases (Topic 842)*. ASU 2016-02 requires the recognition of lease assets and lease liabilities by lessees for those leases currently classified as operating leases and makes certain changes to the accounting for lease expenses. The main difference between the guidance in ASU 2016-02 and current GAAP is the recognition of lease assets and lease liabilities by lessees for those leases classified as operating leases under current GAAP. During the year ended June 30, 2023, the School adopted ASU 2016-02 for its leasing arrangements, along with the practical expedient, which allows modifications of contracts to be applied at the time of adoption. As a result of implementing ASU No. 2016-02, the School recognized right-of-use assets and lease liabilities, however, the required recognition had no impact on the School's statements of financial position as of July 1, 2022.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 2 - LIQUIDITY AND AVAILABILITY**

The School regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the School considers all expenditures related to its ongoing activities, as well as the conduct of services undertaken to support those activities to be general expenditures.

At June 30, the following financial assets could readily be made available within one year of the statement of financial position date to meet general expenditures:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 2,373,907	\$ 2,130,120
Accounts receivable	579,782	267,312
Grants receivable	<u>330,408</u>	<u>452,571</u>
	<u>\$ 3,284,097</u>	<u>\$ 2,850,003</u>

In addition, the School has a line of credit of \$250,000 to assist with cash flow needs.

**NOTE 3 - SPECIAL EDUCATION AND OTHER SERVICES**

Rochester City School District provides some of the special education services required by students of the School. Transportation is provided by the Rochester City and Greece School Districts. The School was unable to determine a value for these services, thus, these financial statements do not reflect revenue or expenses associated with those services.

The School does need to offer special education services that are not provided through the Rochester City School District. The School has teachers on staff to provide these services; the revenue and expense for these services have been included in the financial statements.

The School also receives State Aid in the form of textbooks and computer software through the Rochester City School District. The total aid received for the years ended June 30, 2023 and June 30, 2022 was \$38,556 and \$30,483, respectively. The value of this aid is based on original cost provided by the Rochester City School District.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 4 - LONG TERM DEBT**

Long-term debt consists of the following at June 30:	<u>2023</u>	<u>2022</u>
<p>Note payable to Canandaigua National Bank, originally in the amount of \$955,500. There are loan acquisition costs of \$15,805 and \$18,062 at June 30, 2023 and 2022, respectively. This loan was refinanced and has an interest rate of 4.19%. Principal and interest are payable in monthly installments of \$7,289 through July 2030. The interest rate will adjust in July 2025. As part of the agreement, the School must maintain a debt service coverage ratio of not less than 1.2:1. This note is secured by a second lien on the building mortgage.</p>	\$ 534,387	\$ 590,330
<p>Note payable to Canandaigua National Bank, originally in the amount of \$172,250. There are loan acquisition costs of \$2,122 and \$2,426 at June 30, 2023 and 2022, respectively. This loan was refinanced and has an interest rate of 4.19%. Principal and interest are payable in monthly installments of \$1,344 through July 2030. The interest rate will adjust in July 2025. As part of the agreement, the School must maintain a debt service coverage ratio of not less than 1.2:1. This note is secured by a second lien on the building mortgage.</p>	98,565	110,240
<p>Note payable to Canandaigua National Bank, originally in the amount of \$772,000. There are loan acquisition costs of \$14,840 and \$16,488 at June 30, 2023 and 2022, respectively. As of December 2022 this loan was refinanced and has an interest rate of 7.74%. Prior to a modification this note bore interest at a rate of 4.39%. Principal and interest are payable in monthly installments of \$5,909 prior to January, 2023, and \$6,883 January, 2023 through November 2032. The interest rate will adjust in December 2027. As part of the agreement, the School must maintain a debt service coverage ratio of not less than 1.2:1. This note is secured by a second lien on the building mortgage.</p>	548,450	597,683

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 5 - LINE OF CREDIT**

The School has a line of credit with a maximum authorization of \$250,000. Advances against this line bears interest at 1.75% above the current bank prime rate. This line is secured by any cash, securities, instruments or other property of the School in possession of M&T Bank. There was no amount outstanding at June 30, 2023 and 2022.

**NOTE 6 - DONATED SERVICES**

The School receives donated services that do not meet the criteria for recording as revenue and expense under accounting principles generally accepted in the United States of America. During the years ended June 30, 2023 and June 30, 2022, there were 35 and 11 volunteers who donated 480 and 550 hours, respectively. Volunteers assisted with board support, fundraising, and classroom help.

Contributed nonfinancial assets may include donated professional services, donated equipment, and other in-kind contributions which are recorded at the respective fair values of the goods or services received. Contributed goods and services are recorded at fair value at the date of donation. The School does not sell donated gifts-in-kind.

**NOTE 7 - PENSION EXPENSE**

The School has a 403(b) annuity retirement plan for its employees. There is no minimum service requirement to participate in the plan. Eligible employees may also receive discretionary amounts the School contributes. The Board of Trustees voted to make a contribution to the plan for the years ended June 30, 2023 and 2022. Pension expense for the years ended June 30, 2023 and 2022 was \$128,127 and \$90,649, respectively.

**NOTE 8 - SUBSEQUENT EVENTS**

Subsequent events have been evaluated through October 25, 2023, which is the date the statements were available for issuance.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 9 - LEASES**

The School determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities in the statements of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term, and ROU assets also include prepaid or accrued rent. Operating lease expense is recognized on a straight-line basis over the lease term. The School does not report ROU assets and lease liabilities for its immaterial or short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

The School evaluated current contracts to determine which met the criteria of a lease. The ROU assets represent the School's right to use underlying assets for the lease term, and the lease liabilities represent the School's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The School has made an accounting policy election to use a risk-free rate in lieu of its incremental borrowing rate to discount future lease payments.

The School's operating lease consists of a lease for copiers. This lease commenced on January 1, 2023.

The following summarizes the weighted average remaining lease term and discount rate as of June 30, 2023:

Weighted Average Remaining Lease Term

Operating lease	4.75 years
-----------------	------------

Weighted Average Discount Rate

Operating lease	4%
-----------------	----



**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 9 - LEASES (Continued)**

Future maturities of lease liabilities are presented in the following table, for the years ending June 30:

	<u>Operating</u>
2024	\$ 32,704
2025	32,704
2026	32,704
2027	32,704
2028	24,528
Total Lease Payments	155,344
Less Present Value Discount	<u>(16,277)</u>
Total Lease Obligations	<u>\$ 139,067</u>

The following summarizes the line items in the statements of activities which include the components of lease expense for the year ended June 30, 2023:

Operating lease expense included in program	
services expenses	\$ <u>16,352</u>
Total operating lease costs	<u>\$ 16,352</u>

Supplemental Disclosures of Non-Cash Investing and Financing Activities

The following summarizes cash flow information related to leases for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from the operating lease	\$ 16,352

Lease assets obtained in exchange for lease obligations:	
Operating lease	\$ 152,371

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**

**SUPPLEMENTARY INFORMATION**

**For the Year Ended June 30, 2023**



**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***

**Independent Auditors' Report**

To the Board of Trustees  
Renaissance Academy Charter School of the Arts  
Rochester, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Renaissance Academy Charter School of the Arts (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 25, 2023.

**Report On Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Renaissance Academy Charter School of the Arts' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Renaissance Academy Charter School of the Arts' internal control. Accordingly, we do not express an opinion on the effectiveness of Renaissance Academy Charter School of the Arts' 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. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item (2023-001) that we consider to be a significant deficiency.

### **Report on Compliance and Other Matters**

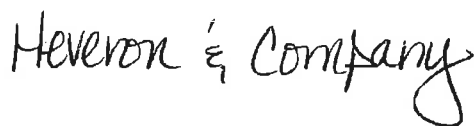
As part of obtaining reasonable assurance about whether Renaissance Academy Charter School of the Arts' financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have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

### **Renaissance Academy Charter School of the Arts' Response to Findings**

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

### **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.



Heveron & Company CPAs  
Certified Public Accountants

Rochester, New York  
October 25, 2023



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

**Independent Auditors' Report**

To the Board of Trustees  
Renaissance Academy Charter School of the Arts  
Rochester, NY

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

We have audited Renaissance Academy Charter School of the Arts' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Renaissance Academy Charter School of the Arts' major federal programs for the year ended June 30, 2023. Renaissance Academy Charter School of the Arts' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

**Basis for Opinion on Each Major Federal Program**

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

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



## **Responsibilities of Management for Compliance**

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

## **Auditor's Responsibilities for the Audit of Compliance**

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

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

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

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

## Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2023-002. Our opinion on each major federal program is not modified with respect to these matters.

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

## Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002, to be a significant deficiency.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, as discussed above, we did identify certain deficiencies in internal control over compliance that we consider to be a significant deficiency.

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

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

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

*Heveron & Company*

Heveron & Company  
Certified Public Accountants

Rochester, New York  
October 25, 2023



**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For The Year Ended June 30, 2023**

Section I - Summary of Auditors' Results

Financial Statements

The auditors' report expresses an unmodified opinion on the general-purpose financial statements of Renaissance Academy Charter School of the Arts.

No material weaknesses were identified in the internal controls over financial reporting.

A significant deficiency was identified in the internal controls over financial reporting.

No instances of noncompliance material to the financial statements of Renaissance Academy Charter School of the Arts were disclosed during the audit.

Federal Awards

The auditors' report on compliance for major programs expresses an unmodified opinion.

No material weaknesses were identified in the internal control over major programs.

A significant deficiency was identified in the internal controls over major programs.

Audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this schedule.

Identification of Major Programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553	School Breakfast Program
10.555	National School Lunch Program

Dollar Threshold used to distinguish  
between type A and type B programs: \$ 750,000

The auditee qualified as a low risk auditee.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For The Year Ended June 30, 2023**  
**(Continued)**

Section II - Financial Statement Findings

Significant Deficiency

2023-001

Audit Adjustments

*Criteria and Condition:* All financial transactions entries should be recorded in the accounting software during the year. There were several audit adjustments needed to ensure the financial statements were correct.

*Context:* Some accounts were not reconciled at year-end and proposed audit adjustments were necessary to ensure that the balances were proper.

*Cause:* There are no procedures in place to ensure that certain general ledger accounts are reviewed and reconciled prior to the audit.

*Effect:* This resulted in misstatements in the financial statements prior to the proposed audit adjustments.

*Recommendation:* The School should have processes in place to ensure that all accounts are reviewed and reconciled during the year and prior to the start of the audit.

*Views of responsible officials and planned corrective actions:* The School agrees with the recommendation and is in the process of designing and implementing proper controls.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For The Year Ended June 30, 2023**  
**(Continued)**

Section III - Federal Award Findings and Questioned Costs

United States Department of Agriculture

2023-002

School Breakfast Program - Assistance Listing No. 10.553; Grant Period: Year Ended June 30, 2023 and National School Lunch Program - Assistance Listing No. 10.555; Grant Period: Year Ended June 30, 2023

*Criteria and Condition:* To receive federal awards, non-federal entities must agree to maintain internal controls to provide reasonable assurance of compliance with requirements of the Single Audit Act.

*Context:* The School purchases food for the School Breakfast and National School Lunch program however, the invoices for purchases are not reviewed or approved before payment. Also, the meal counts for reimbursement are not reviewed prior to submitting.

*Cause:* The School believed it was efficient if the Cafeteria Manager oversaw all aspects of the program.

*Effect:* This could have resulted in errors or misstatement of expenditures or reimbursements.

*Recommendation:* The School should ensure that processes are in place to review and approve invoices for purchases related to the breakfast and lunch program. In addition, the meal counts and monthly claim reimbursements should be reviewed and confirmed by someone other than the individual compiling the counts. These processes should be documented.

*Views of responsible officials and planned corrective actions:* The School agrees with the finding and is in the process of designing and implementing controls to ensure compliance with the Act.



*Inspired by Arts. Empowered by Learning.*

## CORRECTIVE ACTION PLAN

United States Department of Education

The Renaissance Academy Charter School respectfully submits the following corrective action plan for the year ended June 30, 2023.

Name and address of public accounting firm:  
Heveron & Company, CPAs  
260 Plymouth Ave South  
Rochester, New York 14608

Audit Period: July 1, 2022 – June 30, 2023

The findings from the June 30, 2023 Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the Schedule of Findings and Questioned Costs.

### Findings – Financial Statement Findings

#### *Finding 2023-001 – Audit Adjustments*

Recommendation: The School should ensure that all accounts are reviewed and reconciled during the year and prior to the start of the audit.

Action Taken: All accounts will be reviewed and reconciled by the bookkeeper prior to the audit. The outside consultant will review the work by the bookkeeper and ensure the accounts are all adjusted accurately. The Chief Operating Officer (COO), Craig Eichmann, will be responsible for implementing this updated process and it will be fully implemented by July 31, 2024.

### Findings – Federal Award Program Audit

United States Department of Education

*Finding 2023-002 – School Breakfast Program No. 10.553; Grant Period: Year Ended June 30, 2023 and National School Lunch Program – Assistance Listing No. 10.555; Grant Period: Year Ended June 30, 2023*



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Recommendation: The School should ensure that processes are in place to review and approve of invoices for purchases related to the breakfast and lunch program. Also, the meal counts and monthly claim reimbursements should be reviewed and confirmed by someone other than the person compiling the counts. These processes should be documented.

Action Taken: Purchase orders for food and supply purchases will be filled out by the Cafeteria Manager and approved by the Chief Operating Officer (COO). Once the food is delivered, the Cafeteria Manager will submit the invoice to the COO and he will match it to the invoice and review and sign the invoice. On a monthly basis, the COO will review and approve the monthly meal counts, compiled by the Cafeteria Manager and submit the meal claim reimbursement. The COO, Craig Eichmann, will be responsible for implementing this updated process and it will be fully implemented by October 31, 2023.

Please contact us with any questions regarding the plan.

Sincerely,

A solid black rectangular box used to redact the signature of the official.

Renaissance Academy Charter School

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended June 30, 2023**

Federal Grantor/Program Title Pass-Through Grantor	Federal AL Number	Agency or Pass Through Number	Passed Through to Subrecipients	Federal Expenditures
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United States Department of Agriculture

Child Nutrition Cluster:

School Breakfast Program Passed Through New York State Education Department	10.553	421800860854	\$ -	\$ 222,430
National School Snack Program Passed Through New York State Education Department	10.555	421800860854	-	86,739
COVID-19 National School Lunch Program Passed Through New York State Education Department	10.555	26050186167	-	22,787
National School Lunch Program Passed Through New York State Education Department	10.555	26050186167	-	<u>331,408</u>
Total Child Nutrition Cluster			<u>-</u>	<u>663,364</u>
Total United States Department of Agriculture			<u>-</u>	<u>663,364</u>

United States Department of Education

American Rescue Plan - Homeless Children and Youth Part II Passed Through New York State Education Department	84.425W	260501861067	-	3,120
COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief Passed Through New York State Education Department	84.425U	260501861067	-	432,030

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended June 30, 2023**  
**(Continued)**

Federal Grantor/Program Title <u>Pass-Through Grantor</u>	Federal AL Number	Agency or Pass Through Number	Passed Through to Subrecipients	Federal Expenditures
<u>United States Department of Education (Continued)</u>				
COVID-19 Elementary and Secondary School Emergency Relief Fund Passed Through New York State Education Department	84.425D	260501861067	-	220,735
Total Education Stabilization Fund	84.425			655,885
Title I Grants to Local Educational Agencies Passed Through New York State Education Department	84.010A	260501861067	-	328,639
Supporting Effective Instruction State Grant Passed Through New York State Education Department	84.367	260501861067	-	52,234
Strengthening Institutions Program Passed Through New York State Education Department	84.031A	260501861067	-	3,581
Student Support and Academic Enrichment Program Passed Through New York State Education Department	84.424	260501861067	-	21,821
Total United States Department of Education			-	1,062,160
Total Federal Expenditures			\$ -	\$ 1,725,524

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended June 30, 2023**

Note 1 - Basis of Presentation:

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Renaissance Academy Charter School of the Arts under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Renaissance Academy Charter School of the Arts, it is not intended to and does not present the financial position, change in net assets or cash flows of Renaissance Academy Charter School of the Arts.

Note 2 - Summary of Significant Accounting Policies:

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Renaissance Academy Charter School of the Arts has not yet elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance. All costs are directly allocated.



**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS  
REVENUE AND EXPENSE ANALYSIS**

**June 30**

<b>YEARS ENDING:</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
<b>REVENUE, GAINS AND OTHER SUPPORT</b>				
Resident Student Enrollment	<b>\$ 6,791,782</b>	\$6,724,571	\$6,892,646	\$6,761,658
Students with Disabilities	<b>601,254</b>	458,573	286,021	324,199
Federal Grants	<b>1,072,060</b>	1,408,681	607,895	371,623
In Kind State Grants	<b>38,556</b>	30,483	34,341	34,214
Food Service Fees	<b>679,693</b>	615,856	214,684	366,054
Contributions	<b>116,555</b>	62,344	35,055	42,592
Forgiveness of Long-Term Debt	<b>-</b>	-	774,100	-
Interest Income	<b>33,915</b>	4,123	772	1,182
Other Income	<b><u>45,313</u></b>	<u>37,053</u>	<u>6,076</u>	<u>14,089</u>
 Total Revenue, Gains and Other Support	 <b><u>9,379,128</u></b>	 <u>9,341,684</u>	 <u>8,851,590</u>	 <u>7,915,611</u>
<b>EXPENSES</b>				
Program Services	<b>7,698,560</b>	7,751,296	6,374,410	6,440,528
Supporting Services	<b><u>937,559</u></b>	<u>892,547</u>	<u>741,581</u>	<u>612,156</u>
 Total Expenses	 <b><u>8,636,119</u></b>	 <u>8,643,843</u>	 <u>7,115,991</u>	 <u>7,052,684</u>
 Change in Net Assets	 <b><u>\$ 743,009</u></b>	 <u>\$ 697,841</u>	 <u>\$1,735,599</u>	 <u>\$ 862,927</u>

*Prepared by Heveron & Company CPAs*

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**TREND ANALYSIS**  
**June 30**

<b>YEARS ENDING:</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
<b>STATEMENT OF FINANCIAL POSITION SUMMARY</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 2,373,907	\$2,130,120	\$1,427,781	\$ 628,400
Accounts Receivable	579,782	267,312	179,391	99,545
Grants Receivable	330,408	452,571	69,102	18,388
Prepaid Expenses	27,893	36,174	11,401	-
Fixed Assets, Net	6,467,878	6,488,286	6,677,710	6,862,481
Restricted Cash - Escrow Account	-	100,021	100,005	100,119
Certificate of Deposit Held for Escrow	101,369	-	-	-
Investments	7,787	3,258	3,258	3,258
Right-of-Use Assets - Operating Leases	139,067	-	-	-
Total Assets	<u>10,028,091</u>	<u>9,477,742</u>	<u>8,468,648</u>	<u>7,712,191</u>
<b>LIABILITIES AND NET ASSETS</b>				
Liabilities	3,096,134	3,288,794	2,977,541	3,956,683
Net Assets	<u>6,931,957</u>	<u>6,188,948</u>	<u>5,491,107</u>	<u>3,755,508</u>
Total Liabilities and Net Assets	<u>\$10,028,091</u>	<u>\$9,477,742</u>	<u>\$8,468,648</u>	<u>\$7,712,191</u>
<b>STATEMENT OF ACTIVITIES SUMMARY</b>				
<b>REVENUE, GAINS AND OTHER SUPPORT</b>				
	\$ 9,379,128	\$9,341,684	\$8,851,590	\$7,915,611
<b>EXPENSES</b>				
Program Services	7,698,560	7,751,296	6,374,410	6,440,528
Supporting Services	<u>937,559</u>	<u>892,547</u>	<u>741,581</u>	<u>612,156</u>
Total Expenses	<u>8,636,119</u>	<u>8,643,843</u>	<u>7,115,991</u>	<u>7,052,684</u>
Change in Net Assets	743,009	697,841	1,735,599	862,927
Net Assets - Beginning	<u>6,188,948</u>	<u>5,491,107</u>	<u>3,755,508</u>	<u>2,892,581</u>
Net Assets - Ending	<u>\$ 6,931,957</u>	<u>\$6,188,948</u>	<u>\$5,491,107</u>	<u>\$3,755,508</u>

*Prepared by Heveron & Company CPAs*

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS  
REVENUE AND EXPENSE ANALYSIS**

**June 30**

<b>YEARS ENDING:</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
<b>PERCENTAGE DATA</b>				
<b>REVENUE, GAINS AND OTHER SUPPORT</b>				
Resident Student Enrollment	<b>72.5</b>	72.0	77.9	85.5
Students with Disabilities	<b>6.4</b>	4.9	3.2	4.1
Federal Grants	<b>11.4</b>	15.1	6.9	4.7
In Kind State Grants	<b>0.4</b>	0.3	0.4	0.4
Food Services	<b>7.2</b>	6.6	2.4	4.6
Contributions	<b>1.2</b>	0.7	0.4	0.5
Forgiveness of Long-Term Debt	-	-	8.7	-
Interest Income	<b>0.4</b>	-	-	-
Other Income	<b><u>0.5</u></b>	<u>0.4</u>	<u>0.1</u>	<u>0.2</u>
Total Revenue, Gains and Other Support	<b><u>100.0</u></b>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>
<b>EXPENSES AS A PERCENT OF REVENUE, GAINS AND OTHER SUPPORT</b>				
Program Services	<b>82.1</b>	83.0	72.0	81.4
Supporting Services	<b><u>10.0</u></b>	<u>9.6</u>	<u>8.4</u>	<u>7.7</u>
Total Expenses	<b><u>92.1</u></b>	<u>92.6</u>	<u>80.4</u>	<u>89.1</u>
Change in Net Assets	<b><u>7.9</u></b>	<u>7.4</u>	<u>19.6</u>	<u>10.9</u>
<b>KEY STATISTICS</b>				
Salaries, Payroll Taxes, and Benefits as a % of Total Expenses	<b>67.9</b>	64.8	70.9	69.2
Payroll Overhead as a % of Total Payroll	<b>21.6</b>	22.7	23.8	23.1

*Prepared by Heveron & Company CPAs*



September 22, 2023

To The Finance Committee  
of the Board of Trustees  
Renaissance Academy Charter School of the Arts  
299 Kirk Road  
Rochester, NY 14612

Dear Committee Members:

In addition to the required communications that we included in a separate letter, we have some observations about financial trends and recommendations for improvements.

### **Trends**

Comparative financial information and trends for the current and prior three years are also enclosed. This information should assist you in analyzing your financial results, and may be useful for budgeting and planning. Significant trends that we noted include:

- Receivables increased due to the timing of payments not received by year-end. At year-end, the School was owed a combined \$330,000 for Title and ESSER funding and \$420,000 from school districts. There was also \$184,000 due at year-end related to food services.
- As a result of the new lease standard in effect for 2023, operating lease values of approximately \$139,000 were added as Right of Use Assets and Lease Liabilities on the Statements of Financial Position.
- In the prior year, the School received a Cares Act Grant of \$486,000, that was not received again in the current year, resulting in the decrease in Federal Grants.
- Total personnel costs increased \$261,000 from the prior year, mainly as result of adding a few new positions, including security personnel.
- Staff development expenses increased \$173,000 from the prior year primarily due to the purchase of a coaching contract that was grant funded.
- Other purchased services decreased \$230,000. Expenses in the prior year consisted of the security company, HR consultant, and grant consultant. The School did not incur those expenses again this year and they hired their own security instead of using an outside company.



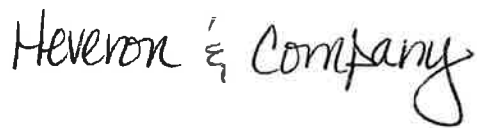
## Control Deficiencies

The following are not considered material weaknesses.

- In general, the use of credit cards has been identified as an area for many organizations where there is often inadequate documentation and occasional abuse. Charges should be supported by an invoice, receipt or other documentation that clearly shows what is being purchased and the reason for the purchase. During testing we noted that, while most receipts were present, it was difficult to tell what the purchase was for. We suggest attaching the receipt or invoice to a form that documents the purpose. This form should be signed by the employee and approved by a supervisor. This will document the reason for the purchase and reduce the chance that the card is used for an unauthorized purpose.
- We know that you do have an independent review of your bank statements. You should ensure that canceled checks or check images are included in this process on a regular formal basis as well. Any questionable items noted should be investigated. This will help catch bank errors, your errors, or misuse of funds.

Please contact us if you have any questions about this letter or if we can help in any other way.

Sincerely,

A handwritten signature in black ink that reads "Heveron & Company". The script is cursive and fluid, with the ampersand being particularly stylized.

Heveron & Company CPAs



## Auditors' Communications

September 22, 2023

To The Board of Trustees  
Renaissance Academy Charter School of the Arts  
299 Kirk Road  
Rochester, NY 14612

Dear Committee Members:

We have audited the financial statements of Renaissance Academy Charter School of the Arts for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the *Uniform Guidance*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our Audit Plan provided to you prior to the engagement. Professional standards also require that we communicate to you the following information related to our audit.

### **General Observations and Significant Audit Matters**

We have become aware of matters that we consider to be significant deficiencies. They are described below.

- Management is responsible for the selection and use of appropriate *accounting policies*. The significant accounting policies used by Renaissance Academy Charter School of the Arts are described in Note 1 to the financial statements. As described in Note 1, the School changed accounting policies related to leases by adopting FASB Accounting Standards Update 2016-02, *Leases (Topic 842)* during the year. Accordingly, the accounting change has been retrospectively applied to prior periods presented as if the policy had always been used. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.
- *Accounting estimates* are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements include areas such as useful life and collectibility.



- The *financial statement disclosures* are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements include the disclosures of Long Term Debt in Note 4, Pension Expense in Note 7, and Leases in Note 9 to the financial statements.
- *Management may disagree with auditors* about areas needed to be accessed for audits or about conclusions that are reached with respect to amounts or disclosures. Management may explain their position and may also reach out to other CPAs or experts. We did not have any such disagreements or difficulties with management.
- Whenever we become aware of *adjustments or corrections* that are not clearly trivial, we will discuss them with management. Management approved all accounting adjustments that were proposed and recorded to make your financial statements materially correct.
- We have requested certain *representations from management* that are included in the management representation letter.
- In some cases, *management may decide to consult with other accountants about auditing and accounting matters*, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the School’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.
- Your financial statements also include *supplementary information*. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. That information has been prepared consistently with the prior year, and is appropriate and complete.

In planning and performing our audit of the financial statements of Renaissance Academy Charter School of the Arts as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Renaissance Academy Charter School of the Arts’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School’s internal control. Accordingly, we do not express an opinion on the effectiveness of the School’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the School’s financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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 above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

However, as discussed below, we identified certain deficiencies in internal controls over financial reporting and internal controls over major programs that we consider to be a significant deficiencies.

The combination of the following control deficiencies may allow misstatement and/or fraud to go undetected. Because of the magnitude of potential misstatements, these are considered significant deficiencies in internal controls over financial reporting and internal controls over compliance.

#### Internal Controls Over Financial Reporting

- This letter explained control deficiencies that may be significant deficiencies or material weaknesses. The professional guidance in this area clearly states that if outside auditors need to make significant adjustments to your financial statements for them to be correct, that must be communicated to management as a significant deficiency or as a material weakness. Currently, not all financial transactions were recorded in the accounting software during the year. You should have a process in place to ensure that all accounts are reviewed and reconciled by an independent person prior to the beginning of the audit.

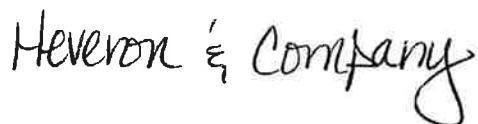
#### Internal Controls Over Major Programs:

- We noted that controls over School Breakfast/Lunch program need to be improved. There should be a review process and separation of duties for the monthly meal count submittance and for the food purchases. The payment of the invoices should follow the same process as all other disbursements, entered when purchased as payables and paid with the other cash disbursements by the finance office. This is also a finding for the single audit.

The purpose of this communication is solely to describe the scope of our testing of internal control over financial reporting and the results of that testing. This communication is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting. Accordingly, this communication is not suitable for any other purpose.

The recommendations in this letter are necessary for us to fulfill our responsibilities. Please let us know if you have any questions about our recommendations or how to implement them.

Sincerely,

A handwritten signature in black ink that reads "Heveron & Company". The script is cursive and fluid, with the ampersand being a simple loop.

Heveron & Company CPAs



**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**

**FINANCIAL STATEMENTS**

**June 30, 2023**



## TABLE OF CONTENTS

	<u>Page No.</u>
INDEPENDENT AUDITORS' REPORT	1
FINANCIAL STATEMENTS	
Statements of Financial Position	4
Statement of Activities	6
Statement of Functional Expenses	7
Statements of Cash Flows	9
Notes to Financial Statements	11
SUPPLEMENTARY INFORMATION	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	21
Report on Compliance For Each Major Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	23
Schedule of Findings and Questioned Costs	27
Corrective Action Plan	30
Schedule of Expenditures of Federal Awards	31
Notes to the Schedule of Expenditures of Federal Awards	33



## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees  
Renaissance Academy Charter School of the Arts  
Rochester, New York

### Opinion

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Renaissance Academy Charter School of the Arts as of June 30, 2023, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Renaissance Academy Charter School of the Arts and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Responsibilities of Management for the Financial Statements

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



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

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Renaissance Academy Charter School of the Arts' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about Renaissance Academy Charter School of the Arts' ability to continue as a going concern for a reasonable period of time.

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

## **Report on Summarized Comparative Information**

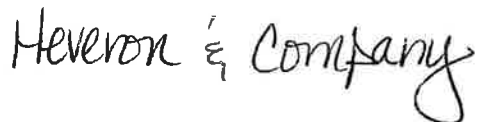
We have previously audited Renaissance Academy Charter School of the Arts' 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 31, 2022. In our opinion, the summarized comparative information presented herein, as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2023 on our consideration of Renaissance Academy Charter School of the Arts' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Renaissance Academy Charter School of the Arts' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Renaissance Academy Charter School of the Arts' internal control over financial reporting and compliance.



Heveron & Company  
Certified Public Accountants

Rochester, New York  
October 25, 2023

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**STATEMENTS OF FINANCIAL POSITION**  
**June 30, 2023 and 2022**

**ASSETS**

	<u>2023</u>	<u>2022</u>
<u>Current Assets</u>		
Cash and Cash Equivalents	\$ 2,373,907	\$ 2,130,120
Accounts Receivable	579,782	267,312
Grants Receivable	330,408	452,571
Prepaid Expenses	<u>27,893</u>	<u>36,174</u>
Total Current Assets	<u>3,311,990</u>	<u>2,886,177</u>
<u>Fixed Assets</u>		
Building and Improvements	7,359,016	7,254,633
Land	89,964	89,964
Equipment	167,625	92,782
Software	6,000	6,000
Less: Accumulated Depreciation and Amortization	<u>(1,154,727)</u>	<u>(955,093)</u>
Total Fixed Assets	<u>6,467,878</u>	<u>6,488,286</u>
<u>Other Assets</u>		
Restricted Cash - Escrow Account	-	100,021
Certificate of Deposit Held for Escrow	101,369	-
Investments	7,787	3,258
Right-of-Use Assets - Operating Leases	<u>139,067</u>	<u>-</u>
Total Other Assets	<u>248,223</u>	<u>103,279</u>
TOTAL ASSETS	<u><u>\$10,028,091</u></u>	<u><u>\$ 9,477,742</u></u>

## LIABILITIES AND NET ASSETS

	<u>2023</u>	<u>2022</u>
<u>Current Liabilities</u>		
Accounts Payable	\$ 214,007	\$ 282,455
Accrued Payroll	220,652	344,971
Deferred Revenue	68,627	-
Current Portion of Long-Term Debt	243,538	212,719
Current Portion of Operating Lease Liabilities	<u>27,141</u>	<u>-</u>
Total Current Liabilities	<u>773,965</u>	<u>840,145</u>
<u>Long-Term Liabilities</u>		
Long-Term Debt	2,272,194	2,517,728
Less: Loan Acquisition Costs, Net	<u>(61,951)</u>	<u>(69,079)</u>
Net Long-Term Debt	2,210,243	2,448,649
Operating Lease Liabilities, Net of Current Portion	<u>111,926</u>	<u>-</u>
Total Liabilities	<u>3,096,134</u>	<u>3,288,794</u>
<u>Net Assets</u>		
Without Donor Restrictions:		
Undesignated	<u>6,931,957</u>	<u>6,188,948</u>
Total Net Assets	<u>6,931,957</u>	<u>6,188,948</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$10,028,091</u>	<u>\$ 9,477,742</u>

See Accompanying Notes to Financial Statements.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**STATEMENT OF ACTIVITIES**  
**For The Year Ended June 30, 2023**  
**(With Comparative Totals For The Year Ended June 30, 2022)**

	<u>Totals</u>	
	<u>2023</u>	<u>2022</u>
<u>Revenues and Other Support:</u>		
Public School District:		
Revenue - Resident Student Enrollment	\$ 6,791,782	\$ 6,724,571
Revenue - Students with Disabilities	601,254	458,573
Federal Grants	1,072,060	1,408,681
In Kind State Grants	38,556	30,483
Food Service Fees	679,693	615,856
Contributions	116,555	62,344
Interest Income	33,915	4,123
Other Income	<u>45,313</u>	<u>37,053</u>
Total Revenues and Other Support	<u>9,379,128</u>	<u>9,341,684</u>
<u>Expenses:</u>		
<u>Program Services:</u>		
Regular Education	6,217,302	6,344,216
Special Education	754,930	803,052
Food Services	<u>726,328</u>	<u>604,028</u>
Total Program Services Expense	7,698,560	7,751,296
<u>Supporting Services:</u>		
Management and General	<u>937,559</u>	<u>892,547</u>
Total Expenses	<u>8,636,119</u>	<u>8,643,843</u>
Change in Net Assets	743,009	697,841
Net Assets - Beginning of Year	<u>6,188,948</u>	<u>5,491,107</u>
Net Assets - End of Year	<u>\$ 6,931,957</u>	<u>\$ 6,188,948</u>

See Accompanying Notes to Financial Statements.



**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**STATEMENT OF FUNCTIONAL EXPENSES**

**For The Year Ended June 30, 2023**  
**(With Comparative Totals For The Year Ended June 30, 2022)**

	<u>2023</u> No. of Positions	<u>Program Services</u>			<u>Supporting Services Management and General</u>	<u>Totals</u>	
		<u>Regular Education</u>	<u>Special Education</u>	<u>Food Services</u>		<u>2023</u>	<u>2022</u>
Personnel Services Costs							
Instructional Personnel	78	\$3,222,322	\$ 466,552	\$ -	\$ -	\$3,688,874	\$3,548,086
Administrative Staff Personnel	10	252,480	-	-	509,782	762,262	793,306
Non-Instructional Personnel	9	141,977	-	169,296	58,537	369,810	220,898
Total Salaries	97	3,616,779	466,552	169,296	568,319	4,820,946	4,562,290
Pension Expense		96,124	12,400	4,499	15,104	128,127	90,649
Fringe Benefits and Payroll Taxes		683,857	88,215	32,011	107,458	911,541	946,011
Total Personnel Services		4,396,760	567,167	205,806	690,881	5,860,614	5,598,950
Food Services		-	-	486,262	-	486,262	432,431
Repairs and Maintenance		329,425	32,388	-	-	361,813	519,403
Staff Development		229,859	22,733	-	-	252,592	79,207
Depreciation		144,727	14,314	19,880	19,880	198,801	199,882
Other Purchased Services		146,508	14,738	-	20,412	181,658	411,672
Supplies and Materials		154,981	19,939	-	-	174,920	237,381
Student Services		155,357	15,418	-	-	170,775	176,315
Technology		145,638	12,492	-	-	158,130	230,695

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**STATEMENT OF FUNCTIONAL EXPENSES**

**For The Year Ended June 30, 2023**  
**(With Comparative Totals For The Year Ended June 30, 2022)**  
**(Continued)**

	Program Services			Supporting Services	Totals	
	Regular Education	Special Education	Food Services	Management and General	2023	2022
Utilities	134,948	14,123	-	7,846	156,917	176,343
Interest	104,684	10,353	14,380	14,380	143,797	147,579
Insurance	121,503	12,715	-	7,064	141,282	87,739
Office Expense	33,841	8,909	-	56,242	98,992	101,980
Other Expenses	41,536	3,081	-	51,651	96,268	106,481
Equipment and Furnishings	52,546	5,197	-	-	57,743	15,021
Accounting and Auditing Fees	-	-	-	56,175	56,175	78,454
Marketing and Recruitment	24,989	1,363	-	2,028	28,380	22,128
Legal Services	-	-	-	11,000	11,000	22,182
Total Expenses	<u>\$6,217,302</u>	<u>\$ 754,930</u>	<u>\$ 726,328</u>	<u>\$ 937,559</u>	<u>\$8,636,119</u>	<u>\$8,643,843</u>

See Accompanying Notes to Financial Statements.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**STATEMENTS OF CASH FLOWS**  
**For The Years Ended June 30, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
<u>Cash Flows From Operating Activities</u>		
Revenue from School Districts	\$ 7,231,087	\$ 7,168,672
Grant Revenues	1,194,223	1,025,213
Contributions	116,555	62,344
Food Services	607,941	559,028
Other Sources	74,700	41,176
Payments to Vendors for Goods and Services Rendered	(2,464,662)	(2,542,396)
Payments to Charter School Personnel for Services Rendered	(5,984,933)	(5,254,422)
Payment on Interest	<u>(135,835)</u>	<u>(138,451)</u>
Net Cash Flows Provided/(Used) By Operating Activities	<u>639,076</u>	<u>921,164</u>
<u>Cash Flows From Investing Activities</u>		
Purchase of Fixed Assets	(179,226)	(12,458)
Purchase of Certificate of Deposit	<u>(101,369)</u>	<u>-</u>
Net Cash Flows Provided/(Used) By Investing Activities	<u>(280,595)</u>	<u>(12,458)</u>
<u>Cash Flows From Financing Activities</u>		
Payments on Long-Term Debt	<u>(214,715)</u>	<u>(206,351)</u>
Net Cash Flows Provided/(Used) By Financing Activities	<u>(214,715)</u>	<u>(206,351)</u>
Net Increase/(Decrease) in Cash, Cash Equivalents, and Restricted Cash	143,766	702,355
Cash, Cash Equivalents, and Restricted Cash - Beginning of Year	<u>2,230,141</u>	<u>1,527,786</u>
Cash, Cash Equivalents, and Restricted Cash - End of Year	<u>\$ 2,373,907</u>	<u>\$ 2,230,141</u>

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**STATEMENTS OF CASH FLOWS**  
**For The Years Ended June 30, 2023 and 2022**  
**(Continued)**

	<u>2023</u>	<u>2022</u>
<u>Reconciliation of Change in Net Assets to Net Cash</u>		
<u>Provided by Operating Activities</u>		
Change in Net Assets	\$ 743,009	\$ 697,841
Adjustments to Reconcile Change in Net Assets to		
Net Cash Provided by Operating Activities:		
Depreciation and Amortization	198,801	199,882
Loan Acquisition Interest Expense	7,962	9,128
Realized/Unrealized (Gain)/Loss on Investments	(4,529)	-
(Increase)/Decrease In:		
Accounts Receivable	(312,471)	(87,920)
Grants Receivable	122,163	(383,469)
Prepaid Expenses	8,281	(24,773)
Operating Lease Asset	13,304	-
Increase/(Decrease) In:		
Accounts Payable	(68,448)	165,947
Accrued Payroll	(124,319)	344,528
Operating Lease Liability	(13,304)	-
Deferred Revenue	<u>68,627</u>	<u>-</u>
Net Cash Flows Provided/(Used) By Operating Activities	<u>\$ 639,076</u>	<u>\$ 921,164</u>

See Accompanying Notes to Financial Statements.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Renaissance Academy Charter School of the Arts (the School) is a New York nonprofit organization that was formed to provide children an enriched and rigorous educational experience, through the infusion of the humanities and arts rooted in a culture of high academic standards leading to success in college and careers in the Greece and Rochester, New York community. The School currently serves grades Kindergarten through 6th grade. The school receives the majority of its funding from state and local governments through local school districts. The school also receives federal and state grants, contributions, and other income.

The main programs of the School are as follows:

**REGULAR EDUCATION:** The School's instructional pedagogy is one based on active learning and inquiry-based lessons. Engaging students in the “why” of the lessons is as important to the teaching staff as is the final outcomes. The arts staff works diligently with the academic staff to integrate arts into the curriculum and to integrate academics into the arts, while keeping in alignment with the New York State Learning Standards.

**SPECIAL EDUCATION:** The School is open to all children and does not discriminate on the basis of ethnicity, national origin, gender, disability, or any other grounds that would be unlawful or deny the civil rights of any individual. In accordance with the Individuals with Disabilities Education Act, the Rehabilitation Act, Section 504, and the Americans with Disabilities Act, the School provides a free and appropriate education in the least restrictive environment to students with disabilities. The primary service delivery for students with special needs is inclusion. For students requiring supplemental services, the School ensures the required services are provided as outlined in the student's Individual Education Plan or 504 Plan.

**FOOD SERVICES:** The School believes that healthy meals are an important part of a child's day. Breakfast and lunch are served every day. All meals are intended to meet the required New York State Child Nutrition Standards, and the School subscribes to the New York State free and reduced priced meal program.

**Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

(Continued)

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

Net Assets

In accordance with accounting principles generally accepted in the United States of America, the School reports information regarding its financial position and activities according to the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, based on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

There were no net assets with donor restrictions at June 30, 2023 and 2022.

Revenue and Revenue Recognition

A portion of the School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the school has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

Revenue and Revenue Recognition (Continued)

The School was awarded cost-reimbursable grants of \$1,600,796 and \$2,276,805 that have not been recognized at June 30, 2023 and 2022, respectively, because qualifying expenditures have not yet been incurred.

The School recognizes revenue derived from tuition and food service. Tuition income is recognized during the school year based on enrollment. Food service revenue is recognized when earned at the time of service.

Contributions

The School recognizes contributions when cash, securities or other assets, an unconditional promise to give or a notification of a beneficial interest is received. Contributions that are expected to be received in future years are recorded at their present value. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

Use of Estimates in the Preparation of Financial Statements

Accounting principles generally accepted in the United States of America, require management to make estimates and assumptions that affect the amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the amounts of revenue and expenses. Actual results could vary from those estimates.

Receivables

Receivables are stated at the amount management expects to collect. Amounts that management believes to be uncollectible after collection efforts have been completed are written off. In addition, if necessary, management provides an allowance to reduce receivables to amounts management expects will be collected. Management determined that no allowances were necessary at June 30, 2023 and 2022.

Income Taxes

The Internal Revenue Service has determined that the School is qualified as a charity exempt under Section 501(c)(3) of the Internal Revenue Code. As a result, no provision for federal or state income taxes has been made.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

Marketing

Marketing costs are expensed as incurred.

Cash, Cash Equivalents, and Restricted Cash

For the purposes of the statements of cash flows, cash, cash equivalents and restricted cash include all cash on hand and in banks, which, at times, may exceed federally insured limits. The School considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. The School has not experienced any losses in these accounts and does not believe it is exposed to any significant credit risk with respect to cash, cash equivalents and restricted cash.

Cash, cash equivalents, and restricted cash consisted of the following at June 30:

	<u>2023</u>	<u>2022</u>
Checking	\$ 79,583	\$ 740,213
Savings	<u>2,294,324</u>	<u>1,389,907</u>
Total Cash and Cash Equivalents	2,373,907	2,130,120
Restricted Cash - Escrow Account	<u>-</u>	<u>100,021</u>
Total Cash, Cash Equivalents, and Restricted Cash	<u><u>\$2,373,907</u></u>	<u><u>\$2,230,141</u></u>

Cash in Escrow

The School maintains cash in an escrow account in accordance with the terms of their charter agreement. The amount in escrow as of June 30, 2022 was \$100,021. The escrow is restricted to fund legal and other costs related to the dissolution of the School. During the year, the School opened a certificate of deposit account for this purpose. The balance as of June 30, 2023 was \$101,369.

Fixed Assets

Property, equipment and software are stated at cost, less accumulated depreciation and amortization. The School capitalizes property, equipment and software with a cost of over \$5,000 and an estimated life of one or more years. The cost and accumulated depreciation of property items sold or retired are eliminated from the accounts. Minor expenditures for maintenance, repairs, and renewals are expensed. Donated assets are recorded at their estimated fair market value at the time of donation.



**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

Fixed Assets (Continued)

Depreciation and amortization is computed on a straight-line basis over the estimated useful lives of assets. The estimated useful lives used in computing depreciation are as follows:

	<u>Years</u>
Building and Improvements	40
Equipment	5
Software	3

Depreciation and amortization expense amounted to \$198,801 and \$199,882 for the years ended June 30, 2023 and 2022, respectively.

Loan Acquisition Costs

Loan acquisition costs are reported on the statement of financial position as a direct reduction from the face amount of debt in accordance with accounting principles generally accepted in the United States of America. The School reflects amortization of loan acquisition costs as interest expense on the straight-line method over the term of the obligation.

Functional Expenses

The costs of providing the various program services have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the program, and management and general categories. An immaterial amount of fund raising costs for the years ended June 30, 2023 and 2022 are included in management and general expenses.

The financial statements report certain categories of expenses that are attributed to both program and supporting functions. Therefore, allocation on a reasonable basis that is consistently applied is required. The expenses that are allocated include repairs and maintenance, insurance, interest, and depreciation and amortization, which are allocated on a square footage basis, as well as personnel services, other purchased services, student services, supplies and materials, technology, office expenses, staff development, marketing and recruitment, utilities, and other expenses, which are allocated on the basis of estimates of time and effort for each category.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES (Continued)**

Comparative Financial Information

The financial statements include certain prior year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the School's financial statements for the year ended June 30, 2022 from which the summarized information was derived.

Recent Accounting Pronouncements

In September 2020, FASB issued ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. ASU 2020-07 requires the presentation of contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash and other financial assets. The main difference between the guidance in ASU 2020-07 and previous GAAP is the disclosure of a disaggregation of the amount of contributed nonfinancial assets, qualitative information about whether the contributed nonfinancial assets were either monetized or utilized during the period, the School's policy about monetizing rather than utilizing the assets, a description of any donor-imposed restrictions associated with the assets, a description of the valuation techniques used, and the principal market used to arrive at a fair value measurement. During the year ended June 30, 2022, the School adopted ASU 2020-07 for its contributed nonfinancial assets. This adoption was applied on a retrospective basis.

In February 2016, FASB issued ASU 2016-02, *Leases (Topic 842)*. ASU 2016-02 requires the recognition of lease assets and lease liabilities by lessees for those leases currently classified as operating leases and makes certain changes to the accounting for lease expenses. The main difference between the guidance in ASU 2016-02 and current GAAP is the recognition of lease assets and lease liabilities by lessees for those leases classified as operating leases under current GAAP. During the year ended June 30, 2023, the School adopted ASU 2016-02 for its leasing arrangements, along with the practical expedient, which allows modifications of contracts to be applied at the time of adoption. As a result of implementing ASU No. 2016-02, the School recognized right-of-use assets and lease liabilities, however, the required recognition had no impact on the School's statements of financial position as of July 1, 2022.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 2 - LIQUIDITY AND AVAILABILITY**

The School regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the School considers all expenditures related to its ongoing activities, as well as the conduct of services undertaken to support those activities to be general expenditures.

At June 30, the following financial assets could readily be made available within one year of the statement of financial position date to meet general expenditures:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 2,373,907	\$ 2,130,120
Accounts receivable	579,782	267,312
Grants receivable	<u>330,408</u>	<u>452,571</u>
	<u>\$ 3,284,097</u>	<u>\$ 2,850,003</u>

In addition, the School has a line of credit of \$250,000 to assist with cash flow needs.

**NOTE 3 - SPECIAL EDUCATION AND OTHER SERVICES**

Rochester City School District provides some of the special education services required by students of the School. Transportation is provided by the Rochester City and Greece School Districts. The School was unable to determine a value for these services, thus, these financial statements do not reflect revenue or expenses associated with those services.

The School does need to offer special education services that are not provided through the Rochester City School District. The School has teachers on staff to provide these services; the revenue and expense for these services have been included in the financial statements.

The School also receives State Aid in the form of textbooks and computer software through the Rochester City School District. The total aid received for the years ended June 30, 2023 and June 30, 2022 was \$38,556 and \$30,483, respectively. The value of this aid is based on original cost provided by the Rochester City School District.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 4 - LONG TERM DEBT**

Long-term debt consists of the following at June 30:	<u>2023</u>	<u>2022</u>
<p>Note payable to Canandaigua National Bank, originally in the amount of \$955,500. There are loan acquisition costs of \$15,805 and \$18,062 at June 30, 2023 and 2022, respectively. This loan was refinanced and has an interest rate of 4.19%. Principal and interest are payable in monthly installments of \$7,289 through July 2030. The interest rate will adjust in July 2025. As part of the agreement, the School must maintain a debt service coverage ratio of not less than 1.2:1. This note is secured by a second lien on the building mortgage.</p>	\$ 534,387	\$ 590,330
<p>Note payable to Canandaigua National Bank, originally in the amount of \$172,250. There are loan acquisition costs of \$2,122 and \$2,426 at June 30, 2023 and 2022, respectively. This loan was refinanced and has an interest rate of 4.19%. Principal and interest are payable in monthly installments of \$1,344 through July 2030. The interest rate will adjust in July 2025. As part of the agreement, the School must maintain a debt service coverage ratio of not less than 1.2:1. This note is secured by a second lien on the building mortgage.</p>	98,565	110,240
<p>Note payable to Canandaigua National Bank, originally in the amount of \$772,000. There are loan acquisition costs of \$14,840 and \$16,488 at June 30, 2023 and 2022, respectively. As of December 2022 this loan was refinanced and has an interest rate of 7.74%. Prior to a modification this note bore interest at a rate of 4.39%. Principal and interest are payable in monthly installments of \$5,909 prior to January, 2023, and \$6,883 January, 2023 through November 2032. The interest rate will adjust in December 2027. As part of the agreement, the School must maintain a debt service coverage ratio of not less than 1.2:1. This note is secured by a second lien on the building mortgage.</p>	548,450	597,683

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 5 - LINE OF CREDIT**

The School has a line of credit with a maximum authorization of \$250,000. Advances against this line bears interest at 1.75% above the current bank prime rate. This line is secured by any cash, securities, instruments or other property of the School in possession of M&T Bank. There was no amount outstanding at June 30, 2023 and 2022.

**NOTE 6 - DONATED SERVICES**

The School receives donated services that do not meet the criteria for recording as revenue and expense under accounting principles generally accepted in the United States of America. During the years ended June 30, 2023 and June 30, 2022, there were 35 and 11 volunteers who donated 480 and 550 hours, respectively. Volunteers assisted with board support, fundraising, and classroom help.

Contributed nonfinancial assets may include donated professional services, donated equipment, and other in-kind contributions which are recorded at the respective fair values of the goods or services received. Contributed goods and services are recorded at fair value at the date of donation. The School does not sell donated gifts-in-kind.

**NOTE 7 - PENSION EXPENSE**

The School has a 403(b) annuity retirement plan for its employees. There is no minimum service requirement to participate in the plan. Eligible employees may also receive discretionary amounts the School contributes. The Board of Trustees voted to make a contribution to the plan for the years ended June 30, 2023 and 2022. Pension expense for the years ended June 30, 2023 and 2022 was \$128,127 and \$90,649, respectively.

**NOTE 8 - SUBSEQUENT EVENTS**

Subsequent events have been evaluated through October 25, 2023, which is the date the statements were available for issuance.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 9 - LEASES**

The School determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities in the statements of financial position. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term, and ROU assets also include prepaid or accrued rent. Operating lease expense is recognized on a straight-line basis over the lease term. The School does not report ROU assets and lease liabilities for its immaterial or short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

The School evaluated current contracts to determine which met the criteria of a lease. The ROU assets represent the School's right to use underlying assets for the lease term, and the lease liabilities represent the School's obligation to make lease payments arising from these leases. The ROU assets and lease liabilities, all of which arise from operating leases, were calculated based on the present value of future lease payments over the lease terms. The School has made an accounting policy election to use a risk-free rate in lieu of its incremental borrowing rate to discount future lease payments.

The School's operating lease consists of a lease for copiers. This lease commenced on January 1, 2023.

The following summarizes the weighted average remaining lease term and discount rate as of June 30, 2023:

Weighted Average Remaining Lease Term

Operating lease	4.75 years
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Weighted Average Discount Rate

Operating lease	4%
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**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO FINANCIAL STATEMENTS**

**June 30, 2023**

**(Continued)**

**NOTE 9 - LEASES (Continued)**

Future maturities of lease liabilities are presented in the following table, for the years ending June 30:

	<u>Operating</u>
2024	\$ 32,704
2025	32,704
2026	32,704
2027	32,704
2028	24,528
Total Lease Payments	155,344
Less Present Value Discount	<u>(16,277)</u>
Total Lease Obligations	<u>\$ 139,067</u>

The following summarizes the line items in the statements of activities which include the components of lease expense for the year ended June 30, 2023:

Operating lease expense included in program	
services expenses	\$ <u>16,352</u>
Total operating lease costs	<u>\$ 16,352</u>

Supplemental Disclosures of Non-Cash Investing and Financing Activities

The following summarizes cash flow information related to leases for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from the operating lease	\$ 16,352

Lease assets obtained in exchange for lease obligations:	
Operating lease	\$ 152,371

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**

**SUPPLEMENTARY INFORMATION**

**For the Year Ended June 30, 2023**





**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***

**Independent Auditors' Report**

To the Board of Trustees  
Renaissance Academy Charter School of the Arts  
Rochester, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Renaissance Academy Charter School of the Arts (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 25, 2023.

**Report On Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Renaissance Academy Charter School of the Arts' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Renaissance Academy Charter School of the Arts' internal control. Accordingly, we do not express an opinion on the effectiveness of Renaissance Academy Charter School of the Arts' 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. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item (2023-001) that we consider to be a significant deficiency.

### **Report on Compliance and Other Matters**

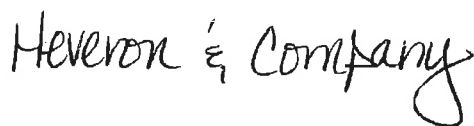
As part of obtaining reasonable assurance about whether Renaissance Academy Charter School of the Arts' financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have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

### **Renaissance Academy Charter School of the Arts' Response to Findings**

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

### **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.



Heveron & Company CPAs  
Certified Public Accountants

Rochester, New York  
October 25, 2023



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

**Independent Auditors' Report**

To the Board of Trustees  
Renaissance Academy Charter School of the Arts  
Rochester, NY

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

We have audited Renaissance Academy Charter School of the Arts' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Renaissance Academy Charter School of the Arts' major federal programs for the year ended June 30, 2023. Renaissance Academy Charter School of the Arts' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

**Basis for Opinion on Each Major Federal Program**

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

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



## **Responsibilities of Management for Compliance**

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

## **Auditor's Responsibilities for the Audit of Compliance**

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

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

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

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

## Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2023-002. Our opinion on each major federal program is not modified with respect to these matters.

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

## Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-002, to be a significant deficiency.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, as discussed above, we did identify certain deficiencies in internal control over compliance that we consider to be a significant deficiency.

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

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

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

*Heveron & Company*

Heveron & Company  
Certified Public Accountants

Rochester, New York  
October 25, 2023

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For The Year Ended June 30, 2023**

Section I - Summary of Auditors' Results

Financial Statements

The auditors' report expresses an unmodified opinion on the general-purpose financial statements of Renaissance Academy Charter School of the Arts.

No material weaknesses were identified in the internal controls over financial reporting.

A significant deficiency was identified in the internal controls over financial reporting.

No instances of noncompliance material to the financial statements of Renaissance Academy Charter School of the Arts were disclosed during the audit.

Federal Awards

The auditors' report on compliance for major programs expresses an unmodified opinion.

No material weaknesses were identified in the internal control over major programs.

A significant deficiency was identified in the internal controls over major programs.

Audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this schedule.

Identification of Major Programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553	School Breakfast Program
10.555	National School Lunch Program

Dollar Threshold used to distinguish  
between type A and type B programs: \$ 750,000

The auditee qualified as a low risk auditee.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For The Year Ended June 30, 2023**  
**(Continued)**

Section II - Financial Statement Findings

Significant Deficiency

2023-001

Audit Adjustments

*Criteria and Condition:* All financial transactions entries should be recorded in the accounting software during the year. There were several audit adjustments needed to ensure the financial statements were correct.

*Context:* Some accounts were not reconciled at year-end and proposed audit adjustments were necessary to ensure that the balances were proper.

*Cause:* There are no procedures in place to ensure that certain general ledger accounts are reviewed and reconciled prior to the audit.

*Effect:* This resulted in misstatements in the financial statements prior to the proposed audit adjustments.

*Recommendation:* The School should have processes in place to ensure that all accounts are reviewed and reconciled during the year and prior to the start of the audit.

*Views of responsible officials and planned corrective actions:* The School agrees with the recommendation and is in the process of designing and implementing proper controls.



**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For The Year Ended June 30, 2023**  
**(Continued)**

Section III - Federal Award Findings and Questioned Costs

United States Department of Agriculture

2023-002

School Breakfast Program - Assistance Listing No. 10.553; Grant Period: Year Ended June 30, 2023 and National School Lunch Program - Assistance Listing No. 10.555; Grant Period: Year Ended June 30, 2023

*Criteria and Condition:* To receive federal awards, non-federal entities must agree to maintain internal controls to provide reasonable assurance of compliance with requirements of the Single Audit Act.

*Context:* The School purchases food for the School Breakfast and National School Lunch program however, the invoices for purchases are not reviewed or approved before payment. Also, the meal counts for reimbursement are not reviewed prior to submitting.

*Cause:* The School believed it was efficient if the Cafeteria Manager oversaw all aspects of the program.

*Effect:* This could have resulted in errors or misstatement of expenditures or reimbursements.

*Recommendation:* The School should ensure that processes are in place to review and approve invoices for purchases related to the breakfast and lunch program. In addition, the meal counts and monthly claim reimbursements should be reviewed and confirmed by someone other than the individual compiling the counts. These processes should be documented.

*Views of responsible officials and planned corrective actions:* The School agrees with the finding and is in the process of designing and implementing controls to ensure compliance with the Act.



*Inspired by Arts. Empowered by Learning.*

## CORRECTIVE ACTION PLAN

United States Department of Education

The Renaissance Academy Charter School respectfully submits the following corrective action plan for the year ended June 30, 2023.

Name and address of public accounting firm:  
Heveron & Company, CPAs  
260 Plymouth Ave South  
Rochester, New York 14608

Audit Period: July 1, 2022 – June 30, 2023

The findings from the June 30, 2023 Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the Schedule of Findings and Questioned Costs.

### Findings – Financial Statement Findings

#### *Finding 2023-001 – Audit Adjustments*

Recommendation: The School should ensure that all accounts are reviewed and reconciled during the year and prior to the start of the audit.

Action Taken: All accounts will be reviewed and reconciled by the bookkeeper prior to the audit. The outside consultant will review the work by the bookkeeper and ensure the accounts are all adjusted accurately. The Chief Operating Officer (COO), Craig Eichmann, will be responsible for implementing this updated process and it will be fully implemented by July 31, 2024.

### Findings – Federal Award Program Audit

United States Department of Education

*Finding 2023-002 – School Breakfast Program No. 10.553; Grant Period: Year Ended June 30, 2023 and National School Lunch Program – Assistance Listing No. 10.555; Grant Period: Year Ended June 30, 2023*



*Inspired by Arts. Empowered by Learning.*

Recommendation: The School should ensure that processes are in place to review and approve of invoices for purchases related to the breakfast and lunch program. Also, the meal counts and monthly claim reimbursements should be reviewed and confirmed by someone other than the person compiling the counts. These processes should be documented.

Action Taken: Purchase orders for food and supply purchases will be filled out by the Cafeteria Manager and approved by the Chief Operating Officer (COO). Once the food is delivered, the Cafeteria Manager will submit the invoice to the COO and he will match it to the invoice and review and sign the invoice. On a monthly basis, the COO will review and approve the monthly meal counts, compiled by the Cafeteria Manager and submit the meal claim reimbursement. The COO, Craig Eichmann, will be responsible for implementing this updated process and it will be fully implemented by October 31, 2023.

Please contact us with any questions regarding the plan.

Sincerely,

[Redacted signature]

Renaissance Academy Charter School

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended June 30, 2023**

Federal Grantor/Program Title Pass-Through Grantor	Federal AL Number	Agency or Pass Through Number	Passed Through to Subrecipients	Federal Expenditures
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United States Department of Agriculture

Child Nutrition Cluster:

School Breakfast Program Passed Through New York State Education Department	10.553	421800860854	\$ -	\$ 222,430
National School Snack Program Passed Through New York State Education Department	10.555	421800860854	-	86,739
COVID-19 National School Lunch Program Passed Through New York State Education Department	10.555	26050186167	-	22,787
National School Lunch Program Passed Through New York State Education Department	10.555	26050186167	-	<u>331,408</u>
Total Child Nutrition Cluster			<u>-</u>	<u>663,364</u>
Total United States Department of Agriculture			<u>-</u>	<u>663,364</u>

United States Department of Education

American Rescue Plan - Homeless Children and Youth Part II Passed Through New York State Education Department	84.425W	260501861067	-	3,120
COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief Passed Through New York State Education Department	84.425U	260501861067	-	432,030

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended June 30, 2023**  
**(Continued)**

Federal Grantor/Program Title Pass-Through Grantor	Federal AL Number	Agency or Pass Through Number	Passed Through to Subrecipients	Federal Expenditures
<u>United States Department of Education (Continued)</u>				
COVID-19 Elementary and Secondary School Emergency Relief Fund Passed Through New York State Education Department	84.425D	260501861067	-	220,735
Total Education Stabilization Fund	84.425			655,885
Title I Grants to Local Educational Agencies Passed Through New York State Education Department	84.010A	260501861067	-	328,639
Supporting Effective Instruction State Grant Passed Through New York State Education Department	84.367	260501861067	-	52,234
Strengthening Institutions Program Passed Through New York State Education Department	84.031A	260501861067	-	3,581
Student Support and Academic Enrichment Program Passed Through New York State Education Department	84.424	260501861067	-	21,821
Total United States Department of Education			-	1,062,160
Total Federal Expenditures			\$ -	\$ 1,725,524

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended June 30, 2023**

Note 1 - Basis of Presentation:

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Renaissance Academy Charter School of the Arts under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Renaissance Academy Charter School of the Arts, it is not intended to and does not present the financial position, change in net assets or cash flows of Renaissance Academy Charter School of the Arts.

Note 2 - Summary of Significant Accounting Policies:

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Renaissance Academy Charter School of the Arts has not yet elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance. All costs are directly allocated.

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS  
REVENUE AND EXPENSE ANALYSIS**

**June 30**

<b>YEARS ENDING:</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
<b>REVENUE, GAINS AND OTHER SUPPORT</b>				
Resident Student Enrollment	<b>\$ 6,791,782</b>	\$6,724,571	\$6,892,646	\$6,761,658
Students with Disabilities	<b>601,254</b>	458,573	286,021	324,199
Federal Grants	<b>1,072,060</b>	1,408,681	607,895	371,623
In Kind State Grants	<b>38,556</b>	30,483	34,341	34,214
Food Service Fees	<b>679,693</b>	615,856	214,684	366,054
Contributions	<b>116,555</b>	62,344	35,055	42,592
Forgiveness of Long-Term Debt	<b>-</b>	-	774,100	-
Interest Income	<b>33,915</b>	4,123	772	1,182
Other Income	<b><u>45,313</u></b>	<u>37,053</u>	<u>6,076</u>	<u>14,089</u>
 Total Revenue, Gains and Other Support	 <b><u>9,379,128</u></b>	 <u>9,341,684</u>	 <u>8,851,590</u>	 <u>7,915,611</u>
<b>EXPENSES</b>				
Program Services	<b>7,698,560</b>	7,751,296	6,374,410	6,440,528
Supporting Services	<b><u>937,559</u></b>	<u>892,547</u>	<u>741,581</u>	<u>612,156</u>
 Total Expenses	 <b><u>8,636,119</u></b>	 <u>8,643,843</u>	 <u>7,115,991</u>	 <u>7,052,684</u>
 Change in Net Assets	 <b><u>\$ 743,009</u></b>	 <u>\$ 697,841</u>	 <u>\$1,735,599</u>	 <u>\$ 862,927</u>

*Prepared by Heveron & Company CPAs*

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**TREND ANALYSIS**  
**June 30**

<b>YEARS ENDING:</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
<b>STATEMENT OF FINANCIAL POSITION SUMMARY</b>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 2,373,907	\$2,130,120	\$1,427,781	\$ 628,400
Accounts Receivable	579,782	267,312	179,391	99,545
Grants Receivable	330,408	452,571	69,102	18,388
Prepaid Expenses	27,893	36,174	11,401	-
Fixed Assets, Net	6,467,878	6,488,286	6,677,710	6,862,481
Restricted Cash - Escrow Account	-	100,021	100,005	100,119
Certificate of Deposit Held for Escrow	101,369	-	-	-
Investments	7,787	3,258	3,258	3,258
Right-of-Use Assets - Operating Leases	139,067	-	-	-
Total Assets	<u>10,028,091</u>	<u>9,477,742</u>	<u>8,468,648</u>	<u>7,712,191</u>
<b>LIABILITIES AND NET ASSETS</b>				
Liabilities	3,096,134	3,288,794	2,977,541	3,956,683
Net Assets	<u>6,931,957</u>	<u>6,188,948</u>	<u>5,491,107</u>	<u>3,755,508</u>
Total Liabilities and Net Assets	<u>\$10,028,091</u>	<u>\$9,477,742</u>	<u>\$8,468,648</u>	<u>\$7,712,191</u>
<b>STATEMENT OF ACTIVITIES SUMMARY</b>				
<b>REVENUE, GAINS AND OTHER SUPPORT</b>				
	\$ 9,379,128	\$9,341,684	\$8,851,590	\$7,915,611
<b>EXPENSES</b>				
Program Services	7,698,560	7,751,296	6,374,410	6,440,528
Supporting Services	<u>937,559</u>	<u>892,547</u>	<u>741,581</u>	<u>612,156</u>
Total Expenses	<u>8,636,119</u>	<u>8,643,843</u>	<u>7,115,991</u>	<u>7,052,684</u>
Change in Net Assets	743,009	697,841	1,735,599	862,927
Net Assets - Beginning	<u>6,188,948</u>	<u>5,491,107</u>	<u>3,755,508</u>	<u>2,892,581</u>
Net Assets - Ending	<u>\$ 6,931,957</u>	<u>\$6,188,948</u>	<u>\$5,491,107</u>	<u>\$3,755,508</u>

*Prepared by Heveron & Company CPAs*



**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS  
REVENUE AND EXPENSE ANALYSIS**

**June 30**

<b>YEARS ENDING:</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
<b>PERCENTAGE DATA</b>				
<b>REVENUE, GAINS AND OTHER SUPPORT</b>				
Resident Student Enrollment	<b>72.5</b>	72.0	77.9	85.5
Students with Disabilities	<b>6.4</b>	4.9	3.2	4.1
Federal Grants	<b>11.4</b>	15.1	6.9	4.7
In Kind State Grants	<b>0.4</b>	0.3	0.4	0.4
Food Services	<b>7.2</b>	6.6	2.4	4.6
Contributions	<b>1.2</b>	0.7	0.4	0.5
Forgiveness of Long-Term Debt	-	-	8.7	-
Interest Income	<b>0.4</b>	-	-	-
Other Income	<b><u>0.5</u></b>	<u>0.4</u>	<u>0.1</u>	<u>0.2</u>
Total Revenue, Gains and Other Support	<b><u>100.0</u></b>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>
<b>EXPENSES AS A PERCENT OF REVENUE, GAINS AND OTHER SUPPORT</b>				
Program Services	<b>82.1</b>	83.0	72.0	81.4
Supporting Services	<b><u>10.0</u></b>	<u>9.6</u>	<u>8.4</u>	<u>7.7</u>
Total Expenses	<b><u>92.1</u></b>	<u>92.6</u>	<u>80.4</u>	<u>89.1</u>
Change in Net Assets	<b><u>7.9</u></b>	<u>7.4</u>	<u>19.6</u>	<u>10.9</u>
<b>KEY STATISTICS</b>				
Salaries, Payroll Taxes, and Benefits as a % of Total Expenses	<b>67.9</b>	64.8	70.9	69.2
Payroll Overhead as a % of Total Payroll	<b>21.6</b>	22.7	23.8	23.1

*Prepared by Heveron & Company CPAs*



September 22, 2023

To The Finance Committee  
of the Board of Trustees  
Renaissance Academy Charter School of the Arts  
299 Kirk Road  
Rochester, NY 14612

Dear Committee Members:

In addition to the required communications that we included in a separate letter, we have some observations about financial trends and recommendations for improvements.

### **Trends**

Comparative financial information and trends for the current and prior three years are also enclosed. This information should assist you in analyzing your financial results, and may be useful for budgeting and planning. Significant trends that we noted include:

- Receivables increased due to the timing of payments not received by year-end. At year-end, the School was owed a combined \$330,000 for Title and ESSER funding and \$420,000 from school districts. There was also \$184,000 due at year-end related to food services.
- As a result of the new lease standard in effect for 2023, operating lease values of approximately \$139,000 were added as Right of Use Assets and Lease Liabilities on the Statements of Financial Position.
- In the prior year, the School received a Cares Act Grant of \$486,000, that was not received again in the current year, resulting in the decrease in Federal Grants.
- Total personnel costs increased \$261,000 from the prior year, mainly as result of adding a few new positions, including security personnel.
- Staff development expenses increased \$173,000 from the prior year primarily due to the purchase of a coaching contract that was grant funded.
- Other purchased services decreased \$230,000. Expenses in the prior year consisted of the security company, HR consultant, and grant consultant. The School did not incur those expenses again this year and they hired their own security instead of using an outside company.



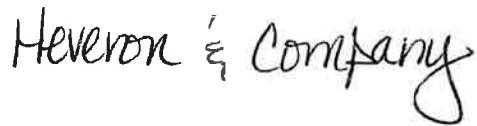
## Control Deficiencies

The following are not considered material weaknesses.

- In general, the use of credit cards has been identified as an area for many organizations where there is often inadequate documentation and occasional abuse. Charges should be supported by an invoice, receipt or other documentation that clearly shows what is being purchased and the reason for the purchase. During testing we noted that, while most receipts were present, it was difficult to tell what the purchase was for. We suggest attaching the receipt or invoice to a form that documents the purpose. This form should be signed by the employee and approved by a supervisor. This will document the reason for the purchase and reduce the chance that the card is used for an unauthorized purpose.
- We know that you do have an independent review of your bank statements. You should ensure that canceled checks or check images are included in this process on a regular formal basis as well. Any questionable items noted should be investigated. This will help catch bank errors, your errors, or misuse of funds.

Please contact us if you have any questions about this letter or if we can help in any other way.

Sincerely,

A handwritten signature in black ink that reads "Heveron & Company". The script is cursive and fluid, with the ampersand being a simple loop.

Heveron & Company CPAs



## Auditors' Communications

September 22, 2023

To The Board of Trustees  
Renaissance Academy Charter School of the Arts  
299 Kirk Road  
Rochester, NY 14612

Dear Committee Members:

We have audited the financial statements of Renaissance Academy Charter School of the Arts for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the *Uniform Guidance*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our Audit Plan provided to you prior to the engagement. Professional standards also require that we communicate to you the following information related to our audit.

### **General Observations and Significant Audit Matters**

We have become aware of matters that we consider to be significant deficiencies. They are described below.

- Management is responsible for the selection and use of appropriate *accounting policies*. The significant accounting policies used by Renaissance Academy Charter School of the Arts are described in Note 1 to the financial statements. As described in Note 1, the School changed accounting policies related to leases by adopting FASB Accounting Standards Update 2016-02, *Leases (Topic 842)* during the year. Accordingly, the accounting change has been retrospectively applied to prior periods presented as if the policy had always been used. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.
- *Accounting estimates* are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements include areas such as useful life and collectibility.



- The *financial statement disclosures* are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements include the disclosures of Long Term Debt in Note 4, Pension Expense in Note 7, and Leases in Note 9 to the financial statements.
- *Management may disagree with auditors* about areas needed to be accessed for audits or about conclusions that are reached with respect to amounts or disclosures. Management may explain their position and may also reach out to other CPAs or experts. We did not have any such disagreements or difficulties with management.
- Whenever we become aware of *adjustments or corrections* that are not clearly trivial, we will discuss them with management. Management approved all accounting adjustments that were proposed and recorded to make your financial statements materially correct.
- We have requested certain *representations from management* that are included in the management representation letter.
- In some cases, *management may decide to consult with other accountants about auditing and accounting matters*, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the School’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.
- Your financial statements also include *supplementary information*. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. That information has been prepared consistently with the prior year, and is appropriate and complete.

In planning and performing our audit of the financial statements of Renaissance Academy Charter School of the Arts as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Renaissance Academy Charter School of the Arts’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School’s internal control. Accordingly, we do not express an opinion on the effectiveness of the School’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the School’s financial statements will not be prevented or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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 above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

However, as discussed below, we identified certain deficiencies in internal controls over financial reporting and internal controls over major programs that we consider to be a significant deficiencies.

The combination of the following control deficiencies may allow misstatement and/or fraud to go undetected. Because of the magnitude of potential misstatements, these are considered significant deficiencies in internal controls over financial reporting and internal controls over compliance.

#### Internal Controls Over Financial Reporting

- This letter explained control deficiencies that may be significant deficiencies or material weaknesses. The professional guidance in this area clearly states that if outside auditors need to make significant adjustments to your financial statements for them to be correct, that must be communicated to management as a significant deficiency or as a material weakness. Currently, not all financial transactions were recorded in the accounting software during the year. You should have a process in place to ensure that all accounts are reviewed and reconciled by an independent person prior to the beginning of the audit.

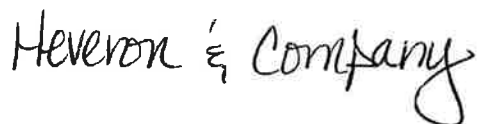
#### Internal Controls Over Major Programs:

- We noted that controls over School Breakfast/Lunch program need to be improved. There should be a review process and separation of duties for the monthly meal count submittance and for the food purchases. The payment of the invoices should follow the same process as all other disbursements, entered when purchased as payables and paid with the other cash disbursements by the finance office. This is also a finding for the single audit.

The purpose of this communication is solely to describe the scope of our testing of internal control over financial reporting and the results of that testing. This communication is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting. Accordingly, this communication is not suitable for any other purpose.

The recommendations in this letter are necessary for us to fulfill our responsibilities. Please let us know if you have any questions about our recommendations or how to implement them.

Sincerely,

A handwritten signature in black ink that reads "Heveron & Company". The script is cursive and fluid, with the ampersand being particularly stylized.

Heveron & Company CPAs

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

**Trustee Name:**

Tom Markel

**Name of Charter School Education Corporation:**

RA School of Arts

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

Board Member  
Finance Chair

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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



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

**Business Telephone:**

None

**Business Address:**

None

**E-mail Address:**

[Redacted]

**Home Telephone:**

[Redacted]

**Home Address:**

[Redacted]

[Redacted Signature]

6/26/23

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**

Steven M. Morse

---

**Name of Charter School Education Corporation:**

Renaissance Academy Charter School of the Arts

---

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

At-Large Board Member

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ **None**

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

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

**Business Telephone:**

[REDACTED]

**Business Address:**

[REDACTED]

**E-mail Address:**

[REDACTED]

**Home Telephone:**

[REDACTED]

**Home Address:**

[REDACTED]

[REDACTED]

**Signature**

6/14/23

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**

Michael F. Osborn

---

**Name of Charter School Education Corporation:**

Renaissance Academy Charter School of the Arts

---

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

Board

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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



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

☒ **None**

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

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

☒ **None**

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

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

**Business Telephone:**

[REDACTED]

**Business Address:**

\_\_\_\_\_

**E-mail Address:**

[REDACTED]

**Home Telephone:**

[REDACTED]

**Home Address:**

[REDACTED]

**Signature** \_\_\_\_\_

**Date**

6/20/23

Acceptable signature formats include:

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

*last revised 04/2022*

<b>Disclosure of Financial Interest by a Current or Former Trustee</b>
--

**Trustee Name:**

Mark McDermott

---

**Name of Charter School Education Corporation:**

Renaissance Academy Charter School for the Arts

---

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

Chair of Academic Committee

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ Yes ☐ No

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

Nan Westervelt is my mother in law and Dan Westervelt is my father in law. They both are independent contractors providing services to Renaissance Academy. Rebecca Westervelt is my wife's sister in law. She is an employee of the company that manages Renaissance Academy's retirement plan.

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ **None**

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

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**Business Telephone:**

[REDACTED]

**Business Address:**

[REDACTED]

**E-mail Address:**

[REDACTED]

**Home Telephone:**

[REDACTED]

**Home Address:**

[REDACTED]

**Signature**

[REDACTED]

**Date**

6-21-23

Acceptable signature formats include:

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

*last revised 04/2022*



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

**Trustee Name:**

Linda Dickey

**Name of Charter School Education Corporation:**

Renaissance Academy Charter  
School of the Arts

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

Trustee

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ **None**

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

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

**Business Telephone:**

[Redacted]

**Business Address:**

[Redacted]

**E-mail Address:**

[Redacted]

**Home Telephone:**

[Redacted]

**Home Address:**

[Redacted]

[Redacted]

[Redacted]

6/27/23

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

<b>Disclosure of Financial Interest by a Current or Former Trustee</b>
--

**Trustee Name:**

Kristian Walker

---

**Name of Charter School Education Corporation:**

Renaissance Academy Charter School of the Arts

---

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

Secretary

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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



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

☒ **None**

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

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**Business Telephone:**

[REDACTED]

**Business Address:**

[REDACTED]

**E-mail Address:**

[REDACTED]

**Home Telephone:**

[REDACTED]

**Home Address:**

[REDACTED]

<div data-bbox="328 1234 737 1373" data-label="Text"><p>[REDACTED]</p></div>	<div data-bbox="990 1323 1172 1365" data-label="Text"><p>6/26/2023</p></div>
<b>Signature</b>	<b>Date</b>

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**

Deasure A. Matthew

---

**Name of Charter School Education Corporation:**

Renaissance Academy Charter School of the Arts

---

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

Board Chair

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ **None**

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

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**Business Telephone:**

n/a

**Business Address:**

n/a

**E-mail Address:**

[REDACTED]

**Home Telephone:**

[REDACTED]

**Home Address:**

[REDACTED]

[REDACTED]

June 15, 2023

**Signature**

**Date**

Acceptable signature formats include:

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

*last revised 04/2022*

<b>Disclosure of Financial Interest by a Current or Former Trustee</b>
--

**Trustee Name:**

Cheryl Hayward

---

**Name of Charter School Education Corporation:**

Renaissance Academy Charter School of the Arts

---

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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



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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ **None**

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

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

☒ **None**

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

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

**Business Telephone:**

[REDACTED]

**Business Address:**

[REDACTED]

**E-mail Address:**

[REDACTED]

**Home Telephone:**

[REDACTED]

**Home Address:**

[REDACTED]

[REDACTED]

Signature



6-22-23

Date

Acceptable signature formats include:

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

*last revised 04/2022*

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

**Trustee Name:**

Amy Reingold

**Name of Charter School Education Corporation:**

Renaissance Academy Charter School for  
The Arts

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

member at large  
Chair Resource Committee

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☐ No

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

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

☐ Yes ☐ No

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

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

☒ **None**

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

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

☐ **None**

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



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**Business Telephone:**

\_\_\_\_\_

**Business Address:**

\_\_\_\_\_

**E-mail Address:**

\_\_\_\_\_

**Home Telephone:**

\_\_\_\_\_

**Home Address:**

\_\_\_\_\_

\_\_\_\_\_

**Signature**

**Date**

6/25/23

Acceptable signature formats include:

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

*last revised 04/2022*

1. The first part of the paper is devoted to a general discussion of the problem of the existence of a solution of the system of equations

$$\begin{aligned} \Delta u &= f(x, y, z, u, v, w) \\ \Delta v &= g(x, y, z, u, v, w) \\ \Delta w &= h(x, y, z, u, v, w) \end{aligned}$$

where  $x, y, z$  are the coordinates of a point in a domain  $D$  of the three-dimensional space, and  $u, v, w$  are the unknown functions.

The functions  $f, g, h$  are assumed to be continuous in  $D$  and to satisfy certain conditions which will be stated later.

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

**Trustee Name:**

Ann Seigler

---

**Name of Charter School Education Corporation:**

Renaissance Academy Charter School of the Arts

---

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

Board Chair, Human Resource Committee Chair

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☐ Yes ☒ No

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

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

☒ None

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

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

☒ None

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

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[REDACTED]

**Business Address:**

[REDACTED]

**E-mail Address:**

[REDACTED]

**Home Telephone:**

[REDACTED]

**Home Address:**

[REDACTED]

[REDACTED]

**Signature**

**Date**

6/26/23

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*last revised 04/2022*



**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**Board of Trustees Meeting – Monthly Board Meeting**  
**Wednesday, July 20, 2022 at 12:30 PM**  
**Location: 299 Kirk Road**  
**MINUTES**

**Mission:** *The mission of the Renaissance Academy Charter School of the Arts is to provide children an enriched and rigorous education through the humanities and arts integration leading to success in college, careers and life.*

**Welcome/Call to Order and Introductions**

**Members Present:** Cheryl Hayward (Left at 1 PM); Ann Seigler; Amy Reingold; Dr. Deasure Matthew; Tom Merkel; Mark McDermott; Kristian Walker; Linda Dickey

**Members Absent:** 0

**Others Present:** Dr. Cait Loury; Craig Eichmann; Nan Westervelt; Harry Marino

❖ **Kudos & Celebrations:** Waived.

❖ **Approval of Consent Agenda Items**

[Note: Single items can be removed from the list and considered separately at the request of a Board of Trustees member]

- ❖ **Motion # 98.6 to approve consent items Agenda and 98.7 to approve June 15, 2022 Special Mtg. & Executive Session Minutes; June 15, 2022 Minutes & June 15, 2022 Executive Session Minutes**

**Motion:** Amy Reingold **Seconded:** Mark McDermott

**Discussion:** None

**Ayes:** 8 **Nays:** 0

- ❖ **Motion # 98.7 to move to Executive Session to discuss the Interim CEO position.**

➤ **Motion:** Amy Reingold **Seconded:** Mark McDermott

➤ **Discussion:** None

➤ **Ayes:** 8 **Nays:** 0

**Finance Committee Report [Mr. Tom Merkel] [5 Minutes]**

- **Motion # 99 to approve the 2022-23 Renaissance Academy Charter School of the Arts budget.**

■ **Motion:**           **Seconded:**

■ **Discussion:**

● **ROLL CALL VOTE**

Tom Merkel	<b>Yes</b>	No
Kristian Walker	<b>Yes</b>	No
Amy Reingold	<b>Yes</b>	No
Cheryl Hayward	N/A	
Linda Dickey	<b>Yes</b>	No
Ann Seigler	<b>Yes</b>	No
Mark McDermott	<b>Yes</b>	No



Deasure Matthew

Yes

No

❖ **Motion # 99.1 to approve the use of surplus funds for 2022- 2027 Capital Improvement Projects.**

- Motion: Seconded:
- Discussion:

● **ROLL CALL VOTE**

Kristian Walker	Yes	No
Cheryl Hayward	N/A	
Linda Dickey	Yes	No
Ann Seigler	Yes	No
Mark McDermott	Yes	No
Deasure Matthew	Yes	No
Amy Reingold	Yes	No
Tom Merkel	Yes	No

❖ **Academic Committee Report [Mr. Mark McDermott] [5 Minutes]**

- A brief report was provided.

❖ **Resource Development Committee Report [Ms. Amy Reingold] [5 Minutes]**

- A brief report was provided.

❖ **Governance Committee Report [Ms. Linda Dickey] [5 Minutes]**

- A brief report was provided.

❖ **Human Resources Committee Report [Ann Seigler] [5 Minutes]**

➤ **Motion # 99.2 to approve the updated Organizational Chart**

- **Motion:** Mark McDermott    **Seconded:** Deasure Matthew
- **Discussion:** After discussion, the board agreed to table the Organization Chart Vote until its Annual Meeting in August.
- **Ayes:** 7        **Nays:**

❖ **Motion # 99.3 to table the approval of the updated Organizational Chart**

- **Motion:** Amy Reingold    **Seconded:** Deasure Matthew
- **Discussion:** None
- **Ayes:** 7        **Nays:**

❖ **Old Business**

- The status of the Financial Disclosure submissions was discussed.

**New Business**

- The Board discussed the status of Governor Hochul's updated Open Meeting Laws and agreed to meet in person in August.
- The Board discussed the status of Committee Meeting Times/Frequency/Impact of Updated Open Meeting Laws. The Board agreed to continue meeting on the third Wednesday of the month at 12:30 PM at the school.

❖ **Interim CEO Report [Dr. Cait Loury]**

- Dr. Loury provided the following highlights to the written Interim CEO report.
  - Upcoming Events (to be submitted to the Board via email):

- Meet the Teacher/Family Orientation Night, Thursday, August 18 for all families from 3-6:30 pm. Board members are invited.
- Back to School Bash Seabreeze Event-Saturday, August 27 beginning at 10 am; \$26 a ticket-Board members invited to purchase a ticket and sit at the RA pavilion to meet some families.
- Staff returns on Monday, August 15. The Board is welcome to greet the staff and help serve breakfast at 7:45 AM.

❖ **Motion #99.4 to Adjourn.**

- **Motion:** Amy Reingold   **Seconded:** Mark McDermott
- **Discussion:** None
- **Ayes:**   **Nays:** 0

**Adjournment - TIME: 2:24 PM**



**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**Board of Trustees Meeting – Monthly Board Meeting**  
**Wednesday, August 17, 2022 12:30 PM**  
**Location: 299 Kirk Road**  
**MINUTES**

**Mission:** *The mission of the Renaissance Academy Charter School of the Arts is to provide children an enriched and rigorous education through the humanities and arts integration leading to success in college, careers and life.*

**Welcome/Call to Order and Introductions TIME: 12:40 pm**

**Members Present:** Dr. Deasure Matthew; Amy Reingold; Ann Seigler; Mark McDermott; Linda Dickey; Kristian Walker

**Members Absent:** Cheryl Hayward; Tom Merkel

**Others Present:** Dr. Cait Lory; Kristin Loftus; Craig Eichmann; Harry Marino; Nan Westervelt

❖ **Kudos & Celebrations:**

- Board members that attended the launch of the school year with the staff congratulated Dr. Lory and Kristin Loftus for a “goose bump event.”
- Linda Dickey was congratulated on her new position as Assistant Principal at Sutherland H.S. in the Pittsford Central School District.
- Craig Eichmann was welcomed back as COO.

❖ **Approval of Consent Agenda Items**

**[Note: Single items can be removed from the list and considered separately at the request of a Board of Trustees member]**

❖ **Motion # 100 to approve consent items: 8/17/22 Agenda and 100.1 to approve 7/20/22 Regular Meeting Minutes; 7/20/22 Executive Session Minutes; and 8/3/22 Special Meeting/Executive Session Minutes.**

- **Motion:** Amy Reingold    **Second:** Mark McDermott
- **Discussion:** The Board recognized that the vote to promote Dr. Lory to permanent CEO should be included in the August 3 Special Meeting Minutes.

❖ **Motion #100.2 to amend the minutes of the August 3, 2022 Special Meeting to reflect the Board's unanimous vote to hire Dr. Cait Lory as permanent CEO.**

- **Motion:** Mark McDermott    **Second:** Linda Dickey
- **Discussion:** None
- **Ayes:** 6    **Nays:** 0

❖ **CEO Report - Dr. Cait Lory - [5 Minutes]**

- **Dr. Lory highlighted several items from the written report provided to the Board.**
  - The NYSED State Test scores are currently embargoed but will be shared with the Board when the embargo is lifted.

- Pre- and post-assessments of students attending “Camp ReAdy” demonstrate academic growth. The results of the program will be shared with the Academic Committee in early September.
- The staff is participating in weeklong professional development sessions with a focus on building RA’s school community, restorative practices, small group instruction in ELA and math. The Board engaged in a discussion about the restorative practices sessions. A Board member complimented Dr. Loury and Ms. Loftus on the onboarding process. She attended segments of the first day of onboarding and spoke with first year teachers that expressed their satisfaction with the onboarding efforts.
- Dr. Loury will implement “Coffee and Conversation with the CEO” events every other month for families. The opposite months will offer “What’s The Buzz?” sessions with RA’s Mental Health professionals. A Family Newsletter will be emailed each month to families.

❖ **Finance Committee Report - Mr. Tom Merkel [5 Minutes]**

- The school is in a strong financial position as it starts the 2022-23 school year and the Finance Committee is working with the auditors to finalize the 2021-22 audit. The committee will also be updating RA’s Policies and Procedures.
- The Board requested information on how enrollment this year compared to last year. A follow up discussion centered on the status of ENL and Special Education students and the efforts being made to attract both populations.

❖ **Academic Committee Report - Mr. Mark McDermott [5 Minutes]**

- The first meeting of the year is scheduled for September 2.

❖ **Resource Development Committee Report -Ms. Amy Reingold [5 Minutes]**

- The committee is reviewing its Development Plan with Dr. Loury and fundraising consultants in order to increase unearned income for the school.
- The consultant recommended a cultivation event be held to continue building relationships with current and prospective donors. The event will include a tour of the school and provide Dr. Loury with the opportunity to articulate her passion for the school as she steps into a new role at RA.
- A session on the fundraising role of charter school Board members will be held at the Board Retreat.

❖ **Governance Committee Report - Ms. Linda Dickey [5 Minutes]**

- The Board retreat will be held on Saturday, October 15, 2022.
- The Board discussed ways members can provide names of prospects in fundraising and finance.

➤ **Motion # 100.3 to re-elect Tom Merkel to a three year term.**

- **Motion:** Mark McDermott    **Seconded:** Amy Reingold
- **Discussion:** None
- **Ayes:** 6     **Nays:** 0

➤ **Motion #100.4 to approve slate of officers for academic year 2022-2023**

- **Chair -** Dr. Deasure Matthew
- **Vice-Chair -** Cheryl Hayward
- **Secretary -** Kristian Walker
- **Treasurer -** Tom Merkel

- **Motion:** Amy Reingold    **Seconded:** Mark McDermott
- **Discussion:** None
- **Ayes:** 6      **Nays:** 0

❖ **Human Resources Committee Report - Ann Seigler [5 Minutes]**

- The 2022-23 goals were presented and discussed.
- The CEO, COO and Executive Administrative Assistant will review the comprehensive audit from HR Works that outlined and ranked HR actions as best practices and compliance measures. Committee members with extensive HR experience will support the staff team and provide additional clarification to specific audit items targeted by the team.

➤ **Motion #100.5 to approve the 2022-23 Staff Handbook.**

- **Motion:** Deasure Matthew    **Seconded:** Linda Dickey
- **Discussion:** None
- **Ayes:** 6      **Nays:** 0

❖ **Old Business**

➤ **Motion #100.6 to approve the updated Organizational Chart**

- **Motion:** Deasure Matthew    **Seconded:** Mark McDermott
- **Discussion:** None
- **Ayes:** 6      **Nays:** 0

❖ **New Business**

➤ **2022-23 BOARD GOALS**

■ **Motion # 100.7 to approve the 2022-23 Board Goals (See Attached)**

- **Motion:** Mark McDermott    **Second:** Kristian Walker
- **Discussion:** The Board reviewed the proposed goals and after discussion came to consensus on the final wording and methods to assess progress and outcomes.
- **Ayes:** 6      **Nays:** 0

➤ **Code of Ethics/Conflict of Interest Form**

- Board and staff are required to read and sign the form annually and signed copies are kept at RA.

➤ **Motion #100.8 to approve the SAVE Plan (Schools Against Violence in Education)**

- The plan will be submitted to the public for one month to receive feedback before a final vote is taken in September.
  - **Motion:** Mark McDermott    **Seconded:** Ann Seigler
  - **Discussion:** None
  - **Ayes:** 6      **Nays:** 0

➤ **Motion #100.9 to approve the updated Student Discipline Policy/Code of Conduct**

- **Motion:** Deasure Matthew    **Seconded:** Mark McDermott
- **Discussion:** None
- **Ayes:** 6      **Nays:** 0



➤ **Motion #101 to approve the updated DASA (Bullying) Policy**

- Motion: Ann Seigler    Seconded: Mark McDermott
- Discussion: None
- Ayes: 6    Nays: 0

➤ **Motion #101.1 to approve the updated Student Handbook**

- Motion: Deasure Matthew    Seconded: Ann Seigler
- Discussion: None
- Ayes: 6    Nays: 0

➤ **Motion #101.2 to approve the amended Covid 19 Sick Leave Policy**

- Motion: Deasure Matthew    Seconded: Ann Seigler
- Discussion: None
- Ayes: 6    Nays: 0

➤ **Motion 101.3 to approve the 2022-23 list of vendors/contractors.**

- *Note: Mr. Mark McDermott removed himself from the meeting prior to the motion to approve the list of vendors/contractors. McDermott has indicated his familial relationships in his signed Financial Disclosure document. The contractors affected have signed a Statement of Assurance that Mr. McDermott does not benefit financially from the familial relationship.*

- Motion: Amy Reingold    Seconded: Ann Seigler
- Discussion: None

➤ **ROLL CALL VOTE**

■ Kristian Walker	Yes	No	
■ Cheryl Hayward	Yes	No	N/A
■ Linda Dickey	Yes	No	
■ Ann Seigler	Yes	No	
■ Mark McDermott	Yes	No	N/A
■ Deasure Matthew	Yes	No	
■ Amy Reingold	Yes	No	
■ Tom Merkel	Yes	No	N/A

❖ **Motion #101.4 to Adjourn.**

- Motion: Ann Seigler    Seconded: Amy Reingold
- Discussion:
- Ayes:    Nays:

**Adjournment - TIME: 2:25 pm**



**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**Board of Trustees Meeting – Monthly Board Meeting**  
**Wednesday, sEPTEMBER 21, 2022 12:30 PM**  
**Location: 299 Kirk Road**  
**DRAFT MINUTES**

**Mission:** *The mission of the Renaissance Academy Charter School of the Arts is to provide children an enriched and rigorous education through the humanities and arts integration leading to success in college, careers and life.*

**Welcome/Call to Order and Introductions TIME: 12:37**

**Members Present:** Dr. Deasure Matthew; Ms. Cheryl Hayward; Ms. Kristian Walker; Mr. Tom Merkel; Mr. Mark McDermott; Ms. Amy Reingold

**Members Absent:** Ms. Ann Seigler; Ms. Linda Dickey

**Others Present:** Dr. Cait Loury, CEO; Mr. Craig Eichmann, COO; Ms. Kristin Loftus, Principal; Ms. Nan Westervelt

❖ **Kudos & Celebrations:**

- Amy Reingold was thanked for her service as a RA Trustee and her continuation as a Resource Development Committee and Reach for the Stars committee member.

❖ **Approval of Consent Agenda Items**

**[Note: Single items can be removed from the list and considered separately at the request of a Board of Trustees member]**

❖ **Motion # 101.5 to approve consent items: 9/21/22 Agenda and 101.6 to approve 8/17/22 Regular Meeting Minutes:**

- **Motion:** Mark McDermott    **Second:** Amy Reingold

❖ **Discussion: None**

■ **Ayes: 6    Nays: 0**

❖ **CEO Report - Dr. Cait Loury - [5 Minutes]**

- **Dr. Loury highlighted several points of information included in her written report.**
  - Board members are invited to attend the parent meeting (RAFFA) on 9/28 at 6:30 PM and the Academic Night on October 19 starting at 5:30 PM.
  - Enrollment figures are being watched closely and full enrollment (506) is expected in October. There are 669 students on the waitlist. A brief discussion was held regarding how the transportation schedule is impacting families.
  - Dr. Loury, the Resource Development Committee, and a fundraising consultant are arranging a cultivation event including rolling tours of the building conducted by student ambassadors and administrators with light

food and refreshments. Current donors, community members, and politicians are being invited. The Board will provide additional names for the invitation list.

❖ **Finance Committee Report - Mr. Tom Merkel [5 Minutes]**

- The financial status of the school remains positive and at the next meeting Heveron & Co. will present audit findings. The Board will receive the audit prior to the October meeting.

❖ **Academic Committee Report - Mr. Mark McDermott [5 Minutes]**

- Mr. McDermott reported that "Camp ready" was a success and provided the Board with positive daily attendance as well as improved Developmental Reading Assessment, understanding of fractions, as well as addition and subtraction results.
- Progress on the Corrective Action Plan relating to Benchmark 1 was presented. RA is measured by comparing Greece, Rochester and state test scores.

❖ **Resource Development Committee Report -Ms. Amy Reingold [5 Minutes]**

- The committee will meet in October with Mr. Mark McDermott replacing Amy Reingold as chair.
- Plans to launch the Annual Campaign are underway and the Reach for the Stars Committee will meet October 12. Board participation in both events was discussed. Dr. Loury reached out to parents to participate on the Reach for the Stars committee and five indicated an interest in participating.

❖ **Governance Committee Report - Ms. Linda Dickey [5 Minutes]**

- Dr. Matthew and Dr. Loury reported for Ms. Dickey. They provided an update on the October 15 Board Retreat, the Board Self-Assessment, the Strategic Planning effort, and potential Board candidates. A Board discussion ensued regarding the areas in which new members could contribute (e.g., fundraising, finance, ENL, etc.) Board members will invite potential candidates to the Cultivation Event.
- The Board reinforced its commitment to increase its membership to 13.

❖ **Human Resources Committee Report - Ann Seigler [5 Minutes]**

- In Ms. Seigler's absence, Dr. Matthew and Dr. Loury reported on several actions undertaken by the administration as a result of HR committee recommendations.

❖ **Old Business**

- Status of Code of Ethics/Conflict of Interest Documents
  - All Board members and staff have signed the document.
- **Motion #101.7 to approve the SAVE Plan (Schools Against Violence in Education)** The plan was submitted to the public for one month with no feedback received.
  - **Motion:** Mark McDermott    **Seconded:** Cheryl Hayward
  - **Discussion:** Kristin Loftus, Principal, reviewed the final plan to be submitted to SED on October 1.
    - **Ayes: 6    Nays:0**

❖ **New Business**



➤ **Motion #101.8 Resolution to adopt the virtual participation of board members in accordance with the updated New York State Open Meeting Laws.**

- **Motion:** Amy Reingold      **Seconded:** Mark McDermott
- **Discussion:** Board agreed to adopt the resolution to allow for remote attendance. Kristian Walker volunteered to review the Open Meeting Law for clarity on regulations on members posting their location when remote. Dr. Loury will look into the Zoom link currently listed on the website to see if it can be updated and used as the remote link when needed.
  - **Ayes: 6      Nays: 0**

❖ **Motion #101.9 to Adjourn.**

- **Motion:** Amy Reingold   **Seconded:** Kristian Walker
- **Discussion:** none
  - **Ayes: 6      Nays: 0**

**Adjournment - TIME: 1:53 PM**



**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**Board of Trustees Meeting – Monthly Board Meeting**  
**Wednesday, October 19, 2022 4:30 - 6:00 PM PM**  
**Location: 299 Kirk Road**  
**DRAFT AGENDA**

**Mission:** *The mission of the Renaissance Academy Charter School of the Arts is to provide children an enriched and rigorous education through the humanities and arts integration leading to success in college, careers and life.*

**Welcome/Call to Order and Introductions TIME:**

**Members Present:**

**Members Absent:**

**Others Present:**

❖ **Kudos & Celebrations:**

❖ **Approval of Consent Agenda Items**

**[Note: Single items can be removed from the list and considered separately at the request of a Board of Trustees member]**

❖ **Motion # 102 to approve consent items: 9/21/22 Agenda and 102.1 to approve 9/21/22 Regular Meeting Minutes;**

➤ **Motion: Second:**

❖ **Discussion:**

■ **Ayes: Nays:**

❖ **CEO Report - Dr. Cait Loury - [5 Minutes]**

❖ **Finance Committee Report - Mr. Tom Merkel [5 Minutes]**

➤ June 30, 2022 Audit Report - Heveron & Co

❖ **Academic Committee Report - Mr. Mark McDermott [5 Minutes]**

❖ **Resource Development Committee Report - Mr. Mark McDermott [5 Minutes]**

➤ Annual Campaign - Request names & addresses of potential donors

❖ **Governance Committee Report - Ms. Linda Dickey [5 Minutes]**

➤ Board Retreat

➤ Strategic Planning Status

- Prospective Members Update
- ❖ **Human Resources Committee Report - Ann Seigler [5 Minutes]**

- ❖ **Old Business**

- COO Report on Staff Retention data

- ❖ **New Business**

- **Present Samples and Discuss Organizational Dashboard**
  - **Present Board Task Calendar and Board activity calendar Fall 2022**
  - **Motion #102.2 to approve a material revision add Summer School to the RA academic program. The summer learning program at RA would be an optional program, created to serve approximately 100 students each summer. Students invited to attend the program would be determined based on in-house assessments, identifying students in need of additional instructional intervention. The summer learning program would be utilize to mitigate summer learning loss.**

- **Motion: Second:**

- **Discussion:**

- **ROLL CALL VOTE**

- Kristian Walker Yes No
        - Cheryl Hayward Yes No
          - Linda Dickey Yes No
          - Ann Seigler Yes No
        - Mark McDermott Yes No
        - Deasure Matthew Yes No
          - Tom Merkel Yes No

- ❖ **Motion #102.3 to approve the addition of Bond Benefits to the Approved Vendor List.**

- **Motion: Second:**

- ❖ **Discussion:**

- ❖ **ROLL CALL VOTE**

- Tom Merkel Yes No
  - Kristian Walker Yes No
  - Cheryl Hayward Yes No
  - Linda Dickey Yes No
  - Ann Seigler Yes No
  - Mark McDermott Yes No
  - Deasure Matthew Yes No

- ❖ **Motion #102.4 to Adjourn.**

- **Motion: Seconded:**

➤ Discussion:

■ Ayes: Nays:

Adjournment - TIME:



**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**Board of Trustees Meeting – Monthly Board Meeting**  
**Wednesday, November 16, 2022 4:30 - 6:00 PM**  
**Location: 299 Kirk Road**  
**DRAFT AGENDA**

**Mission:** *The mission of the Renaissance Academy Charter School of the Arts is to provide children an enriched and rigorous education through the humanities and arts integration leading to success in college, careers and life.*

**Welcome/Call to Order and Introductions TIME: 4:31 PM**

**Members Present:** Ann Seigler; Dr. Deasure Matthew; Tom Merkel; Mark McDermott; Cheryl Hayward @ 4:40 PM

**Members Absent:** Kristian Walker; Linda Dickey

**Others Present:** Dr. Cait Loury; Craig Eichmann; Mike Osborn; Nan Westervelt; Kristin Loftus

**Kudos & Celebrations:**

- Dr. Matthew congratulated Ann Seigler on cutting her first CD.

❖ **Approval of Consent Agenda Items**

**[Note:** *Single items can be removed from the list and considered separately at the request of a Board of Trustees member***]**

❖ **Motion # 102.5 to approve consent items: 11/16/22 Agenda and 102.6 to approve 10/19/22 Regular Meeting Minutes:**

➤ **Motion:** Tom Merkel **Second:** Mark McDermott

❖ **Discussion:** None

■ Ayes: 4 Nays: 0

❖ **Finance Committee Report - Mr. Tom Merkel [5 Minutes]**

➤ Jeanne Buetner, Heveron & Company cpas reviewed the 2022 Audit Report and answered Board member questions. At 4:50 PM a Board member proposed that the staff leave the room in order for the board to ask questions of the auditor. A brief discussion was held and the staff returned at 4:55 PM.

➤ The monthly financial report and balance sheet sent to board members prior to the meeting was reviewed and discussed.

➤ **Motion # 102.7 to approve the 2022 Renaissance Academy Charter School of the Arts 2022 Audit.**

■ **Motion:** Mark McDermott **Second:** Tom Merkel

**Discussion:** None

➤ **ROLL CALL VOTE**

■ Cheryl Hayward Yes

■ Mark McDermott	Yes
■ Linda Dickey	N/A
■ Ann Seigler	Yes
■ Kristian Walker	N/A
■ Deasure Matthew	Yes
■ Tom Merkel	Yes

❖ **CEO Report Highlights - Dr. Cait Lory - [5 Minutes]**

- Dr. Lory asked Kristin Loftus, Principal, to announce to the Board her intention to resign as principal to take a principal position closer to her home.
- The monthly staff scorecard indicated that 1 staff member resigned in October and presented the reasoning for the departure. A building substitute was interviewed and offered the position.
- Dr. Lory gave a comprehensive report on the Navigator program that provides RA Math and ELA coaches with professional development to improve their coaching practices with RA teachers. A Navigator consultant, the CEO, principal and instructional coaches completed a 2-day observation of every teacher. Subsequently, goals for individual teachers to continue to move their practice were established. The Board asked questions about the program and Dr. Lory emphasized the value of the program.
- Dr. Lory announced that a staff satisfaction survey will be provided 3 times a year instead of just once. An outside service will create and tabulate the survey.

❖ **Academic Committee Report - Mr. Mark McDermott [5 Minutes]**

- The Board reviewed and discussed the NYS 2021-22 ELA and Math Testing data. Dr. Lory and committee members answered questions from the Board. The Board is aware that RA's target goal is the State average and supports the practice of teachers receiving data for each student to use in formulating teaching strategies, especially for students on the cusp of passing. It commended the 97% student participation rate.

❖ **Resource Development Committee Report - Mr. Mark McDermott [5 Minutes]**

- The fall donor solicitation effort will launch after Thanksgiving. Board members were provided with solicitation packets to mail to their friends and family members.
- In addition to the solicitation letters, Board members asked for an email donor solicitation be provided to them as well.

❖ **Governance Committee Report - Ms. Linda Dickey [5 Minutes]**

- Governance Committee members interviewed three prospective members and will submit their documentation to the Board for approval.

❖ **Human Resources Committee Report - Ann Seigler [5 Minutes]**

- The Board and Dr. Lory discussed the next steps to be taken to fill the Principal position.

❖ **Old Business**

- The status of the Dashboard development will be discussed at the December meeting.

❖ **New Business**

- Mr. McDermott left the meeting at 6 PM
- **Motion #102.8 for approval to add Six10 Events and Jason Hughes Creative to the RA Vendor list.**
- **Discussion:** None
- **ROLL CALL VOTE**
  - Kristian Walker N/A
  - Cheryl Hayward **Yes**
  - Linda Dickey N/A
  - Ann Seigler **Yes**
  - Mark McDermott N/A
  - Deasure Matthew **Yes**
  - Tom Merkel **Yes**

❖ **Motion #102.9 to Adjourn.**

- **Motion: Cheryl Hayward    Seconded: Ann Seigler**
- **Discussion:** None
  - **Ayes: 4    Nays: 0**

**Adjournment - TIME: 6:13 PM**





**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**Board of Trustees Meeting – Monthly Board Meeting**  
**Wednesday, December 21, 2022 4:30 - 6:00 PM**  
**Location: 299 Kirk Road**  
**MINUTES**

**Mission:** *The mission of the Renaissance Academy Charter School of the Arts is to provide children an enriched and rigorous education through the humanities and arts integration leading to success in college, careers and life.*

**Welcome/Call to Order and Introductions TIME: 4:34 PM**

**Members Present:** Dr. Deasure Matthew; Tom Merkel; Ann Seigler; Mark McDermott

**Members Absent:** Kristian Walker; Cheryl Hayward; Linda Dickey

**Others Present:** Dr. Cait Loury; Craig Eichmann; Mike Osborn; Nan Westervelt

**Kudos & Celebrations:**

- A RA Kindergarten teacher was nominated by a parent to receive Channel 8's Golden Apple Award.
- Dr. Loury was commended for executing an outstanding, comprehensive and impressive principal hiring process.
- Dr. Loury was commended for joining the Greece Chamber of Commerce as a way to connect with the community in which the school is located.
- Dr. Loury announced the receipt of a \$50,000 grant from ESL. It is the first grant written on behalf of RA by Dr. Loury and the first successful attempt to receive a grant from ESL.

❖ **Approval of Consent Agenda Items**

**[Note: Single items can be removed from the list and considered separately at the request of a Board of Trustees member]**

❖ **Motion # 103 to approve consent items: 11/16/22 Agenda and 103.1 to approve 10/19/22 Regular Meeting Minutes:**

- **Motion:** Tom Merkel    **Second:** Deasure Matthew
  - **Discussion:** None
    - **Ayes: 4    Nays: 0 Abstention: 0**

❖ **CEO Report Highlights - Dr. Cait Loury - [5 Minutes]**

- Dr. Loury requested the Board enter into Executive Session to discuss a matter concerning the appointment of a new principal.
- **Motion # 103.2 to enter into Executive Session to discuss the appointment of a new principal.**
  - **Motion:** Mark McDermott    **Second:** Tom Merkel
    - **Discussion:** None
      - ◆ **Ayes: 4    Nays: 0 Abstention: 0**



- Dr. Loury provided the Board with the draft interactive Dashboard which is a work in progress and requested their feedback. The Board discussed the areas it wishes to be appraised on each month, including academic data.

❖ **Finance Committee Report - Mr. Tom Merkel [5 Minutes]**

- Mr. Merkel reviewed the Monthly Financial and YTD Financial Report and Balance Sheet and indicated the school's finances are in good shape.

- **Motion # 103.4** to approve the organization's 2021 Exempt Organization return (FORM 990) prepared by Heveron&Company Certified Public Accountants.

- **Motion: Ann Seigler Second: Mark McDermott**  
**Discussion: None**

➤ **ROLL CALL VOTE**

➤ Cheryl Hayward	Yes	No	Abstention	Not in Attendance
➤ Mark McDermott	<b>Yes</b>	No	Abstention	
➤ Linda Dickey	Yes	No	Abstention	Not in Attendance
➤ Ann Seigler	<b>Yes</b>	No	Abstention	
➤ Kristian Walker	Yes	No	Abstention	Not in Attendance
➤ Deasure Matthew	<b>Yes</b>	No	Abstention	
➤ Tom Merkel	<b>Yes</b>	No	Abstention	

❖ **Academic Committee Report - Mr. Mark McDermott [5 Minutes]**

- The committee reviewed the Interim Assessment 1 2022-23 Math and ELA results for Grades 3-6. Results are compared with previous RA scores, other Navigator clients (other charter schools) test scores, and state scores for insights to RA's relative performance. The Board discussed the results as well as the school's response to the scores. In addition, the attendance results for the October-December time period were presented and the Board discussed the possible causes.

❖ **Resource Development Committee Report - Mr. Mark McDermott [5 Minutes]**

- Donations totalling \$6310.45 have been received as a result of the Annual Campaign launched in early December and the ROCtheDay effort facilitated by Dr. Loury.
- The Reach for the Stars committee is actively working to secure sponsorships.

❖ **Governance Committee Report - Ms. Linda Dickey [5 Minutes]**

- Dr. Matthew announced that Ms. Dickey will be leaving the Board at the end of her term in December. A new Governance Chair will be appointed.
- Several Board candidates are in the process of being interviewed and/or completing the required documentation.
- Strategic Planning facilitated by CauseWay will begin in January. Ann Seigler is the Board representative on the committee.
- **Motion #103.5:** *The Renaissance Academy Charter School of the Arts Board of Trustees, having conducted a thorough criminal history record check via fingerprinting which is deemed acceptable by NYSED, and having discovered no State or federal criminal history, or having provided*

*information regarding such history to NYSED, if found, and having verified that any academic and/or professional credential or qualification presented by the proposed member is genuine, and having reviewed the application in its entirety, has voted to select MICHAEL OSBORN as a member to its Board of Trustees, with a term expiring on December 21, 2025, pending approval by NYSED. The resolution approving MICHAEL OSBORN is adopted upon NYSED's approval.*

❖ **Human Resources Committee Report - Ann Seigler [5 Minutes]**

- The committee determined that meeting quarterly is sufficient to address the HR issues and required policy approvals. Committee members with extensive HR backgrounds are available to Dr. Loury as needed.
- The committee reviewed the draft scorecard used to provide pertinent information requested by the Board regarding hires, resignations, turnover reasons, etc. as a way to identify trends over time that need to be addressed.

❖ **Old Business**

- None

❖ **New Business**

- None

❖ **Motion #103.6 to move into Executive Session to discuss the CEO evaluation process.**

❖ **Motion:** Mark McDermott **Seconded:** Ann Seigler

- **Discussion:** None
  - **Ayes:** 4 **Nays:** 0 **Abstention:** 0

❖ **Motion #103.8 to Adjourn.**

- **Motion:** Mark McDermott **Seconded:** Tom Merkel
- **Discussion:**
  - **Ayes:** 4 **Nays:** 0 **Abstention:** 0

**Adjournment - TIME: 6:05 PM**

**EXECUTIVE SESSION - SPECIAL MEETING  
RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS  
Board of Trustees Meeting  
Wednesday, December 21, 2022  
Location: 299 Kirk Road, Rochester, NY 14612**

**MINUTES**

**Mission:** *The mission of the Renaissance Academy Charter School of the Arts is to provide children an enriched and rigorous education through the humanities and arts integration leading to success in college, careers and life.*

**Members Present:** Dr. Deasure Matthew; Tom Merkel; Ann Seigler; Mark McDermott

**Members Absent:** Kristian Walker; Cheryl Hayward; Linda Dickey

**Others Present:** Dr. Cait Loury; Craig Eichmann; Mike Osborn; Nan Westervelt

**MEETING START TIME: 4:40 PM**

1. **Quorum Established**
2. **Motion #103.2 to discuss the appointment of a new principal.**
3. **Motion:** Mark McDermott **Second:** Tom Merkel
  - a. **Discussion: None**
    - i. Ayes: 4 Nays: 0 Abstention: 0
4. Dr. Loury provided the Board with information about the process and result of the principal search. A discussion ensued.
5. **Motion #103.3 to adjourn and return to the regular meeting.**
  - a. Motion: Ann Seigler Seconded: Tom Merkel
  - b. Discussion: None
  - c. Ayes:4 Nays: 0 Abstention: 0

**6. Executive Session Adjourned at TIME: 4:50 PM**

**EXECUTIVE SESSION**  
**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**Board of Trustees Meeting**  
**Wednesday, December 21, 2022**  
**Location: 299 Kirk Road, Rochester, NY 14612**

**MINUTES**

**Mission:** *The mission of the Renaissance Academy Charter School of the Arts is to provide children an enriched and rigorous education through the humanities and arts integration leading to success in college, careers and life.*

**Members Present:** Dr. Deasure Matthew; Tom Merkel; Ann Seigler; Mark McDermott

**Members Absent:** Kristian Walker; Cheryl Hayward; Linda Dickey

**Others Present:** Mike Osborn; Nan Westervelt

**MEETING START TIME: 5:45 PM**

1. **Quorum Established**
2. **Motion #103.6. to discuss the CEO evaluation process.**
3. **Motion:** Mark McDermott **Seconded:** Ann Seigler  
Discussion: None
  - a. Ayes: 4 Nays: 0 Abstention:0
4. The Board discussed the evaluation process.
5. **Motion #103.7 to adjourn and return to the regular meeting.**
  - a. **Motion:** Tom Merkel **Seconded:** Ann Seigler
  - b. Discussion: None
  - c. Ayes: 4 Nays: 0 Abstention:0

**6. Executive Session Adjourned at TIME: 6:00 PM**

**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**Board of Trustees Meeting – Monthly Board Meeting**  
**Wednesday, January 18, 2023 4:30 - 6:00 PM**  
**Location: 299 Kirk Road**  
**MINUTES**

**Mission:** *The mission of the Renaissance Academy Charter School of the Arts is to provide children an enriched and rigorous education through the humanities and arts integration leading to success in college, careers and life.*

**Welcome/Call to Order and Introductions** **TIME:** 4:45 pm

**Members Present:** Kristian Walker; Mike Osborn; Dr. Deasure Matthew; Tom Merkel

**Members Absent:** Cheryl Hayward; Mark McDermott; Ann Seigler

**Others Present:** Dr. Cait Loury; Craig Eichmann; Nan Westervelt

**Kudos & Celebrations:**

- ❖ Mike Osborn was welcomed as a new member of the Board of Trustees.

❖ **Approval of Consent Agenda Items**

[Note: Single items can be removed from the list and considered separately at the request of a Board of Trustees member]

❖ **Motion # 103.9 to approve consent items: 11/16/22 Agenda and 104 to approve 10/19/22 Regular Meeting Minutes:**

- **Motion:** Tom Merkel **Second:** Mike Osborn
- **Discussion:** None
- **Ayes:** 4 **Nays:** 0 **Abstention:** 0

❖ **CEO Report Highlights - Dr. Cait Loury - [5 Minutes]**

- Dr. Loury presented several items from her written report.
  - Upcoming school events were mentioned such as National School Choice Week; RAFFA meeting; Black History Month Celebration performances; holiday gifts for 21 families supplied by the Center for Youth and Toys for Tots; and an update on a student who has been hospitalized for several weeks.
  - The status of the principal situation was presented and discussed by the board.

❖ **Finance Committee Report - Mr. Tom Merkel [5 Minutes]**

- The monthly and YTD Financial Report as well as the Balance Sheet was presented and thoroughly reviewed and discussed by the Board. School finances are in good shape.
- The 2023-24 budget plan process will be shared with the Board.
- The Board will review a presentation that will be created to educate the staff on the differences between the New York State Retirement Plan and the RA 403b program.

- ❖ **Academic Committee Report - Mr. Mark McDermott [5 Minutes]** *In the absence of Mr. McDermott, [Dr. Matthew, a member of the committee, provided the report.]*
  - A report on the K-6 Arts Program was presented by Rhiannon Tobeck, Director of Arts and Technology.
  - The committee will be focusing on methods and resources to address specific needs of 3-6 students “on the cusp” in ELA and Math.
- ❖ **Resource Development Committee Report - Mr. Mark McDermott [5 Minutes]** *In the absence of Mr. McDermott, Dr. Loury, a member of the committee, provided highlights of the written report.*
  - Total YTD unrestricted contributions total ~\$16,700.
  - A request that Board members make thank you calls to significant donors was made and several will do so. Additionally, an email annual appeal letter will be provided to Board members. A LYBUNT (Last Year But Not This Year) email appeal will be sent in the spring.
  - Reach for the Stars sponsorship solicitation documents will be forwarded to Board members.
- ❖ **Governance Committee Report - Dr. Deasure Matthew [5 Minutes]**
  - **Motion #104.1** *The Renaissance Academy Charter School of the Arts Board of Trustees, having conducted a thorough criminal history record check via fingerprinting which is deemed acceptable by NYSED, and having discovered no State or federal criminal history, or having provided information regarding such history to NYSED, if found, and having verified that any academic and/or professional credential or qualification presented by the proposed member is genuine, and having reviewed the application in its entirety, has voted to select STEVEN MORSE as a member to its Board of Trustees, with a term expiring on January 18, 2026, pending approval by NYSED. The resolution approving STEVEN MORSE is adopted upon NYSED’s approval.*
    - **Motion:** Tom Merkel    **Second:** Kristian Walker
    - **Discussion:** None
    - **Ayes:** 4    **Nays:** 0    **Abstention:** 0
  - Mike Osborn will join the Governance and Resource Development Committees.
  - A Board Education Retreat will be held in March.
- ❖ **Human Resources Committee Report - Ann Seigler [5 Minutes]**
  - The HR Committee does not meet monthly.
- ❖ **Old Business**
  - None
- ❖ **New Business**
  - **Motion 104.2 to approve following vendor: Virtuous Consultant Services, LLC**
  - **Motion:** Tom Merkel    **Seconded:** Mike Osborn

- **Discussion:** Dr. Loury described the HR services provided by Virtuous Consultant Services, LLC.

**ROLL CALL VOTE**

- |                   |            |    |            |
|-------------------|------------|----|------------|
| ➤ Cheryl Hayward  | N/A        |    |            |
| ➤ Mark McDermott  | N/A        |    |            |
| ➤ Ann Seigler     | N/A        |    |            |
| ➤ Mike Osborn     | <b>Yes</b> | No | Abstention |
| ➤ Kristian Walker | <b>Yes</b> | No | Abstention |
| ➤ Deasure Matthew | <b>Yes</b> | No | Abstention |
| ➤ Tom Merkel      | <b>Yes</b> | No | Abstention |

❖ **Motion #104.3 to Adjourn.**

- **Motion:** Tom Merkel **Seconded:** Mike Osborn
- **Discussion:** None
  - **Ayes:** 4 **Nays:** 0 **Abstention:**0

**Adjournment - TIME: 6:22 PM**





**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**Board of Trustees Meeting – Monthly Board Meeting**  
**Wednesday, February 15, 2023 4:30 - 6:00 PM**  
**Location: 299 Kirk Road**  
**DRAFT MINUTES**

**Mission:** *The mission of the Renaissance Academy Charter School of the Arts is to provide children an enriched and rigorous education through the humanities and arts integration leading to success in college, careers and life.*

**Welcome/Call to Order and Introductions TIME: 4:31 PM**

**Members Present:** Cheryl Hayward; Mark McDermott; Ann Seigler; Tom Merkel; Dr. Deasure Matthew

**Members Absent:** Kristian Walker; Mike Osborn

**Others Present:** Dr. Cait Lory; Steve Morse; Craig Eichmann; Nan Westervelt

**Kudos & Celebrations:**

- Dr. Matthew relayed a significant life event in her family and congratulated the staff and students on a wonderful Black History Month celebration she attended prior to the meeting.
- Dr. Matthew also welcomed Steve Morse to the meeting as an observer. Mr. Morse is awaiting approval from SED to become a member of the Board of Trustees.

**[Note: Single items can be removed from the list and considered separately at the request of a Board of Trustees member]**

❖ **Motion #104.4 to approve consent items: 2/15/23 Agenda and #104.5 to approve 1/18/23 Regular Meeting Minutes (Corrected on 2/15/23)**

❖

- **Motion:** Tom Merkel **Second:** Mark McDermott
- **Discussion:** The January 18, 2023 consent items agenda and regular meeting minutes dates were corrected.
  - **Ayes: 5   Nays: 0   Abstention: 0**

❖ **CEO Report Highlights - Dr. Cait Lory - [5 Minutes]**

- **Dr. Lory presented several items from her written report.**
  - The lottery will be held on April 11, 2023. Applications as of today number 247 for 75 spots. A strong push to recruit ELL and special education students is underway (Benchmark #9). Dr. Lory described current recruitment activities as well as the parameters of what qualifies as an ELL student. Subsequently, the Board discussed the activities and provided suggestions. Board member Cheryl Hayward meets monthly with Cait and the Family Services Coordinator to brainstorm recruitment ideas.
  - Dr. Lory reported on the status of the DEI policy. Cheryl Hayward is on the committee along with two parents and several teachers. The SED DEI framework is being used to guide written policy. A draft will be circulated



to the Board and to legal for approval. After approval, a needs assessment will be undertaken to understand where RA stands in relation to the written policy. Appropriate remedial actions will be taken as a result of the assessment results.

- Dr. Lourt provided additional details regarding the March 25, 2023 Board retreat and updated information regarding the mid term renewal visit by SED.

❖ **Finance Committee Report - Mr. Tom Merkel [5 Minutes]**

- The Board reviewed the Monthly and Year to Date Financial statement and Balance Sheet. The school is in a healthy financial position overall.
- Two weeks prior to the March meeting, the Board will receive the red-lined updated "Financial Policy & Procedures" for review prior to voting in March.

❖ **Academic Committee Report - Mr. Mark McDermott [5 Minutes]**

- The committee is currently focusing on academic issues relating to students who are on the cusp of scoring at a higher level in state testing in ELA and Math ("Bubble Students"). Mr. McDermott shared the measures undertaken to help these students with a subsequent Board discussion on the measures and tracking efforts.
- Dr. Lourt will provide the Board with the data tracking documents for "Bubble Students."
- The Board suggested that RA communicate with all parents/guardians of students participating in the measures being taken to support their academic growth.
- Activities relating to State test preparation were also discussed.
- Dr. Lourt reported that the principal recruitment efforts will begin in March/April.

❖ **Resource Development Committee Report - Mr. Mark McDermott [5 Minutes]**

- Reach for the Stars planning efforts continue and as of February 15, \$7850 has been raised from sponsorships and a \$400 donation from Wegmans. Follow up phone calls to previous sponsors are being made.
- Invitations will be sent via email and snail mail. Staff and families will receive a communication indicating a reduced price ticket cost of \$50. Families will also receive information about how to apply for free tickets via a lottery.
- A communication will be sent to the Board, staff and RA families for silent auction items.
- A consultant will be hired to provide a Board education session on their role in development/fundraising and discussing strategies to fulfill that role. The consultant will also work with the Resource Development Committee to review current development and communications activities and processes, support the development of a plan that will build a foundation for development and fundraising, and methods to enhance communications and community visibility.

❖ **Governance Committee Report - Dr. Deasure Matthew [5 Minutes]**

- **Motion # 104.6 to to approve the election of Cheryl Hayward to the BOT for a one year Term effective February 26, 2023 to February 26, 2024.**

- **Motion:** Mark McDermott    **Seconded:** Tom Merkel
- **Discussion:** None

■ **Ayes: 5    Nays: 0    Abstentions: 0**

- A full day Board Retreat will be held on Saturday, March 25 as part of the ongoing Board Education and Training activities targeted from the Board Self Assessment results. Micro-training at monthly Board meetings will continue from last year.
- As part of the Board building cycle, Dr. Matthew commented that the committee will be identifying the needs of the board in relation to the skills, knowledge, and expertise of current Board members. It was suggested at the meeting that each Board member describe what they believe are their skills and expertise. After the exercise, it was recognized that many areas of expertise were currently represented and two areas of expertise not represented are in the areas of marketing and the arts.
- Dr. Matthew reinforced the role of the Board in supporting the development of the Board and recruitment of new members. A written document to highlight the needs of the Board and capture recommendations from current Board members will be distributed.

❖ **Ad Hoc Strategic Planning Committee Report - Ann Seigler [5 Minutes]**

- Ms. Seigler provided an update on the status of the Ad Hoc Strategic Planning Committee.
  - The committee is very inclusive and includes Board, parents, staff leadership, and teacher representatives.
  - The process and meeting facilitation is provided by CauseWave, a strategic planning consultant group.
  - The draft plan will be brought to the Board by June 2023.

❖ **Human Resources Committee Report - Ann Seigler [5 Minutes]**

- The committee will meet in April.

❖ **Old Business**

- None

❖ **New Business**

- **Motion #104.7 to approve the following vendor: Dawn Borgeest, Consultant.**
  - **Motion:** Tom Merkel    **Seconded:** Mark McDermott
  - **Discussion:** The purpose of the consultant and the cost of any consultant work was discussed by the Board.

**ROLL CALL VOTE**

- |                   |            |    |            |
|-------------------|------------|----|------------|
| ➤ Cheryl Hayward  | <b>Yes</b> | No | Abstention |
| ➤ Mark McDermott  | <b>Yes</b> | No | Abstention |
| ➤ Ann Seigler     | <b>Yes</b> | No | Abstention |
| ➤ Mike Osborn     | <b>N/A</b> |    |            |
| ➤ Kristian Walker | <b>N/A</b> |    |            |
| ➤ Deasure Matthew | <b>Yes</b> | No | Abstention |
| ➤ Tom Merkel      | <b>Yes</b> | No | Abstention |

- ❖ Dr. Matthew asked for Board members available to meet with the Rochester Mayor on March 1. Representatives from Rochester area Charter Schools will be in attendance. Ann Seigler and Mark McDermott will represent RA.

- ❖ **Motion #104.8 to move into Executive Session to discuss CEO compensation**

- ☐ **Motion** Mark McDermott    **Seconded:** Cheryl Hayward
- ☐ **Discussion:** None
- ☐ **Ayes:** 5    **Nays:** 0            **Abstention:** 0

- ❖ **Motion # 105.1 to Adjourn.**

- > **Motion:** Mark McDermott    **Seconded:** Cheryl Hayward
- > **Discussion:**
- > **Ayes:** 5    **Nays:** 0    **Abstentions:** 0

**Adjournment - TIME: 6:22**

**EXECUTIVE SESSION**  
**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**Board of Trustees Meeting**  
**Wednesday, February 15, 2023**  
**Location: 299 Kirk Road, Rochester, NY 14612**

**DRAFT MINUTES**

**Mission:** *The mission of the Renaissance Academy Charter School of the Arts is to provide children an enriched and rigorous education through the humanities and arts integration leading to success in college, careers and life.*

**Members Present:** Dr. Deasure Matthew; Tom Merkel; Ann Seigler; Mark McDermott; Cheryl Hayward

**Members Absent:** Kristian Walker; Mike Osborn

**Others Present:** Steve Morse; Nan Westervelt

**MEETING START TIME:** 5:55 PM

**1. Quorum Established**

**2. Motion #104.9 to discuss the CEO Compensation.**

- a. **Motion:** Mark McDermott    **Seconded:** Cheryl Hayward
- b. **Discussion:** None
- c. **Ayes:** 5    **Nays:** 0    **Abstentions:** 0

The Board discussed the current compensation of Dr. Loury.

**3. Motion #105 to adjourn and return to the regular meeting.**

- a. **Motion:** Mark McDermott    **Seconded:** Cheryl Hayward
- b. **Discussion:** None
- c. **Ayes:** 5    **Nays:** 0    **Abstentions:** 0

**6. Executive Session Adjourned at TIME: 6:20 PM**



**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**Board of Trustees Meeting – Monthly Board Meeting**  
**Wednesday, March 29, 2023 4:30 - 6:00 PM**  
**Location: 299 Kirk Road**  
**D MINUTES**

**Mission:** *The mission of the Renaissance Academy Charter School of the Arts is to provide children an enriched and rigorous education through the humanities and arts integration leading to success in college, careers and life.*

**Welcome/Call to Order and Introductions** **TIME:** 4:36 PM

**Members Present:** Tom Merkel; Ann Seigler; Mike Osborn; Steve Morse

**Members Absent:** Kristian Walker; Mark McDermott

**Others Present:** Dr. Cait Loury; Craig Eichmann; Nan Westervelt

**Kudos & Celebrations:**

- Ann Seigler's son received a Leadership Award at the University of Albany.
- Tom Merkel witnessed his granddaughter learn to walk at 14 months.
- The entire Board congratulated Dr. Deasure Matthew on being appointed Rochester City School District Acting Chief of Schools. Dr. Matthew submitted her resignation as a Renaissance Academy Charter School of the Arts (RA) Board member and Chair. The Board thanked her for her tireless work on behalf of the RA students.

• **Motion #105.2 to elect Ann Seigler as Board Chair.**

- **Motion:** Tom Merkel **Second:** Mike Osborn
- **Discussion:** The Board thanked Ann Seigler for assuming the Board Chair position after the resignation of Dr. Deasure Matthew.
- **Ayes:** 5 **Nays:** 0 **Abstentions:** 0

**[Note: Single items can be removed from the list and considered separately at the request of a Board of Trustees member]**

❖ **Motion #105.3 to approve consent items: 3/29/23 Agenda and #105.4 to approve 2/15/23 Regular Meeting Minutes and 2/15/23 Executive Session Minutes**

❖

- **Motion:** Tom Merkel **Second:** Cheryl Hayward
- **Discussion:** None
- **Ayes:** 3 **Nays:** 0 **Abstentions:** 2

❖ **CEO Report Highlights - Dr. Cait Loury - [5 Minutes]**

- State testing: ELA April 19 & 20; Math May 3 & 4; Preparing for the tests is occurring and is called "Crescendo"--not "Test Prep"
- In addition to the Organizational Overview on the Dashboard, the interactive Academic portal is now available. Dr. Loury provided the Board with a tutorial on

how to use the ELA and Math dashboard to access information on achievement indicators for academic proficiency and trends toward proficiency.

- A board member requested the addition of fundraising information be added to the Organizational Overview.
- The SED Mid-Year Site Report from last May was received and Dr. Loury provided an overview of the results—indicating the status of each Benchmark area. The next step is to read the entire report and provide factual corrections to SED.
- RA has received 587 applications for 75 openings. Dr. Loury reported on the extensive efforts to increase ELL and SPED applications.
- In collaboration with A Magical Journey Thru Stages, the RA students will perform Lion King, Jr.-- the first musical production ever at the school—on Thursday, March 30 at the RBTL's 200 seat small theater. Thirty students are involved in the production.
- Dr. Loury thanked several Board members for their contributions of money and food to the March Gladness— a month-long team building and morale building effort for the staff.

❖ **Finance Committee Report - Mr. Tom Merkel [5 Minutes]**

- The Monthly and YTD Financial Report as well as the Balance Sheet was presented to the Board for discussion. The reports and discussion indicate that Renaissance Academy Charter School of the Arts is in a healthy financial position.
- The Financial Committee is meeting in extra sessions to review and discuss the proposed 2023-24 Budget (and 4-year projected Budget Plan). The proposed budget will be forwarded to the Board prior to the April meeting for their review and discussion. The final budget vote will occur in May.

➤ **Motion #105.5 to accept the updated (red-lined) Renaissance Academy Charter School of the Arts Financial Policy & Procedures Manual.**

- **Motion:** Mike Osborn **Second:** Cheryl Hayward
- **Discussion:** The red-lined updates were discussed.
- **Ayes:** 4 **Nays:** 0 **Abstentions:** 1

❖ **Academic Committee Report - Mr. Mark McDermott [5 Minutes]**

- Academic Committee information was discussed during the CEO report.
- The committee continues to focus on students on the “bubble” and measurement takes place on a regular basis.

❖ **Resource Development Committee Report - Mr. Mike Osborn [5 Minutes]**

- The annual campaign has generated nearly \$16,000 YTD.
- Metrics were provided that indicate the return on investment for the annual campaign is significant. The committee will discuss the efficacy of increasing direct mail opportunities.
- The April 28 Reach for the Stars benefit has secured ~\$22,000 in sponsorships, donations and admissions.

❖ **Governance Committee Report - Mr. Mike Osborn [5 Minutes]**



- The quarterly Governance Committee will be held on April 13 at 8:30 AM
  - The Board briefly reviewed its identification and recruitment priorities.
  - The spring Board Retreat will be held on Saturday, April 15.
- ❖ **Ad Hoc Strategic Planning Committee Report - Ann Seigler [5 Minutes]**
- The committee is narrowing the areas of focus and proposing short and long term goals.
- ❖ **Human Resources Committee Report - Ann Seigler [5 Minutes]**
- The next meeting will be on April 12.
- ❖ **Old Business**
- Board and committee members were thanked for their donations to the Shamrock Race during March Gladness.
- ❖ **New Business**
- A report on the outcomes of the monthly E3 charter board convening session was presented and discussed. The topics included:
    - Transportation
    - Resources & Facilities
    - School Choice Fairs (Collaboration with RCSD is under discussion.)
    - Charter Champions (A non profit organization that helps with staffing.)
  - Along with other charter school Board members, two RA Board members attended a meeting with the Mayor of Rochester. The purpose was to increase the Mayor's awareness of charter schools in Monroe County.
- ❖ **Motion # 105.6 to Adjourn.**
- **Motion:** Tom Merkel    **Seconded:** Steve Morse
  - **Discussion:** None
  - **Ayes:** 5    **Nays:** 0    **Abstentions:** 0

**Adjournment - TIME: 6:24 PM**



**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**Board of Trustees Meeting – Monthly Board Meeting**  
**Wednesday, April 19, 2023 4:30 - 6:00 PM**  
**Location: 299 Kirk Road**  
**DRAFT MINUTES**

**Mission:** *The mission of the Renaissance Academy Charter School of the Arts is to provide children an enriched and rigorous education through the humanities and arts integration leading to success in college, careers and life.*

**Welcome/Call to Order and Introductions** **TIME:** 4:33 PM

**Members Present:** Ann Seigler; Cheryl Hayward; Mike Osborn; Mark McDermott; Steve Morse; Tom Merkel; Kristian Walker

**Members Absent:** None

**Others Present:** Dr. Cait Lory, Craig Eichmann; Nan Westervelt

**Kudos & Celebrations:**

- Feedback regarding the Spring Board Retreat was positive. It continued the goal of educating the Board on matters relevant to their service as trustees.
- Mark McDermott's company, "Touching Hearts at Home" won the top award for mid sized business in the Top Employer to Work" competition.

**[Note: Single items can be removed from the list and considered separately at the request of a Board of Trustees member]**

❖ **Motion #105.7 to approve consent items: 4/19/23 Agenda and Executive Session Agenda and #105.8 to approve 3/29/23 Regular Meeting Minutes**

- **Motion:** Tom Merkel **Second:** Mike Osborn
- **Discussion:** None
- **Ayes:** 7 **Nays:** 0 **Abstentions:** 0

❖ **CEO Report Highlights - Dr. Cait Lory - [5 Minutes]**

- Dr. Lory presented highlights from her written report.
  - Susan Gibbons, SED Charter Liaison, Liaison, is hopeful to make an on site visit in May. She will schedule the visit as soon as she receives clearance from the state.
  - Dr. Lory confirmed that the Academic Dashboard is activated for ELA and Math and provided the website information. The Board reviewed and discussed current actions relating to the Corrective Action Plan for Benchmark 1.
  - Dr. Lory provided the Board with the ELA and Math testing dates.
  - There are 19 principal applications being reviewed and the interview and selection process will be identical to the previous effort.
  - There were 607 applications received for 85 seats. Next steps for lottery winners were explained.



- The Lion King Jr. cast party will be held on April 27 from 3:45 to 4:15 and Board members are invited to attend or contribute to the event.
- Staff Appreciation week is May 8 and board members have the opportunity to contribute to the appreciation efforts.

❖ **Finance Committee Report - Mr. Tom Merkel (10+ Minutes)**

- Mr. Merkel and Mr. Eichmann reviewed and the Board discussed the Monthly and YTD Financial Report as well as the proposed 2023-24 budget.
- The school is in a healthy financial position and the board discussed and reinforced the importance of investing ways to improve academic results.
- A comprehensive explanation of the proposed 2023-24 Budget (and 5 year projections) was presented. A discussion was held with Board members and questions were answered. The Board will vote on the budget in May and Mr. Eichmann encouraged members to contact him with any further questions.
- The Board discussed the status of the recommendations from its auditor. All recommendations have been acted upon.

❖ **Academic Committee Report - Mr. Mark McDermott [5 Minutes]**

- Test preparation methods were presented and discussed with the Board. The math test results will be carefully reviewed and analyzed relative to the current approach to math instruction.
- Internal assessments for "Bubble Students" were presented.

❖ **Resource Development Committee Report - Mr. Mike Osborn [5 Minutes]**

- Several community members will be joining the Resource Development Committee.

❖ **Governance Committee Report - Mr. Mike Osborn [5 Minutes]**

- The Governance Committee will begin meeting monthly.
- The committee is aware of its immediate and important responsibility to secure new board members and has created a spreadsheet to track board prospects in relation to the specific needs identified by the Board and CEO.
- A new process to orient new board members will include having the member attend a meeting of each committee.

❖ **Ad Hoc Strategic Planning Committee Report - Ms. Ann Seigler [5 Minutes]**

- The ad hoc committee is targeting a May/June deliverable for review by the Board.

❖ **Human Resources Committee Report - Ms. Ann Seigler [5 Minutes]**

- The monthly dashboard was presented with emphasis on the school being fully staffed, except for the principal position.
- The search for the principal has mirrored the previous process and 19 applications from diverse candidates have been received.

❖ **Old Business**

- None

❖ **New Business**

➤ **Motion #105.9 to enter into Executive Session to discuss the employment history of a particular person.**

➤ **Motion:** Mark McDermott      **Second:** Steve Morse

➤ **Discussion:** None

➤ **Ayes:** 7 **Nays:** 0 **Abstentions:** 0

❖ **Motion # 106.2 to Adjourn.**

➤ **Motion:** Tom Merkle      **Seconded:** Cheryl Hayward

➤ **Discussion:** None

➤ **Ayes:** 7      **Nays:** 0      **Abstentions:** 0

**Adjournment - TIME:** 6:04

**EXECUTIVE SESSION**  
**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**Board of Trustees Meeting**  
**Wednesday, April 19, 2023**  
**Location: 299 Kirk Road, Rochester, NY 14612**

**DRAFT AGENDA**

**Mission:** *The mission of the Renaissance Academy Charter School of the Arts is to provide children an enriched and rigorous education through the humanities and arts integration leading to success in college, careers and life.*

**Members Present:**

**Members Absent:**

**Others Present:**

**MEETING START TIME:**

**1. Quorum Established**

**2. Motion #105.9 to discuss the the employment history of a particular person.**

- a. **Motion:** Mark McDermott    **Seconded:** Steve Morse
- b. **Discussion:** None
- c. **Ayes:** 7    **Nays:** 0    **Abstentions:** 0

**3. \*Motion #106 to vote on the final determination of the employment history of a particular person.**

- a. **Motion:** Cheryl Hayward    **Seconded:** Tom Merkel
- b. **Discussion:** None
- c. **Roll Call Vote:**

Kristian Walker	<b>Yes</b>	No	Abstention
Cheryl Hayward	<b>Yes</b>	No	Abstention
Ann Seigler	<b>Yes</b>	No	Abstention
Mark McDermott	<b>Yes</b>	No	Abstention
Tom Merkel	<b>Yes</b>	No	Abstention
Steven Morse	<b>Yes</b>	No	Abstention
Michael Osborn	<b>Yes</b>	No	Abstention

**4. Motion #106.1 to adjourn and return to the regular meeting.**

- a. **Motion:** Tom Merkel    **Seconded:** Cheryl Hayward
- b. **Discussion:** None
- c. **Ayes:** 7    **Nays:** 0    **Abstentions:** 0

**6. Executive Session Adjourned at TIME: 6:01**



**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**Board of Trustees Meeting – Monthly Board Meeting**  
**Wednesday, May 17, 2023 4:30 - 6:00 PM**  
**Location: 299 Kirk Road**  
**APPROVED MINUTES**

**Mission:** *The mission of the Renaissance Academy Charter School of the Arts is to provide children an enriched and rigorous education through the humanities and arts integration leading to success in college, careers and life.*

**Welcome/Call to Order and Introductions TIME: 4:33 pm**

**Members Present:** Tom Merkel; Mark McDermott; Mike Osborn; Cheryl Hayward; Ann Seigler

**Members Absent:** Kristian Walker; Steven Morse

**Others Present:** Dr. Cait Loury; Craig Eichmann; Nan Westervelt

**Kudos & Celebrations:**

- Ann Seigler recognized Craig Eichmann for providing a newly formed charter school with names from RA's 600 family waitlist.

**[Note: Single items can be removed from the list and considered separately at the request of a Board of Trustees member]**

❖ **Motion #106.3 to approve consent items: 5/17/23 Agenda and #106.4 to approve 4/19/23 Regular and Executive Session Meeting Minutes**

- **Motion:** Mark McDermott **Second:** Tom Merkel
- **Discussion:** None
- **Ayes: 5 Nays: 0 Abstentions: 0**

- ❖ **Jill Shahren, Empire Charter Consultants - Presentation** Jill Shahren presented a session focused on reinforcing the role and responsibilities of the Board to self-evaluate the Board's effectiveness (as individuals and a collective). Ms. Shahren encouraged the Board to survey members multiple times a year in addition to its annual self assessment survey. The surveys might consist of a few questions that are aligned with the benchmarks. Ms. Shahren reminded the Board of its role and responsibilities to establish performance expectations and monitor results towards academic, organizational, and financial success. Board self-evaluation several times a year can provide feedback on how it rates itself against the success of the school.

❖ **CEO Report Highlights - Dr. Cait Loury**

- Dr. Loury reported on the in house state test scoring results and reminded the Board that they can access the Academic Dashboard.
- Board members were reminded of several upcoming opportunities for Board member participation (e.g, Social/Emotional Learning Night, spring performances, 6th grade graduation, etc.).
- An offer has been made to a Principal candidate.

❖ **Finance Committee Report - Mr. Tom Merkel**

- Mr. Merkel reviewed the Monthly & YTD Financial Report and Balance Sheet. RA continues to be in a healthy financial condition

➤ **Motion #106.5 to approve the proposed 2023-24 budget**

■ **Motion:** Mike Osborn    **Second:** Mark McDermott

■ **Discussion:** Mr. Merkel reviewed the proposed budget previously presented in draft at the May meeting and the Board discussed the budget and the ways in which it supports student academic performance.

➤ **ROLL CALL VOTE**

➤ Kristian Walker	Yes	N/A	
➤ Cheryl Hayward	Yes	No	Abstention
➤ Ann Seigler	Yes	No	Abstention
➤ Mark McDermott	Yes	No	Abstention
➤ Tom Merkel	Yes	No	
➤ Steven Morse	Yes	N/A	Abstention
➤ Michael Osborn	Yes	No	Abstention

❖ **Academic Committee Report - Mr. Mark McDermott**

- Mr. McDermott reinforced the specific information provided to and discussed by the Board previously relating to: the status of the Corrective Action Plan, RA's data-driven practices, Navigator and Iready resources and internal assessments, the Mission/Key Design elements, and the Board-driven focus on "Bubble Students." He also emphasized that RA is no longer a CSI school.

❖ **Resource Development Committee Report - Mr. Mike Osborn**

- The 2023-24 Budget includes a line item for a full time Resource Development position.
- Kimberly Felton, Family Services Coordinator, was recognized for her efforts to have RA participate in the annual United Way Day of Caring.
- The Reach for the Stars event was a success and the net income is predicted to be approximately \$30,000.

❖ **Governance Committee Report - Mr. Mike Osborn**

- The committee is focused on increasing the number of Board members and has drafted a plan to secure several members by the fall. Several current members have submitted the names of prospects. Additionally, a Board member is approaching the United Way's Leadership Development Program for prospective candidates. (The LDP promotes the placement of African-American, Latinos, and LGBT+ individuals in board and leadership positions.)

❖ **Ad Hoc Strategic Planning Committee Report - Ms. Ann Seigler**

- Ms. Seigler presented a powerpoint presentation on the Renaissance Academy Strategic Framework 2023-2025. The committee, with representatives from all RA stakeholders, met weekly and focused on three broad areas: 1) Brand Awareness (*Clear positioning, framing of the employee experience, and intentional brand building allow us to attract and retain top teachers/coaches and demonstrate our value to funders*; 2) Academic Success (*Students will meet/exceed state proficiency averages because we empower experienced teachers and develop new teachers, and leverage data to implement*

evidence-based curriculum and support student growth.) 3) Organizational Maturity (People and resources dedicated to development and a mature board will position RA for strategic growth (including evaluation of the auditorium and enhanced teacher retirement benefits).

- The plan includes Current Wildly Important Goals: WIG 1: Increase the yearly average staff Employee Net Promoter Score from 15% (baseline) to 20% by January '24 survey results. WIG 2: Increase annual contributions & donations revenue from ~\$50K to \$100K by end of June '24.
- A Board discussion ensued and agreed with the intention of the committee that the plan not be set in stone.

❖ **Human Resources Committee Report - Ms. Ann Seigler**

- The 2023-24 budget includes a DEIB Coordinator. The job description will be drafted by Dr. Loury and sent to the HR committee for review.

❖ **Old Business - None**

❖ **New Business**

➤ **Motion # 106.6 to Approve the Diversity, Equity, Inclusion and Belonging Policy**

- **Motion:** Cheryl Hayward    **Second:** Tom Merkel
- **Discussion:** The development of the policy has been developed using the New York State Education Department Framework. A Board discussion ensued.
- **Ayes:** 4    **Nays:** 0    **Abstentions:** 1

➤ **Motion #106.7 to Approve the 2023-2024 School Calendar**

- **Motion:**    **Second:**
- **Discussion:**
- **Ayes:** 5    **Nays:** 0    **Abstentions:** 0

❖ **Motion #106.8 to Adjourn.**

- **Motion:** Mark McDermott    **Seconded:** Tom Merkel
- **Discussion:** None
- **Ayes:** 5    **Nays:** 0    **Abstentions:** 0

**Adjournment - TIME:** 6:25 PM





**RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS**  
**Board of Trustees Meeting – Monthly Board Meeting**  
**Monday, June 26, 2023 8:00 AM - 9:00 AM**  
**Location: 299 Kirk Road**  
**DRAFT MINUTES**

**Mission:** *The mission of the Renaissance Academy Charter School of the Arts is to provide children an enriched and rigorous education through the humanities and arts integration leading to success in college, careers and life.*

**Welcome/Call to Order and Introductions TIME: 8:03 AM**

**Members Present:** Ann Siegler; Tom Merkel; Steve Morse; Mark McDermott

**Members Absent:** Cheryl Hayward; Kristian Walker; Mike Osborn

**Others Present:** Dr. Cait Loury; Craig Eichmann; Nan Westervelt

**Kudos & Celebrations:**

- Board members that attended the sixth grade graduation ceremony were impressed with the event as well as the student's remarks and performances. Dr. Loury will provide the Board with written copies of the student's remarks.

**[Note:** *Single items can be removed from the list and considered separately at the request of a Board of Trustees member***]**

❖ **Motion #106.9 to approve consent items: 6/26/23 Agenda and #107 to approve 5/19/23 Meeting Minutes**

- **Motion:** Mark McDermott **Second:** Ann Seigler
- **Discussion:** None
- **Ayes:** 4 **Nays:** 0 **Abstentions:** 0

❖ **CEO Report Highlights - Dr. Cait Loury - [5 Minutes]**

- Dr. Loury shared end of the year iReady Assessments which were very encouraging. She reported that iReady has developed a math curriculum that is proving successful in other districts. The Board members asked questions and discussed the increases in reading and math as well as the decrease of students below level in both areas.
- Title grants for the 2022-23 school year have been closed out and the grant applications for Title Funds for 2023-24 are underway.
- Dr. Loury reported that 95% of the staff will return with 100% of the Lead Teachers returning. Staff surveys indicate that the school culture is very strong.

❖ **Audit and Finance Committee Report - Mr. Tom Merkel [10 Minutes]**

- Mr. Merkel reported no major issues in the monthly financial report. The committee will be reviewing research being executed by the COO to ensure RA

is in a position to receive the greatest level of return on its checking and savings accounts as well as its banking protections.

- **Motion # 107 to approve engaging the services of Heveron & Company to complete the audit examination and tax returns for the year ended June 30, 2023.**

- **Motion:** Mark McDermott    **Second:** Steve Morse
- **Discussion:** The committee will meet with Heveron & Company, its audit firm for 9 years, to discuss expectations prior to the firm conducting the annual audit.
- **Ayes:** 4    **Nays:** 0    **Abstentions:** 0

❖ **Academic Committee Report - Mr. Mark McDermott [5 Minutes]**

- Dr. Loury provided updated assessment information in her CEO report at which time the Board discussed the results.

❖ **Resource Development Committee Report - Mr. Mike Osborn [3 Minutes]**

- In Mr. Osborn's absence, Dr. Loury reported that the Development Manager position is posted.
- The RFTS benefit net income is ~\$35,000.
- Several new community members are joining the committee.

❖ **Governance Committee Report - Mr. Mike Osborn [5 Minutes]**

- In Mr. Osborn's absence, Ms. Seigler reviewed the written committee report and emphasized its focus on increasing Board membership. Dr. Loury reported that several prospective members have toured the school.
- Ms. Seigler and Mr. Osborn attended an E3 meeting for Board members focused on Governance and Strategic Planning

❖ **Ad Hoc Strategic Planning Committee Report - Ms. Ann Seigler [3 Minutes]**

- Board members will receive the in depth Implementation Plan which outlines the person responsible to schedule meetings to address specific action plans. Board members will participate in the Implementation Plan execution as appropriate. The Strategic Plan Dashboard will keep everyone on track.

❖ **Human Resources Committee Report - Ms. Ann Seigler [3 Minutes]**

- The committee meets quarterly however members have provided support by reviewing the DEI Coordinator and Development Manager job descriptions.
- Mr. Denis Johnson, Music Integration teacher, was selected to serve as the DEI Coordinator.

❖ **Old Business**

❖ **New Business**

- Ms. Seigler asked that committee chairs submit their 2022-23 Committee Outcomes to Dr. Loury by July 15. The outcomes must be included in the Final Report to SED.
- The 2023-24 Committee Goals are to be determined by the August Annual Meeting.
- SED requires that their Re-Chartering Proposal must be reviewed by the Board prior to its submission by August 15. The proposal will be reviewed at the July Board meeting

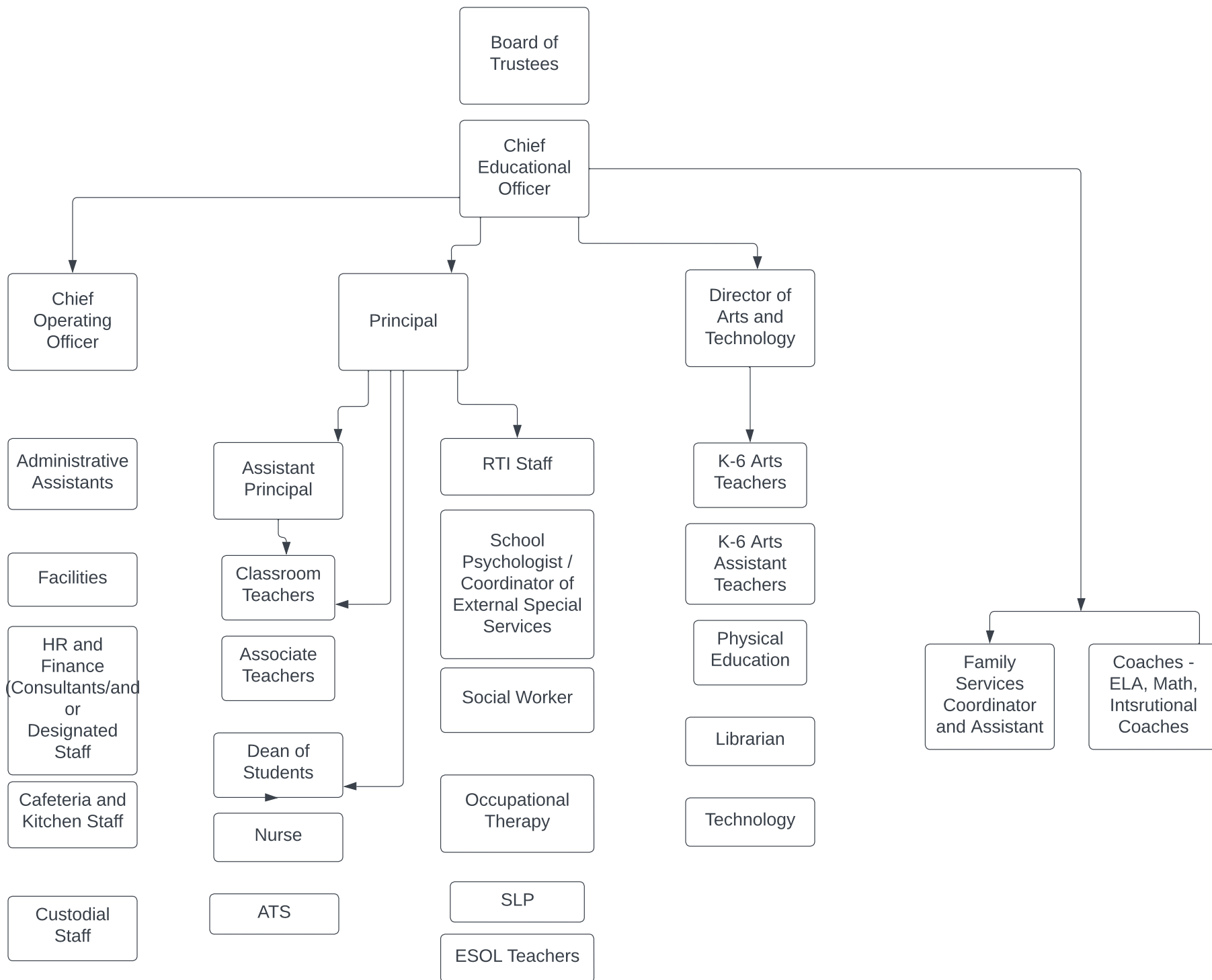


- Board members are asked to provide Dr. Louri with possible dates in early October for the Board Retreat.

❖ **Motion # 107.1 to Adjourn.**

- **Motion:** Tom Merkel   **Seconded:** Mark McDermott
- **Discussion:** None
- **Ayes:** 4   **Nays:** 0   **Abstentions:** 0

Adjournment - TIME: 8:45 AM



# 2023-2024 School Calendar

Commencing August 21, 2023, and concluding June 25, 2024



Board Approved,

**Total Student Days 191 | Total Teacher Days 201**

\* In the event of an extensive number of emergency closures, February and April recess may need to be utilized to make up learning time.

July 2023						
						1
2			5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

0 inst. days

August 2023						
		1	2	3	4	5
6	7	8	9	10	11	12
13						
20						
27						

9 inst. days

September 2023						
						2
3						9
10						16
17						23
24						30

19 inst. days

October 2023						
						7
8						14
15						21
22						28
29						

21 inst. days

November 2023						
5	6					
12	13					
19	20	21				
26	27	28				

17 inst. days

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

16 inst. days

August 1		11-Month Staff Reports
August 7-9		New Staff Orientation & Onboarding
August 14		10-Month Staff Reports
August 14-18		Staff Development
August 21		First Day of School
September 4		Labor Day - No School
September 5		Staff Development Day - No School
October 9		Indigenous People's Day - No School

February 19		Presidents Day Holiday
February 20-23		February Recess - No School
March 29		Good Friday - No School

April 22		Staff Development
May 7 - 9		NYS Math Testing, Grades 3-6

May 17		Staff Development
May 27		Memorial Day Holiday

June 19		Juneteenth Holiday
June 25		Last Day of School - 2:15 Dismissal
June 25		Last Day for 10.5 month Staff

Calendar Key	
	First/Last Days of School
	Staff Development Days for Staff - No Students
	School Only Vacation Days - 12 month Reports
	Holidays - Building Closed for All
	Parent - Teacher Conferences - No Students
	NYS Testing - All students report
	2:15pm Early Dismissal

## Important Contact Information

299 Kirk Road Rochester, NY 4612  
Renacad.org 585-225-4200 585-225-4201(f)

Facebook @renacadarts

Instagram @renacad\_arts

**Bell Schedule: 9:00am - 4:30pm**

January 2024						
14						
21						
28						

21 inst. days

February 2024						
18						

16 inst. days

March 2024						
						2
3	4	5				9
10	11	12				16
17	18	19				23
24	25	26				30

20 inst. days

April 2024						
21						

16 inst. days

May 2024						
5	6					
26						

21 inst. days

June 2024						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

16 inst. days



## Updated DECEMBER 2020

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

## Part I: General Information and Fire/Life Safety History

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Inspection Date 04/12/2023

**Note : Please insert the date the actual inspection took place.**

*The Inspection Date cannot be earlier than 45 days before the Due Date.*

---

**1. Please indicate the primary use of this facility:**

- ☐ INSTRUCTIONAL
- ☐ ADMINISTRATIVE
- ☐ BUS MAINTENANCE
- ☐ BUS STORAGE ONLY
- ☐ LEASED FACILITY OFF SCHOOL GROUNDS
- ☐ MAINTENANCE
- ☐ OTHER

Please Specify:

- ☐ PUBLIC LIBRARY
- ☒ STORAGE
- ☐ VACANT

**2. Is there a fire sprinkler system in this facility?** ☐ YES ☒ NO

If 'yes', is the sprinkler alarm connected with the building alarm? ☐ YES ☐ NO

**3. Is there a fire hydrant system for facility protection?** ☒ YES ☐ NO

If 'yes', indicate ownership of system (select one):

- ☐ Public owned
- ☒ School owned
- ☐ Other

Please Specify:

**4. Indicate the ownership of this facility**

- ☐ Leased  
☒ Owned

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

Name \*

Address \*

Telephone # \*

**5. Does the District lease the building or spaces within the building to others?**

☐

YES

☒

NO

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

Name \*

Address \*

Telephone # \*

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

nearest whole ten feet:

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

# 8. FIRE AND EMERGENCY DRILLS

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

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

☐ YES

☐ NO

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

☐ YES

☐ NO

## FIRE & EMERGENCY DRILLS

**NOTE** Eight (8) are required between September 1, and December 31

Eight (8) drills are required to be evacuation drills Four (4) drills are required to be lockdown drills

	Date	Evacuation	Lockdown
1	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
11	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>

c. If the required number of fire and emergency drills were not held during this reporting cycle, please describe the reason:



8d. Average time to evacuate facility was:  minutes  seconds

8e. Arson and fire prevention instruction was provided in accordance with section 808 of the Education Law (revised 9/1/05) which requires every school in New York State to provide a minimum of 45 minutes of instruction in arson, fire prevention, injury prevention, and life safety for each month school is in session. ☐ YES ☐ NO

8f. Employee fire prevention, evacuation, and fire safety training was provided, and records maintained, in accordance with Section F406 of the NYS Fire Code ☐ YES ☐ NO

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

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

a. If 'yes', indicate: Number of fires

Number of injuries

Total cost of property damage

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

School District Renaissance Academy Charter-Arts  
Facility # \_\_\_\_\_

Building Name Athletic Storage Bldg.

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

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

## **Initial Inspection:**

Fire Safety Inspector: Name Kelly Wasson  
Date 4/12/2023

Registry # 0309-7117B (26E-4)

## **Final Inspection (if required):**

Fire Safety Inspector: Name \_\_\_\_\_  
Date \_\_\_\_\_

Registry # \_\_\_\_\_ (26F-4)

### Part III: Public School Certifications

#### Section III-A. Fire Inspector

The individual noted below inspected this building and the information in this Fire Safety Report represents, to the best of their knowledge and belief, an accurate description of the building and conditions they observed. The individual that performed this inspection has maintained their certification requirements pursuant to Title 19 Part 1208

Name: Kelly Wasson

Telephone #: ( 585 ) 645-7929

Title: Safety Specialist/ Fire Inspector

Certification # 0309-7117B  
(as designated by the NYS Department of State)

Email: kwasson@gvboces.org

#### Section III-B. Building Administrator or Designee

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

The individual identified below certifies that this building inspection was conducted on this date 04/12/2023 and can confirm the specific locations of any non-conformances (provide inspection date) identified within this report.

Name: Craig Eichmann

Telephone #: ( 585 ) 225-3400

Title: Chief Operating Officer

Email: eichmann@renacad.org

Signature [Redacted]

#### Section III-C. School Superintendent

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

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

Name: Dr. Cait Loury

Telephone #: ( 585 ) 225-3400

Title: Chief Education Officer

Email: Loury@renacad.org

Signature [Redacted]

## Updated DECEMBER 2020

## Part I: General Information and Fire/Life Safety History

---

Inspection Date 05/17/2022

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

---

**1. Please indicate the primary use of this facility:**

- ☒ INSTRUCTIONAL  
☐ ADMINISTRATIVE  
☐ BUS MAINTENANCE  
☐ BUS STORAGE ONLY  
☐ LEASED FACILITY OFF SCHOOL GROUNDS  
☐ MAINTENANCE  
☐ OTHER

Please Specify:

- ☐ PUBLIC LIBRARY  
☐ STORAGE  
☐ VACANT

**2. Is there a fire sprinkler system in this facility?**

☒ YES ☐ NO

If 'yes', is the sprinkler alarm connected with the building alarm?

☐ YES ☐ NO

**3. Is there a fire hydrant system for facility protection?**

☒ YES ☐ NO

If 'yes', indicate ownership of system (select one):

- ☐ Public owned  
☒ School owned  
☐ Other

Please Specify:

**4. Indicate the ownership of this facility**

☐ Leased  
☒ Owned

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

Name \*

Address \*

Telephone # \*

**5. Does the District lease the building or spaces within the building to others?**

☐

YES

☒

NO

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

Name \*

Address \*

Telephone # \*

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

nearest whole ten feet:

69,160

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

# 8. FIRE AND EMERGENCY DRILLS

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

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

☒ YES

☐ NO

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

☒ YES

☐ NO

## FIRE & EMERGENCY DRILLS

NOTE Eight (8) are required between September 1, and December 31

Eight (8) drills are required to be evacuation drills Four (4) drills are required to be lockdown drills

	Date	Evacuation	Lockdown
1	5/20/22	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2	6/1/22	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3	6/8/22	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4	6/13/22	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5	9/12/22	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6	9/15/22	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7	9/26/22	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8	10/5/22	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
9	10/5/22	<input checked="" type="checkbox"/>	<input type="checkbox"/>
10	10/20/22	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11	10/31/22	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12	11/1/22	<input type="checkbox"/>	<input checked="" type="checkbox"/>

c. If the required number of fire and emergency drills were not held during this reporting cycle, please describe the reason:

8d. Average time to evacuate facility was:

minutes  seconds

8e. Arson and fire prevention instruction was provided in accordance with section 808 of the Education Law (revised 9/1/05) which requires every school in New York State to provide a minimum of 45 minutes of instruction in arson, fire prevention, injury prevention, and life safety for each month school is in session. ☒ YES ☐ NO

8f. Employee fire prevention, evacuation, and fire safety training was provided, and records maintained, in accordance with Section F406 of the NYS Fire Code ☒ YES ☐ NO

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

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

a. If 'yes', indicate: Number of fires

Number of injuries

Total cost of property damage



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

School District Renaissance Academy Charter-Arts  
 Facility # \_\_\_\_\_

Building Name Renaissance Academy

Part II-A (to be completed for public schools only – except "Big 4")					Part II-B					Part II-B					Part II-B				
Item #	Non-Conformance	Date Corrected	Date Reinspected		Item #	Non-Conformance	Date Corrected	Date Reinspected		Item #	Non-Conformance	Date Corrected	Date Reinspected		Item #	Non-Conformance	Date Corrected	Date Reinspected	
01A-2	<input type="checkbox"/>				08A-2	<input type="checkbox"/>				13A-2	<input type="checkbox"/>				19E-1	<input type="checkbox"/>			
01B-1	<input type="checkbox"/>				08B-2	<input type="checkbox"/>				13B-2	<input type="checkbox"/>				19F-1	<input type="checkbox"/>			
01C-1	<input type="checkbox"/>				08C-2	<input type="checkbox"/>									19G-1	<input type="checkbox"/>			
01D-1	<input type="checkbox"/>				08D-2	<input type="checkbox"/>				14A-2	<input checked="" type="checkbox"/>	4/14	7/14		19H-2	<input type="checkbox"/>			
01E-1	<input type="checkbox"/>				08E-2	<input type="checkbox"/>				14B-2	<input type="checkbox"/>								
					09A-2	<input type="checkbox"/>				14C-2	<input checked="" type="checkbox"/>	4/14	8/14						
02A-2	<input type="checkbox"/>				09B-2	<input type="checkbox"/>				14D-1	<input type="checkbox"/>				20A-1	<input type="checkbox"/>			
02B-1	<input type="checkbox"/>				09C-1	<input type="checkbox"/>				14E-1	<input type="checkbox"/>				20B-1	<input type="checkbox"/>			
02C-3	<input type="checkbox"/>				09D-1	<input type="checkbox"/>				15A-2	<input type="checkbox"/>				20C-1	<input type="checkbox"/>			
02D-1	<input type="checkbox"/>				09F-2	<input type="checkbox"/>				15B-1	<input type="checkbox"/>				21A-3	<input type="checkbox"/>			
02E-2	<input type="checkbox"/>				09G-2	<input type="checkbox"/>				15C-2	<input type="checkbox"/>				22A-3	<input type="checkbox"/>			
02F-3	<input type="checkbox"/>				10A-2	<input type="checkbox"/>				15D-2	<input checked="" type="checkbox"/>	4/14	4/14		22B-3	<input type="checkbox"/>			
02G-2	<input type="checkbox"/>				10B-2	<input type="checkbox"/>				15E-1	<input type="checkbox"/>				22C-3	<input type="checkbox"/>			
					10C-1	<input type="checkbox"/>				16A-2	<input type="checkbox"/>				23A-1	<input type="checkbox"/>			
03A-3	<input type="checkbox"/>				10D-1	<input type="checkbox"/>				16B-2	<input type="checkbox"/>				23B-1	<input type="checkbox"/>			
03B-1	<input type="checkbox"/>									16C-2	<input type="checkbox"/>				23C-1	<input type="checkbox"/>			
					11A-2	<input type="checkbox"/>				16D-2	<input type="checkbox"/>				23D-2	<input type="checkbox"/>			
.2	<input type="checkbox"/>				11B-1	<input type="checkbox"/>				17A-3	<input type="checkbox"/>				24A-3	<input type="checkbox"/>			
04B-2	<input type="checkbox"/>				11C-2	<input type="checkbox"/>				17B-2	<input type="checkbox"/>				25A-1	<input type="checkbox"/>			
04C-1	<input type="checkbox"/>				11D-2	<input type="checkbox"/>				17C-2	<input type="checkbox"/>				25B-1	<input type="checkbox"/>			
					11E-1	<input type="checkbox"/>				17D-2	<input type="checkbox"/>				25C-1	<input type="checkbox"/>			
05A-3	<input type="checkbox"/>									17E-1	<input type="checkbox"/>								
05B-2	<input type="checkbox"/>				12A-1	<input type="checkbox"/>				17F-3	<input type="checkbox"/>								
05C-2	<input type="checkbox"/>				12B-3	<input type="checkbox"/>				17G-1	<input type="checkbox"/>								
					12C-2	<input type="checkbox"/>				17H-2	<input type="checkbox"/>								
06A-1	<input type="checkbox"/>				12D-2	<input type="checkbox"/>				17I-2	<input type="checkbox"/>								
06B-1	<input type="checkbox"/>				12E-1	<input checked="" type="checkbox"/>				17J-1	<input type="checkbox"/>								
06C-1	<input type="checkbox"/>				12F-1	<input type="checkbox"/>				17K-1	<input type="checkbox"/>								
06D-2	<input type="checkbox"/>				12G-1	<input type="checkbox"/>				17L-1	<input type="checkbox"/>								
06E-3	<input type="checkbox"/>				12H-1	<input type="checkbox"/>				18A-2	<input type="checkbox"/>								
06F-1	<input type="checkbox"/>				12I-1	<input checked="" type="checkbox"/>				18B-2	<input type="checkbox"/>								
06G-1	<input type="checkbox"/>				12J-1	<input type="checkbox"/>				18C-2	<input type="checkbox"/>								
06H-2	<input type="checkbox"/>				12K-1	<input type="checkbox"/>				18D-2	<input type="checkbox"/>								
					12L-1	<input type="checkbox"/>				19A-3	<input type="checkbox"/>								
07A-3	<input type="checkbox"/>				12M-1	<input type="checkbox"/>				19B-2	<input type="checkbox"/>								
07B-2	<input type="checkbox"/>				12N-1	<input type="checkbox"/>				19C-1	<input type="checkbox"/>								
07C-2	<input type="checkbox"/>				12O-2	<input type="checkbox"/>				19D-1	<input type="checkbox"/>								

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

**Initial Inspection:**

Fire Safety Inspector: Name Kelly Wasson  
 Date 4/12/2023

Registry # 0309-7117B (26E-4)

**Final Inspection (if required):**

Fire Safety Inspector: Name \_\_\_\_\_  
 Date \_\_\_\_\_

Registry # \_\_\_\_\_ (26F-4)

If any additional non-conformances are observed, check item 26A-3 and list the Code section below.

**Inspector**  
 The inspector has been provided with a copy of the previous year's school fire safety report:

Yes ☐ No ☐

## Part III: Public School Certifications

### Section III-A. Fire Inspector

The individual noted below inspected this building and the information in this Fire Safety Report represents, to the best of their knowledge and belief, an accurate description of the building and conditions they observed. The individual that performed this inspection has maintained their certification requirements pursuant to Title 19 Part 1208

Name: Kelly Wasson

Telephone #: ( 585 ) 645-7929

Title: Safety Specialist/ Fire Inspector

Certification # 0309-7117B  
(as designated by the NYS Department of State)

Email: kwasson@gvboces.org

### Section III-B. Building Administrator or Designee

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

The individual identified below certifies that this building inspection was conducted on this date 04/12/2023 and can confirm the specific locations of any non-conformances (provide inspection date) identified within this report.

Name: Craig Eichmann

Telephone #: ( 585 ) 225-4200

Title: Chief Operations Officer

Email: eichmann@renacad.org

Signature [Redacted]

### Section III-C. School Superintendent

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

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

Name: Dr. Cait Loury

Telephone #: ( 585 ) 225-4200

Title: Chief Education Officer

Email: loury@renacad.org

Signature [Redacted]

## Updated DECEMBER 2020

## Part I: General Information and Fire/Life Safety History

Inspection Date 04/12/2023

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

### 1. Please indicate the primary use of this facility:

- ☐ INSTRUCTIONAL
- ☐ ADMINISTRATIVE
- ☐ BUS MAINTENANCE
- ☐ BUS STORAGE ONLY
- ☐ LEASED FACILITY OFF SCHOOL GROUNDS
- ☐ MAINTENANCE
- ☐ OTHER

Please Specify:

- ☐ PUBLIC LIBRARY
- ☒ STORAGE
- ☐ VACANT

2. Is there a fire sprinkler system in this facility? ☐ YES ☒ NO

If 'yes', is the sprinkler alarm connected with the building alarm? ☐ YES ☐ NO

3. Is there a fire hydrant system for facility protection? ☒ YES ☐ NO

If 'yes', indicate ownership of system (select one):

- ☐ Public owned
- ☒ School owned
- ☐ Other

Please Specify:

**4. Indicate the ownership of this facility**

☐ Leased  
☒ Owned

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

Name \*

Address \*

Telephone # \*

**5. Does the District lease the building or spaces within the building to others?**

☐

YES

☒

NO

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

Name \*

Address \*

Telephone # \*

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

nearest whole ten feet:

120

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

# 8. FIRE AND EMERGENCY DRILLS

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

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

☐ YES

☐ NO

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

☐ YES

☐ NO

## FIRE & EMERGENCY DRILLS

**NOTE** Eight (8) are required between September 1, and December 31

Eight (8) drills are required to be evacuation drills Four (4) drills are required to be lockdown drills

	Date	Evacuation	Lockdown
1	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
11	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>

c. If the required number of fire and emergency drills were not held during this reporting cycle, please describe the reason:

8d. Average time to evacuate facility was:  minutes  seconds

8e. Arson and fire prevention instruction was provided in accordance with section 808 of the Education Law (revised 9/1/05) which requires every school in New York State to provide a minimum of 45 minutes of instruction in arson, fire prevention, injury prevention, and life safety for each month school is in session. ☐ YES ☐ NO

8f. Employee fire prevention, evacuation, and fire safety training was provided, and records maintained, in accordance with Section F406 of the NYS Fire Code ☐ YES ☐ NO

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

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

a. If 'yes', indicate: Number of fires

Number of injuries

Total cost of property damage

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

School District Renaissance Academy Charter-Arts  
 Facility # \_\_\_\_\_

Building Name Storage Bldg. #1

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

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

**Initial Inspection:**

Fire Safety Inspector: Name Kelly Wasson  
 Date 4/12/2023

Registry # 0309-7117B (26E-4)

**Final Inspection (if required):**

Fire Safety Inspector: Name \_\_\_\_\_  
 Date \_\_\_\_\_

Registry # \_\_\_\_\_ (26F-4)



## Part III: Public School Certifications

### Section III-A. Fire Inspector

The individual noted below inspected this building and the information in this Fire Safety Report represents, to the best of their knowledge and belief, an accurate description of the building and conditions they observed. The individual that performed this inspection has maintained their certification requirements pursuant to Title 19 Part 1208

Name: Kelly Wasson

Telephone #: ( 585 ) 645-7929

Title: Safety Specialist/ Fire Inspector

Certification # 0309-7117B  
(as designated by the NYS Department of State)

Email: kwasson@gvboces.org

### Section III-B. Building Administrator or Designee

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

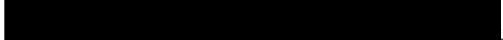
The individual identified below certifies that this building inspection was conducted on this date 04/12/2023 and can confirm the specific locations of any non-conformances (provide inspection date) identified within this report.

Name: Craig Eichmann

Telephone #: ( 585 ) 225-4200

Title: Principal

Email: Eichemann@renacad.org

Signature 

### Section III-C. School Superintendent

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


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

Name: Dr. Cait Loury

Telephone #: ( 585 ) 225-4200

Title: Chief Education Officer

Email: loury@renacad.org

Signature 



## School Year 2021-2022

Fire Drill	Date	Time
Fire Drill 1	9/10/2021	9:00am
Lockdown Drill 1	10/25/2021	9:00am
Fire Drill 2	9/16/2021	2:15pm
Fire Drill 3	9/17/2021	9:00am
Fire Drill 4	9/24/2021	9:00am
Fire Drill 5	10/1/2021	1:30pm
Fire Drill 6	10/7/2021	9:00am
Lockdown Drill 2	11/15/2021	2:00pm
Fire Drill 7	6/8/2022	10:00am
Fire Drill 8	6/13/2022	1:00pm
Lockdown Drill 3	5/20/2022	1:00pm
Lockdown Drill 4	6/1/2022	2:30pm

Fire Drill	Date	Time
Fire Drill 1	Sep 12, 2022	10am
Lockdown Drill 1	Sep 15, 2022	2pm
Fire Drill 2	Sept 26, 2022	1:30pm
Fire Drill 3 & 4	Oct 5, 2022	9:45am
Fire Drill 5	Oct 20, 2022	10:30

Fire Drill 6	Oct 31, 2022	10am
Lockdown Drill 2	Nov 1, 2022	

6 Fire Drill by December

2 lock down drill by December



**University of the  
Education**

**State of New York  
Department**

## CERTIFICATE OF OCCUPANCY

**VALID FOR FACILITY:**

ATHLETIC STORAGE BUILDING  
299 KIRK ROAD  
ROCHESTER, NEW YORK 14612

**Building ID:** 261600882032

**DISTRICT:**

RENAISSANCE ACADEMY CS-ARTS  
CAITLIN LOURY  
299 KIRK RD  
ROCHESTER, NEW YORK 14612

**Issuance Date:** April 17, 2023

**Effective Date:** May 01, 2023

**Expiration Date:** May 01, 2024

OBTAIN FIRE SAFETY REPORT FROM DISTRICT OFFICE

THIS CERTIFICATE VOIDS ANY PREVIOUSLY ISSUED



*State of New York  
Department*

## CERTIFICATE OF OCCUPANCY

**VALID FOR FACILITY:**

RENAISSANCE ACADEMY CHARTER SCHOOL OF THE ARTS  
299 KIRK ROAD  
ROCHESTER, NEW YORK 14612

**DISTRICT:**

RENAISSANCE ACADEMY CS-ARTS  
CAITLIN LOURY  
299 KIRK RD  
ROCHESTER, NEW YORK 14612

**Building ID:** 261600880067

**Issuance Date:** April 17, 2023

**Effective Date:** May 01, 2023

**Expiration Date:** May 01, 2024

OBTAIN FIRE SAFETY REPORT FROM DISTRICT OFFICE

THIS CERTIFICATE VOIDS ANY PREVIOUSLY ISSUED



State of New York  
Department

## CERTIFICATE OF OCCUPANCY

**VALID FOR FACILITY:**

STORAGE BUILDING #1  
299 KIRK ROAD  
ROCHESTER, NEW YORK 14612

**DISTRICT:**

RENAISSANCE ACADEMY CS-ARTS  
CAITLIN LOURY  
299 KIRK RD  
ROCHESTER, NEW YORK 14612

**Building ID:** 261600882022

**Issuance Date:** April 17, 2023

**Effective Date:** May 01, 2023

**Expiration Date:** May 01, 2024

OBTAIN FIRE SAFETY REPORT FROM DISTRICT OFFICE

THIS CERTIFICATE VOIDS ANY PREVIOUSLY ISSUED