



# I. SCHOOL INFORMATION AND COVER PAGE (To be Completed By All Charter Schools)

Created: 07/27/2015

Last updated: 07/31/2015

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

## Page 1

### 1. SCHOOL NAME AND AUTHORIZER

(Select name from the drop down menu)

ROCHDALE EARLY ADVANTAGE CS (NYC CHANCELLOR) 342800860969

### 2. CHARTER AUTHORIZER

(For technical reasons, please re-select authorizer name from the drop down menu).

NYCDOE-Authorized Charter School

### 3. DISTRICT / CSD OF LOCATION

NYC CSD 28

### 4. SCHOOL INFORMATION

	PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
	122-05 Smith Street Jamaica, NY 11434	718-978-0075	718-978-0110	

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

Contact Name	Tawanna Muniz
Title	Business Manager
Emergency Phone Number (###-###-####)	

### 5. SCHOOL WEB ADDRESS (URL)

[www.reacschool.com](http://www.reacschool.com)

### 6. DATE OF INITIAL CHARTER

2009-12-01 00:00:00

**7. DATE FIRST OPENED FOR INSTRUCTION**

2010-09-01 00:00:00

**8. FINAL VERIFIED BEDS ENROLLMENT FOR THE 2014-15 School Year as reported to Department's Office of Information and Reporting Services (via the NYC DOE for charter schools in NYC) in August.**

229

**9. GRADES SERVED IN SCHOOL YEAR 2014-15**

Check all that apply

Grades Served	K, 1, 2, 3, 4, 5
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**10. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?**

	Yes/No	Name of CMO/EMO
	No	

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**11. FACILITIES**

Will the School maintain or operate multiple sites?

No, just one site.

**12. SCHOOL SITES**

Please list the sites where the school will operate in 2015-16.

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	122-05 Smith Street Jamaica, NY 11434	718-978-0075	CSD 28	K-5	Yes	Rent/Lease
Site 2						
Site 3						

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

Name	Work Phone	Alternate Phone	Email Address
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School Leader	Calvin Rice			
Operational Leader	Tawanna Muniz			
Compliance Contact				
Complaint Contact				

**13. Are the School sites co-located?**

No

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**14. Were there any revisions to the school's charter during the 2014-2015 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).**

No

**15. Name and Position of Individual(s) Who Completed the 2014-15 Annual Report.**

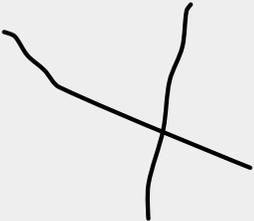
Jen Pasek, Consultant

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

Responses Selected:

Yes

**Signature, Head of Charter School**



**Signature, President of the Board of Trustees**



**Thank you.**



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

Last updated: 07/27/2015

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**Charter School Name:**

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## 1. NEW YORK STATE REPORT CARD

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

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

<http://data.nysed.gov/profile.php?instid=800000067015>



# Appendix A: Progress Toward Goals

Created: 07/27/2015

Last updated: 10/30/2015

Page 1

Charter School Name:

## 1. NEW YORK STATE REPORT CARD

Provide a direct URL or web link to the most recent New York State School Report Card for the charter school (See <https://reportcards.nysed.gov/>) which captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State statute (8 NYCRR 119.3).

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

<http://data.nysed.gov/profile.php?instid=800000067015>

## 2. APPENDIX A: PROGRESS TOWARD CHARTER GOALS

The following tables reflect formatting in the online portal required for Board of Regents-authorized charter schools and NYCDOE-authorized charter schools only. Schools should list Progress Toward Charter Goals by August 1, 2015. If the goals are based on student performance data that the school will not have access to before August 1, 2015 (e.g., the NYS Assessment results), explain this in the "2014-2015 Progress Toward Attainment of Goal" column. The information can be updated when available. Appendix A must be fully completed no later than November 1, 2015.

### 2a. ACADEMIC STUDENT PERFORMANCE GOALS

#### 2014-15 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	2014-2015 Progress Toward Attainment of Goal - Met, Partially Met, or Not Met	If Not Met, Describe Efforts School Will Take
Academic Goal 1	Throughout the course of the school's next charter term, it will earn a score of B or better in "Performance" section of the citywide Progress Report.	This report no longer exists.	N/A	
				The Rochdale Early Advantage Charter School has not demonstrated growth from the 2014-2015 school year in the area of ELA. The results indicate a 7% decrease for students enrolled at REACS for 2 consecutive BEDS days. The first phase of our

Academic Goal 2

Throughout the course of the school's next charter term, the school will show progress towards achieving eaming 75 percent of 3rd – 8th graders who have been enrolled at the school on BEDS day for at least two consecutive years will perform at or above Level 3 on the New York State ELA examination.

NYS ELA Exam

REACS did not achieve this measure.

Grade-----	Percent at 3 or 4
3-----	10%
4-----	11%
5-----	17%
All-----	13%

action plan is to engage our teachers in explicit data analysis. The REACS Administrative team has provided teachers with Data Analysis professional development to assist with looking at data and creating data driven decisions to support our ELA curriculum. Our teachers have engaged in professional development both in whole group and grade level, content area and professional learning communities (PLC). Through data and item skills analysis of the results we were able to identify that the area of higher-order thinking and evidence-based text across all grade levels required additional attention and support. The second phase was analyzing students' ability to support responses through text evidence to drive instruction in the classrooms, guide teaching points, providing teachers with a clear understanding of the different needs within their classroom and possible next steps to support their students. To support our writing curriculum we have generated school wide rubrics and checklists to help students self-monitor their responses and writing to keep them on track with grade level expectations. Exit slips and small groups are used as an informal assessment to monitor student understanding on content taught within all content areas. The correlation between student reading comprehension ability and writing is emerging so our focus continues to be in tracking and monitoring student reading ability and progress and ensuring all students are meeting grade level expectations. We are holding students accountable for their independent and guided reading through on-going progress monitoring. This is to increase their reading and writing stamina and comprehension skills. To

				reinforce student accountability for guided and independent reading, REACS has offered morning intervention, after school tutoring, and Saturday academy to induce student growth. REACS will continue to ensure that our best practices are effective and are meeting our students' needs in the area of reading comprehension and writing.
Academic Goal 3	Throughout the course of the school's next charter term, the school will show progress towards achieving 75 percent of 3rd – 8th graders who have been enrolled at the school on BEDS day for at least two consecutive years will perform at or above Level 3 on the New York State Mathematics examination.	NYS ELA Exam	<p>REACS did not achieve this measure.</p> <p>Grade-----Percent at 3 or 4  3-----29%  4-----30%  5-----41%  All----- 33%</p>	<p>The assessment results for the NYS Math examination demonstrate a decrease in students obtaining a level 3 or 4 on the 2014-15 exam. This indicates that REACS has not made significant progress in achieving our academic goal for the 2014-15 school year. In an effort to reverse this current trend and begin to make the necessary strides towards our goals we have enhanced our math program as follows: implementing a revised GO Math! curriculum in place of the previous curriculum for grades Kindergarten through 5th, offered a three day professional development to introduce effective lesson delivery for the revised GO Math! Curriculum and implemented content specific instruction in the area of Mathematics for testing grades 4-5. We have mandated morning intervention, after school tutoring and Saturday academy for our testing students who scored a level 2 or below on the State examination. REACS continues to provide professional development in Go Math! and within our PLC once a week. REACS has embedded math-planning meetings facilitated by our math lead teacher. These weekly meetings provide teachers with guidance and curricula support to ensure standards are addressed.</p>

Academic Goal 4	Throughout the course of the school's next charter term, the school will show progress towards achieving 75 percent of 3rd – 8th graders who have been enrolled at the school on BEDS day for at least two consecutive years will perform at or above Level 3 on the New York State Science examination.	NYS Science 4 Exam	REACS met this measure.  85 percent of students in at least their second year at the school scored at standards 3 & 4 on the NYS Science 4 exam.	
Academic Goal 5	Throughout the course of the school's next charter term, the school will show progress towards earning a score of B or better on the "Progress" section of the citywide Progress Report.	This report no longer exists.	N/A	
				REACS's school wide instructional goals and action plan in helping us attain this benchmark are focusing on promoting student independence and accountability through implementation of instruction which requires higher-order thinking, evidence-based responses, constant checks for prior knowledge school wide procedures and protocols, data checklists and exit slips across all content areas. The instructional focus for this school year is reading comprehension and text-evidence writing. This is an area as well as student comprehension that required additional support. Through our plan of action we are addressing the areas of concern within our ELA program, which directly impacts the progress of our students. The administration and literacy team which consists of our Literacy Interventionist, SETTS provider and Lead Teachers in ELA have analyzed our literacy program and have focused on our current classroom practices and learning content. We have reflected on the best practices and have enhanced our instruction. Our instructional practices have been created through the use of assessments and analyzing student progress. We have increased the frequency of

Academic Goal 6

Throughout the next charter term, each grade-level cohort of the same students (i.e. students who are in the school for two years in a row) will reduce by a quarter the gap between the percent at or above Level 3 on the previous year's State ELA exam (baseline) and 75 percent at or above Level 3 on the current year's State ELA exam. For schools in which the number of students scoring above proficiency in a grade level cohort exceeded 75 percent on the previous year's ELA exam, the school is expected to demonstrate some growth (above 75 percent) in the current year.

NYS ELA exam results 2014 and 2015

This ELA goal was not met.  
-----2014-----2015  
-2015 -----% at -----% at  
Grade ----3 & 4----3 & 4  
--4-----15%-----11%  
--5 ----- 24%-----17%

informal assessments in reading. Our literacy assessments now assess students reading fluency and comprehension of text. Comprehension is the focal point of the reading assessment and which independent student reading levels are solely based. We have analyzed the correlation between student reading levels and the state results to gain additional insight on students' progress. We have continued other instructional practices such as increasing student reading stamina, reading across the content areas as well as embedding 90-minute literacy blocks into the schedule. We have continued to also embed common planning times for grade level teams to support teacher growth. The common planning is observed by the Administration to supervise and support teachers while the planning classroom of instruction for units of study and analyzing student work. Teachers continue to use the Danielson rubric to self reflect on their classroom practices and in setting their pedagogical goals as one of several strategies to increase student progress. The administration has deemed this necessary for our teachers to become more actively engaged in their own teaching practices. The overall goal is for teachers to take a more active approach to improving themselves as they become more proficient in implementing the common core standards within student centered classrooms. We continue to educate our families about the rapid change to learning standards and the importance of understanding how they will impact the progress of their children. In taking this into consideration, we are ensuring that the academic rigor and implementation of our higher learning

				standards are clearly understood by the entire school. As we focus on reducing the gap between student learning and their individual progress, we will begin vertical collaboration amongst teachers to devise strategic plans and goals for individual students and for each grade level. All of these efforts to ensure that teachers understand the expectations and standards for their respective grade levels and for adjoining grade levels above and below them. With these instructional goals in place we will begin to see the reduction of the gap between grade level cohorts.
Academic Goal 7	For years 2 through 5 of the proposed charter, each grade-level cohort of the same students will reduce by a quarter between the percent at or above Level 3 on the previous year's State Math exam (baseline) and 75 percent at or above Level 3 on the current year's State Math exam. For schools in which the number of students scoring above proficiency in a grade level cohort exceeded 75 percent on the previous year's Math exam, the school is expected to demonstrate	NYS Math exam results 2014 and 2015	<p>This Math goal was partially met. Grade 5's improvement is greater than a quarter of the difference to 75% at scoring at standards 3 and 4.</p> <p>-----2014-----2015  -2015 -----% at -----% at  Grade -----3 &amp; 4-----3 &amp; 4  --4----- -19%-----30%  --5-----24%-----41%</p>	Our school wide instructional plan for the 2015-16 school year was based on addressing the gaps in curriculum due to the shifts mandated by the common core math standards. Based on our data analysis dialogue of our results and student progress in mathematics it is an area that continues to need further attention. To address this area we continued to have delegated blocks of time within the schedules of our math teachers to collaborate and discuss instructional content and to specifically identify the gaps in math instruction. Our math team and Administration have also taken a deeper look into the resources we have used and have recommended the hiring of a Math Interventionist to align instruction with the Common Core modules that have been created. For the 2015-16 school year we have modified instruction to mirror the revised Go Math! curriculum for grades K-5. Our focus has also been to look more in-depth into our early grades and the improvement of the acquisition of specific math skills in order to accelerate student learning and progress. This was deemed

expected to demonstrate growth (above 75 percent) in the current year.

necessary by the administration and the math team to address individual student progress for students who have been identified as at-risk according to state level testing results and/or teacher recommendations. This has become a best practice for REACS and will directly improve student individual progress. Enrichment is also essential in accelerating student progress. Enrichment is provided through daily as a method of re-teaching for struggling students. As the school administration and math team closely monitor all student progress and as we follow grade-level cohorts we are confident that the instructional focuses we have implemented will yield the desired results pertaining to student growth and the acquisition of proficient math skills.

REACS's school wide instructional goals and action plan in helping us attain this benchmark are focusing on promoting student independence and accountability through implementation of instruction which requires higher-order thinking, evidence-based responses, constant checks for prior knowledge school wide procedures and protocols, data checklists and exit slips across all content areas. The instructional focus for this school year is reading comprehension and text-evidence writing. This is an area as well as student comprehension that required additional support. Through our plan of action we are addressing the areas of concern within our ELA program, which directly impacts the progress of our students. The administration and literacy team which consists of our Literacy Interventionist, SETTTS provider and Lead Teachers in ELA have analyzed our literacy program and have focused on our current classroom

Academic Goal 8

Each year, the percent of students performing at or above Level 3 on the State ELA exam in each tested grade will, in the majority of grades, exceed the average performance of students tested in the same grades of the Community School District in which the school is located. This will be measured by an analysis of performance compared to CSDs conducted by NYC DOE.

NYS ELA Exam

This ELA goal was not met.

-----REACS-----Dist.
38
-----% at -----% at
Grade -----3 & 4-----3 & 4
--3----- 10%-----
35%
--4-----11%-----
34%
--5-----17%-----
35%
ALL -----13%-----
35%

practices and learning content. We have reflected on the best practices and have enhanced our instruction. Our instructional practices have been created through the use of assessments and analyzing student progress. We have increased the frequency of informal assessments in reading. Our literacy assessments now assess students reading fluency and comprehension of text. Comprehension is the focal point of the reading assessment and which independent student reading levels are solely based. We have analyzed the correlation between student reading levels and the state results to gain additional insight on students' progress. We have continued other instructional practices such as increasing student reading stamina, reading across the content areas as well as embedding 90-minute literacy blocks into the schedule. We have continued to also embed common planning times for grade level teams to support teacher growth. The common planning is observed by the Administration to supervise and support teachers while the planning classroom of instruction for units of study and analyzing student work. Teachers continue to use the Danielson rubric to self reflect on their classroom practices and in setting their pedagogical goals as one of several strategies to increase student progress. The administration has deemed this necessary for our teachers to become more actively engaged in their own teaching practices. The overall goal is for teachers to take a more active approach to improving themselves as they become more proficient in implementing the common core standards within student centered classrooms. We continue to educate our families about the rapid

				<p>change to learning standards and the importance of understanding how they will impact the progress of their children. In taking this into consideration, we are ensuring that the academic rigor and implementation of our higher learning standards are clearly understood by the entire school. As we focus on reducing the gap between student learning and their individual progress, we will begin vertical collaboration amongst teachers to devise strategic plans and goals for individual students and for each grade level. All of these efforts to ensure that teachers understand the expectations and standards for their respective grade levels and for adjoining grade levels above and below them. With these instructional goals in place we will begin to see the reduction of the gap between grade level cohorts. REACS will continue to analyze the data from other Charter Schools with similar demographics in an effort to support of refine best practices.</p>
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**2a1. Do have more academic goals to add?**

Yes

**2014-15 Progress Toward Attainment of Academic Goals**

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Measure Used to Evaluate Progress Toward Attainment of Goal - Met, Partially Met, Not Met	If Not Met, Describe Efforts School Will Take
				<p>Our school wide instructional plan for the 2015-16 school year was based on addressing the gaps in curriculum due to the shifts mandated by the common core math standards. Based on our data analysis dialogue of our results and student progress in mathematics it is an area that continues to need further attention. To address this area we continued to have</p>

<p>Academic Goal 9</p>	<p>Each year, the percent of students performing at or above Level 3 on the State Math exam in each tested grade will, in the majority of grades, exceed the average performance of students tested in the same grades of the Community School District in which the school is located. This will be measured by an analysis of performance compared to CSDs conducted by NYC DOE.</p>	<p>NYS Math Exam</p>	<p>This Math goal was not met.</p> <p>-----REACS----Dist. 38 -----% at -----% at Grade -----3 &amp; 4-----3 &amp; 4 --3----- 29%-----43% --4 -----30%-----43% --5 -----41%-----46% ALL -----33%----- 44%</p>	<p>delegated blocks of time within the schedules of our math teachers to collaborate and discuss instructional content and to specifically identify the gaps in math instruction. Our math team and Administration have also taken a deeper look into the resources we have used and have recommended the hiring of a Math Interventionist to align instruction with the Common Core modules that have been created. For the 2015-16 school year we have modified instruction to mirror the revised Go Math! curriculum for grades K-5. Our focus has also been to look more in-depth into our early grades and the improvement of the acquisition of specific math skills in order to accelerate student learning and progress. This was deemed necessary by the administration and the math team to address individual student progress for students who have been identified as at-risk according to state level testing results and/or teacher recommendations. This has become a best practice for REACS and will directly improve student individual progress. Enrichment is also essential in accelerating student progress. Enrichment is provided through daily as a method of re-teaching for struggling students. As the school administration and math team closely monitor all student progress and as we follow grade-level cohorts we are confidential that the instructional focuses we have implemented will yield the desired results pertaining to student growth and the acquisition of proficient math skills. REACS will continue to analyze the data from other Charter Schools with similar demographics in an effort to support of refine best practices.</p>
<p>Academic Goal 10</p>				

Academic Goal 11				
Academic Goal 12				
Academic Goal 13				
Academic Goal 14				
Academic Goal 15				
Academic Goal 16				

**2a2. Do have more academic goals to add?**

No

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**2b. ORGANIZATIONAL GOALS**

**2014-15 Progress Toward Attainment of Organizational Goals**

	Organizational Goal	Measure Used to Evaluate Progress	2014-15 Progress Toward Attainment	If Not Met, Describe Efforts School Will Take
Org Goal 1	Each year, the school will have an average daily student attendance rate of at least 95 percent.	School Records	This measure was met. The attendance rate was 95 percent in 2014-15.	
Org Goal 2	Each year, 95 percent of all students enrolled on the last day of the school year will return the following September.	School Records	Pending until September	
Org Goal 3	Each year, the school will comply with all applicable laws, rules, regulations and contract terms including, but not limited to, the New York Charter Schools Act, the New York Freedom of Information Law, the New York Open Meetings Law, the federal Individuals with Disabilities Education Act, and federal Family Educational Rights and Privacy Act.	BOT Reports	Achieved	

Org Goal 4	Per the 2010 amendment to the Charter Schools Act, the school shall demonstrate good faith efforts to attract, retain, and meet or exceeded enrollment and retention targets as prescribed by the Board of Regents through the State Education of students with disabilities, English language learners, and students who are eligible applicants for the free and reduced price lunch program.	School Outreach	Achieved Please see Appendix H	
Org Goal 5	Each year, the board will organize at least two events, programs, partnerships, and/or fundraisers that support the strategic goals and mission of the school.	School Record of Events	Achieved  1) EQUAL: The Rochdale Early Advantage Charter School partnered with Empowerment Queens United Action Leadership (EQUAL) to assist and coordinate parent participation throughout the school year. 2)International day The Rochdale Early Advantage Charter School held its annual international day. On this day, we invite the community and neighborhood schools to participate with us as we celebrate and explore different cultures in society. A select number of schools provide their marching and steel bands to lead us.	

**2b.1 Do you have more organizational goals to add?**

Yes

**2014-15 Progress Toward Attainment of Organizational Goals**

	Organizational Goal	Measure Used to Evaluate Progress	2014-2015 Progress Toward Attainment	If Not Met, Describe Efforts School Will Take
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Org Goal 6	Each year, parents will express satisfaction with the school's program, based on the NYCDOE Learning Environment Survey in which the school will receive scores of 7.5 or higher in each of the four survey domains: Academic Expectations, Communication, Engagement, and Safety and Respect. The school will only have met this goal if 50% or more parents participate in the survey.	NYCDOE School Survey	Achieved  Although the survey format has changed, 93 percent of the parents who responded to the survey answered positively.	
Org Goal 7	Each year, teachers will express satisfaction with school leadership and professional development opportunities as determined by the teacher section of the NYCDOE Learning Environment Survey in which the school will receive scores of 7.5 or higher in each of the four survey domains: Academic Expectations, Communication, Engagement, and Safety and Respect. The school will only have met this goal if 50% or more teachers participate in the survey.	NYCDOE School Survey	Achieved  Although the survey format has changed, 89 percent of the teachers who responded to the survey answered positively.	
Org Goal 8				
Org Goal 9				
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				

## 2c. FINANCIAL GOALS

### 2014-15 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	2014-2015 Progress Toward Attainment	If Not Met, Describe Efforts School Will Take
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Financial Goal 1	Per the charter agreement, each year, student enrollment will be at or within 15% below full enrollment as delineated in the approved renewal application.	ATS & School Records	Achieved	
Financial Goal 2	The school will undergo an annual, independent financial audit that will result in an unqualified opinion and no major findings.	Official Audit Report	Achieved	
Financial Goal 3	Each year, the school will operate on a balanced budget and maintain a stable cash flow.	School Records & Official Audit	Achieved	
Financial Goal 4				
Financial Goal 5				



# Appendix B: Total Expenditures and Administrative Expenditures per Child

Last updated: 07/31/2015

## Page 1

Charter School Name:

### B. Financial Information

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

#### 1. Total Expenditures Per Child

To calculate '**Total Expenditures per Child**' take total expenditures (from the unaudited 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

Line 1: Total Expenditures	3286392
Line 2: Year End Per Pupil Count	236
Line 3: Divide Line 1 by Line 2	13936

#### 2. Administrative Expenditures per Child

To calculate '**Administrative Expenditures per Child**' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. The relevant portion that must be included in this calculation is defined as follows:

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

Please note the following:

- Do not include the FTE of personnel dedicated to administration of the instructional programs.
- Do not include Employee Benefit costs or expenditures in the above calculations.
- A template for the Schedule of Functional Expenses is provided on page 20 of the 2014-15 Annual Report Guidelines to assist schools identify the categories of expenses needed to compute the two per pupil calculations. This template does not need to be completed or submitted on August 1st as it will be submitted November 1st as part of the audited financial statements. Therefore schools should use unaudited amounts for these per pupil calculations. (See the 2014-15 Annual Report Guidelines in "Resources" area of your portal task page).

To calculate '**Administrative Expenditures per Child**' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

Line 1: Relevant Personnel Services Cost (Row)	269652
Line 2: Management and General Cost (Column)	151054
Line 3: Sum of Line 1 and Line 2	420706
Line 4: Year End Per Pupil Count	236
Line 5: Divide Line 3 by the Year End Per Pupil Count	1784

***Thank you.***

# **Rochdale Early Advantage Charter School**

## ***Communication With Those Charged With Governance***

October 29, 2015





October 29, 2015

To the Audit Committee  
Rochdale Early Advantage Charter School

We have audited the financial statements of Rochdale Early Advantage Charter School (the "School") for the year ended June 30, 2015 and are prepared to issue our report thereon dated October 29, 2015. Professional standards require that we provide you with the following information related to our audit. This letter is divided into two sections: 1) required communications from the auditors to those with audit oversight responsibilities and 2) opportunities for strengthening internal controls or enhancing operating efficiency and our related recommendations.

## **REQUIRED COMMUNICATIONS**

### **A. Our Responsibility under U.S. Generally Accepted Auditing Standards:**

As stated in our engagement letter May 18, 2015, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement. As part of our audit, we considered the internal control of Rochdale Early Advantage Charter School. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

### **B. Planned Scope and Timing of the Audit:**

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters in July 22, 2015.

### **C. Auditor Independence:**

We affirm that MBAF CPAs, LLC is independent with respect to Rochdale Early Advantage Charter School.

### **D. Qualitative Aspects of Accounting Practices:**

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Rochdale Early Advantage Charter School are described in Note 2 to the financial statements. As described therein, the School elected to implement the application of an accounting pronouncement pertaining to accounting for uncertain tax positions. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

An Independent Member of Baker Tilly International

**E. Accounting Estimates Used in the Financial Statements:**

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 estimate's affecting the financial statements was:

**Allowance for Doubtful Accounts:**

As of June 30, 2015, Rochdale Early Advantage Charter School recorded grants and other receivables of \$21,162. Management concluded that no allowance for doubtful accounts was necessary. Management calculated based on the assessment of the credit-worthiness of the School's donors, the aged basis of the receivables, as well as economic conditions and historical information. Based on our audit procedures which included a discussion with the Business and Operation Manager and a review of subsequent collections (which amounted to \$0 as of September 17, 2015) we concur with management's conclusion.

**Depreciation:**

Management's estimate of depreciation is based on estimated useful lives of assets. We evaluated the estimated useful of assets in comparison to generally accepted accounting principles in determining that it is reasonable in relation to the financial statements taken as a whole.

**Functional Statement Allocation:**

Management's estimate of the allocation of functional expenses is directly identified with the program or supporting service to which they relate. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

**F. Sensitive Disclosures Affecting the Financial Statements:**

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

The disclosure of Risk Management in Note 6 to the financial statements which describes various risks to which the School is exposed.

**G. Corrected and Uncorrected Misstatements:**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Except as those made known to you, management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole. We will identify those adjustments proposed both corrected and uncorrected:

**Proposed and Corrected:**

**Corrected:**

In the current year, there were 2 audit adjustments that had a \$4,694 effect on net assets.

In the prior year, there was 1 reclassification audit adjustment that had no effect on net assets.

**Proposed and Uncorrected:**

There were no audit adjustments proposed and uncorrected.

**H. Audit Difficulties and Disagreements with Management:**

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report.

We are pleased to report that no such disagreements arose during the course of our audit.

**I. Management Representations:**

We have requested certain representations from management that are included in the management representation letter dated October 29, 2015.

**J. Management Consultations with Other Independent Accountants:**

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.

**K. Other Audit Findings or Issues:**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We wish to thank management and personnel for their support and assistance during our audit. We would be pleased to further discuss the contents of this report with you at your convenience.

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

Very truly yours,

**MBAF CPAs, LLC**

MBAF CPAs, LLC

**ROCHDALE EARLY ADVANTAGE CHARTER SCHOOL**

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FINANCIAL STATEMENTS

JUNE 30, 2015

(WITH SUMMARIZED COMPARATIVE INFORMATION FOR THE YEAR ENDED JUNE 30, 2014)

## ROCHDALE EARLY ADVANTAGE CHARTER SCHOOL

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees  
Rochdale Early Advantage Charter School

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of Rochdale Early Advantage Charter School (the "School"), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

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

### ***Auditor's Responsibility***

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

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

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

## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Rochdale Early Advantage Charter School as of June 30, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Report on Summarized Comparative Information***

We have previously audited Rochdale Early Advantage Charter School's 2014 financial statements and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 30, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014 is consistent, in all material respects, with the audited financial statements from which it has been derived.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2015, on our consideration of Rochdale Early Advantage Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Rochdale Early Advantage Charter School's internal control over financial reporting and compliance.

**MBAF CPAs, LLC**

New York, NY  
October 29, 2015

**ROCHDALE EARLY ADVANTAGE CHARTER SCHOOL**

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2015

(WITH SUMMARIZED COMPARATIVE INFORMATION FOR JUNE 30, 2014)

<b>ASSETS</b>	<b>2015</b>	<b>2014</b>
Cash	\$ 1,367,873	\$ 857,444
Cash - restricted	100,161	100,134
Grants receivable	21,162	29,683
Prepaid expenses and other assets	42,902	11,584
Property and equipment, net	203,637	122,474
Construction in progress - deposit	560,000	560,000
	<u>\$ 2,295,735</u>	<u>\$ 1,681,319</u>
 <b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 40,527	\$ 33,181
Accrued salaries and other payroll related expenses	252,735	153,866
Deferred rent and other incentives	-	8,923
Due to NYC Department of Education	-	20,480
	<u>293,262</u>	<u>216,450</u>
 <b>NET ASSETS</b>		
Unrestricted	<u>2,002,473</u>	<u>1,464,869</u>
	<u>\$ 2,295,735</u>	<u>\$ 1,681,319</u>

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

**ROCHDALE EARLY ADVANTAGE CHARTER SCHOOL**

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2015

(WITH SUMMARIZED COMPARATIVE INFORMATION FOR THE YEAR ENDED JUNE 30, 2014)

	2015	2014
<b>OPERATING REVENUE</b>		
State and local per pupil operating revenue	\$ 3,913,928	\$ 2,749,401
Federal grants	79,762	47,878
State grants	22,305	12,987
	<u>4,015,995</u>	<u>2,810,266</u>
<b>EXPENSES</b>		
Program		
General education	2,684,438	1,841,750
Special education	372,685	260,263
Management and general	439,851	365,275
Fundraising	833	6,030
	<u>3,497,807</u>	<u>2,473,318</u>
<b>SURPLUS FROM SCHOOL OPERATIONS</b>	<u>518,188</u>	<u>336,948</u>
<b>SUPPORT AND OTHER INCOME</b>		
Contributions, grants and other income	19,389	61,387
Interest income	27	45
	<u>19,416</u>	<u>61,432</u>
<b>CHANGE IN NET ASSETS</b>	537,604	398,380
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>1,464,869</u>	<u>1,066,489</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 2,002,473</u>	<u>\$ 1,464,869</u>

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

**ROCHDALE EARLY ADVANTAGE CHARTER SCHOOL**

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2015

(WITH SUMMARIZED COMPARATIVE INFORMATION FOR THE YEAR ENDED JUNE 30, 2014)

	No. of Positions	Program Services			Supporting Services								
		General Education		Special Education	Management and General		Fundraising	Total					
<b>FUNCTIONAL EXPENSES</b>													
<b>Personnel Services Costs</b>													
Administrative staff personnel	4	\$ 199,476	\$ 21,592	\$ 221,068	\$ 163,796	\$ -	\$ 163,796	\$ 384,864	\$ 267,922				
Instructional personnel	30	1,037,471	271,111	1,308,582	-	-	-	1,308,582	908,998				
Non-Instructional personnel	8	146,090	5,276	151,366	106,975	-	106,975	258,341	179,455				
Total salaries and staff	42	1,383,037	297,979	1,681,016	270,771	-	270,771	1,951,787	1,356,375				
Fringe benefits and payroll taxes		220,641	47,538	268,179	43,197	-	43,197	311,376	257,334				
Classroom supplies and instructional materials		185,015	19,040	204,055	-	-	-	204,055	151,728				
Professional fees		135,024	1,022	136,046	84,842	-	84,842	220,888	226,335				
Advertising and recruiting		12,684	-	12,684	-	-	-	12,684	4,322				
Staff professional development		28,176	-	28,176	536	-	536	28,712	18,953				
Travel		-	-	-	9,073	-	9,073	9,073	149				
Insurance		27,743	-	27,743	844	-	844	28,587	24,478				
Field trips		3,473	-	3,473	-	-	-	3,473	5,821				
Student food services		6,863	-	6,863	-	-	-	6,863	7,239				
Office expense		25,488	5,492	30,980	9,120	-	9,120	40,100	21,731				
Telephone and internet		14,232	-	14,232	440	-	440	14,672	9,251				
Rent		364,194	-	364,194	11,264	-	11,264	375,458	181,077				
Repairs and maintenance		72,240	-	72,240	2,234	-	2,234	74,474	47,828				
Furniture and fixtures - non-capitalizable		6,394	663	7,057	603	-	603	7,660	4,482				
Security service		56,506	-	56,506	1,748	-	1,748	58,254	29,150				
Technology service		27,373	56	27,429	890	-	890	28,319	14,782				
Postage and delivery		3,229	696	3,925	632	-	632	4,557	3,142				
Printing and photocopying		926	199	1,125	181	-	181	1,306	16				
Bank fees		-	-	-	37	-	37	37	4				
Depreciation and amortization		111,200	-	111,200	3,439	-	3,439	114,639	103,091				
Fundraising		-	-	-	-	833	833	833	6,030				
		<b>\$ 2,684,438</b>	<b>\$ 372,685</b>	<b>\$ 3,057,123</b>	<b>\$ 439,851</b>	<b>\$ 833</b>	<b>\$ 440,684</b>	<b>\$ 3,497,807</b>	<b>\$ 2,473,318</b>				

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

**ROCHDALE EARLY ADVANTAGE CHARTER SCHOOL**

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2015

(WITH SUMMARIZED COMPARATIVE INFORMATION FOR THE YEAR ENDED JUNE 30, 2014)

	2015	2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from operating revenue	\$ 4,004,036	\$ 2,830,429
Other cash received	19,389	11,387
Cash paid to employees and suppliers	<u>(3,317,194)</u>	<u>(2,329,476)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>706,231</u>	<u>512,340</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(195,802)	(42,112)
Construction in progress	<u>-</u>	<u>(560,000)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(195,802)</u>	<u>(602,112)</u>
NET INCREASE (DECREASE) IN CASH	510,429	(89,772)
CASH - BEGINNING OF YEAR	<u>857,444</u>	<u>947,216</u>
CASH - END OF YEAR	<b><u>\$ 1,367,873</u></b>	<b><u>\$ 857,444</u></b>
<b>Reconciliation of change in net assets to net cash provided by operating activities:</b>		
Change in net assets	\$ 537,604	\$ 398,380
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	114,639	103,091
Forgiveness of loan payable	-	(50,000)
Changes in operating assets and liabilities:		
Cash - restricted	(27)	(45)
Grants receivable	8,521	(317)
Prepaid expenses and other assets	(31,318)	(1,078)
Accounts payable and accrued expenses	7,346	(5,413)
Accrued salaries and other payroll related expenses	98,869	56,165
Deferred rent and other incentives	(8,923)	(8,923)
Due to NYC Department of Education	<u>(20,480)</u>	<u>20,480</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<b><u>\$ 706,231</u></b>	<b><u>\$ 512,340</u></b>

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

# ROCHDALE EARLY ADVANTAGE CHARTER SCHOOL

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## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

### 1. NATURE OF THE ORGANIZATION

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Rochdale Early Advantage Charter School (the "School") is a New York State, not-for-profit educational corporation that was incorporated on December 15, 2009 to operate a charter school pursuant to Article 56 of the Educational Law of the State of New York. On January 15, 2008, the Board of Regents of the University of the State of New York granted the School a provisional charter, valid for a term of five years and renewable by the Board of Regents of the University of the State of New York. The School opened its doors in the Fall of 2010 in Rochdale, New York with a rigorous academic program and a highly structured and supportive school culture. The School received an extension to their charter term to June 30, 2017.

The School, as determined by the Internal Revenue Service, is exempt from Federal income tax under section 501(a) of the Internal Revenue Code ("IRC") as an organization described in Section 501(c)(3) of the IRC and a similar provision under New York State income tax laws. The School has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) of the IRC and qualifies for deductible contributions as provided in section 170(b)(1)(A)(ii) of the IRC.

The School's primary sources of income are from government funding.

The School operated classes for students in pre-kindergarten – 5<sup>th</sup> grades in fiscal year 2015 and kindergarten – 4<sup>th</sup> grades in fiscal year 2014.

### 2. ACCOUNTING POLICIES

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#### Financial Statement Presentation

The School's financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

The classification of the School's net assets and its support, revenues and expenses is based on the existence or absence of donor-imposed restrictions. It requires that the amounts for each of the three classes of net assets – permanently restricted, temporarily restricted, and unrestricted – be displayed in a statement of financial position and that the amounts of change in each of those classes of net assets be displayed in a statement of activities.

These classes are defined as follows:

Permanently Restricted – Net assets resulting from contributions and other inflows of assets whose use by the School is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the School.

Temporarily Restricted – Net assets resulting from contributions and other inflows of assets whose use by the School are limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the School pursuant to those stipulations. When such stipulations end or are fulfilled, such temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities. However, if a restriction is fulfilled in the same period in which the contribution is received, the School reports the support as unrestricted.

Unrestricted – The part of net assets that is neither permanently nor temporarily restricted by donor-imposed stipulations.

The School has no temporarily or permanently restricted net assets at June 30, 2015.

#### Cash - restricted

At June 30, 2015, an escrow account of \$100,161 is held aside for contingency purposes as required by the New York City Department of Education ("NYCDOE").

## ROCHDALE EARLY ADVANTAGE CHARTER SCHOOL

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### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

## 2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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### Grants Receivable

Grants receivable represent amounts due from federal and state grants. Grants receivable are expected to be collected within one year, are recorded at net realizable value, and amount to \$21,162 and \$29,683 at June 30, 2015 and 2014, respectively. The School has determined that no allowance for uncollectible accounts for grants receivable is necessary at June 30, 2015. Such estimate is based on management's assessments of the creditworthiness of its grantors, the aged basis of its receivables, as well as current economic conditions and historical information.

### Revenue Recognition

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

Revenue from federal, state and local government grants and contracts are recorded by the School when qualifying expenditures are incurred and billable. Funds received in advance for which qualifying expenditures have not been incurred are reflected as due to the NYCDOE in the accompanying statement of financial position.

### Property and Equipment

Property and equipment are stated at cost and are depreciated on the straight-line method over the estimated useful lives of the assets. Leasehold improvements are amortized over lesser of the life of the asset or the period covered by the charter. The School has established a \$1,000 threshold above which assets are evaluated to be capitalized. Property and equipment acquired with certain government contract funds is recorded as an expense pursuant to the terms of the contract in which the government funding source retains ownership of the property. Maintenance and repairs are charged to expense as incurred; major renewals and betterments are capitalized.

### Impairments

The School reviews long-lived assets to determine whether there has been any permanent impairment whenever events or circumstances indicate the carrying amount of an asset may not be recoverable. If the sum of the expected future undiscounted cash flows is less than the carrying amount of the assets, the School recognizes an impairment loss. No impairment losses were required to be recognized for the years ended June 30, 2015 and 2014.

### Advertising

The School expenses advertising costs as incurred. The School incurred \$2,237 and \$1,440 of advertising costs for the years ended June 30, 2015 and 2014, respectively, which is included in the accompanying statement of functional expenses under advertising and recruiting.

### Functional Allocation of Expenses

Expenses that can be directly identified with the program or supporting service to which they relate are charged accordingly. Other expenses by function have been allocated among program and supporting service classifications using bases determined by management based upon benefits received.

### Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

## ROCHDALE EARLY ADVANTAGE CHARTER SCHOOL

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### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2015

## 2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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### Subsequent Events

The School has evaluated events through October 29, 2015, which is the date the financial statements were available to be issued.

### Comparative Financial Information

The June 30, 2015 financial statements include certain prior period summarized comparative information in total but not by net asset class. In addition, only certain of the notes to the financial statements for the year ended June 30, 2014 are presented. As a result, the June 30, 2014 comparative information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such June 30, 2014 information should be read in conjunction with the School's financial statements for the year ended June 30, 2014, from which the summarized information was derived.

### Income Taxes

The School follows the accounting standard for uncertainty in income taxes. The standard prescribes a minimum recognition threshold and measurement methodology that a tax position taken or expected to be taken in a tax return is required to meet before being recognized in the financial statements. It also provides guidance for derecognition, classification, interest and penalties, disclosure, and transition.

The School files informational returns in the federal and New York State jurisdictions. With few exceptions, the School is no longer subject to federal, state, or local income tax examinations for fiscal years before 2012.

The School believes that it has appropriate support for the positions taken on its tax returns. Nonetheless, the amounts ultimately paid, if any, upon resolution of the issues raised by the taxing authorities may differ materially from the amounts filed. Management believes that its nonprofit status would be sustained upon examination.

Should there be interest on underpayments of income tax, the School would classify it as "Interest Expense." The School would classify penalties in connection with underpayments of tax as "Other Expense."

### Recent Accounting Pronouncement

In May 2014, the Financial Accounting Standards Board ("FASB") issued an accounting standard update which affects the revenue recognition of entities that enter into either (1) certain contracts to transfer goods or services to customers or (2) certain contracts for the transfer of nonfinancial assets. The update indicates an entity should recognize revenue in an amount that reflects the consideration the entity expects to be entitled to in exchange for the goods or services transferred by the entity. The update is to be applied to the beginning of the year of implementation or retrospectively and is effective for annual periods beginning after December 15, 2018 and in interim periods in annual periods beginning after December 15, 2019. Early application is permitted but no earlier than annual reporting periods beginning after December 31, 2016. The School is currently evaluating the effect the update will have on its financial statements.

### Reclassification

Certain items in the prior year's financial statements have been reclassified for comparative purposes to conform to the presentation in the current year financial statements.

**ROCHDALE EARLY ADVANTAGE CHARTER SCHOOL**

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NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

**3. PROPERTY AND EQUIPMENT**

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Property and equipment consist of the following as of June 30,

	<u>2015</u>	<u>2014</u>	Estimated Useful Lives
Furniture and fixtures	\$ 139,486	\$ 66,672	7 years
Computer hardware and software	114,845	35,321	3 years
Equipment	28,929	24,112	5 years
Software	1,029	1,029	3 years
			Lesser of the life of the asset or the period covered by the charter
Leasehold improvements	<u>363,548</u>	<u>324,901</u>	
	647,837	452,035	
Less: Accumulated depreciation and amortization	<u>444,200</u>	<u>329,561</u>	
	<u>\$ 203,637</u>	<u>\$ 122,474</u>	

Depreciation and amortization expense for the years ended June 30, 2015 and 2014 was \$114,639 and \$103,091, respectively.

In the prior year the School paid a total of \$560,000 for construction in progress, which has been put on hold. As of June 30, 2015, the School is trying to obtain financing from a lending institution to continue the construction project.

**4. DEFERRED LEASE INCENTIVES**

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Deferred lease incentives are the portion of property and equipment additions that were paid for by the landlord. The lease incentives are being amortized over the term of the underlying lease using the straight-line method. Amortization of deferred lease incentives for each of the years ended June 30, 2015 and 2014 was \$8,923, was treated as a reduction of rent expense and has been fully amortized as of June 30, 2015.

**5. AGREEMENTS FOR SCHOOL FACILITIES**

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The School entered into a sublease agreement with the New Jerusalem Baptist Church ("NJBC"), effective July 1, 2010. The School is obligated under a non-cancelable sub-lease for office and classroom space expiring on June 30, 2015, with a one year renewal option. On June 28, 2015, the School renewed their operating lease with NJBC for office and classroom space which began on July 1, 2015 and expiring on June 30, 2020. Monthly minimum rental payments under the renewed lease are \$29,000 per month for the term of the lease.

The School also entered into a lease agreement with Holy Unity Baptist Church for additional classroom, or "Annex" space, for August 1, 2014 through July 31, 2015. Monthly minimum payments were \$7,500. The School did not renew its lease with Holy Unity Baptist Church.

The School entered into a one year lease agreement with Rescue Church of Christ effective July 1, 2015. The minimum monthly lease payments for the term of the lease are \$7,500.

**ROCHDALE EARLY ADVANTAGE CHARTER SCHOOL**

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NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2015

**5. AGREEMENTS FOR SCHOOL FACILITIES (CONTINUED)**

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Future minimum rental payments are as follows:

June 30,		
2016	\$	445,500
2017		348,000
2018		348,000
2019		348,000
2020		348,000
<b>Total</b>	<b>\$</b>	<b>1,837,500</b>

Rent expense for the years ended June 30, 2015 and 2014 was \$353,576 and \$181,077, respectively, which is included in the accompanying statement of functional expenses under rent.

**6. RISK MANAGEMENT**

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- A. The School is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; injuries to employees; and natural disasters. The School maintains commercial insurance to help protect itself from such risks.
- B. The School entered into contractual relationships with certain governmental funding sources. The governmental agencies may request return of funds as a result of noncompliance by the School, as well as additional funds for the use of facilities. The accompanying financial statements make no provision for the possible disallowance or refund.

**7. CONCENTRATIONS**

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- A. Financial instruments that potentially subject the School to a concentration of credit risk include cash accounts at a major financial institution that, at times, exceeded the Federal Deposit Insurance Corporation insured limit of \$250,000.
- B. The School received approximately 97% of its revenue from the NYCDOE for the year ended June 30, 2015.
- C. The School's grants and other receivables consist of one major grantor at June 30, 2015.
- D. The School's payables consist of two major vendors at June 30, 2015.



**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

To the Board of Trustees  
Rochdale Early Advantage Charter School

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Rochdale Early Advantage Charter School (the "School"), which comprise the statement of financial position as of June 30, 2015, 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 29, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the School in a separate letter dated October 29, 2015.

**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 School'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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**MBAF CPAs, LLC**

New York, NY  
October 29, 2015

# New York State Education Department

## Request for Proposals to Establish Charter Schools Authorized by the Board of Regents

### **Budget and Cash Flow Templates for the 2013 New Charter Applications**

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#### **General Instructions and Notes for New Application Budgets and Cash Flows Templates**

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<b>1</b>	Complete ALL SIX tabs in <b>BLUE</b>
<b>2</b>	Enter information into the <b>GRAY</b> cells
<b>3</b>	Cells labeled in <b>ORANGE</b> contain guidance pertaining to that tab
<b>4</b>	Cells containing <b>RED</b> triangles in the upper right corner in columns B through G contain guidance on that particular item
<b>5</b>	Funding by School District information for all NYS School district is located on the State Aid website at <a href="https://stateaid.nysed.gov/charter/">https://stateaid.nysed.gov/charter/</a> . Refer to this website for per-pupil tuition funding for all school districts. Rows may be inserted in the worksheet to accommodate additional districts if necessary.
<b>6</b>	The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, please 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.

**Rochdale Early Advantage Charter School**

**PROJECTED BUDGET FOR 2015-2016**

PROJECTED BUDGET FOR 2015-2016							Assumptions	
July 1, 2015 to June 30, 2016							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable	
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 147. This will populate the data in row 9.								
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL		
Total Revenue	2,736,133	749,068	-	15,000	521,236	4,021,437		
Total Expenses	2,588,137	749,068	-	14,450	521,236	3,872,891		
Net Income	147,996	(0)	-	550	0	148,546		
Actual Student Enrollment	-	-	-	-	-	-		
Total Paid Student Enrollment	-	-	-	-	-	-		
	PROGRAM SERVICES			SUPPORT SERVICES				
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL		
<b>REVENUE</b>								
<b>REVENUES FROM STATE SOURCES</b>								
Per Pupil Revenue	CY Per Pupil Rate							
District of Location	\$13,877.00	2,650,108	703,103	-	-	521,236	3,874,447	
School District 2 (Enter Name)		-	-	-	-	-	-	
School District 3 (Enter Name)		-	-	-	-	-	-	
School District 4 (Enter Name)		-	-	-	-	-	-	
School District 5 (Enter Name)		-	-	-	-	-	-	
		2,650,108	703,103	-	-	521,236	3,874,447	
Special Education Revenue		-	-	-	-	-	-	
Grants		-	-	-	-	-	-	
Stimulus		-	-	-	-	-	-	
Other		-	-	-	-	-	-	
Other State Revenue		-	-	-	-	-	-	
<b>TOTAL REVENUE FROM STATE SOURCES</b>		2,650,108	703,103	-	-	521,236	3,874,447	
<b>REVENUE FROM FEDERAL FUNDING</b>								
IDEA Special Needs		-	34,965	-	-	-	34,965	
Title I		40,000	10,000	-	-	-	50,000	
Title Funding - Other		3,000	1,000	-	-	-	4,000	
School Food Service (Free Lunch)		-	-	-	-	-	-	
Grants		-	-	-	-	-	-	
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	-	
Other		-	-	-	-	-	-	
Other Federal Revenue		20,000	-	-	-	-	20,000	
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>		63,000	45,965	-	-	-	108,965	
<b>LOCAL and OTHER REVENUE</b>								
Contributions and Donations, Fundraising		13,000	-	-	15,000	-	28,000	
Erate Reimbursement		10,000	-	-	-	-	10,000	
Interest Income, Earnings on Investments,		25	-	-	-	-	25	
NYC-DYCD (Department of Youth and Community Developmt.)		-	-	-	-	-	-	
Food Service (Income from meals)		-	-	-	-	-	-	
Text Book		-	-	-	-	-	-	
Other Local Revenue		-	-	-	-	-	-	
<b>TOTAL REVENUE FROM LOCAL and OTHER SOURCES</b>		23,025	-	-	15,000	-	38,025	
<b>TOTAL REVENUE</b>		2,736,133	749,068	-	15,000	521,236	4,021,437	
<b>EXPENSES</b>	<i>List exact titles and staff FTE's ( Full time equivalent)</i>							
<b>ADMINISTRATIVE STAFF PERSONNEL COSTS</b>	No. of Positions							
Executive Management	1.00	-	-	-	4,450	84,550	89,000	CEO
Instructional Management	2.00	184,500	40,500	-	-	-	225,000	Principal/AP
Deans, Directors & Coordinators	-	-	-	-	-	-	-	
CFO / Director of Finance	1.00	24,554	-	-	-	57,292	81,846	Bus Mgr
Operation / Business Manager	-	-	-	-	-	-	-	
Administrative Staff	3.00	42,025	6,004	-	-	72,042	120,071	office ass, adm, ops ass
<b>TOTAL ADMINISTRATIVE STAFF</b>	<b>7</b>	251,078	46,504	-	4,450	213,884	515,915	
<b>INSTRUCTIONAL PERSONNEL COSTS</b>								
Teachers - Regular	-	586,747	-	-	-	-	586,747	
Teachers - SPED	-	-	357,974	-	-	-	357,974	
Substitute Teachers	-	-	-	-	-	-	-	
Teaching Assistants	-	172,200	37,800	-	-	-	210,000	210,000

Rochdale Early Advantage Charter School

PROJECTED BUDGET FOR 2015-2016

PROJECTED BUDGET FOR 2015-2016							Assumptions
July 1, 2015 to June 30, 2016							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 147. This will populate the data in row 9.							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	2,736,133	749,068	-	15,000	521,236	4,021,437	
Total Expenses	2,588,137	749,068	-	14,450	521,236	3,872,891	
Net Income	147,996	(0)	-	550	0	148,546	
Actual Student Enrollment	-	-	-	-	-	-	
Total Paid Student Enrollment	-	-	-	-	-	-	
PROGRAM SERVICES				SUPPORT SERVICES			
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Specialty Teachers	-	318,701	69,959	-	-	388,660	
Aides	-	83,451	18,319	-	-	101,770	school aide kitchen aide/paras
Therapists & Counselors	-	46,453	10,197	-	-	56,650	
Other	-	35,000	9,000	-	6,000	50,000	enrichb
<b>TOTAL INSTRUCTIONAL</b>	-	<b>1,242,552</b>	<b>503,248</b>	-	<b>6,000</b>	<b>1,751,800</b>	
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>							
Nurse	-	-	-	-	-	-	
Librarian	-	-	-	-	-	-	
Custodian	-	-	-	-	-	-	
Security	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
<b>TOTAL NON-INSTRUCTIONAL</b>	-	-	-	-	-	-	
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>	<b>7</b>	<b>1,493,630</b>	<b>549,752</b>	-	<b>4,450</b>	<b>2,267,715</b>	
<b>PAYROLL TAXES AND BENEFITS</b>							
Payroll Taxes	-	154,516	35,830	-	-	223,936	
Fringe / Employee Benefits	-	159,871	37,071	-	-	231,697	
Retirement / Pension	-	20,700	4,800	-	-	30,000	
<b>TOTAL PAYROLL TAXES AND BENEFITS</b>	-	<b>335,087</b>	<b>77,701</b>	-	-	<b>485,633</b>	
<b>TOTAL PERSONNEL SERVICE COSTS</b>	-	<b>1,828,717</b>	<b>627,453</b>	-	<b>4,450</b>	<b>2,753,348</b>	
<b>CONTRACTED SERVICES</b>							
Accounting / Audit	-	-	-	-	24,000	24,000	
Legal	-	-	-	-	8,000	8,000	
Management Company Fee	-	-	-	-	-	-	
Nurse Services	-	-	-	-	-	-	
Food Service / School Lunch	-	-	-	-	-	-	
Payroll Services	-	-	-	-	7,000	7,000	
Special Ed Services	-	-	-	-	-	-	
Titlement Services (i.e. Title I)	-	-	-	-	-	-	
Other Purchased / Professional / Consulting	-	75,000	-	-	83,000	158,000	
<b>TOTAL CONTRACTED SERVICES</b>	-	<b>75,000</b>	-	-	<b>122,000</b>	<b>197,000</b>	
<b>SCHOOL OPERATIONS</b>							
Board Expenses	-	-	-	-	5,000	5,000	
Classroom / Teaching Supplies & Materials	-	16,228	3,562	-	-	19,790	
Special Ed Supplies & Materials	-	-	-	-	-	-	
Textbooks / Workbooks	-	106,600	23,400	-	-	130,000	
Supplies & Materials other	-	19,680	4,320	-	-	24,000	
Equipment / Furniture	-	7,000	-	-	-	7,000	
Telephone	-	9,453	2,192	-	1,725	13,370	
Technology	-	24,840	5,760	-	5,400	36,000	
Student Testing & Assessment	-	35,000	-	-	-	35,000	
Field Trips	-	15,000	-	-	-	15,000	
Transportation (student)	-	-	-	-	-	-	
Student Services - other	-	40,000	-	-	-	40,000	programs
Office Expense	-	7,350	-	-	17,150	24,500	
Staff Development	-	60,720	14,080	-	13,200	88,000	
Staff Recruitment	-	6,000	-	-	-	6,000	
Student Recruitment / Marketing	-	9,000	-	-	-	9,000	
School Meals / Lunch	-	10,000	-	-	-	10,000	
Travel (Staff)	-	4,140	960	-	900	6,000	
Fundraising	-	-	-	10,000	-	10,000	

**Rochdale Early Advantage Charter School**

**PROJECTED BUDGET FOR 2015-2016**

PROJECTED BUDGET FOR 2015-2016							Assumptions
July 1, 2015 to June 30, 2016							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 147. This will populate the data in row 9.							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
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Total Expenses	2,588,137	749,068	-	14,450	521,236	3,872,891	
Net Income	147,996	(0)	-	550	0	148,546	
Actual Student Enrollment	-	-	-	-	-	-	
Total Paid Student Enrollment	-	-	-	-	-	-	
	PROGRAM SERVICES			SUPPORT SERVICES			
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Other	23,000	-	-	-	-	23,000	
<b>TOTAL SCHOOL OPERATIONS</b>	<b>394,011</b>	<b>54,274</b>	<b>-</b>	<b>10,000</b>	<b>43,375</b>	<b>501,660</b>	
<b>FACILITY OPERATION &amp; MAINTENANCE</b>							
Insurance	20,619	4,781	-	-	4,482	29,883	
Janitorial	-	-	-	-	-	-	
Building and Land Rent / Lease	240,120	55,680	-	-	52,200	348,000	
Repairs & Maintenance	7,590	1,760	-	-	1,650	11,000	
Equipment / Furniture	-	-	-	-	-	-	
Security	22,080	5,120	-	-	4,800	32,000	
Utilities	-	-	-	-	-	-	
<b>TOTAL FACILITY OPERATION &amp; MAINTENANCE</b>	<b>290,409</b>	<b>67,341</b>	<b>-</b>	<b>-</b>	<b>63,132</b>	<b>420,883</b>	
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	
DISSOLUTION ESCROW & RESERVES / CONTINGENCY	-	-	-	-	-	-	
<b>TOTAL EXPENSES</b>	<b>2,588,137</b>	<b>749,068</b>	<b>-</b>	<b>14,450</b>	<b>521,236</b>	<b>3,872,891</b>	
<b>NET INCOME</b>	<b>147,996</b>	<b>(0)</b>	<b>-</b>	<b>550</b>	<b>0</b>	<b>148,546</b>	
<b>ENROLLMENT - *School Districts Are Linked To Above Entries*</b>	<b>REGULAR EDUCATION</b>	<b>SPECIAL EDUCATION</b>	<b>TOTAL ENROLLED</b>				
District of Location			-				
School District 2 (Enter Name)			-				
School District 3 (Enter Name)			-				
School District 4 (Enter Name)			-				
School District 5 (Enter Name)			-				
<b>TOTAL ENROLLMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>REVENUE PER PUPIL</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>EXPENSES PER PUPIL</b>	<b>-</b>	<b>-</b>	<b>-</b>				



# Audited Financial Statement Checklist

Last updated: 10/30/2015

Page 1

**Charter School Name:**

**1. Please check each item that is included in the 2014-15 Audited Financial Statement submitted for your charter school.**

	Yes/No
Audited Financial Statements (including report on compliance and report on internal control over financial reporting)	Yes
Single Audit (if applicable)	No
CSP Agreed Upon Procedures (if applicable)	No
Management Letter	Yes
Report on Extracurricular Student Activity Accounts (if applicable)	Not Applicable
Corrective Action Plans for any Findings	Not Applicable

**2. Please indicated if there is a finding(s) noted in any of the following sections of your charter school's 2014-15 Audited Financial Statement.**

	Yes/No
Report on Compliance	No
Report on Internal Control over Financial Reporting	No
Single Audit	No
CSP Agreed Upon Procedures Report	No
Management Letter	No

**Thank you.**



# Appendix E: Disclosure of Financial Interest Form

Last updated: 10/30/2015

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Page 1

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All trustees who served on an education corporation governing one or more charter schools during the 2014-2015 school year must complete the form in Appendix E (Disclosure of Financial Interest Form). [The Disclosure of Financial Interest Forms are due on November 1, 2015. A link to a safe and secure form that each Trustee must complete by the November 1, 2015 deadline will be provide here by September 1, 2015 or sooner.](#)

ALL charter schools or merged education corporations must complete the Board of Trustees Membership Table within the online portal in Appendix F (Board of Trustees Membership Table). The Board of Trustees Membership Table must be submitted by August 1, 2015.

Regents-authorized charter schools must upload a complete set of board of trustee Meeting Minutes from July 2014-June 2015 into Appendix G (Board Minutes). Board of Trustee Meeting Minutes must be submitted by August 1, 2015.

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

Yes

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Thank you.



# Appendix F: BOT Membership Table

Last updated: 07/27/2015

## Page 1

### 1. Current Board Member Information

	Trustee Name	Email Address	Committee Affiliation(s)	Voting Member? (Y/N)	Area of Expertise, and/or Additional Role and School (parent, staff member, etc.)	Number of Terms Served and Length of Each (Include election date and term expiration)
1	Lillian Hamer		Chair/Board President	Yes	Occupational Therapist	4 Years{6/30/16}
2	Chene Williams		Vice Chair/Vice President	Yes	Teacher	5 years{6/30/15}
3	Marcia Anglin		Treasurer	Yes	Teacher	5 years{6/30/16}
4	Silvia Fairclough-Leslie		Secretary	Yes	Asst. Principal	5 years{6/30/16}
5	Alicia Doctor		Trustee/Member	Yes	PTO President	1 year{6/30/15}
6	Ron Wilson		Trustee/Member	Yes	Business Analyst	1 year {6/30/16}
7	Lorraine Stephens		Trustee/Member	Yes	Non-Profit	1 year {6/30/16}
8	Damien Benons		Trustee/Member	Yes	PT Therapist	1 year {6/30/16}
9	Kamla Sandiford		Trustee/Member	Yes	Teacher	1 year {6/30/16}
10	Calvin Rice		Other	No	CEO/Finance/Community	5 years{6/30/16}
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

### 2. Total Number of Members Joining Board during the 2014-15 school year

0

**3. Total Number of Members Departing the Board during the 2014-15 school year**

1

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

15

**5. How many times did the Board meet during the 2014-15 school year?**

10

**6. How many times will the Board meet during the 2015-16 school year?**

10

**Thank you.**

## Appendix H: Enrollment and Retention

REACS makes every effort to recruit and retain English Language Learners (“ELL”). We will continue to employ our efforts to recruit and retain ELL students as outlined in our charter. Going forward, REACS will work to increase our population of ELL, FRPL students and students with disabilities. Please see the enrollment and retention plan below.

### **Recruitment**

#### Students with Special Needs

- Direct mail advertising that mentions special needs
- Special needs programs will be covered at school open house, on application and during tours
- School website will mention special needs
- Other advertising (e.g. radio, TV, flyer) will mention special needs
- Outreach to specialized feeder schools and programs

#### English Language Learners

- Direct mail advertising in languages other than English
- ESL and Second Language Programs covered at school open house, on application and during tours
- Other advertising (e.g. radio, TV, flyer) in languages other than English
- Outreach by multi-lingual staff
- Outreach to specialized feeder schools and programs
- Advertising and school materials will be translated as needed
- A language translator dropdown will be added to school website
- All school brochures, mailings and application will mention that the school accommodates students with disabilities, English language learners and participates in the free and reduced lunch program
- School information session(s) held in trusted cultural centers in the community to attract more families who speak a language other than English
- Advertising materials distributed in the primary languages other than English spoken in the area
- With notice, every attempt will be made by the school to provide translation for families at school events by using the school staff or the school’s parent population
- A special outreach effort to focus on immigrant communities

#### Students Eligible for Free and Reduced Lunch Programs

- Meal program covered at school open house, on application and during tours
- Support is offered to assist families in completing all necessary paperwork to ensure eligible students participate in the lunch program
- Recruitment throughout neighborhoods surrounding the school and in the local district

### **Retention**

#### Students with Special Needs

- Specialized RTI program
- Differentiation in classroom instruction
- Coordination with NYC DOE Speech, Physical Therapy and Occupational Therapy Service Providers

Rochdale Early Advantage Charter School  
Annual Report 2014-15

English Language Learners

- Special programs for parents of ELL students
- Differentiation in classroom instruction
- Collaboration with New York State RBE-RN facilitator

Students Eligible for Free and Reduced Lunch Programs

- Social and emotional support offered by Guidance Counselor



# Appendix I: Teacher and Administrator Attrition

Last updated: 07/27/2015

Report changes in teacher and administrator staffing.

Page 1

Charter School Name:

## Instructions for completing the Teacher and Administrator Attrition Tables

ALL charter schools should provide, for teachers and administrators only, the full time equivalent (FTE) of staff on June 30, 2014, the FTE for added staff from July 1, 2014 through June 30, 2015, and the FTE for any departed staff from July 1, 2014 through June 30, 2015 using the two tables provided.

### 2013-14 Teacher Attrition Table

	FTE Teachers on June 30, 2014	FTE Teachers Additions 7/1/14 – 6/30/15	FTE Teacher Departures 7/1/14 – 6/30/15
	16.5	16	2

### 2013-14 Administrator Position Attrition Table

	FTE Administrator Positions On 6/30/2014	FTE Administrator Additions 7/1/14 – 6/30/15	FTE Administrator Departures 7/1/14 – 6/30/15
	7.5	3	1

Thank you



# Appendix J: Uncertified Teachers

Last updated: 07/27/2015

"thirty per centum or 5 teachers, whichever is less"

To comply with NYS Education Law Section 2854(3)(a-1), please report the (FTE) count of uncertified and certified teaching staff as of the last day of school for the 2014-15 school year.

Page 1

**Charter School Name:**

**Note Definition of FTE:**

Full-time equivalent employees equal the number of employees on full-time schedules plus the number of employees on part-time schedules converted to a full-time basis. The number of full-time equivalent employees in each industry is the product of the total number of employees and the ratio of average weekly hours per employee for all employees to average weekly hours per employee on full-time schedules. An industry's full-time equivalent employment will be less than the number of its employees on full- and part-time schedules, unless it has no part-time employees (U.S. Commerce--Bureau of Economic Analysis at: [http://www.bea.gov/faq/index.cfm?faq\\_id=368#sthash.8Rbj89kq.dpuf](http://www.bea.gov/faq/index.cfm?faq_id=368#sthash.8Rbj89kq.dpuf))

How many **UNCERTIFIED** Full-Time Equivalent Teachers were employed in the charter school as of last day of school in 2014-15?

For each applicable category (i-iv), input the relevant full time equivalent (FTE) count of teachers.

	FTE - (June 30, 2015)
(i) uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience	1
(ii) individuals who are tenured or tenure track college faculty	0
(iii) individuals with two years satisfactory experience through Teach for America	0
(iv) individuals who possess exceptional business, professional, artistic, athletic, or military experience	0
FTE count of uncertified teachers who do not fit into any of the four statutory categories	0
<b>Total</b>	<b>1.0</b>

How many **CERTIFIED** Full-Time Equivalent Teachers were employed in the charter school as of the last day of school in 2014-15?

21

Thank you.

# Rochdale Early Advantage Charter School Organizational Chart

BOARD OF DIRECTORS  
**Dr. Lillian Hamer, Board Chair**

CEO  
**Dr. Calvin Rice**

SCHOOL LEADER  
**Dr. Lena Richardson**

ASSISTANT PRINCIPAL  
**Mr. Derrick Dunlap**

BUSINESS MANAGER  
**Mrs. Tawanna Muniz**

TEACHERS  
(K-5)

- Ms. Turner
- Ms. Witcher
- Ms. Borellis
- Ms. Ackerman
- Ms. Bennett
  
- Mrs. Best
  
- Ms. Lawrence
- Ms. Durant
- Ms. Anderson
- Ms. Daniels
- Ms. McBride (TA)
- Ms. Hover
- Mr. Cyriac
- Mrs. McLean (TA)
- Ms. Scott
- Mr. Wallace (PARA)
- Ms. Johnson
- Ms. Holly (TA)
- Ms. Gayle
- Ms. Mclemore (TA)

Instructional

- **Admin. Assist.** - Ms. Tate-Lewis
  
- **ELA**- Ms. Davis
- **SPED/R.R.**- Ms. Witcher
- Ms. Smith
- **PE/Fitness**- Mr. Cody
- **Foreign Language**- Ms. Zhang
- Math intervention- Ms. Worrie

OP OFFICE  
SUPPORT

- **Office Assist.** - Ms. Graham
  
- **kitchen Aide**- Ms. Highsmith
- **Operations Assistant**- Dorien Brown
  
- school support- Ms. Lynch

CONTRACTORS

- **Security**
- **Custodial**

**Mission**

The Rochdale Early Advantage Charter School (REACS) provides an early college preparatory program serving students from Kindergarten through Grade 8. It is committed to a balanced multi-literacy approach, educating each student to “stand out from the crowd” intellectually, historical-culturally, digitally, economically, physically, artistically and civically, in an increasingly diverse and fast-changing global society. Driven by the principles of purpose, passion and proficiency, ROCHDALE EARLY ADVANTAGE offers each student a challenging, college-bound education that develops character and critical thinking ability infused with family and social values to support lifelong learning, leadership and productive citizenship.

**Key Design Elements**

Our educational program is infused with supplemental programs that also promote a sense of democracy, celebrate diversity, and engage our students in active community service. Also key to our educational plan is small group instruction, small class sizes and low teacher to student ratios. In addition, para-professionals in the classes will provide individualized instruction. These are among the myriad ways that the ROCHDALE EARLY ADVANTAGE Charter School students will stand out from their peers.

The educational program is embedded in research-based programs that align with current New York State Common Core standards. Great care was placed in researching specific programs that would meet the high standards of the experienced planning team. This led us to “*Literacy by Design*” and “*Go-Math*” as two key programs for ELA and mathematics that have proven to increase student outcomes on the state exams.

Using data is essential to monitoring and tailoring instruction in order to move students towards meeting and or exceeding standards. Therefore, as evidenced throughout our application students will be carefully assessed and the data used to drive all aspects of their education from the setting of goals to determining the progress. Staff will share data with students and parents while working cooperatively to ensure that progress is made towards the desired outcomes.

The mission of the ROCHDALE EARLY ADVANTAGE Charter School is fully supported by the educational program and it is dependent upon the entire school community. Students who speak English as a Second Language (ESL) and Special Education (Sp. Ed.) students will benefit from instruction within inclusive classes where differentiation is incorporated for individual goals. This philosophy will foster acceptance by all and empower students to honor the differences of others.

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Monday, August 24, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/ed8ee918ae57748192>

## Page 1

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

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Ronald	Wilson

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	
2. *Your Home Address:   City/State	
2. *Your Home Address:   Zip	

### 3. \*Your Business Address

3. *Your Business Address   Street Address	
3. *Your Business Address   City/State	
3. *Your Business Address   Zip	

### 4. \*Daytime Phone Number:

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

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6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*ROCHDALE EARLY ADVANTAGE CS (NYC CHANCELLOR) 342800860969*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Other, please specify...: member
- 

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

No

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

No

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

No

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

No

Signature of Trustee

A handwritten signature in black ink. The name "Ronald" is written in a cursive style. To the right of the name is a long horizontal line that ends in a large, circular flourish.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Friday, September 25, 2015

Updated Sunday, October 04, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/b26c6466b3ee4df0d0>

## Page 1

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

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Lorraine	Stephens

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	
2. *Your Home Address:   City/State	
2. *Your Home Address:   Zip	

### 3. \*Your Business Address

3. *Your Business Address   Street Address	
3. *Your Business Address   City/State	
3. *Your Business Address   Zip	

### 4. \*Daytime Phone Number:

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

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6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*ROCHDALE EARLY ADVANTAGE CS (NYC CHANCELLOR) 342800860969*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Other, please specify...: Members
- 

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

No

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

No

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

No

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

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "Stephen". The signature is written in a cursive style with a large initial "S" and a long horizontal stroke extending to the right.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Monday, September 28, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/e7114458fc5c5bf188>

## Page 1

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

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Calvin	Rice

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address		
2. *Your Home Address:   City/State		
2. *Your Home Address:   Zip		

### 3. \*Your Business Address

3. *Your Business Address   Street Address		
3. *Your Business Address   City/State		
3. *Your Business Address   Zip		

### 4. \*Daytime Phone Number:

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

--

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*ROCHDALE EARLY ADVANTAGE CS (NYC CHANCELLOR) 342800860969*

8. Select all positions you have held on the Board:

(check all that apply)

- Chair/President

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

Yes

9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.

[TEMP.0] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   Position Held	CEO
[TEMP.1] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   Responsibilities	Manage facilities and business and Operation
[TEMP.2] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   Salary	89,000
[TEMP.3] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   Start Date	July 1, 2013

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

No

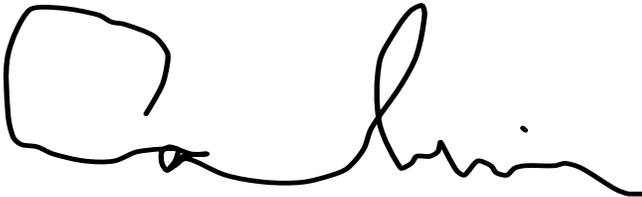
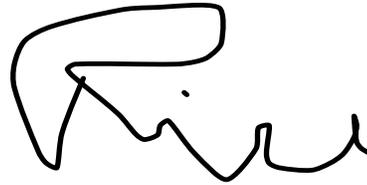
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

A handwritten signature in black ink, appearing to be "Quinn". It starts with a large, rounded 'Q' followed by a long horizontal stroke and a series of smaller loops.A handwritten signature in black ink, appearing to be "Rice". It starts with a large, rounded 'R' followed by a horizontal stroke and a series of smaller loops.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Monday, September 28, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/6a258b67f11a93fcc0>

## Page 1

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

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Alicia	Holly

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	
2. *Your Home Address:   City/State	
2. *Your Home Address:   Zip	

### 3. \*Your Business Address

3. *Your Business Address   Street Address	
3. *Your Business Address   City/State	
3. *Your Business Address   Zip	

### 4. \*Daytime Phone Number:

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

--

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*ROCHDALE EARLY ADVANTAGE CS (NYC CHANCELLOR) 342800860969*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Parent Representative
- 

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

No

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

No

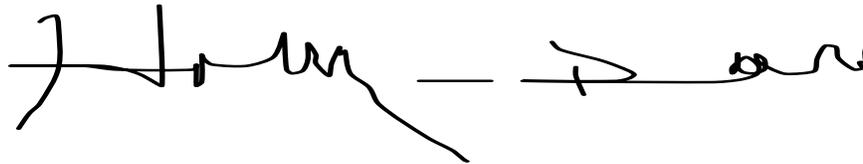
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee



**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Wednesday, October 14, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/9b90f8ba147484713>

## Page 1

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

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Damian	Benons

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	
2. *Your Home Address:   City/State	
2. *Your Home Address:   Zip	

### 3. \*Your Business Address

3. *Your Business Address   Street Address	
3. *Your Business Address   City/State	
3. *Your Business Address   Zip	

### 4. \*Daytime Phone Number:

--

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

--

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*ROCHDALE EARLY ADVANTAGE CS (NYC CHANCELLOR) 342800860969*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Other, please specify...: Academic subcommittee and Finance subcommittee
- 

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

No

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

No

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

No

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

No

Signature of Trustee

D. Bianchi.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Wednesday, October 14, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/398570f86ddb7c19e>

## Page 1

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

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Lillian	Hamer

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address		
2. *Your Home Address:   City/State		
2. *Your Home Address:   Zip		

### 3. \*Your Business Address

3. *Your Business Address   Street Address		
3. *Your Business Address   City/State		
3. *Your Business Address   Zip		

### 4. \*Daytime Phone Number:

--

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

--

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*ROCHDALE EARLY ADVANTAGE CS (NYC CHANCELLOR) 342800860969*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Chair/President
- 

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

*No*

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

No

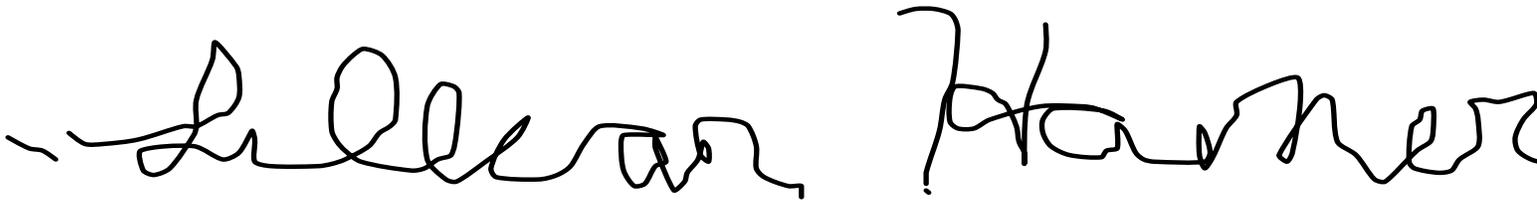
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "William Harnett". The signature is written in a cursive style with a horizontal line underneath.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Friday, October 16, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/a924c3a07fe744d8f5>

## Page 1

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

### 1. TRUSTEE NAME

	First Name	Last Name
Trustee Name	Chene	Williams

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	
2. *Your Home Address:   City/State	
2. *Your Home Address:   Zip	

### 3. \*Your Business Address

3. *Your Business Address   Street Address	
3. *Your Business Address   City/State	
3. *Your Business Address   Zip	

### 4. \*Daytime Phone Number:

--

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

--

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*No, I am not.*

7. Select the name of the education corporation that operates a single charter school.

*ROCHDALE EARLY ADVANTAGE CS (NYC CHANCELLOR) 342800860969*

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Other, please specify...: Academic Accountability Chair
- 

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

No

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

No

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

No

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

No

Signature of Trustee

Cheré Williams

**Thank you.**