

Application: ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL

Jen Pasek - [REDACTED]
2023-2024 Annual Report

Summary

ID: 0000000253
Last submitted: Nov 1 2024 05:46 PM (EDT)

Entry 1 – School Information and Cover Page

Completed - Oct 30 2024

[Instructions](#)

Required of ALL Charter Schools

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

Entry 1 – School Information and Cover Page

(New schools that were not open for instruction for the 2023-2024 school year are not required to complete or submit an annual report this year).

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your school's authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer (**as of June 30, 2024**) or you may not be assigned the correct tasks.

BASIC INFORMATION

a. LEGAL SCHOOL NAME (as chartered)

(Select name from the drop down menu)

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL 800000049633

b. Unofficial or Popular School Name

RCA

c. CHARTER AUTHORIZER (As of June 30th, 2024)

Please select the correct authorizer as of June 30, 2024 or you may not be assigned the correct tasks.

SUNY BOARD OF TRUSTEES

c. School Unionized

Is your charter school unionized?

Yes

c1. Name of Union

Select the name of the Union representing your school?

American Federation of Teachers

c2. Date Unionized

Dec 1 2004

d. District/CSD of Location

ROOSEVELT UFSD

e. Date of Approved Initial Charter

May 1 2000

f. Date School First Opened for Instruction

Sep 1 2000

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

N/A

h. School Website Address

rcacs.org

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

900

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

713

k. Grades Served

Grades served during the 2023-2024 school year (exclude Pre-K program students):

Responses Selected:

Kindergarten
1
2
3
4
5
6
7
8

I. Charter Management Organization/Educational Management Organization

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

No

FACILITIES INFORMATION

m. FACILITIES: Owned, rented, leased to educate students

Will the school maintain or operate multiple sites in 2024-2025?

Yes, 2 sites

School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades Served at Site for 2023-2024 School Year (K-5, 6-9, etc.)	Grades to be Served at Site for 2024-2025 school year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	105 Pleasant Ave Roosevelt, NY 11575	516-867-6202	Roosevelt	K-4	K-4	None

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Reshma Persad	Principal	516-867-6202		[REDACTED]
Operational Leader	Phil Leconte	Chief Financial Officer / Chief Operations Officer	516-867-6202		[REDACTED]
Compliance Contact	Phil Leconte	Chief Financial Officer / Chief Operations Officer	516-867-6202		[REDACTED]
Complaint Contact	Phil Leconte	Chief Financial Officer / Chief Operations Officer	516-867-6202		[REDACTED]
DASA Coordinator	Leticia Cox	Guidance Counselor	516-867-6202		[REDACTED]
Phone Contact for After Hours Emergencies	Phil Leconte	Chief Financial Officer / Chief Operations Officer	[REDACTED]		[REDACTED]

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

Private Space

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

Responses Selected:

Not Co-Located

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

m1e. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 1 if located in private space in NYC or located outside of NYC.

Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2024.

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

If the fire inspection certificate will expire between the August 1, 2024, submission of the Annual Report and the November 1 Annual Report submission please submit the new certificate with the Annual Report entries due no later than 11:59 PM on November 1, 2024.

Site 1 Certificate of Occupancy (COO)

[Copy of RCACS COO 105 Pleasant Ave and Gym_FSLO990.pdf](#)

Filename: Copy of RCACS COO 105 Pleasant Ave and Gym_FSLO990.pdf **Size:** 228.9 kB

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

[RCACS FIRE 08-20-2024 105 and 106 Pleasant.pdf](#)

Filename: RCACS FIRE 08-20-2024 105 and 106 Pleasant.pdf **Size:** 103.8 kB

School Site 2

m2. SCHOOL SITES

Please provide information on Site 2 for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades Served at Site for 2023-2024 School Year (K-5, 6-9, etc.)	Grades to Be Served at Site for 2024-2025 School Year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 2	200 W. Centennial Ave Roosevelt, NY 11575	516-867-6202	Roosevelt	5-8	5-8	None

m2a. Please provide the contact information for Site 2.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Simone Roberts	Principal	516-867-6202		[Redacted]
Operational Leader	Phil Leconte	Chief Financial Officer / Chief Operations Officer	516-867-6202		[Redacted]
Compliance Contact	Phil Leconte	Chief Financial Officer / Chief Operations Officer	516-867-6202		[Redacted]
Complaint Contact	Phil Leconte	Chief Financial Officer / Chief Operations Officer	516-867-6202		[Redacted]
DASA Coordinator	Michelle McGrath	Guidance Counselor	516-867-6202		[Redacted]
Phone Contact for After Hours Emergencies	Phil Leconte	Chief Financial Officer / Chief Operations Officer	[Redacted]		[Redacted]

m2b. Is site 2 in public space or in private space?

Private Space

m2c. Is site 2 in a co-located or not in a co-located facility?

Responses Selected:

No Co-Located

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

m2e. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 2 if located in private space in NYC or located outside of NYC.

Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2024.

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

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Site 2 Certificate of Occupancy (COO)

[Copy of RCACS COO 200 Centennial and Trailers.pdf](#)

Filename: Copy of RCACS COO 200 Centennial and Trailers.pdf **Size:** 385.1 kB

Site 2 Fire Inspection Report

This is required, marked optional for administrative purposes.

[RCACS FIRE_200 West Centennial Avenue -8-12-24-cof.pdf](#)

Filename: RCACS FIRE_200 West Centennial Avenue -8-12-24-cof.pdf **Size:** 142.6 kB

School Site 5

m5. SCHOOL SITES

Please provide information on Site 5 for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades Served at Site for 2023-2024 School Year (K-5, 6-9, etc.)	Grades to be Served at Site for 2024-2025 school year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 5						

m5a. Please provide the contact information for Site 5.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader					
Operational Leader					
Compliance Contact					
Complaint Contact					
DASA Coordinator					
Phone Contact for After Hours Emergencies					

m5b. Is site 5 in public space or in private space?

(No response)

m5c. Is site 5 in a co-located or not in a co-located facility?

No Responses Selected

m5d. Please list the terms of your current co-location.

	Date school will leave current co-location	Is school working with NYCDOE to expand into current space?	If so, list year expansion will occur.	Is school working with NYCDOE to move to separate space?	If so, list the proposed space and year planned for move	School at Full Capacity at Site
Site 5						

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

m5e. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 5 if located in private space in NYC or located outside of NYC .

Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2024.

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Site 5 Certificate of Occupancy (COO)

Site 5 Fire Inspection Report

This is required, marked optional for administrative purposes.

n. List of owned, rented, leased facilities not used to educate students and the purpose of each.

Separate by semi-colon (;)

Administration Building
201 Debevoise Avenue
Roosevelt, NY 11575

o1. Total Number of School Calendar Days

180

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

January 2024	137
February 2024	104
March 2024	127
April 2024	90
May 2024	137
June 2024	104
July 2023	0
August 2023	0
September 2023	117
October 2023	137
November 2023	107
December 2023	101

CHARTER REVISIONS DURING THE 2023-2024 SCHOOL YEAR

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

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

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

No

ATTESTATIONS

q. Name/Position of Person Completing/Submitting the 2023-2024 Annual Report. (To write type in a phone number with an extension, please use this format: 123-456-7890-3. The dash and number 3 at the end of the phone number refers to the individual's phone extension. Do not type in the work extension or the abbreviation for it - just the dash and the extension number after the phone number).

Name	Jen Pasek
Position	Consultant
Phone/Extension	518-542-9810
Email	jen@impactchartersllc.com

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

Responses Selected:

Yes

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

Our E-Signatures (not digital signatures) (Executive Director/School Leader/Head of School and Board President) below attest that our school has reviewed, understands and will comply with the employee clearance and fingerprint requirements as outlined in Entry 7 and found in the [NYSED CSO Fingerprint Clearance Oct 2019 Memo](#). Click **YES** to agree.

Responses Selected:

Yes

Signature, Head of Charter School

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

A handwritten signature in black ink on a light gray background. The signature reads "Thayer Levent". The first name "Thayer" is written in a cursive style with a large initial 'T'. The last name "Levent" is also in cursive with a large initial 'L'.

Signature, President of the Board of Trustees

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

A handwritten signature in black ink on a light gray background. The signature reads "Reginald Tugala". The first name "Reginald" is written in a cursive style with a large initial 'R'. The last name "Tugala" is also in cursive with a large initial 'T'.

Date

Oct 30 2024



Thank you.

Entry 2 – Links to Critical Documents on School Website

Instructions

Required of ALL Charter Schools (Note that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved Dignity for All Students Act (DASA) policy and NYSED-Approved School Discipline Policy)

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

1. Current Annual Report (i.e., 2023-2024 Annual Report);^[1]
2. Board meeting notices, agendas and documents;
3. New York State School Report Card. This report captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State law;^[2] (Even if there is no school data yet reported, provide a direct web link to the most recent [New York State School Report Card](#) for the charter school.
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy **(For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)**;
5. District-wide safety plan, not a building level safety plan (as per the July 2023 [Emergency Response Plan Memo](#) – Charter Schools Only);
6. Authorizer-approved FOIL Policy; and
7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

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

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

Entry 2 – Links to Critical Documents on School Website

School Name: ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL

Required of ALL Charter Schools (Note that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved Dignity for All Students Act (DASA) policy and NYSED-Approved School Discipline Policy)

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

[New York State Report Card](#)

[Emergency Response Plan Memo](#)

[NYSED Subject Matter List](#)

	Link to Documents
1. Current Annual Report (i.e., 2023-2024 Annual Report)	https://rcacs.org/
2. Board meeting notices, agendas and documents	https://rcacs.org/District/1982-Untitled.html
3. New York State School Report Card. This report captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State law; (Even if there is no school data yet reported, provide a direct web link to the most recent New York State School Report Card for the charter school.	https://data.nysed.gov/essa.php?year=2023&instid=800000049633
4a. Authorizer-approved DASA Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	
4b. Authorizer-approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	https://rcacs.org/files/user/200/file/2022_2023_District_Wide_School_Safety_Plan_RCACS1.pdf
6. Authorizer-approved FOIL Policy	https://rcacs.org/District/2472-Untitled.html
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://rcacs.org/District/2472-Untitled.html

Thank you.



Entry 3 – Board of Trustees Disclosure of Financial Interest Form

Completed - Oct 30 2024

Required of ALL Charter Schools

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

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

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

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

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

[RCACS Darrell Garner 2023-24 Charter School Disclosure of Financial Interest Form](#)

Filename: RCACS_Darrell_Garner_2023-24_Chart_WHGUm6F.pdf Size: 560.5 kB

[RCACS Jamel Vanderburg 2023-24 Charter School Disclosure of Financial Interest Form \(2\)](#)

Filename: RCACS_Jamel_Vanderburg_2023-24_Cha_PWA3xXp.pdf Size: 561.1 kB

[RCACS John Chien 2023-24 Charter School Disclosure of Financial Interest Form](#)

Filename: RCACS_John_Chien_2023-24_Charter_S_QFjIU8.pdf Size: 559.3 kB

[RCACS Reggie Tuggle 2023-24 Charter School Disclosure of Financial Interest Form](#)

Filename: RCACS_Reggie_Tuggle_2023-24_Charte_vNPJ5Gn.pdf Size: 564.5 kB

[RCACS Toni Burden 2023-24 Charter School Disclosure of Financial Interest Form](#)

Filename: RCACS_Toni_Burden_2023-24_Charter__jvOYVIR.pdf Size: 559.8 kB

[RCACS Scott Williams 2023-24 Charter School Disclosure of Financial Interest Form \(2\)](#)

Filename: RCACS_Scott_Williams_2023-24_Chart_wCcyr04.pdf Size: 560.4 kB

[RCACS Denise Washington 2023-24 Charter School Disclosure of Financial Interest Form](#)

Filename: RCACS_Denise_Washington_2023-24_Ch_HUufCvD.pdf Size: 559.7 kB

[RCACS Wanda I](#)

Filename: RCACS_Wanda_I_Arroyo_2023-24_Char_nEKiLSH.pdf Size: 560.1 kB

Entry 4 – Board of Trustees Membership Table

Completed - Oct 30 2024

Instructions

Required of ALL charter schools

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

Entry 4 – Board of Trustees Membership Table

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

Authorizer:

Who is the authorizer of your charter school?

SUNY

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

	Voting Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliation (s)	Voting Member Per By-Laws (Y/N)	Number of Completed Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2023-2024
1	Rev. Reginald Tuggle	[REDACTED]	Chair	Education, Budget and Finance, Personnel, Grievance	Yes	5	07/01/2024	06/30/2029	12
2	Denise Washington	[REDACTED]	Vice Chair	Budget and Finance, Personnel, Grievance	Yes	4	07/01/2024	06/30/2029	12
3	Toni Burden	[REDACTED]	Secretary	Grievance, Education	Yes	2	07/01/2024	06/30/2029	12
4	John SH Chien	[REDACTED]	Treasurer	Budget and Finance	Yes	1	07/01/2019	6/30/2025	12
5	Wanda I. Arroyo Coronel	[REDACTED]	Trustee/Member	Personnel	Yes	1	07/01/2019	6/30/2025	12
6	Darrell Garner	[REDACTED]	Trustee/Member	Budget and Finance, Personnel	Yes	2	07/01/2019	6/30/2025	12

7	Jamel V. Vanderberg	[REDACTED]	Trustee/Member		Yes	1	3/27/2023	6/30/2025	12
8	Rev. Scott Williams	[REDACTED]			Yes	1	3/27/2023	6/30/2025	12
9									

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

No

2. Number of board meetings conducted in 2023-2024

12

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

12

4. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

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

a. Total number of Voting Members on June 30, 2024	8
b. Total number of Voting Members added during the 2023-2024 school year	0
c. Total number of Voting Members who left the board during 2023-2024 school year	0
d. Total Maximum Number of Voting Members in 2023-2024; as set by the board in bylaws, resolution, or minutes	15

Thank you.

Entry 6 – Enrollment & Retention

Completed - Oct 30 2024

[Instructions for submitting Enrollment and Retention Efforts](#)

Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2023-2024 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWD), English Language Learner(s) (ELL), and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2024-2025.

***SUNY-authorized charter schools**

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

Entry 6 – Enrollment and Retention of Special Populations

Good Faith Efforts to Meet Recruitment Targets (Attract)

	Describe Recruitment Efforts in 2023-2024	Describe Recruitment Plans in 2024-2025
Students with Disabilities	<p>Our outreach for families with students who have special needs includes visiting over 30 daycares in Hempstead and Uniondale where our representative meets with families and hands out flyers. In addition, we visit and leave flyers at HeadStart programs operated by the Economic Opportunity Commission (EOC) in Roosevelt, Freeport and Hempstead. All school enrollment applications and flyers mention that the school accommodates students with disabilities, English language learners and participates in the free and reduced lunch program. Our intention is to inform the families interested in high quality special education services that RCA welcomes all and will design programming based on the students specific special education needs as outlined in their Individual Education Plan (IEP) or 504 Plan.</p> <p>In addition, we have attended special education parent/teacher organization’s meetings from various surrounding school districts within our catchment area and have presented informational material to parents who wish to learn more about the charter school experience.</p>	<p>In 2023-24, 7% of our enrollment had an Individual Education Plan. The local district enrolled 14% students with disabilities in comparable grades. We will continue with current strategies in 2024-25 to enroll and retain the three subgroups.</p>
English Language Learners	<p>To attract more families who speak a language other than English, we offer our advertising materials in Spanish, which is the primary language of families with English</p>	<p>In 2023-24, 14% of our enrollment were English Language Learners along with 6% former ELLs. The local district enrolled 32% ELL students in comparable grades. We</p>

	<p>language learners in our area. We provide Spanish flyers at local daycares, EOC HeadStart Centers, and visit and provide flyers at Circulo De La Hispanidad, which is a local organization that serves Spanish-speaking families. Our lottery and registration materials are translated into Spanish. We also have a bilingual staff member who helps answer families' questions and fill out paperwork. Prior to and during registration, we host an open house meeting in Spanish where parents can become familiar with our curriculum, program benefits, and services.</p> <p>Many of our ELL applicants come to RCA based on word-of-mouth recommendation. Our ELL families have high rates of satisfaction with the school; our average retention rate for ELLs is consistently near 100%.</p> <p>All school enrollment applications and flyers mention that the school accommodates students with disabilities, English language learners and participates in the free and reduced lunch program. Held schoolwide informational sessions and events at community cultural centers to attract families who speak other languages. In addition, we are providing a language translator dropdown menu on our website, conducting outreach to specialized schools and programs, and sending home ENL surveys.</p>	<p>will continue with current strategies in 2024-25 to enroll and retain the three subgroups.</p>
<p>Economically Disadvantaged</p>	<p>RCA uses multiple strategies to recruit economically disadvantaged students. We continue to visit over 30 daycares in Hempstead and Uniondale to meet with families and</p>	<p>In 2023-24, 82% of our enrollment qualified as economically disadvantaged. The local district, Roosevelt UFSD , enrolled 75% ED students in comparable grades. We</p>

share information about our program; we also visit the Hempstead Public Library Family Center. In addition, we conduct outreach at HeadStart programs operated by the Economic Opportunity Commission (EOC) in Roosevelt, Freeport, and Hempstead. The EOC HeadStart program is a primary feeder school for RCA kindergarten seats, and we have a longstanding relationship with EOC. All school enrollment applications and flyers mention that the school participates in the free and reduced lunch program. We increased our regional advertisements to continue reaching prospective students.

The board approved the establishment of a Media Group to attract new families by actively promoting RCA on social media. We are continuing to develop this recruitment strategy going forward including images of summer tennis and soccer camp, student artwork on display in the library, after-school programs. Cultural celebrations such as Hispanic Day Parade. The Juneteenth cultural celebration presented fun and culture. The Walking Exhibit of Student Work such as the various routes/points on the Underground Railroad, Country-of-origin boards identifying the large immigrant population on campus (Latino, Caribbean etc.). These images of activities focus on a much healthier approach for students to support each other, their school and engage the community.

Meal program covered at school open house, on mailings to applicants and during tours and information sessions

will continue with current strategies in 2024-25 to enroll and retain the three subgroups.

- Support is offered to assist families in completing all necessary paperwork to ensure eligible students participate in the lunch program
- Recruitment occurred throughout neighborhoods surrounding the school and in the local district
- Reduced price meal scale advertised in paper and posted in local unemployment office

Good Faith Efforts To Meet Retention Targets

	Describe Retention Efforts in 2023-2024	Describe Retention Plans in 2024-2025
Students with Disabilities	<p>We provide high quality education, above and beyond the IEP/504, which is supported by frequently assessing students' academic progress. RCACS employs a Director of RTI/Special Education. In addition, RCACS has two Guidance Counselors who provide social and emotional support for students. Designated students are supported by their one-on-one paraprofessional and other students are provided (based on their IEP) with resource room support by the district. RCA staff members maintain close communication with families of SWD, which includes sending letters home to inform and involve parents. Constant contact between the classroom teacher and district related service providers supports SWD. We also provide workshops for parents of SWD in areas such as social emotional wellness/mindfulness and behavior management. Finally, we also provide information about our support for SWD during our annual Academic Night program and outline SWD referral process in the RCA Family Guide (called "Passport 2 Success").</p>	<p>In the fall of 2023-24, we retained 83% of SWD students who were eligible to return from 2022-23. We have well-developed supports for this group that we will continue to implement in the upcoming school year.</p>
English Language Learners	<p>RCA staff members maintain close communication with families of ELL students. We work to support communication by having our ENL teacher communicate with both classroom teachers and parents. We ensure that school events include representing a variety of cultural</p>	<p>In the fall of 2023-24, we retained 88% of ELL students who were eligible to return from 2022-23. We have a robust ELL program that will continue in the 2023-24 school year to support the retention of this group.</p>

	<p>backgrounds to draw families in and continue to provide high quality ELL instruction where parents are a mutual partner. With notice a translator is made available at major events, including parent teacher conferences. Furthermore, a language translator dropdown is on the school's website. -Outreach by multi-lingual staff</p> <p>-Outreach to specialized feeder schools and programs</p> <p>-Advertising and school materials are translated as needed</p> <p>-ENL (English as a New Language) home surveys sent home</p>	
<p>Economically Disadvantaged</p>	<p>Roosevelt Children’s Academy offers all students with the opportunity for early morning drop-off at 7:30 a.m. and an after-school program until 6:30 free of charge, allow the parents of our students to work or attend school knowing that their child is in a safe environment. We maintain a selection of free uniforms on site for families in need. In addition, we also offer Afterschool/Saturday tutoring and summer school for identified learners. RCA partners with the local public library to facilitate book lending and participation in reading programs (“Reading Tree”). In partnership with EOC, RCA offers free legal clinics on topics such as Domestic Violence and Immigration. RCA families are invited to and participate in these free community events. Our EOC partners also participate as presenters at our parent workshop. RCA also offers additional parent workshops on topics including High School Planning/Scholarships,</p>	<p>In the fall of 2023-24, we retained 84% of ED students who were eligible to return from 2022-23. We have well-developed supports for this group that we will continue to implement in the upcoming school year.</p>

Internet Safety, Understanding the NYS literacy standards, Nutrition, Financial Wellness/Budgeting, Interacting with Law Enforcement, Anti-Bullying, Fire Safety, Family Art Day, College application process, Emotional Wellness/Mindfulness. We cover our meal program during the annual Academic Night program, on mailings to applicants, in the Student Handbook, and during tours and information sessions. Support is offered to assist families in completing all necessary paperwork to ensure eligible students participate in the lunch program.

Entry 7 – Employee Fingerprint Requirements Attestation

Completed - Oct 30 2024

Entry 7 – Employee Fingerprint Requirements Attestation

A. TEACH System – Employee Clearance

Required of ALL Charter Schools

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

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

^[1] Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at [NYSED CSO Employee Clearance and Fingerprint Memo](#) or visit the NYSED website at [Who Must Be Fingerprinted Charts](#) for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

B. Emergency Conditional Clearances

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

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

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

Attestation

Responses Selected:

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

Entry 9 – School Calendar

Completed - Oct 30 2024

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

If the charter school has a tentative calendar based on available information and guidance at the time, please submit it **no later than 11:59 PM on August 1, 2024**. Charter schools must upload a final school calendar into the portal and may do so at any time but **no later than 11:59 PM on September 16, 2024**.

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

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

Sample Calendar:

12 Month Calendar 2021-2022
184 Instructional Days

July					January (20)				
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri
			1	2	3	4	5	6	7
5	6	7	8	9	10	11	12	13	14
12	13	14	15	16	17	18	19	20	21
19	20	21	22	23	24	25	26	27	28
26	27	28	29	30	31				

August					February (15)				
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri
2	3	4	5	6		1	2	3	4
9	10	11	12	13	7	8	9	10	11
16	17	18	19	20	14	15	16	17	18
23	24	25	26	27	21	22	23	24	25
30	31				28				

September (18)					March (23)				
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri
		1	2	3		1	2	3	4
6	7	8	9	10	7	8	9	10	11
13	14	15	16	17	14	15	16	17	18
20	21	22	23	24	21	22	23	24	25
27	28	29	30		28	29	30	31	

October (20)					April (15)				
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri
				1					1
4	5	6	7	8	4	5	6	7	8
11	12	13	14	15	11	12	13	14	15
18	19	20	21	22	18	19	20	21	22
25	26	27	28	29	25	26	27	28	29

November (18)					May (21)				
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri
1	2	3	4	5	2	3	4	5	6
8	9	10	11	12	9	10	11	12	13
15	16	17	18	19	16	17	18	19	20
22	23	24	25	26	23	24	25	26	27
29	30				30	31			

December (17)					June (17)				
Mon	Tues	Wed	Thurs	Fri	Mon	Tues	Wed	Thurs	Fri
		1	2	3			1	2	3
6	7	8	9	10	6	7	8	9	10
13	14	15	16	17	13	14	15	16	17
20	21	22	23	24	20	21	22	23	24
27	28	29	30	31	27	28	29	30	

Staff Report - August 23rd
 Early Dismissal Days
 Holiday/Recess (No Students or Staff)

Superintendent's Conference Day (No School for Students)
 Regents and School-level Exams

September 8, 2021 All Grade Levels Report
 June 24, 2022 - Last Day of School

[School Calendar 2024-2025 \(Public\)](#)

Filename: School_Calendar_2024-2025_Public.pdf Size: 87.4 kB

Entry 11 – Progress Toward Goals

Incomplete

Instructions

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

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

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters **no later than 11:59 PM on November 1, 2024**.

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

Entry 11 – Progress Toward Goals

PROGRESS TOWARD CHARTER GOALS

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

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

1. ACADEMIC STUDENT PERFORMANCE GOALS

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

The following tables reflect formatting in the online portal required for Board of Regents, NYCDOE, and Buffalo BOE authorized charter schools only. These charter schools should report all Progress Toward Charter Goals as per their currently approved charters no later than **November 1, 2024**.

2023-2024 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 1				
Academic Goal 2				
Academic Goal 3				
Academic Goal 4				
Academic Goal 5				
Academic Goal 6				
Academic Goal 7				
Academic Goal 8				
Academic Goal 9				
Academic Goal 10				

2. Do have more academic goals to add?

(No response)

2023-2024 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal - Met, Not Met or Unable to Meet	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Academic Goal 21				
Academic Goal 22				
Academic Goal 23				
Academic Goal 24				
Academic Goal 25				
Academic Goal 26				
Academic Goal 27				
Academic Goal 28				
Academic Goal 29				
Academic Goal 30				
Academic Goal 31				
Academic Goal 32				
Academic Goal 33				
Academic Goal 34				
Academic Goal 35				
Academic Goal 36				
Academic Goal 37				
Academic Goal 38				
Academic Goal 39				
Academic Goal 40				
Academic Goal 41				

Academic Goal 42				
Academic Goal 43				
Academic Goal 44				
Academic Goal 45				
Academic Goal 46				
Academic Goal 47				
Academic Goal 48				
Academic Goal 49				
Academic Goal 50				
Academic Goal 51				
Academic Goal 52				
Academic Goal 53				
Academic Goal 54				
Academic Goal 55				
Academic Goal 56				
Academic Goal 57				
Academic Goal 58				
Academic Goal 59				
Academic Goal 60				
Academic Goal 61				
Academic Goal 62				
Academic Goal 63				
Academic Goal 64				
Academic Goal 65				
Academic Goal 66				
Academic Goal 67				
Academic Goal 59				

Academic Goal 60				
Academic Goal 61				
Academic Goal 62				

4. ORGANIZATION GOALS

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

2022-2023 Progress Toward Attainment of Organization Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Unable to Assess	If not met, describe efforts the school will take to meet goal. If unable to assess goal, type N/A for Not Applicable
Org Goal 1				
Org Goal 2				
Org Goal 3				
Org Goal 4				
Org Goal 5				
Org Goal 6				
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

5. Do have more organizational goals to add?

(No response)

6. FINANCIAL GOALS

2022-2023 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 1				
Financial Goal 2				
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				

7. Do have more financial goals to add?

(No response)

2021-2022 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal - Met, Not Met, or Partially Met	If not met, describe efforts the school will take to meet goal.
Financial Goal 6				
Financial Goal 7				
Financial Goal 8				
Financial Goal 9				
Financial Goal 10				

Thank you.

Entry 11 – Progress Toward Goals (SUNY-Authorized Charter Schools Only)

Completed - Oct 30 2024

Instructions

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

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report](#). After completing, SUNY-authorized charter schools must upload the document into the Annual Report Portal, and into the SUNY Epicenter document management system by September 15, 2024.

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

[RCACS 2023-24-APPR final](#)

Filename: RCACS_2023-24-APPR_final.pdf Size: 1.2 MB

Entry 12 – Audited Financial Statements

Completed - Nov 1 2024

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements and related documents in PDF format into the Annual Report Portal and into the SUNY Epicenter document management system **no later than 11:59 PM on November 1, 2024**. SUNY-authorized charter schools are asked to ensure that security features such as password protection are turned off.

ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools must upload final, audited financial statements to the Annual Report Portal **no later than 11:59 PM on November 1, 2024**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

PLEASE NOTE: This task appears as visible and optional task in the online portal until August 1 2024 but will be identified as a required task thereafter and due on November 1, 2024. This is a required task, and it is marked optional for administrative purposes only.

[Roosevelt Children's Academy Charter School Inc Financial Statements for the Year Ended June 30 2024](#)

Filename: Roosevelt_Childrens_Academy_Charte_atp0xzb.pdf Size: 1.9 MB

Entry 12a – Audited Financial Report Template (SUNY)

Incomplete

[Instructions - SUNY-Authorized Charter Schools ONLY](#)

The Audited Financial Statement Template is no longer required by the SUNY Charter Schools Institute for school year 2023-24 annual reporting. This section is marked optional and no response is required for this section.

Entry 13 – Fiscal Year 2024-2025 Budget

Completed - Oct 30 2024

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

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

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

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

[2023-2024 Annual Budget\(QXMXA\)\(RoosevChildrAcademCharteSchool\)](#)

Filename: 2023-2024_Annual_BudgetQXMXARoose_2HRmUb5.xlsx Size: 544.0 kB

Optional Additional Documents to Upload (BOR)

Incomplete

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

Trustee Name:

Darrell Garner

Name of Charter School Education Corporation:

Roosevelt Children's Academy

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

Trustee

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

-

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

None

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

-

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

None

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

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

Business Telephone:

[Redacted]

Business Address:

[Redacted]

E-mail Address:

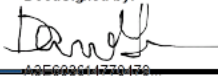
[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

DocuSigned by:

[Redacted]

7/11/2024

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Jame1 Vanderburg

Name of Charter School Education Corporation:

Roosevelt Children's Academy

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

N/A

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

-

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

None

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

-

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

None

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

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

Business Telephone:

[Redacted]

Business Address:

[Redacted]

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

DocuSigned by:
Jamel Vanderburg

6/25/2024

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

John ShihHsien Chien

Name of Charter School Education Corporation:

Roosevelt Children's Academy

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

Board - treasurer

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

-

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

None

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

-

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

None

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

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

Business Telephone:

[Redacted]

Business Address:

[Redacted]

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

DocuSigned by:
John Chien
6698998051244E

7/23/2024

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Reggie Tuggle

Name of Charter School Education Corporation:

Roosevelt Children's Academy

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

Board Chair and Education Committee Chair

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

-

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

None

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

-

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

None

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

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Business Telephone:

[Redacted]

Business Address:

E-mail Address:


[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

DocuSigned by:

617861255561485

7/8/2024

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Ton Burden

Name of Charter School Education Corporation:

Roosevelt Children's Academy Charter School

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

Board Trustee
Parent Liaison

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

Yes **No**

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

Sibling
Administrative Assistant.

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

Yes **No**

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

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

Yes No

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

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

Yes No

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

-

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

None

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

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None

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Business Telephone:

Business Address:

E-mail Address:

Home Telephone:

Home Address:

DocuSigned by:
Toni Burden
AA7D982843D04FB...

7/22/2024

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Scott Williams

Name of Charter School Education Corporation:

Roosevelt Children's Academy

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

Trustee

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

-

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

None

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

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None

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Business Telephone:

[Redacted]

Business Address:

[Redacted]

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

DocuSigned by:

Rev. Scott Williams

6/25/2024

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Denise Washington

Name of Charter School Education Corporation:

Roosevelt Children's Academy

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

Vice- Chair
Trustee

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

-

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

None

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

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None

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Business Telephone:

Business Address:

E-mail Address:

Home Telephone:

Home Address:

DocuSigned by:
Denise Washington
3A68D40C86C6488...

6/27/2024

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

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

Trustee Name:

Wanda I. Arroyo

Name of Charter School Education Corporation:

RCA

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

Board of Directors

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

Yes No

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

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

Yes No

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

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Yes No

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Yes No

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

-

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[Redacted]

Business Address:

[Redacted]

E-mail Address:

[Redacted]

Home Telephone:

[Redacted]

Home Address:

[Redacted]

DocuSigned by:
Wanda Arroyo
91088652000475

7/17/2024

Signature

Date

Acceptable signature formats include:

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last revised 04/2022

Roosevelt Children's Academy School Calendar 2024-2025

August 2024						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
September 2024						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					
October 2024						
S	M	T	W	T	F	S
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
November 2024						
S	M	T	W	T	F	S
						1
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
December 2024						
S	M	T	W	T	F	S
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
January 2025						
S	M	T	W	T	F	S
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Aug 12 Admin Staff & Coaches Return
Aug 19 & 20 New Staff Professional Development
Aug 21 - Aug. 30 All Staff Ret. Prof. Development
Sep 2 Labor Day (School Closed)
Sep 3 First Day of School
Sep 10 Open House (K - 8) (5 pm - 8 pm)
Sep 19 Academic Night at Hofstra University (6 pm)
Oct 3 - 4 Rosh Hashanah (School Closed)
Oct 9 Q1 Progress Report Available
Oct 14 Indigenous People Day (School Closed)
Oct 28 Afterschool Begins
Nov 4 PTC (1 - 4 pm & 5 - 8 pm) Noon Dismissal
Nov 5 PTC (8 am - 1 pm) No School-Students
Nov 7 Noon Dismissal-Staff Development
Nov 11 Veterans Day (School Closed)
Nov 14 Q1 Report Cards Available
Nov 27 Noon Dismissal
Nov 28 - 29 Thanksgiving Recess (School Closed)
Dec 2 Students Return
Dec 19 Q2 Progress Report Available
Dec 20 Noon Dismissal
Dec 23 - Jan 1 2025 Holiday Recess (School Closed)
Jan 2 2025 Students Return
Jan 20 MLK Day (School Closed)
Jan 31 Q2 Report Cards Available
Feb 6 Noon Dismissal-Staff Development
Feb 11 100th Day of School
Feb 17 - 21 Winter Recess (School Closed)
Feb 24 Students Return
Mar 11 Q3 Progress Report Available
Mar 20 PTC (1 - 4 pm & 5 - 8 pm) Noon Dismissal
Apr 9 - 10 Grades 3 - 8 NYS ELA Assessment
Apr 11 Q3 Report Cards Available
Apr 14 - Apr 21 Spring/Easter Break (Sch. Closed)
Apr 22 Students Return
Apr 14 - May 23 NYSESLAT (Speaking)
Apr 24 Noon Dismissal-Staff Development
Apr 30-May 1 Grades 3 - 8 NYS Math Assessment
May 12 - 23 NYSESLAT Assessment (Part 2)
May 13 Grades 5 & 8 NYS Science Assessment
May 22 Q4 Progress Report Available
May 23 Noon Dismissal
May 26 Memorial Day Weekend (Sch. Closed)
May 27 Students Return
Jun 5 Noon Dismissal-Staff Development
Jun 13 Juneteenth Celebration
Jun 14 K, 5th, & 8th Grade Graduation-Hofstra
Jun 19 Juneteenth (School Closed)
Jun 20 Students Return
June 25 Q4 Report Cards Available
Jun 27 Last Day of School (Noon Dismissal-For Students)

February 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
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March 2025						
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April 2025						
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May 2025						
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18	19	20	21	22	23	24
25	26	27	28	29	30	31
June 2025						
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29	30					
July 2025						
S	M	T	W	T	F	S
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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

	Admin Staff Return to Work
	Staff Development
	Holiday-School Closed
	Students Return to School
	NYS Assessment
	PTC (Parent/Teacher Conferences)

TOTAL DAYS STUDENTS ARE IN ATTENDANCE = 185
TOTAL DAYS STAFF ARE IN ATTENDANCE = 194



**Roosevelt Children's Academy
Charter School**

**2023-24 ACCOUNTABILITY PLAN
PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

September 16, 2024

By: The RCACS Board

Reshma Persad, K-4 Principal

Simone Roberts, 5-8 Principal

Philip Leconte, Chief Operating and Financial Officer

105 Pleasant Avenue & 200 W. Centennial Avenue

Roosevelt NY 11575

(516) 867 6202

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

Together our team prepared this 2023-24 Accountability Progress Report on behalf of the charter school's board of trustees:

Trustee's Name	Board Position	
	Office (e.g., chair, treasurer, secretary)	Committees (e.g., finance, executive)
Rev. Reginald Tuggle	Chair	Education, Budget and Finance, Personnel, Grievance
Denise Washington	Vice Chair	Budget and Finance, Personnel, Grievance
Toni Burden	Secretary	Grievance, Education
John SH Chien	Treasurer	Budget and Finance
Wanda I. Arroyo Coronel	Trustee	Personnel
Darrell Garner	Trustee	Budget and Finance, Personnel
Jamel V. Vanderberg	Trustee	
Rev. Scott Williams	Trustee	

Reshma Persad has served as elementary school principal since 2021.

Simone Roberts has served as middle school principal since 2021.

SCHOOL OVERVIEW

Roosevelt Children’s Academy Charter School (RCACS) opened in 2000 and was subsequently renewed in 2005, 2010, 2015, and 2020. Our current charter term spans from July 1, 2020, through June 30, 2025. The 2023-24 school year was our 24th year of operation and the fourth year of our fifth charter term. The school is located in the Roosevelt Union Free School District (RUFSD) and occupies two private facilities for Grades K-4 and 5-8, respectively.

Roosevelt Children’s Academy Charter School (RCACS) began operating in September 2000, and was subsequently renewed in 2005, 2010, and 2015, and 2020. Currently, RCACS serves students in grades K-8, in our 23rd year of operation.

Mission Statement: The mission of the Roosevelt Children’s Academy is to prepare students to fulfill their potential and become productive members of society. RCA will provide a rigorous academic program that expands students’ horizons and maximizes their abilities and learning community that sets high expectations for our students, builds their confidence and self-esteem, celebrates their differences, encourages critical thinking, and fosters a love of learning.

Slogan: Where Eagles Fly High

Vision Statement: Changing Expectations to Change Achievement.

We see quality education as the best path for our children to grow and mature into responsible adults with heart, soul, judgment, and wisdom. Each member of our educational family fosters respect, support, and encouragement. We promote increased parent involvement and participation. As a result, we anticipate that parents will join with staff and students to share in the responsibility of their child’s education; this will ensure that students meet or exceed New York State performance standards. As each member of our educational community sets high expectations for our students, we must also build each child’s confidence and self-esteem, support individualized thinking, encourage critical thinking, and foster a love of learning. We believe that children learn best when they have this broad base of support and accountability. RCA will, with the parents and community involvement, mold successful leaders for our global society as we strive to empower students, parents, and staff to reach their potential and become active participants in the life-long process of learning.

Core Values: To meet the educational needs of our families, RCA has a very strong set of core values governing all areas of the school. Supported by instructional staff members and parents, our students will be competitive with other educational institutions and meet or exceed NYS educational standards. Our Core Values are:

Respect Collaboration Academic Excellence

Our Key Design Elements are:

- A rigorous K-8 curriculum rooted in research-based programs
- The use of student assessment data to inform teaching and intervention
- An extended day model

- A safe, nurturing environment where students and staff have a respect for learning and each other and the uniqueness of each student and family is celebrated
- A focus on engaging parents and community members as partners in education

SCHOOL-WIDE ACCOMPLISHMENTS IN THE 2023-24 SCHOOL YEAR

- *Expanded Phonics Block:* In 2022-23, we piloted a phonics block for kindergarten and first grade students based on insights from internal assessments, indicating that students needed support in foundational literacy skills. This initiative aligned with our schoolwide shift to the science of reading in 2022-23 and 2023-24. Based on the initial success of this pilot, we expanded the daily phonics instruction block to Grades K-3 in the 2023-24 school year. We use the Foundations and Heggerty programs to structure our phonics curriculum.
- *Introduced DIBELS in Grades K-4:* Transitioning away from the Fountas and Pinnell reading levels system, we adopted Dynamic Indicators of Basic Early Literacy Skills (DIBELS) to align more closely with the principles of the Science of Reading. DIBELS is an assessment tool to measure the acquisition of early literacy skills. By incorporating DIBELS into our guided reading framework, RCACS teachers can closely monitor student progress in critical areas of reading development. This approach enables us to provide timely, evidence-based interventions for students with the goal of building strong, foundational reading skills. The DIBELS assessment is administered three times per year for elementary school students.
- *Restructured Middle School Schedule:* The RCACS middle school principal restructured the middle school schedule in 2023-24 in a key initiative to maximize instructional time. Previously, we allocated 90-minute blocks for core content areas, with a 40-minute block at the end of each day for office hours. Recognizing that office hours were not effective, we extended instructional blocks to 100 minutes per block and eliminated the less effective office hours period. This adjustment allows for more in-depth small-group instruction tailored to students' needs. The improved middle school schedule allocates the first hour of each math and ELA class to whole-group instruction, followed by 40 minutes dedicated to independent practice, group work, and targeted interventions. This schedule is aligned to the gradual release of responsibility (GRR) framework, the predominant instructional model that we use in middle school. During the second portion of class, English as a new language (ENL), Response to Intervention (RtI), and special education (SPED) teachers can pull out students for support without compromising their access to essential instructional content, ensuring that our at-risk students receive necessary support without missing out on valuable learning time.
- *Improved Process for Providing Student Feedback:* To enhance the effectiveness of our new schedule and further support student learning in 2023-24, we implemented an instructional strategy from Doug Lemov's *Teach Like a Champion* called "aggressive monitoring." Central to this approach is the use of specific symbols and codes that teachers write on student work, such as a question mark to indicate areas that need more explanation, that serve as immediate feedback mechanisms to guide students through their independent and group work in a clear, constructive manner. Whether indicating that a student is on the right track, needs to revisit their work, or will be pulled for small group instruction, these aggressive monitoring tools ensure that students receive specific personal feedback with every lesson. Training teachers in aggressive monitoring

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techniques was a key priority in 2023-24, enabling teachers to understand student needs in real time and make informed instructional decisions. Professional development in aggressive monitoring is led by the middle school principal.

- *Introduced Computer-Based Testing:* In the 2023-24 school year, RCACS introduced computer-based testing (CBT) for all testing grades to prepare students for the statewide shift to CBT, which began in 2023-24. We prepared our students with a trial test in March 2024, allowing all students to familiarize themselves with the technology used for CBT.

ENROLLMENT SUMMARY

School Enrollment by Grade Level and School Year

School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2021-22	100	97	96	80	69	68	82	80	69					741
2022-23	83	97	97	93	75	65	63	79	77					729
2023-24	73	99	93	91	87	74	65	77	76					735

GOAL 1: ENGLISH LANGUAGE ARTS

All students at the Roosevelt Children’s Academy Charter School (RCACS) will become proficient in reading and writing of the English Language.

BACKGROUND

At the elementary school, RCA uses EngageNY for K-2 and the EL Education Curriculum for Grades 3-4 during whole group instruction. Elementary school students also participate in guided reading, which focuses on skills, during small group instruction. Students learn how to engage in every aspect of the reading process, which they then apply to all instructional contexts.

In 2022-23, we introduced a phonics block for students in kindergarten and first grade, using resources from Foundations, as part of our schoolwide shift to the science of reading. In 2023-24, we expanded the phonics instruction block to serve students in Grades K-3. We also introduced curricular materials from the Heggerty Phonemic Awareness Curriculum.

In 2023-24, we introduced MyView and MyPerspectives, published by Savvas, as the core ELA resources at the middle school level. Students receive 100 minutes of ELA instruction every day.

In 2023-24, elementary school students were evaluated through the DIBELS and iReady assessments, which were administered 3 times during the academic school year. Middle school students were evaluated through the iReady assessments 3 times per year. In all grade levels, students are evaluated through curriculum-embedded assessments throughout the year.

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The ELA Instructional Coaches meet regularly with classroom teachers to analyze data and provide support throughout the school year. These meetings occur by grade level, as well as individually. To support students in need of additional support with reading, we are introducing the Read 180 program in 2024-25.

ELEMENTARY AND MIDDLE ELA

ELA Measure 1 - Absolute

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

The tables below summarize the participation information for this year’s test administration as well as the performance of all students and students enrolled for at least two years.

2023-24 State English Language Arts Exam
Number of Students Tested and Not Tested

Grade	Total Tested	Not Tested						Total Enrolled
		Absent	Refusal	ELL/IEP	Admin error	Medically excused	Other reason	
3	86	1	1					88
4	75	2	7					84
5	69	2	4					75
6	60	1	4				1	66
7	70	1	3				2	76
8	57	2	14					73
All	417	9	33	0	0	0	3	462

Performance on 2023-24 State English Language Arts Exam
By All Students and Students Enrolled in At Least Their Second Year¹

Grade	All Students			Enrolled in at least their Second Year		
	Number Tested	Number Proficient	Percent Proficient	Number Tested	Number Proficient	Percent Proficient
3	86	25	29.1%	74	24	32.4%
4	75	33	44.0%	65	30	46.2%
5	69	22	31.9%	55	17	30.9%

¹ Students are considered “enrolled in at least their second year” if they were enrolled on BEDS day of the school year prior to the most recent exam administration.

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6	60	19	31.7%	46	16	34.8%
7	70	29	41.4%	47	22	46.8%
8	57	25	43.9%	46	21	45.7%
All	417	153	36.7%	333	130	39.0%

ELA Measure 2 - Absolute

Each year, the school's aggregate Performance Index ("PI") on the State English language arts exam will meet that year's state Measure of Interim Progress ("MIP") set forth in the state's ESSA accountability system.

In New York State, ESSA school performance goals are met by showing that an absolute proportion of a school's students who have taken the English language arts test have scored at the partially proficient, or proficient and advanced performance levels (Levels 2 or 3 & 4). The percentage of students at each of these three levels is used to calculate a PI and determine if the school has met the MIP set each year by the state's ESSA accountability system. To achieve this measure, all tested students must have a PI value that equals or exceeds the state's 2023-24 English language arts MIP for all students of 113. The PI is the sum of the percent of students in all tested grades combined scoring at Level 2, plus two times the percent of students scoring at Level 3, plus two-and-a-half times the percent of students scoring at Level 4. Thus, the highest possible PI is 250.²

English Language Arts 2023-24 Performance Index (PI): MIP = 113

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
417	29.5	33.8	30.5	6.2

$$\begin{aligned}
 \text{PI} &= 33.8 + 30.5 + 6.2 = 70.5 \\
 &+ 30.5 + 6.2 = 36.7 \\
 &+ (.5) * 6.2 = 3.1 \\
 \text{PI} &= 110.3
 \end{aligned}$$

ELA Measure 3 - Comparative

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

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

² You can find the statewide MIP goals for 2022-23 to 2026-27 [here](#)

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school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.³

2023-24 State English Language Arts Exam Charter School and District Performance by Grade Level

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students 2022-23	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	32.4%	74	34%	233
4	46.2%	65	43%	216
5	30.9%	55	31%	235
6	34.8%	46	32%	216
7	46.8%	47	28%	235
8	45.7%	46	45%	250
All	39.0%	333	35%	1385

ELA Measure 4 - Comparative

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

METHOD

The Institute conducts a Comparative Performance Analysis, which compares the school's performance to that of demographically similar public schools statewide. The Institute uses a regression analysis to control for the percentage of economically disadvantaged students among all public schools in New York State. The difference between the school's actual and predicted performance, relative to other schools with similar economically disadvantaged statistics, produces an Effect Size. An Effect Size of 0.3, or performing higher than expected to a meaningful degree, is the target for this measure. Given the timing of the state's release of economically disadvantaged data and the demands of the data analysis, the 2023-24 analysis is not yet available. This report contains 2022-23 results.⁴

2022-23 English Language Arts Comparative Performance by Grade Level

³ Schools can access these data when the NYSED releases its database containing grade level ELA and mathematics results for all schools and districts statewide.

⁴ These data can be found in the school's Accountability Summary provided by the Institute in spring 2024.

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Grade	Percent Economically Disadvantaged	Mean Scale Score		Effect Size
		Actual	Predicted	
3	88.2	447	438.9	0.80
4	90.7	446.0	441.4	0.46
5	84.6	442.0	441.3	0.08
6	85.7	445.0	440.2	0.56
7	77.2	444.0	445.1	-0.12
8	77.9	452.0	448.5	0.37
All	84.4	446.1	442.4	0.38

ELA Measure 5 – Growth

Each year, under the state’s Growth Model, the school’s mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the target of 50.

METHOD

Given the timing of the state’s release of Growth Model data, the 2023-24 analysis is not yet available. This report contains 2022-23 results, the most recent Growth Model data available.⁵

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2022-23 and also have a state exam score from 2021-22 including students who were retained in the same grade. Students with the same 2021-22 score are ranked by their 2022-23 score and assigned a percentile based on their relative growth in performance (student growth percentile). Students’ growth percentiles are aggregated school-wide to yield a school’s mean growth percentile. In order for a school to perform above the target for this measure, it must have a mean growth percentile greater than 50.

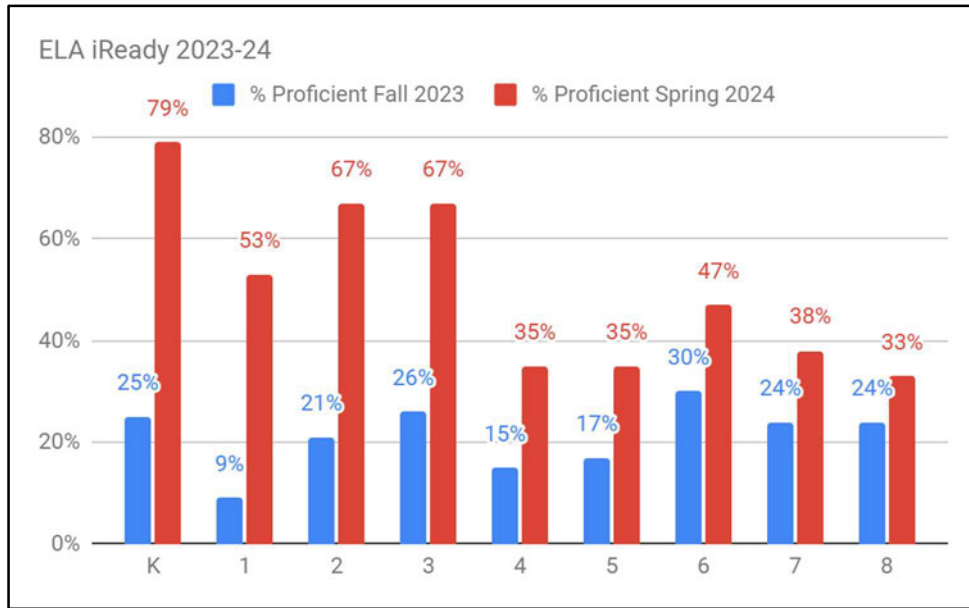
2022-23 English Language Arts Mean Growth Percentile by Grade Level

Grade	Mean Growth Percentile	
	School	Target
4	37.1	50.0
5	41.6	50.0
6	48.0	50.0
7	51.3	50.0
8	53.4	50.0
All	45.7	50.0

⁵ These data can be found in the school’s Accountability Summary provided by the Institute in spring 2024.

ELA INTERNAL EXAM RESULTS

During 2023-24, in addition to the New York State 3rd – 8th grade exams, the school primarily used the following assessment to measure student growth and achievement in ELA: i-Ready



End of Year: % Mid/Above Grade Level + % Early on Grade Level

SUMMARY OF THE ENGLISH LANGUAGE ARTS GOAL

The charter school met three of the five English Language Arts goals we are able to report on in 2023-24. The absolute measure was not met as less than 75 percent of students enrolled in at least their second year scored at standard levels 3 and 4 on the NYS ELA exam. The school’s aggregate PI on the state’s ELA exam is calculated to 110.3 which is just short of this year’s Measure of Interim Progress (MIP) of 113 set forth in the state’s ESSA accountability system. Comparatively, the charter school did outperform the local district based on aggregate proficiency of our 2024 results and their 2023 scores. On the 2022-23 Comparative Performance Analysis, which compares the school’s performance to that of demographically similar public schools statewide in terms of poverty, the school performed better than expected to a meaningful degree with greater than 0.3 overall effect size. The school’s mean unadjusted growth percentile in English Language Arts for all tested students in grades 4-8 in 2022-23 was not above the target of 50. The school demonstrated growth from the beginning of the year to the end of the year as measured by the iReady data.

Type	Measure	Outcome
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Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State English language arts exam for grades 3-8.	No
Absolute	Each year, the school's aggregate PI on the state's English language arts exam will meet that year's state MIP as set forth in the state's ESSA accountability system.	No
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the school district of comparison.	Yes
Comparative	Each year, the school will exceed its predicted level of performance on the state English language arts exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.	Yes
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the target of 50.	No

EVALUATION OF ELA GOAL

The ELA tables above provide data that support whether the measures were achieved in 2022-23. Statewide NYS 3-8 assessment results have not been posted but are still preliminary. Local district scores have not been made available for Roosevelt UFSD.

1. Measure: 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the NYS ELA exam.
 - o The charter school did not meet this measure. Overall, 39% of students enrolled in 2+ years demonstrated proficiency on the ELA assessment. Grades 4,7 and 8 were our high points; each with approximately 46% scoring at levels 3 and 4.
2. Measure: The school's aggregate PI on the state's ELA exam will meet that year's state MIP
 - o The school fell short of this measure with an aggregate performance index of 110.3, exceeding the target measure of interim progress of 113.
3. Measure: The charter school students enrolled for 2+ years will outperform the local district in similar grades.
 - o The charter school did meet this measure with our 39% proficient compared to the district's 35% overall in grades 3-8.
4. Measure: The charter school will exceed its predicted level of performance on the state exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a SUNY regression analysis
 - o The charter school did meet this measure by having an effect size of 0.38 in 2022-23, the most recent data available.
5. The charter school demonstrated academic growth in 2023-24 based on standardized BOY, MOY and EOY assessments.

- Based on the i-Ready exams that were administered three times, each of the grades increased the percent at Mid/Above Grade Level + percent Early on Grade Level by the End of Year.

ELA ACTION PLAN

- *New Intervention Materials:* We are introducing Read 180 as our new ELA intervention program at the middle school in 2024-25. Previously, we used the Leveled Literacy Intervention system. We made this decision to provide more engaging and effective intervention to struggling learners. At the elementary school, we are introducing the Fun in Focus Wilson Intervention System, which is aligned to the Foundations curriculum. Professional development for both of these new curriculums will be ongoing throughout the school year.
- *Elementary RtI Program:* At the elementary level, RTI instruction will be taught with both a push-in and pull-out model for testing grades during the guided reading block. Prior to this school year, only the pull-out model was provided. The goal is to allow students to remain in their classroom environment while instruction is modified to accommodate their needs. To ensure the success of our at-risk students, we will implement bi-monthly grade level meetings where RtI teachers collaborate with classroom teachers. At the middle school, the RtI team will continue to meet with grade level teams, as implemented in the 2023-24 school year.
- *Differentiated Instruction in the Classroom:* At the middle school, an instructional coach will meet with teachers throughout the year to support teachers with implementing Tier I intervention strategies in the classroom.
- *RtI Cycle:* We are transitioning to three RtI cycles per year in the 2024-25 school year. Previously, we had four RtI cycles per year. This change will allow for more instructional time with which we can better support the growth of our students.
- *Computer-Based Assessments:* Due to state assessments being computer-based, students will practice more on the computer both in school as well as at home, in order to build stamina. Practice will entail classroom assignments, as well as assessments.
- *Teacher Coaching:* In 2024-25, coaches will meet with subject-level teachers to analyze standards and determine leverage skills for each unit of study. Teachers will work with coaches to identify what students are expected to know and how they can demonstrate mastery of the skill. Teachers will then create a mini quiz to pre- and post-assess the leverage skill. After each pre- and post-quiz, teachers will work with coaches to analyze the data, discuss the main areas for growth, and plan a re-teach mini lesson.
- *Support for English Language Learners:* The English as a new language (ENL) department will be utilizing TEAM and RSG Newcomers by Continental Press Inc. for ELL instruction.

GOAL 4: MATHEMATICS

All students at the Roosevelt Children’s Academy Charter School will demonstrate competency in the understanding and application of mathematics computation and problem solving.

BACKGROUND

At the elementary school, GoMath is used both during whole group and small group instruction. The Math Instructional Coaches meet regularly with classroom teachers to analyze data and provide support throughout the school year. These meetings occur by grade level, as well as individually.

At the middle school, we use My Math for Grade 5. For Grades 6-8, we use Glencoe Math. Teachers use the vocabulary quiz and chapter assessments provided through the math program.

To support students in need of extra support in 2023-24, we used the Number Worlds math intervention program. We are changing this in 2024-25, introducing Math 180 as our intervention system.

In all grades, we administer the iReady math assessment three times per year to measure student progress and achievement in math. Students also complete the assessments included in each curricular program.

ELEMENTARY AND MIDDLE MATHEMATICS

Math Measure 1 - Absolute

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

METHOD

The tables below summarize the participation information for this year’s test administration as well as the performance of all students and students enrolled for at least two years.

2023-24 State Mathematics Exam
Number of Students Tested and Not Tested

Grade	Total Tested	Not Tested							Total Enrolled
		Absent	Refusal	ELL/IEP	Admin error	Medically excused	Other reason	Took Regents	
3	86		2						88
4	72	1	11						84
5	68	1	6						75
6	52	5	8				1		66
7	67	2	5				2		76
8	53	2	18	0	0	0	0		73
All	398	11	50	0	0	0	3	0	462

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Performance on 2023-24 State Mathematics Exam By All Students and Students Enrolled in At Least Their Second Year

Grade	All Students			Enrolled in at least their Second Year		
	Number Tested	Number Proficient	Percent Proficient	Number Tested	Number Proficient	Percent Proficient
3	86	56	65.1%	74	51	68.9%
4	72	37	51.4%	61	32	52.5%
5	68	13	19.1%	53	9	17.0%
6	52	10	19.2%	38	8	21.1%
7	67	20	29.9%	46	15	32.6%
8	53	18	34.0%	45	15	33.3%
All	398	154	38.7%	317	130	41.0%

Math Measure 2 - Absolute

Each year, the school's aggregate Performance Index ("PI") on the state mathematics exam will meet that year's state Measure of Interim Progress ("MIP") set forth in the state's ESSA accountability system.

METHOD

In New York State, ESSA school performance goals are met by showing that an absolute proportion of a school's students who have taken the mathematics test have scored at the partially proficient, or proficient and advanced performance levels (Levels 2 or 3 & 4). The percentage of students at each of these three levels is used to calculate a PI and determine if the school has met the MIP set each year by the state's ESSA accountability system. To achieve this measure, all tested students must have a PI value that equals or exceeds the state's 2023-24 mathematics MIP for all students of 115.3. The PI is the sum of the percent of students in all tested grades combined scoring at Level 2, plus two times the percent of students scoring at Level 3, plus two-and-a-half times the percent of students scoring at Level 4. Thus, the highest possible PI is 250.

Mathematics 2023-24 Performance Index (PI)

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
398	27.1	34.2	32.2	6.5

$$\begin{aligned}
 \text{PI} &= 34.2 + 32.2 + 6.5 = 72.9 \\
 &+ 32.2 + 6.5 = 38.7 \\
 &+ (.5) * 6.5 = 3.3 \\
 \text{PI} &= 114.8
 \end{aligned}$$

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Math Measure 3 - Comparative

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

METHOD

A school compares tested students enrolled in at least their second year to all tested students in the public school district of comparison. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district. Because the 2023-24 statewide exam results are still being verified, we are using 2022-23 district proficiency rates for reference.

2023-24 State Mathematics Exam
Charter School and District Performance by Grade Level

Grade	Percent of Students at or Above Proficiency			
	Charter School Students In At Least 2 nd Year 2023-24		All District Students 2022-23	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	68.9%	74	39%	232
4	52.5%	61	35%	214
5	17.0%	53	34%	236
6	21.1%	38	21%	217
7	32.6%	46	40%	235
8	33.3%	45	30%	250
All	41.0%	317	34%	1384

Math Measure 4 - Comparative

Each year, the school will exceed its predicted level of performance on the state mathematics exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.

METHOD

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

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the target for this measure. Given the timing of the state’s release of economically disadvantaged data and the demands of the data analysis, the 2023-24 analysis is not yet available. This report contains 2022-23 results.

2022-23 Mathematics Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Mean Scale Score		Effect Size
		Actual	Predicted	
3	88.2	459.0	444.6	1.03
4	90.7	448.0	442.9	0.36
5	84.6	441.0	442.4	-0.11
6	85.7	441.0	442.4	-0.11
7	77.2	439.0	447.7	-0.68
8	77.9	438.0	440.7	-0.18
All	84.5	445.3	443.4	0.13

Math Measure 5 - Growth

Each year, under the state’s Growth Model, the school’s mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the target of 50.

METHOD

Given the timing of the state’s release of Growth Model data, the 2023-24 analysis is not yet available. This report contains 2022-23 results, the most recent Growth Model data available.⁶

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2022-23 and also have a state exam score in 2021-22 including students who were retained in the same grade. Students with the same 2021-22 scores are ranked by their 2022-23 scores and assigned a percentile based on their relative growth in performance (student growth percentile). Students’ growth percentiles are aggregated school-wide to yield a school’s mean growth percentile. In order for a school to meet the measure, the school would have to achieve a mean growth percentile above the target of 50.

⁶ These data can be found in the school’s Accountability Summary provided by the Institute in spring 2024.

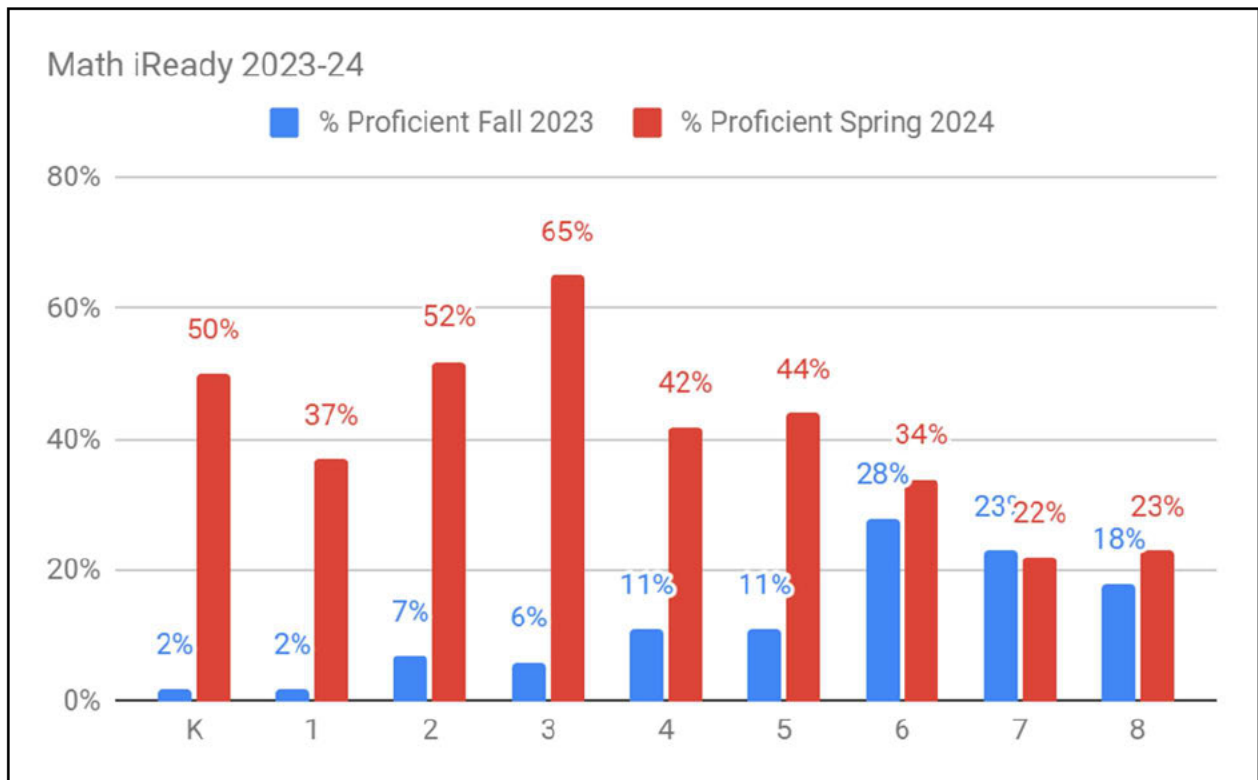
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2022-23 Mathematics Mean Growth Percentile by Grade Level

Grade	Mean Growth Percentile	
	School	Target
4	27.5	50.0
5	26.8	50.0
6	49.2	50.0
7	49.8	50.0
8	35.3	50.0
All	37.1	50.0

MATHEMATICS INTERNAL EXAM RESULTS

During 2023-24, in addition to the New York State 3rd– 8th grade exams, the school primarily used the following assessment to measure student growth and achievement in mathematics: iReady



End of Year: Percent Mid/Above Grade Level + Percent Early on Grade Level

SUMMARY OF THE MATHEMATICS GOAL

The charter school met ALL five mathematics goals in 2023-24. The absolute measure was not achieved as fewer than 75 percent of students enrolled in at least their second year scored at standard levels 3 and 4 on the NYS mathematics exam. The school's aggregate PI on the state's mathematics exam calculates to 114.8 which does not meet this year's Measure of Interim Progress (MIP) of 115.3 set forth in the state's ESSA accountability system. Comparatively, the charter school did outperform the local district

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based on aggregate proficiency. Based on the 2022-23 Comparative Performance Analysis, the school performed less than 0.3 overall effect size at 0.13. The regression analysis compares the school's performance to that of demographically similar public schools statewide in terms of poverty. The school's mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 was not greater than the target of 50. The school demonstrated growth from the beginning of the year to the end of the year as measured by the iReady data.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State Mathematics exam for grades 3-8.	No
Absolute	Each year, the school's aggregate PI on the state's mathematics exam will meet that year's state MIP as set forth in the state's ESSA accountability system.	No
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of students in the same tested grades in the school district of comparison.	Yes
Comparative	Each year, the school will exceed its predicted level of performance on the state mathematics exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.	No
Growth	Each year, under the state's Growth Model the school's mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the target of 50.	No

EVALUATION OF THE MATHEMATICS GOAL

The mathematics tables above provide data that supports whether the measures were achieved in 2023-24. NYS 3-8 math assessment results have been posted, however updates may be made as the scores are verified. For this reason, we are comparing scores to district 2022-23 proficiency rates.

1. Measure: 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the NYS math exam.
 - The charter school did not meet this measure. Overall, 41% of students enrolled in 2+ years demonstrated proficiency on the math assessment. Grades 3 and 4 excelled this year with 69% and 52.5% scoring at levels 3 and 4 respectively. Grades 5 and 6 performed under the aggregate proficiency.
2. Measure: The school's aggregate PI on the state's mathematics exam will meet that year's state MIP
 - The school did meet this measure with an aggregate performance index of 114.8, just short of the target measure of interim progress of 115.3.

3. Measure: The charter school students enrolled for 2+ years will outperform the local district in similar grades based on 2022-23 results.
 - The charter school did meet this measure with 41% proficient compared to the district's 34% overall in grades 3-8.
4. Measure: The charter school will exceed its predicted level of performance on the state math exam by an effect size of 0.3 or above (performing higher than expected to a meaningful degree) according to a SUNY regression analysis
 - The charter school did not meet this measure, having an effect size of 0.13.
5. The charter school demonstrated academic growth in 2023-24 based on interim assessments.
 - Based on the i-Ready exams that were administered three times, each of the grades increased the percent at Mid/Above Grade Level + percent Early on Grade Level by the End of Year.

MATHEMATICS ACTION PLAN

- *New Intervention Program:* We are introducing Math 180 as our new math intervention program in 2024-25. Previously, we used Number Worlds. We made this decision to provide more engaging and effective intervention to struggling learners.
- *Differentiated Instruction:* We will be focusing on differentiated instruction techniques in the 2024-25 school year to address the needs of students in the classroom. A differentiated instruction consultant will be visiting classrooms and meeting with teachers five times throughout the school year. It is our hope that with this support teachers will better meet the learning needs of all students. In addition, ELA, math, and 5th and 8th grade science teachers will submit lesson plans to the RTI/SpEd Director. The RTI/SpEd Director will evaluate plans to determine how effective teachers are implementing instructional strategies to support at-risk students.
- *Teacher Observation:* At the Middle School, the Administrative Team and the Dean of Students will observe ELA, Math, and 5th and 8th grade science classes twice a month. Feedback on instructional techniques, classroom management, Tier I intervention will be provided to teachers during the week of the observation.
- *Fifth Grade Math:* Fifth graders will spend 10 minutes at the start of their lunch period reinforcing their multiplication tables.
- *Problem-Solving:* Math Teachers will take 5 - 15 minutes daily to focus on problem solving strategies. This is geared towards developing confidence in solving multi step word problems among all students
- *Computer-Based Assessments:* Due to state assessments being computer-based, students will practice more on the computer both in school as well as at home, in order to build stamina. Practice will entail classroom assignments, as well as assessments.

We will also implement the changes described in the ELA action plan section, most of which apply to our math program as well.

GOAL 5: SCIENCE

All students at Roosevelt Children’s Academy Charter School will demonstrate competency in the understanding and application of scientific reasoning.

BACKGROUND

We introduced Science Dimensions, published by Houghton Mifflin Harcourt (HMH), in the 2023-24 school year for all grades. Our previous science curriculum, ScienceFusion, was also published by HMH, but was discontinued by the publisher in our fifth charter term. After a careful selection of available science curricula, we chose Science Dimensions based on its vertical alignment across all RCACS grades and the hands-on lab components that the curriculum provides. Representatives from HMH provided professional development to our teachers to support the implementation of the new curriculum.

ELEMENTARY AND MIDDLE SCIENCE

Science Measure 1 - Absolute

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

The school administered the New York State Testing Program science assessment to students in 5th and 8th grade in spring 2024. The table below summarizes the performance of students enrolled for at least two years.

Charter School Performance on 2023-24 State Science Exam
By Students Enrolled in At Least Their Second Year

Grade	Students in At Least Their 2 nd Year		
	Number Tested	Number Proficient	Percent Proficient
5	49	10	20.4%
8	45	14	31.1%
All	94	24	25.5%

Science Measure 2 - Comparative

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

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

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

2023-24 State Science Exam Charter School and District Performance by Grade Level

	Charter School Students in at Least 2 nd Year			All District Students (2022-23)		
Grade	Number Tested	Number Proficient	Percent Proficient	Number Tested	Number Proficient	Percent Proficient
5	49	10	20.4%	--	--	--
8	45	14	31.1%	250		39%
All	94	24	25.5%			

SUMMARY OF THE ELEMENTARY/MIDDLE SCIENCE GOAL

The charter school tests 5th and 8th grade students in science utilizing the NYS Science assessments and NYS Living Environment Regents. 20.4 percent of students in 5th grade achieved proficiency while 31.1 percent of 8th grade did so. **82 percent** of the students tested earned a score of 65 or above on the NYS Earth Science Regents.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State examination.	No
Comparative	Each year, the percent of all tested students enrolled in at least their second year and performing at proficiency on the state exam will be greater than that of all students in the same tested grades in the school district of comparison.	No

EVALUATION OF THE SCIENCE GOAL

The science table above provides data that supports whether the measures were achieved in 2023-24. At the time of this report's submission, the science results for the district and state have not been made public so we can only report on our own performance.

1. 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the NYS science 5 & 8 exam.
 - o The charter school did not meet this measure. Overall, 20.4% of students enrolled in 2+ years demonstrated proficiency on the NYS science 5 assessment. Grade 8 students took the Earth Science Regents and the NYS Science 8, with 33.3% earning at least a performance level 3 on one or the other.
2. The charter school students enrolled for 2+ years will outperform the local district in similar grades. We are unable to report on this metric.

ADDITIONAL CONTEXT AND EVIDENCE

This was the first administration of the 5th grade science assessment. Because our 8th grade students sit for the NYS Earth Science Regents exam, we combine the best test scores of both exams to see the combined grade 8 proficiency. The students who took the Regents also took the NYS Science 8 so we utilize the higher score when we combine.

Best Score on a Regents Science Exam or the NYS Science
Of 8th Grade Students in at Least their Second Year

Grade	Year	Number Tested	Number Passing	Percent Passing
8	2023-24	45	17	37.7%

ACTION PLAN

Students will develop their stamina through test prep sessions. In 2023-24, the science assessment went from 2 days to 1 day, so the assessment was very intense. We will work to develop student stamina to address this challenge. Both 5th and 8th grade groups will host test prep groups in March.

8th grade students will now receive two days of double period science. Each period will be 100 minutes. This will provide extended time for instruction.

We plan to enhance scientific awareness and understanding through annual science fairs and working in conjunction with math to construct scale size bridges, small communities, and roller coasters.

GOAL 7: ESSA

ESSA Measure 1

Under the state’s ESSA accountability system, the school is in good standing: the state has not identified the school for comprehensive or targeted improvement.

Because *all* students are expected to meet the state's performance standards, the federal statute stipulates that various sub-populations and demographic categories of students among all tested students must meet the state standard in and of themselves aside from the overall school results. As New York State, like all states, is required to establish a specific system for making these determinations for its public schools, charter schools do not have latitude in establishing their own performance levels or criteria of success for meeting the ESSA accountability requirements. Each year, the state issues School Report Cards that indicate a school’s status under the state accountability system. More information on assigned accountability designations and context can be found [here](#).

Accountability Status by Year

Year	Status
2021-22	Good Standing
2022-23	Good Standing
2023-24	Good Standing

ADDITIONAL CONTEXT AND EVIDENCE

The school continues to be in good standing.

**ROOSEVELT CHILDREN'S ACADEMY
CHARTER SCHOOL, INC.**

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT**

JUNE 30, 2024 AND 2023

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
Roosevelt Children's Academy Charter School, Inc.

Opinion

We have audited the accompanying financial statements of Roosevelt Children's Academy Charter School, Inc. (a nonprofit organization) (the "School"), which comprise the statement of financial position as of June 30, 2024 and 2023 and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Roosevelt Children's Academy Charter School, Inc. as of June 30, 2024 and 2023, 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.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2024, on our consideration of Roosevelt Children's Academy Charter School, Inc.'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Roosevelt Children's Academy Charter School, Inc.'s 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 Roosevelt Children's Academy Charter School, Inc.'s internal control over financial reporting and compliance.

Reid CPAs, LLP

Woodbury, New York
November 1, 2024

ROOSEVELT CHILDREN'S ACADEMY
CHARTER SCHOOL, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30,

	2024	2023
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	3,131,690	\$ 5,157,605
Grants and contracts receivable	2,559,138	3,091,322
Short-term investments	11,338,632	8,108,992
Prepaid expenses	204,241	246,846
TOTAL CURRENT ASSETS	17,233,701	16,604,765
PROPERTY AND EQUIPMENT		
At cost, less accumulated depreciation and amortization of \$947,854 in 2024 and \$4,965,921 in 2023	821,260	11,501,099
NON CURRENT ASSETS		
Restricted cash	75,558	75,482
Due from Friends of RCA	991,502	100,550
Security deposits	30,371	30,371
Right of use asset	26,905,263	777,112
TOTAL NONCURRENT ASSETS	28,002,694	983,515
TOTAL ASSETS	\$ 46,057,655	\$ 29,089,379
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 688,937	648,066
Advance billing	2,290,989	2,174,591
TOTAL CURRENT LIABILITIES	2,979,926	2,822,657
OTHER LIABILITIES		
Lease liability	27,973,786	801,054
TOTAL OTHER LIABILITIES	27,973,786	801,054
TOTAL LIABILITIES	30,953,712	3,623,711
COMMITMENTS AND CONTINGENCIES		
NET ASSETS		
Without donor restrictions	14,923,203	25,288,351
With donor restrictions	180,740	177,317
TOTAL NET ASSETS	15,103,943	25,465,668
TOTAL LIABILITIES AND NET ASSETS	\$ 46,057,655	\$ 29,089,379

See accompanying notes to financial statements.

ROOSEVELT CHILDREN'S ACADEMY
CHARTER SCHOOL, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
YEARS ENDED JUNE 30,

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue, gains and other support						
Public School District						
Resident student enrollment	\$ 14,711,599	\$ -	\$ 14,711,599	\$ 14,231,696	\$ -	\$ 14,231,696
Federal grants and contracts	1,037,616	-	1,037,616	876,234	-	876,234
State grants and contracts	14,474	-	14,474	6,653	-	6,653
Investment return, net	327,499	-	327,499	123,707	-	123,707
Other	184,966	49,337	234,303	372,373	59,087	431,460
Net assets released from restrictions	<u>45,914</u>	<u>(45,914)</u>	<u>-</u>	<u>43,190</u>	<u>(43,190)</u>	<u>-</u>
Total revenues and other support	<u>16,322,068</u>	<u>3,423</u>	<u>16,325,491</u>	<u>15,653,853</u>	<u>15,897</u>	<u>15,669,750</u>
Expenses and losses						
Regular education	12,405,714	-	12,405,714	11,330,282	-	11,330,282
Special education	2,372,554	-	2,372,554	2,014,247	-	2,014,247
Management and general	1,561,349	-	1,561,349	1,558,597	-	1,558,597
Fundraising and special events	<u>45,914</u>	<u>-</u>	<u>45,914</u>	<u>43,190</u>	<u>-</u>	<u>43,190</u>
Total Expenses	<u>16,385,532</u>	<u>-</u>	<u>16,385,532</u>	<u>14,946,316</u>	<u>-</u>	<u>14,946,316</u>
Transfer out of land, buildings, building improvements and construction in progress to friends of RCA	10,299,599	-	10,299,599	3,413,799	-	3,413,799
Loss on disposal of fixed assets	<u>2,085</u>	<u>-</u>	<u>2,085</u>	<u>5,944</u>	<u>-</u>	<u>5,944</u>
Total expenses and losses	<u>26,687,216</u>	<u>-</u>	<u>26,687,216</u>	<u>18,366,059</u>	<u>-</u>	<u>18,366,059</u>
Increase (Decrease) in net assets from Operating Activities	(10,365,148)	3,423	(10,361,725)	(2,712,206)	15,897	(2,696,309)
Net Assets at beginning of year	<u>25,288,351</u>	<u>177,317</u>	<u>25,465,668</u>	<u>28,000,557</u>	<u>161,420</u>	<u>28,161,977</u>
Net Assets at end of year	<u>\$ 14,923,203</u>	<u>\$ 180,740</u>	<u>\$ 15,103,943</u>	<u>\$ 25,288,351</u>	<u>\$ 177,317</u>	<u>\$ 25,465,668</u>

See accompanying notes to financial statements.

ROOSEVELT CHILDREN'S ACADEMY
CHARTER SCHOOL, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2024

	Program Services			Support Services		Total 2024
	Regular Education	Special Education	Total	Management and General	Fundraising	
EXPENSES						
Salaries and wages	\$ 5,273,977	\$ 763,339	\$ 6,037,316	\$ 902,128	\$ -	\$ 6,939,443
Payroll tax expenses and fringe benefits	<u>1,565,963</u>	<u>226,653</u>	<u>1,792,616</u>	<u>267,862</u>	<u>-</u>	<u>2,060,478</u>
Total Personnel Service Costs	<u>6,839,940</u>	<u>989,992</u>	<u>7,829,932</u>	<u>1,169,990</u>	<u>-</u>	<u>8,999,921</u>
Consultants - education	835,136	208,784	1,043,920	-	-	1,043,920
Food purchases	520,272	130,068	650,340	-	-	650,340
Insurance expense	43,580	2,526	46,106	17,053	-	63,159
Supplies and materials	253,138	67,503	320,641	16,876	-	337,517
Textbooks	24,345	6,086	30,431	-	-	30,431
Telephone	71,168	4,126	75,294	27,848	-	103,141
Occupancy	2,686,656	716,442	3,403,098	179,110	-	3,582,208
Field trips	13,778	3,445	17,223	-	-	17,223
Fundraising expenses	-	-	-	-	45,914	45,914
Staff development	42,674	10,668	53,342	-	-	53,342
Equipment - rentals	30,636	1,776	32,412	11,988	-	44,400
Professional fees	80,527	4,668	85,195	31,511	-	116,706
Repairs and maintenance	308,696	82,319	391,015	20,580	-	411,595
Travel	12,596	730	13,326	4,929	-	18,255
Board of Trustees	2,300	133	2,433	900	-	3,333
Utilities	87,290	23,277	110,567	5,819	-	116,386
Depreciation	373,521	99,606	473,127	24,901	-	498,028
Postage	8,597	498	9,095	3,364	-	12,459
Advertising	16,121	935	17,056	6,308	-	23,364
Administrative fees	96,496	5,594	102,090	37,759	-	139,849
Student testing and incentives	52,080	13,020	65,100	-	-	65,100
Other	<u>6,167</u>	<u>358</u>	<u>6,525</u>	<u>2,413</u>	<u>-</u>	<u>8,938</u>
TOTAL EXPENSES	<u>\$ 12,405,714</u>	<u>\$ 2,372,554</u>	<u>\$ 14,778,268</u>	<u>\$ 1,561,349</u>	<u>\$ 45,914</u>	<u>\$ 16,385,530</u>

See accompanying notes to financial statements.

ROOSEVELT CHILDREN'S ACADEMY
CHARTER SCHOOL, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2023

	Program Services			Support Services		Total 2023
	Regular Education	Special Education	Total	Management and General	Fundraising	
EXPENSES						
Salaries and wages	\$ 5,668,291	\$ 820,410	\$ 6,488,701	\$ 969,576	\$ -	\$ 7,458,277
Payroll tax expenses and fringe benefits	<u>1,716,515</u>	<u>248,443</u>	<u>1,964,958</u>	<u>293,614</u>	<u>-</u>	<u>2,258,572</u>
Total Personnel Service Costs	<u>7,384,806</u>	<u>1,068,853</u>	<u>8,453,659</u>	<u>1,263,190</u>	<u>-</u>	<u>9,716,849</u>
Consultants - education	706,178	176,544	882,722	-	-	882,722
Food purchases	592,238	148,060	740,298	-	-	740,298
Insurance expense	125,790	7,292	133,082	49,222	-	182,304
Supplies and materials	300,989	80,264	381,253	20,066	-	401,319
Textbooks	21,070	5,268	26,338	-	-	26,338
Telephone	48,405	2,806	51,211	18,941	-	70,152
Occupancy	436,476	116,394	552,870	29,098	-	581,968
Field trips	45,855	11,464	57,319	-	-	57,319
Fundraising expenses	-	-	-	-	43,190	43,190
Staff development	29,892	7,473	37,365	-	-	37,365
Equipment - rentals	30,562	1,772	32,334	11,959	-	44,293
Professional fees	80,823	4,685	85,508	31,627	-	117,135
Repairs and maintenance	504,662	134,576	639,238	33,644	-	672,882
Travel	2,345	136	2,481	918	-	3,399
Board of Trustees	4,757	276	5,033	1,861	-	6,894
Utilities	166,886	44,503	211,389	11,126	-	222,515
Depreciation	696,824	185,820	882,644	46,455	-	929,099
Postage	10,646	617	11,263	4,166	-	15,429
Advertising	11,021	639	11,660	4,313	-	15,973
Administrative fees	70,365	4,079	74,444	27,534	-	101,978
Student testing and incentives	48,250	12,063	60,313	-	-	60,313
Other	<u>11,442</u>	<u>663</u>	<u>12,105</u>	<u>4,477</u>	<u>-</u>	<u>16,582</u>
TOTAL EXPENSES	<u>\$ 11,330,282</u>	<u>\$ 2,014,247</u>	<u>\$ 13,344,529</u>	<u>\$ 1,558,597</u>	<u>\$ 43,190</u>	<u>\$ 14,946,316</u>

See accompanying notes to financial statements.

ROOSEVELT CHILDREN'S ACADEMY
CHARTER SCHOOL, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30,

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (10,361,725)	\$ (2,696,309)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	498,028	929,099
Transfer of land, buildings, building improvements and construction in progress balance to Friends of RCA	10,299,599	3,413,799
Loss on disposal of fixed assets	2,085	5,944
Gain on sale of investments	(307,444)	-
Amortization of right of use asset, net of liability	1,068,133	23,942
Changes in assets and liabilities:		
Grants and contracts receivable	(358,768)	1,180,433
Prepaid expenses	42,605	(24,580)
Accounts payable, accrued expenses and other liabilities	154,526	248,095
Advance billing	116,398	85,614
Deferred revenue	-	(17,628)
Total adjustments	11,515,162	5,844,718
Net cash provided by operating activities	1,153,437	3,148,409
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(257,080)	(4,101,908)
Reimbursement of prepaid bond costs from friends of RCA	-	3,029,806
Purchase of short-term investments- net of sale proceeds	(2,922,196)	(5,123,707)
Net cash used by investing activities	(3,179,276)	(6,195,809)
NET DECREASE IN CASH	(2,025,839)	(3,047,400)
CASH, CASH EQUIVALENTS AND RESTRICTED CASH- beginning	5,233,087	8,280,487
CASH, CASH EQUIVALENTS AND RESTRICTED CASH- end	\$ 3,207,248	\$ 5,233,087
NON-CASH INVESTING ACTIVITIES		
Recording of Right of use asset - Beginning	\$ 27,172,732	\$ 1,160,652
Recording of Right of use liability - Beginning	\$ 27,172,732	\$ 1,160,652
Transfer of land, building, building improvements and construction in progress balance to friends of RCA	\$ 10,299,599	\$ 3,413,402

See accompanying notes to financial statements.

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

1. ORGANIZATION SUMMARY

Roosevelt Children's Academy Charter School, Inc. (the "School"), a 501(c)(3) tax-exempt organization, is a charter public elementary and middle school located in Roosevelt, New York. The School was chartered during July 2000, and the first classes were offered during the 2000-2001 school year. The School is incorporated under a charter granted by the Board of Regents on behalf of the New York State ("State") Education Department (the "NYSED").

The School charter was renewed in June 2020 for an additional five years through June 2025. The School educates children on a completely nondiscriminatory and secular basis. The founders and supporters of the School believe that access to a public education of high quality for all children is the foremost issue. The focus of the School is on the core skills of reading, language, writing and mathematics, with an extended day, a high degree of individualized instruction, and an innovative research based academic curriculum. Enrollment is open to all potential student candidates, with a preference for those residing in the immediate area. In fiscal years 2024 and 2023, the School operated classes for students in kindergarten through 8th grade.

During the fiscal year ended June 30, 2023, the School initiated its plans to expand its capacity to enroll additional students. Friends of Roosevelt Children's Academy Charter School Inc. ("Friends of RCA"), a not for profit organization was created to assist the School in its endeavors. In the Spring of 2023 the Friends of RCA issued Nassau County bonds in the amount of \$32,000,000 to finance the construction of the new facility. In connection with the issuance of the Nassau County bonds, the School transferred its title to 111-115 Pleasant Avenue, Roosevelt, New York to the Friends of RCA. The costs associated with 105 & 106 Pleasant Avenue and 170-174 Babylon Turnpike in Roosevelt, New York were transferred over to Friends of RCA, during fiscal year ended June 30, 2024. Effective July 1, 2023, the School entered into a lease agreement to lease the properties from Friends of RCA as well as reimburse Friends of RCA of any costs related to the maintenance and management of the properties.

LIQUIDITY

As of June 30, 2024, the School has approximately \$16.9M of financial assets available within one year of the statement of financial position to meet cash needs for general expenditures consisting of \$3.1M in cash, \$11.3M in short-term investments and \$2.5M in grants and contributions receivable.

The School is substantially supported by revenues from the Federal and New York State government. As part of its liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations become due. The School invests some of its cash in excess of daily requirements in short-term investments.

BASIS OF ACCOUNTING

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

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INVESTMENTS

Investments are reported in the Statement of Financial Position at fair value, which is determined using quoted market prices. Unrealized gains and losses are included in the change in net assets.

NET ASSET PRESENTATION

The classification of the School's net assets and its support, revenue and expenses is based on the existence or absence of donor-imposed restrictions or time restrictions. It requires that the amounts for each of the two classes of net assets: with donor restrictions and without donor restrictions 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 Statements of Activities and Changes in Net Assets.

Net assets with donor imposed restrictions result from (a) 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 and (b) contributions and other inflows of assets whose use by the School is 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 net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities and Changes in Net Assets.

CASH AND CASH EQUIVALENTS

For purposes of the Statements of Cash Flows, the School considers all short-term, highly liquid investments with an initial maturity of three months or less to be cash equivalents.

FINANCIAL INSTRUMENTS

The School's financial instruments include cash, due from government agencies, marketable securities, accounts payable, and advance billing for which carrying values approximate fair values due to the short maturities of those instruments.

PROPERTY AND EQUIPMENT

Property and equipment are recorded at cost. Additions and improvements or betterments in excess of \$5,000 with an estimated useful life of greater than one year are capitalized. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets. Normal replacement and maintenance costs are charged to earnings as incurred and major renewals and significant improvements are capitalized. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation and amortization are removed from the accounts and the resulting gain or loss for the year is included in income.

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The estimated useful lives of the fixed assets are as follows:	<u>(Years)</u>
School buildings	20
Building Improvements	20
Leasehold Improvements	10
Furniture and fixtures	7
Office equipment	7
Computer equipment	3
Automobiles	5
Software	3

Depreciation for construction-in-progress will commence over the estimated useful lives of the respective assets when the assets are placed in service.

ASSET IMPAIRMENT

The School reviews long-lived assets, including equipment, for impairment whenever events or changes in business circumstances indicate that the carrying amount of an asset may not be fully recoverable. An impairment loss would be recognized when the estimated future cash flows from the use of the asset are less than the carrying amount of that asset.

RESTRICTED CASH

Restricted cash related to a reserve account that is required to be maintained by the School in accordance with the charter requirements of \$75,558 and \$75,482 as of June 30, 2024 and 2023.

ADVANCE BILLING

Advance billing represents tuition and fees billed for the next school term.

DONATED SERVICES

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the School. A number of volunteers have made contributions of their time to the School to develop its academic programs or serve on the School's board of trustees.

Teachers also provided fund-raising services throughout the fiscal year. None of these services are recognized as contributions in the accompanying financial statements since the specialized skill criteria for recognition under U.S. GAAP have not been met.

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REVENUE RECOGNITION

Revenue from state and local governments resulting from the School's charter status is based on the number of students enrolled, and is recorded when services are performed in accordance with the charter agreement. The New York State Department of Education mandates the rate per pupil. Such revenue is recognized ratably over the related school year in which it is earned.

Revenue from federal and state government grants and contracts is recognized by the School when qualifying expenditures are incurred and billable to the government or when required services have been provided during the applicable school year. Billing in advance is recorded as unearned revenue.

GRANTS AND CONTRACTS RECEIVABLE

Grants and contracts receivable represent funds under charter school contracts that have been billed but not collected as of the date of the financial statements. Grants and contracts receivable are recorded at net realizable value. As of June 30, 2024 and 2023, the School writes off receivables when there is information that indicates the debtor is facing significant financial difficulty and there is no possibility of recovery. If any recoveries are made from any accounts previously written off, they will be recognized in income or an offset to credit loss expense in the year of recovery, in accordance with the School's accounting policy election. The School's management has determined that there are no potentially uncollectible receivables and thus, an allowance for doubtful accounts is not necessary. Such estimate is based on management's experience, the aging of receivables, subsequent receipts and current economic conditions.

STUDENT ENROLLMENT

Enrollment of available class slots is open to all potential student candidates with those residing in the immediate area given first preference. A lottery is held to award these available slots.

FUNCTIONAL EXPENSE ALLOCATION

The costs of providing programs and other activities have been summarized on a functional basis in the accompanying statement of activities. The expenses allocated include:

Occupancy based on square footage, travel, repairs and maintenance, professional fees and staff development based on time and effort. Accordingly, certain costs have been allocated among the respective programs and supporting services benefited using methodologies developed by management as follows:

- Program services – represents expenses directly associated with general education and special education for certain students requiring additional attention and guidance.

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUNCTIONAL EXPENSE ALLOCATION (CONTINUED)

- Management and general – represents expenses related to the overall administration and operation of the School that are not associated with any program services or development.

INCOME TAXES

The School is exempt from Federal, state and local income taxes under Section 501 (c)(3) of the Internal Revenue Code ("IRC") and therefore has made no provision for income taxes in the accompanying financial statements. In addition, the School has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a)(2) and 170 (B)(1)(A)(II) of the IRC. There was no unrelated business income for the years ended June 30, 2024 and 2023, respectively.

The accounting standards on accounting for uncertainty in income taxes address the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, the School may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the School and various positions related to the potential sources of unrelated business income taxable ("UBIT"). The tax benefits recognized in the financial statements from a tax position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for fiscal years 2024 and 2023.

The School has filed federal information returns, as required, and all other applicable returns in jurisdictions where required. For the years ended June 30, 2024 and 2023 respectively, there was no interest or penalties recorded or included in the statement of activities. The School is subject to routine audits by a taxing authority. As of June 30, 2024, the School was not subject to any examination by a taxing authority. Management believes it is no longer subject to income tax examination by taxing authorities for the years prior to June 30, 2022.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes that the estimates and assumptions are reasonable in the circumstances; however, actual results could differ from those estimates.

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

NEW ACCOUNTING STANDARDS ADOPTED AND TO BE ADOPTED

Through June 2024, the Financial Accounting Standards Board ("FASB") issued various updates ("ASUs") to the FASB Accounting Standards Codification ("ASC"). ASU 2016-02 "Leases" was implemented during the fiscal year ended June 30, 2023. ASU 2016-02, "Leases," requires lessees to recognize a lease liability, which is the lessee's obligation to make lease payments arising from a lease, measured on a discounted basis; and a right-of-use asset, which is an asset that represents the lessee's right to use, or control the use of, a specified asset for the lease term.

In June 2016, the FASB issued guidance (FASB ASC 326) which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that aren't measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. Financial assets held by the School that are subject to the guidance in FASB ASC 326 were Grant and Contracts receivables. The School adopted the standard effective July 1, 2022. The impact of the adoption was not considered material to the financial statements and primarily resulted in new/enhanced disclosures only.

LEASES

The School recognizes and measures its leases in accordance with FASB ASC 842, *Leases*. The School is a lessee in four noncancellable operating leases for its premises in Roosevelt, New York. The School determines if an arrangement is a lease, or contains a lease, at inception of a contract and when the terms of an existing contract are changed. The School recognizes a lease liability and a right of use (ROU) asset at the commencement date of the lease. The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. The discount rate is the implicit rate if it is readily determinable or otherwise the School uses its incremental borrowing rate. The implicit rates of our leases are not readily determinable and accordingly, the School uses its incremental borrowing rate based on the information available at the commencement date for all leases. The School's incremental borrowing rate for a lease is the rate of interest it would have to pay on a collateralized basis to borrow an amount equal to the lease payments under similar terms and in a similar economic environment.

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

LEASES (CONTINUED)

The ROU asset is subsequently measured throughout the lease term at the amount of the remeasured lease liability (i.e., present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received, and any impairment recognized. Lease cost for lease payments is recognized on a straight-line basis over the lease term. The School has elected, for all underlying classes of assets, to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement, and do not include an option to purchase the underlying asset that the School is reasonably certain to exercise. The School recognizes lease costs associated with our short-term leases on a straight-line basis over the lease term.

3. CONCENTRATION OF CREDIT RISK

The School maintains its cash balances at financial institutions located in New York and are insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000 at each institution. At June 30, 2024 and 2023, the School's uninsured cash balances totaled approximately \$3,188,000 and \$5,000,000 respectively. The School's management monitors the balances in excess of the FDIC coverage to limit any exposure to loss due to credit risk on cash and cash equivalents. However, the School has not experienced any losses in such accounts and does not believe it is exposed to significant risk on its cash and cash equivalent accounts.

4. PUPIL ENROLLMENT AND OTHER REVENUES FROM GOVERNMENT AGENCIES

Under the School's charter school agreement and the Charter Schools Act, the School is entitled to receive funding from the NYSED through pupil enrollment funds. The calculation of the amounts to be paid to the School under these programs is determined by the NYSED and is based on complex laws and regulations, enrollment levels, and economic information related to the home school districts of the children enrolled in the School.

If these regulations were to change, or other factors included in the calculations were to change, the level of funding that the School receives could vary significantly.

Federal food subsidies and Title I, II and IV funds are received through grants approved by the U.S. Department of Agriculture and Education respectively. The State food subsidies are received through grants approved by the NYSED.

The amount received from government agencies and included as revenue in the Statements of Activities consist of the following as of June 30:

	<u>2024</u>	<u>2023</u>
NYSED (pupil enrollment)	\$ 14,711,599	\$ 14,231,696
Federal Government	1,037,616	876,234
New York State	<u>14,474</u>	<u>6,653</u>
	<u>\$ 15,763,689</u>	<u>\$ 15,114,583</u>

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

5. INVESTMENTS

Investments are carried at fair value and realized and unrealized gains and losses are reflected within investment return, net, in the statements of activities and changes and in net assets.

The School invested its excess cash in short-term investments. Investments as of June 30, 2024 and 2023 were \$11,338,632 and \$8,108,992 respectively with various maturity dates in 2023 and 2024.

Investments at June 30 are summarized as follows:

	<u>2024</u>	<u>2023</u>
Investments at beginning of year	\$ 8,108,992	\$ 2,985,285
Investments during the year - Net	2,912,950	5,000,000
Investments return, net	316,690	123,707
Investments at end of year	<u>\$ 11,338,632</u>	<u>\$ 8,108,992</u>

6. CASH, CASH EQUIVALENTS AND RESTRICTED CASH

The following table summarizes cash, cash equivalents and restricted cash as reported on the statements of cash flow:

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 3,131,694	\$ 5,157,605
Restricted cash	<u>75,558</u>	<u>75,482</u>
Total cash, cash equivalents and restricted cash reported on statements of cash flows.	<u>\$ 3,207,252</u>	<u>\$ 5,233,087</u>

7. ADVANCE BILLING

The School invoices the appropriate school districts in June for the first two months of the following fiscal year. Those billings will be recognized during the next fiscal year. At June 30, 2024 and 2023, advance billing totaled \$2,290,989 and \$2,174,591, respectively.

	<u>2024</u>	<u>2023</u>
Balance at the beginning of year	\$ 2,174,591	\$ 2,088,977
Additions:		
Advance billing issued	2,290,989	2,174,591
Reductions:		
Advance billing earned	<u>2,174,591</u>	<u>2,088,977</u>
Balance at end of year	<u>\$ 2,290,989</u>	<u>\$ 2,174,591</u>

As of June 30, 2024 and 2023, the School received no advance payments from school districts.

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

8. PROPERTY AND EQUIPMENT

At June 30, property and equipment consisted of the following

	2024	2023
Land	\$ -	\$ 1,307,889
School buildings	-	5,952,993
Building improvements	-	1,655,969
Leasehold improvements	212,358	166,033
Furniture and fixtures	137,823	127,771
Computer equipment	1,090,129	1,429,101
Office equipment	193,768	116,143
Software	50,786	57,190
Modular space	75,000	-
	\$ 1,759,864	\$ 10,813,089
Less: Accumulated depreciation and amortization	947,854	4,965,921
	812,010	5,847,168
Construction in progress	9,250	5,653,931
Total	\$ 821,260	\$ 11,501,099

Depreciation and amortization expense for the years ended June 30, 2024 and 2023 were \$498,028 and \$ 929,099, respectively.

During the years ended June 30, 2024 and 2023, the School transferred \$5,653,931 and \$3,413,799 in construction in progress at 115 Pleasant Avenue, Roosevelt, N.Y., respectively to the books of Friends of RCA pursuant to the agreement between RCA and Friends of RCA. In addition land, building and building improvements were transferred during the fiscal year ended June 30, 2024 to Friends of RCA for \$1,307,889 and \$3,474,984. During the fiscal year ended June 30, 2023 \$3,029,806 in bond costs related to 115 Pleasant Avenue incurred by the School were reimbursed by Friends of RCA. The agreement calls for Friends of RCA to own, manage and rent out the buildings to RCA for 48 years effective July 1, 2023.

During the years ended June 30, 2024 and 2023, the School wrote-off certain old assets that no longer had any use or value. During the years ended June 30, 2024 and 2023, the school incurred a loss on disposition of \$2,085 and \$5,944 respectively.

9. CREDIT AGREEMENT

The School had a \$4,500,000 variable revolving line of credit which was unused during the fiscal year 2023. The line of credit was subject to interest rate equal to the Wall Street Prime Rate with a minimum floor rate of 3.25% and required the School to maintain a restricted cash balance of \$3,000,000 as collateral. The line of credit was terminated in January 2023.

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

10. EMPLOYEE BENEFIT PLANS

DEFINED CONTRIBUTION PLAN

The School sponsors a 401(k) plan (the "Plan") that covers substantially all of its eligible employees. Employees are eligible for the Plan upon employment, and participation in the plan is voluntary. Under the 401 (k) salary reduction provisions of the Plan, employees may elect to defer a portion of their compensation, subject to statutory limitations, and have the deferred amounts contributed to their retirement accounts which become fully vested immediately. The School matches participants' contributions to the Plan up to 4% of the individual participants' annual compensation. The School's contribution recognized in the Statements of Activities and Changes in Net Assets was \$118,460 and \$153,061 for the years ended June 30, 2024 and 2023, respectively. The Plan's assets are held in a separate trust for the exclusive benefit of the participants and beneficiaries and are not included in the accompanying financial statements.

DEFINED BENEFIT PLAN

The School sponsors a defined benefit pension plan (the "Cash Balance Plan") covering substantially all of its employees, except for certain union employees that are excluded effective June 30, 2023 as a result of a plan change. Pension benefits are based on years of service and the employee's compensation during the last five years of employment. The School's funding policy is to make the minimum annual contribution required by applicable regulations. Any underfunded balances at year end are adjusted for in the following years contributions. Contributions are intended to provide not only for benefits attributed to service to date but also for those expected to be earned in the future.

Pension Plan obligations and funded status:

	<u>2024</u>	<u>2023</u>
Projected benefit obligation at June 30	\$ (3,655,247)	\$ (3,167,381)
Pension Plan assets at fair value at June 30	\$ 3,522,071	\$ 3,136,035
Funded (Under Funded) status	<u>\$ (133,176)</u>	<u>\$ (31,346)</u>
Reconciliation of Projected benefit obligation:		
Benefit Obligation, Beginning of the Year	\$ (3,167,381)	\$ (3,015,855)
Service Cost	(650,261)	(642,896)
Interest Cost	(147,842)	(120,363)
Actuarial Gain	116,783	337,685
Benefits Paid	<u>193,454</u>	<u>274,048</u>
Current year Benefit Obligation	<u>\$ (3,655,247)</u>	<u>\$ (3,167,381)</u>

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

10. EMPLOYEE BENEFIT PLANS (CONTINUED)

Funded Position:	<u>2024</u>	<u>2023</u>
Projected benefit obligation	\$ (3,655,247)	\$ (3,167,381)
Market value of Assets	<u>3,522,071</u>	<u>3,136,035</u>
Funded status	(133,176)	(31,346)
Net Gain/(Loss)	<u>(304,753)</u>	<u>(212,638)</u>
Prepaid benefit cost	<u>\$ (437,929)</u>	<u>\$ (243,984)</u>

Actuarial Assumptions

Based on discount rate of 5.40% at 6/30/2024 and 4.95% at 6/30/2023

Weighted-average rate of compensation increase: 3.0%

Mortality tables used:

For 2024, Pri-2012 Health Annuitant Tables with Generational Improvements using Scale MP-2021
For 2023, Pri-2012 Health Annuitant Tables with Generational Improvements using Scale MP-2021

Amounts recognized in the Statement of Financial Position:

	<u>2024</u>	<u>2023</u>
Noncurrent Liabilities	\$ (133,716)	\$ (31,346)
Pension asset/(liability)	<u>\$ (133,716)</u>	<u>\$ (31,346)</u>
Actuarial Assumptions		
Discount Rate	4.95%	4.55%
Expected return on Plan Assets	4.95%	4.55%
Salary Scale	3.00%	3.00%
Average Future Service	22.64	20.95
Components of Net Periodic Benefit Cost	<u>2024</u>	<u>2023</u>
Service Cost	\$ 650,261	\$ 642,896
Interest Cost	147,842	120,363
Expected Return on Assets	<u>(154,158)</u>	<u>(138,951)</u>
Net Periodic Benefit Cost	<u>\$ 643,945</u>	<u>\$ 624,308</u>

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

10. EMPLOYEE BENEFIT PLANS (CONTINUED)

Expected Benefit Payments as of July 1, 2023:

Year	Active	Terminated	Retired	Total
2024	\$ 551,285	\$ -	\$ -	\$ 551,285
2025	49,083	-	-	49,083
2026	72,205	10,985	-	83,190
2027	356,001	-	-	356,001
2028	86,689	13,424	-	100,113
2029	25,670	-	-	25,670
2030	57,562	-	-	57,562
2031	21,264	-	-	21,264
2032	-	44,550	-	44,550
2033	165,288	-	-	165,288
Total	<u>\$ 1,385,047</u>	<u>\$ 68,959</u>	<u>\$ -</u>	<u>\$ 1,454,006</u>

Accounting principles generally accepted in the United States of America establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3) measurements). The three levels of the fair value hierarchy under FASB ASC 820-10 are described below:

Level 1 - Inputs to valuation methodology are unadjusted quoted process for identical assets or liabilities in active markets.

Level 2 – Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;

Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

10. EMPLOYEE BENEFIT PLANS (CONTINUED)

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurements.

The assets or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at June 30, 2024 and 2023:

Cash and cash equivalents and money market funds: Fair value equals cost.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the School believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy; the School's Pension Plan assets measured at fair value on a recurring basis as of June 30, 2024 and 2023:

Asset Class	Assets at Fair Value @ June 30, 2024		
	Total	Level 1	Level 2
Cash	\$ 277,572	\$ 277,572	\$ -
Fixed Income Securities	1,895,457	-	1,895,457
Annuities/Insurance	1,349,042	-	1,349,042
	<u>\$ 3,522,071</u>	<u>\$ 277,572</u>	<u>\$ 3,244,499</u>
Asset Class	Assets at Fair Value @ June 30, 2023		
	Total	Level 1	Level 2
Cash	\$ 280,521	\$ 280,521	\$ -
Fixed Income Securities	1,547,448	-	1,547,448
Annuities/Insurance	1,308,067	-	1,308,067
	<u>\$ 3,136,036</u>	<u>\$ 280,521</u>	<u>\$ 2,855,515</u>

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

11. LEASES

The School has an obligation as a lessee for its premises in Roosevelt, N.Y. effective July 1, 2020 with an noncancelable term in excess of one year due to expire on June 30, 2025. In addition, the school entered into four leases effective July 1, 2023 with Friends of RCA for it's school facilities in Roosevelt, New York, expiring in 48 years. The school classified these leases as operating leases. Payments due under the lease contracts include fixed payments.

There were no components of lease cost and supplemental cash flow information to disclose for the year ended June 30, 2024.

Amounts reported in the balance sheet as of June 30, 2024 were as follows:

Operating lease Right of use assets \$26,905,263
 Operating lease liabilities \$27,973,786

Weighted average remaining lease term: 48 years
 Weighted average discount rate: 5.00 %

Amounts disclosed for ROU assets obtained in exchange for lease obligations and reductions to ROU assets resulting from reductions to lease obligations include amounts added to or reduced from the carrying amount of ROU assets resulting from new leases, lease modifications or reassessments.

Maturities of lease liabilities under the noncancellable operating leases as of June 30, 2024 are as follows:

Year ended June 30,	Lease Payments		
	Due	Interest Expense	Lease Liability
2025	\$ 1,288,274	\$ (1,401,255)	\$ (112,981)
2026	1,322,662	(1,406,236)	(83,574)
2027	1,357,997	(1,409,691)	(51,694)
2028	1,394,304	(1,411,492)	(17,188)
2029	1,350,738	(1,299,803)	50,935
2030 and thereafter	82,542,536	(54,354,248)	28,188,288
Total	<u>\$ 89,256,511</u>	<u>\$ (61,282,725)</u>	<u>\$ 27,973,786</u>

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

12. CONCENTRATIONS OF CREDIT RISK

The School received approximately 94% and 92% all of its support and revenue from per pupil funding from the New York State Department of Education during the years ended June 30, 2024 and 2023, respectively. Additionally, the School's grants receivable consists of approximately 99% and 99% from the New York State Department of Education as a pass through from the Federal Government, respectively. If the School's charter was modified, reducing or eliminating these pass thru from Federal revenues, the School's finances could be materially adversely affected and would have a significant impact on the School's ability to carry out its activities at current levels.

13. NONCOMPLIANCE WITH GRANTOR RESTRICTIONS

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

14. CONTIGENCIES

The School continues to be a defendant in employment related lawsuits and arbitration matters. The School has defended itself vigorously in these matters. The losses, if any, from the open claims are not expected to have a material effect on the School's financial position or results of operations and are covered by insurance.

15. SUBSEQUENT EVENTS

The School's management has performed subsequent event procedures through November 1, 2024, which is the date the financial statements were available for issuance. The School entered into a lease agreement with Friends of RCA to lease the school properties at 111 Pleasant Avenue, Roosevelt, N.Y. for 48 years effective in 2024 once the School begins occupying the property. Monthly lease payments due will be \$343,645 respectively for the first fiscal year with incremental increases of 3% thereafter.

**ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Contract Number</u>	<u>Expenditures</u>
Passed through NY State Child Nutrition Program			
U.S. Department of Agriculture			
School Breakfast Program	10.553	N/A	\$ 92,440
National School Lunch Program	10.555	N/A	227,008
Federal Snacks	10.555	N/A	20,816
U.S. Department of Education			
Passed through NY State Education Department			
Title I Funding	84.010	N/A	126,137
Title II Funding	84.367	N/A	19,288
Title IV Funding	84.424	N/A	9,999
ARP – ESSER 3	84.425U	N/A	<u>541,928**</u>
Total Expenditures of Federal Awards			\$ <u>1,037,616</u>

** Denotes Major Program

Reconciliation to Federal Grants per Statement of Activities

Federal Grants per Statement of Activities	\$ <u>1,037,616</u>
Total Federal Expenditures	\$ <u>1,037,616</u>

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS
JUNE 30, 2024

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Roosevelt Children's Academy Charter School, Inc..(the "School") under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the School.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The School has elected not to use the 10% de minimus indirect cost rate allowed under the Uniform Guidance.

3. Roosevelt Children's Academy Charter School Inc. is subject to audit examination by the funding sources of grants to determine its compliance with certain grant provisions. In the event that expenditures could be disallowed through the audit, repayment of such disallowances could be required.

4. SUB-RECIPIENTS

Of the federal expenditures presented in the Schedule, Roosevelt Children's Academy Charter School Inc. provided none of its federal awards to sub-recipients.

**INDEPENDENT AUDITORS' 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**

The Board of Trustees
Roosevelt Children's Academy Charter School, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Roosevelt Children's Academy Charter School, Inc., which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 1, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Roosevelt Children's Academy Charter School, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Roosevelt Children's Academy Charter School, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Roosevelt Children's Academy Charter School, Inc.'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 Roosevelt Children's Academy Charter School, Inc.'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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Roosevelt Children's Academy Charter School, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of law, 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*.

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

Reid CPAs, LLP

Woodbury, New York
November 1, 2024

**INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
AND ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors
Roosevelt Children's Academy Charter School, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Roosevelt Children's Academy Charter School, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Roosevelt Children's Academy Charter School, Inc.'s major federal programs for the year ended June 30, 2024. Roosevelt Children's Academy Charter School, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Roosevelt Children's Academy Charter School, Inc. complied in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Roosevelt Children's Academy Charter School, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a

guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Roosevelt Children's Academy Charter School, Inc.'s compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Reid CPAs, LLP

Woodbury, New York
November 1, 2024

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2024

SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of the Roosevelt Children's Academy Charter School, Inc. were prepared in accordance with GAAP.
2. No significant deficiencies were disclosed during the audit of the financial statements. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of the Roosevelt Children's Academy Charter School, Inc., which could be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs were disclosed during the audit. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal programs for the Roosevelt Children's Academy Charter School, Inc. expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
7. The program tested as major programs were:

ARP-ESSER3

84.425U

8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. The Roosevelt Children's Academy Charter School, Inc. was determined to be a low-risk auditee.

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2024

Current Year Findings and Recommendations

None

ROOSEVELT CHILDREN'S ACADEMY CHARTER SCHOOL, INC.
SCHEDULE OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2024

Follow-up of Prior Year's Findings and Recommendations

None

BRISCOE PROTECTIVE LLC
"WE ARE THE ALARM PROFESSIONALS"
NEW YORK, NEW YORK 10011
631-864-8666 * 718-692-1000 * 212-643-8833
FAX (631) 864-8444
WWW.BRISCOEPROTECTIVE.COM
NYS LICENSE #12000339947

Roosevelt Children's Academy - (Fire)
200 West Centennial Avenue ** Fire System **
Roosevelt, NY 11575

C E R T I F I C A T E O F F I T N E S S

NAME: Roosevelt Children's Academy - Fire) CUSTOMER #: BR-911477

LOCATION: 200 West Centennial Avenue ** Fire System **

THIS IS TO CERTIFY THAT ON 08/12/2024, THE ELECTRONIC
INTERCONNECTED FIRE ALARM AND SMOKE DETECTION SYSTEM AT THE
ABOVE LOCATION HAS BEEN INSPECTED. ALL DEVICES HAVE BEEN TESTED
AND FOUND TO BE IN NORMAL OPERATING CONDITION.

Inspection Report contains
Exceptions if initialed below

INSPECTION REPORT VERIFIED BY:

Thomas W. Manning

AUTHORIZED SIGNATURE
(Not valid unless signed)

Inspection Report contains
Recommendations if initialed
Below

New York State License #12000339947
N.Y.C. Fire Dept. Smoke Detector
Maint Acceptance ltr dated 2/27/19
Nassau County Fire Marshal #1045369

==== Please Retain this copy for your Site Audit ====

**This certificate does not confirm compliance of the system with the
requirements of any code or governing agency.**





August 20, 2024

Town of Hempstead
Department of Buildings
Public Assembly
1 Washington Street
Hempstead, NY 11050-4923

Re: Fire Alarm System
Roosevelt Children's Academy
105 Pleasant Avenue
Roosevelt, NY 11550

Dear Inspector:

This is to verify that a Fire Alarm Inspection has been performed at the above referenced location on August 20, 2024 in accordance with New York State Fire Code Rules the NFPA Standards and the Nassau County Fire Marshal's requirements.

The Fire Alarm System was found to be in good operating condition.

Sincerely,

Douglas Walter

Douglas Walter
Vice President



August 20, 2024

Town of Hempstead
Department of Building
Public Assembly
1 Washington Street
Hempstead, NY 11050-4923

Re: Fire Alarm System

Roosevelt Children's Academy (Gym)
106 Pleasant Avenue
Roosevelt, NY 11550

Dear Inspector:

This is to verify that a Fire Alarm Inspection has been performed at the above referenced location on August 20, 2024, in accordance with New York State Fire Code Rules the NFPA Standards and the Nassau County Fire Marshal's requirements.

The Fire Alarm System was found to be in good operating Condition.

Sincerely,

A handwritten signature in black ink, appearing to read 'D Walter'.

Douglas Walter
Vice President



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