

Application: Earl Monroe New Renaissance Basketball Charter School

Brandon Corley - bcorley@earlmonroeschool.org
2023-2024 Annual Report

Summary

ID: 0000000105

Last submitted: Nov 1 2024 05:03 PM (EDT)

Entry 1 – School Information and Cover Page

Completed - Jul 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)

EARL MONROE NEW RENAISSANCE BASKETBALL ACADEMY CHARTER SCHOOL 800000090795

b. Unofficial or Popular School Name

Earl Monroe

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?

No

d. District/CSD of Location

CSD # 8 - BRONX

e. Date of Approved Initial Charter

Jan 1 2019

f. Date School First Opened for Instruction

Aug 24 2021

g. Approved School Mission and Key Design Elements

(Regents, NYCDOE and Buffalo BOE authorized schools only)

N/A

h. School Website Address

<https://www.earlmonroeschool.org/>

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

330

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

322

k. Grades Served

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

Responses Selected:

9

10

11

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?

No, just one site.

School Site 1 (Primary)

m1. SCHOOL SITES

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

	Physical Address	Phone Number	District/CSD	Grades 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	1617 Parkview Ave. Bronx, NY 10461	7188736049	NYC CSD 8	9-11	9-12	9-12

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Brandon Corley	Executive Director	718-873-6049	773-412-2695	bcorley@earlmonroeschool.org
Operational Leader	Victor Rios	Director of Operations	718-873-6049	646-477-7962	vrios@earlmonroeschool.org
Compliance Contact	Brandon Corley	Executive Director	718-873-6049	773-412-2695	bcorley@earlmonroeschool.org
Complaint Contact	Susan Young-Fraleigh	Executive Director	718-873-6049	914-980-6674	sfraleigh@earlmonroeschool.org
DASA Coordinator	Toya Woods	School Counselor	718-873-6049	914-426-6172	twoods@earlmonroeschool.org
Phone Contact for After Hours Emergencies	Brandon Corley	Executive Director	718-873-6049	773-412-2695	bcorley@earlmonroeschool.org

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)

[CofO-1617 Parkview Bronx NY\(00052739xD42E2\).pdf](#)

Filename: CofO-1617 Parkview_Bronx_NY(00052739xD42E2).pdf **Size:** 269.8 kB

Site 1 Fire Inspection Report

This is required, marked optional for administrative purposes.

[014132994X_1_FDNY Summons_40\(1\).pdf](#)

Filename: 014132994X_1_FDNY Summons_40 (1).pdf **Size:** 1.2 MB

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

Separate by semi-colon (;)

N/A

o1. Total Number of School Calendar Days

18317

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	21
February 2024	16
March 2024	20
April 2024	15
May 2024	22
June 2024	16
July 2023	0
August 2023	0
September 2023	17
October 2023	21
November 2023	19
December 2023	16

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	Brandon Corley
Position	Executive Director
Phone/Extension	718-873-6049
Email	bcorley@earlmonroeschool.org

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):

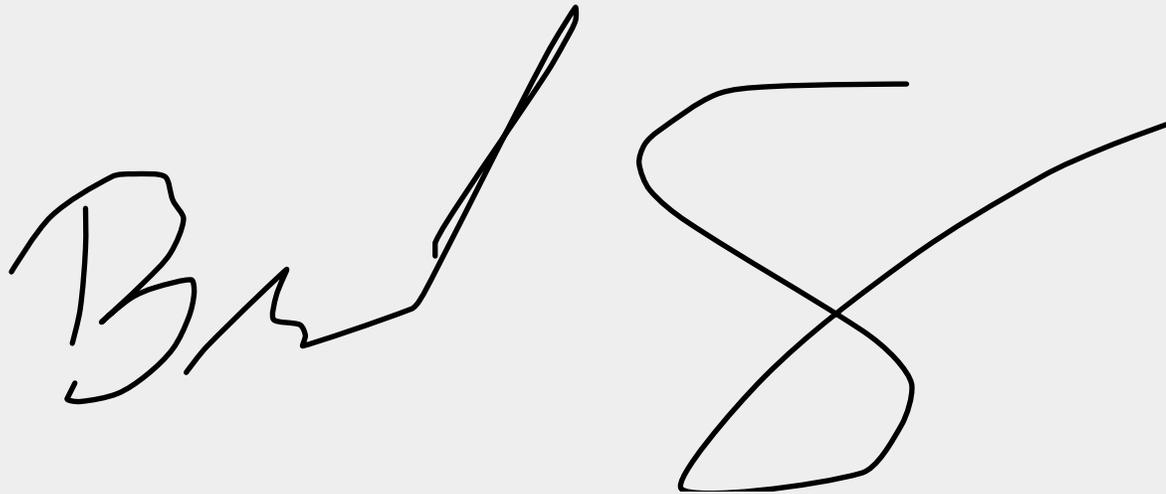
Our E-Signatures (not digital signatures) (Executive Director/School Leader/Head of School and Board President) below attest that our school has reviewed, understands and will comply with the employee clearance and fingerprint requirements as outlined in Entry 7 and found in the [NYSED CSO Fingerprint 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 is stylized and appears to be 'B. S.' or similar, with a large, sweeping 'S' that loops back under the first part of the signature.

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.)



Date

Jul 11 2024

Thank you.



Entry 2 – Links to Critical Documents on School Website

Completed - Jul 30 2024

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: Earl Monroe New Renaissance Basketball 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://www.earlmonroeschool.org/resources
2. Board meeting notices, agendas and documents	https://www.earlmonroeschool.org/leadership
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://www.earlmonroeschool.org/resources
4a. Authorizer-approved DASA Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://www.earlmonroeschool.org/resources
4b. Authorizer-approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://www.earlmonroeschool.org/resources
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	https://www.earlmonroeschool.org/resources
6. Authorizer-approved FOIL Policy	https://www.earlmonroeschool.org/resources
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://www.earlmonroeschool.org/resources

Thank you.



Entry 3 – Board of Trustees Disclosure of Financial Interest Form

Completed - Jul 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.

[Fishman Financial Disclosure 2024](#)

Filename: Fishman_Financial_Disclosure_2024.pdf Size: 135.6 kB

[Green Financial Disclosure 2024](#)

Filename: Green_Financial_Disclosure_2024.pdf Size: 581.6 kB

[Irushalmi Financial Disclosure 2024](#)

Filename: Irushalmi_Financial_Disclosure_2024.pdf Size: 714.3 kB

[Harris Financial Disclosure 2024](#)

Filename: Harris_Financial_Disclosure_2024.pdf Size: 660.4 kB

[Elmore Financial Disclosure 2024](#)

Filename: Elmore_Financial_Disclosure_2024.pdf Size: 577.2 kB

[Freire Financial Disclosure 2024](#)

Filename: Freire_Financial_Disclosure_2024.pdf Size: 576.0 kB

[Klores Financial Disclosure 2024](#)

Filename: Klores_Financial_Disclosure_2024.pdf Size: 572.9 kB

[Lindenbaum Financial Disclosure 2024](#)

Filename: Lindenbaum_Financial_Disclosure_2024.pdf Size: 579.3 kB

[Lopez Financial Disclosure 2024](#)

Filename: Lopez_Financial_Disclosure_2024.pdf Size: 578.5 kB

[Saperstein Financial Disclosure 2024](#)

Filename: Saperstein_Financial_Disclosure_2024.pdf Size: 575.2 kB

[Strasser Financial Disclosure 2024](#)

Filename: Strasser_Financial_Disclosure_2024.pdf Size: 579.8 kB

[Reyes Financial Disclosure 2024](#)

Filename: Reyes_Financial_Disclosure_2024.pdf Size: 581.1 kB

[Salzer Financial Disclosure 2024](#)

Filename: Salzer_Financial_Disclosure_2024.pdf Size: 574.8 kB

[Sipp Financial Disclosure 2024](#)

Filename: Sipp_Financial_Disclosure_2024.pdf Size: 665.1 kB

[Wesley Financial Disclosure 2024](#)

Filename: Wesley_Financial_Disclosure_2024.pdf Size: 710.7 kB

Entry 4 – Board of Trustees Membership Table

Completed - Jul 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	Dan Klores	Danklores24@gmail.com	Chair	N/A	Yes	1	01/18/2019	01/31/2025	11
2	Jack Irushalmi	ji@tristarconstruction.com	Vice Chair	Construction, Fundraising	Yes	1	01/18/2019	01/31/2025	9
3	Aaron Saperstein	asapgracie@gmail.com	Treasurer	N/A	Yes	1	01/18/2019	01/31/2025	9
4	Anita Reyes	anita223reyes@gmail.com	Secretary	N/A	Yes	1	06/01/2019	06/20/2023	11
5	Michael Salzer	salzer@macguffin.com	Trustee/Member	Fundraising	Yes	1	01/18/2019	01/31/2025	10
6	Ernesto Freire	ernesto.freire@gmail.com	Trustee/Member	Marketing	Yes		08/05/2020		5 or less
7	Milton Sipp	msipp@riverdale.edu	Trustee/Member	Curriculum	Yes	1	01/18/2019	01/31/2025	7
8	Derrick Green	grizzly509@gmail.com	Trustee/Member	N/A	Yes	1	01/18/2019	01/31/2025	10
9	Jackie Harris	jackieharris1313@gmail.com	Trustee/Member	Fundraising	Yes	1	01/18/2019	01/31/2025	7

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

Yes

1b. Board Member Information

	Voting Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliation (s)	Voting Member Per By- Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/ YYYY)	End Date of Current Term (MM/DD/ YYYY)	Board Meetings Attended During 2023- 2024
10	Alan Fishman	Alan.Fish man@la ddercapit al.com	Trustee/ Member	Construc tion	Yes	1	01/18/20 19	01/31/20 25	7
11	Prisca Salazar- Rodriquez	priscasal azar@g mail.com	Trustee/ Member	Marketin g	Yes	1	02/22/20 22		5 or less
12	David Strasser	Davidstra sser100 @hotmail .com	Trustee/ Member	N/A	Yes	1	03/31/20 22	03/31/20 25	9
13	Laurie Lindenb aum	llindenba um@zsfu ndlp.com	Trustee/ Member	N/A	Yes	1			7
14	Estefany Lopez	estefany. lpz@gmail.com	Trustee/ Member	N/A	Yes				8
15	Len Elmore	lenelmor e@gmail. com	Trustee/ Member	N/A	Yes	1	02/22/20 22	02/28/20 25	5 or less

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

Yes

1d. 2023-2024 Board Member Information

	Voting Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliation (s)	Voting Member Per By- Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/ YYYY)	End Date of Current Term (MM/DD/ YYYY)	Board Meetings Attended During 2023- 2024
16	William Wesley	wwes814 @aol.co m	Trustee/ Member	N/A	Yes		07/30/20 20	07/30/20 23	5 or less
17									
18									
19									
20									
21									

2. Number of board meetings conducted in 2023-2024

11

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	15
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	1
d. Total Maximum Number of Voting Members in 2023-2024; as set by the board in bylaws, resolution, or minutes	16

Thank you.

Entry 6 – Enrollment & Retention

Completed - Jul 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	<ul style="list-style-type: none"> - provide accurate information about how we support students with IEPs - discuss with interested parents the services available for their child, as well as what was beyond our capacity - share progress we are making in building out a SPED department to better meet needs for all students 	<ul style="list-style-type: none"> - provide accurate information about how we support students with IEPs - discuss with interested parents the services available for their child, as well as what was beyond our capacity - share progress we are making in building out a SPED department to better meet needs for all students
English Language Learners	<ul style="list-style-type: none"> - recruitment materials available in English and Spanish - hosting an all Spanish language open house - highlight staff who speak the same languages that students' families speak at home 	<ul style="list-style-type: none"> - recruitment materials available in English and Spanish - hosting an all Spanish language open house - highlight staff who speak the same languages that students' families speak at home
Economically Disadvantaged	<ul style="list-style-type: none"> - hosted open houses on a variety of days and times to accommodate variety of work schedules - developed relationships with schools in our district and other target neighborhoods that had high populations of students considered economically disadvantaged - provide donated school uniforms to incoming students 	<ul style="list-style-type: none"> - hosted open houses on a variety of days and times to accommodate variety of work schedules - developed relationships with schools in our district and other target neighborhoods that had high populations of students considered economically disadvantaged - provide donated school uniforms to incoming students

Good Faith Efforts To Meet Retention Targets

	Describe Retention Efforts in 2023-2024	Describe Retention Plans in 2024-2025
Students with Disabilities	<ul style="list-style-type: none"> - class sizes that do not exceed 18 students - multiple ICT sections in core content areas and electives where possible - addition of leadership role for SPED/ENL staff to receive critical pedagogical and compliance support - emphasis on differentiation for all students 	<ul style="list-style-type: none"> - class sizes that do not exceed 18 students - multiple ICT sections in core content areas and electives where possible - addition of leadership role for SPED/ENL staff to receive critical pedagogical and compliance support - emphasis on differentiation for all students
English Language Learners	<ul style="list-style-type: none"> - produce all communications in English and Spanish (the dominating home languages of our families) - provide translation services for events such as student-led conferences, etc - hiring staff with diverse backgrounds to help create affinity groups with families and community members 	<ul style="list-style-type: none"> - produce all communications in English and Spanish (the dominating home languages of our families) - provide translation services for events such as student-led conferences, etc - hiring staff with diverse backgrounds to help create affinity groups with families and community members
Economically Disadvantaged	<ul style="list-style-type: none"> - hosted school events (such as student-led conferences, etc) on a variety of days and times to accommodate variety of work schedules - provide donated school uniforms to students, including cold weather attire in winter months - provide healthy meals free of charge for all students - financial support was available for trips - supporting students in acquiring employment and internships - provide resources to parents during Parent Association meetings - hiring staff with diverse 	<ul style="list-style-type: none"> - hosted school events (such as student-led conferences, etc) on a variety of days and times to accommodate variety of work schedules - provide donated school uniforms to students, including cold weather attire in winter months - provide healthy meals free of charge for all students - financial support was available for trips - supporting students in acquiring employment and internships - provide resources to parents during Parent Association meetings - hiring staff with diverse

backgrounds to help create affinity groups with families and community members

backgrounds to help create affinity groups with families and community members

Entry 7 – Employee Fingerprint Requirements Attestation

Completed - Jul 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 - Jul 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

Mon	Tues	Wed	Thurs	Fri
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

January (20)

Mon	Tues	Wed	Thurs	Fri
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

August

Mon	Tues	Wed	Thurs	Fri
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

February (15)

Mon	Tues	Wed	Thurs	Fri
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28				

September (18)

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

March (23)

Mon	Tues	Wed	Thurs	Fri
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

October (20)

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

April (15)

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

November (18)

Mon	Tues	Wed	Thurs	Fri
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

May (21)

Mon	Tues	Wed	Thurs	Fri
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

December (17)

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

June (17)

Mon	Tues	Wed	Thurs	Fri
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
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

[24-25 Family Calendar - Copy of Sheet1](#)

Filename: 24-25_Family_Calendar_-_Copy_of_Sheet1.pdf Size: 180.4 kB

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

Completed - Oct 31 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.

[2023-24-Accountability-Plan-Progress-Report-9-12-EMNRBS](#)

Filename: 2023-24-Accountability-Plan-Progre_3rt1FDn.pdf Size: 518.1 kB

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.

[EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL - 06](#)

Filename: EARL_MONROE_NEW_RENAISSANCE_BASKET_ljzvMMN.pdf Size: 656.7 kB

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 - Nov 1 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.

[2024-25 Earl Monroe Budget Report_HC](#)

Filename: 2024-25_Earl_Monroe_Budget_Report_HC.xlsx Size: 538.9 kB

Optional Additional Documents to Upload (BOR)

Incomplete

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

Trustee Name:

Alan Fishman

Name of Charter School Education Corporation:

Earl Monroe New Ken 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

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:

212-715-3173

Business Address:

320 PARK AVE, NY, NY 10022

E-mail Address:

ALAN.FISHMAN@LADDERCAPITAL.COM

Home Telephone:

Home Address:

1 PIERREPONT ST, BROOKLYN, NY 11201

Alan Fishman

7/16/24

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:

Derrick Green

Name of Charter School Education Corporation:

Earl Monroe new Renaissance basketball 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 member

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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:

Business Address:

E-mail Address:

Grizzly509@gmail.com

Home Telephone:

7188228282

Home Address:



Derrick Green (Jul 18, 2024 11:51 EDT)

July 18 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:

Jack Irushalmi

Name of Charter School Education Corporation:

Jack scott Irushalmi

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

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:

212-486-0808

Business Address:

770 lexington ave NyNy 10065

E-mail Address:

ji@tristarconstruction.com

Home Telephone:

Home Address:

jack irushalmi
jack irushalmi (Jul 30, 2024 08:26 EDT)

7/30/24

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

annual-report-current-former-trustee-financial-disclosure-form (1)

Final Audit Report

2024-07-30

Created:	2024-07-30
By:	Ashley Rodriguez (arodriguez@earlmonroeschool.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAsMwes6ko_QIFdChRKq4h_xSrctVhgDPa

"annual-report-current-former-trustee-financial-disclosure-form (1)" History

-  Document created by Ashley Rodriguez (arodriguez@earlmonroeschool.org)
2024-07-30 - 12:19:17 PM GMT
-  Document emailed to jirushalmi@tristarconstruction.com for signature
2024-07-30 - 12:19:22 PM GMT
-  Email viewed by jirushalmi@tristarconstruction.com
2024-07-30 - 12:23:38 PM GMT
-  Signer jirushalmi@tristarconstruction.com entered name at signing as jack irushalmi
2024-07-30 - 12:26:10 PM GMT
-  Document e-signed by jack irushalmi (jirushalmi@tristarconstruction.com)
Signature Date: 2024-07-30 - 12:26:12 PM GMT - Time Source: server
-  Agreement completed.
2024-07-30 - 12:26:12 PM GMT

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

Trustee Name:

Jackie Harris

Name of Charter School Education Corporation:

Earl monroe new renaissance basketball school

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

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:

9176588500

Business Address:

733 park ave ny ny

E-mail Address:

jackieharris1313@gmail.com

Home Telephone:

Home Address:



Jackie Harris (Jul 15, 2024 16:29 EDT)

July 16,2024

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:

Len Elmore

Name of Charter School Education Corporation:

EMNRBS

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:

9179222783

Business Address:

275 West 96th Street

E-mail Address:

lenelmore@gmail.com

Home Telephone:

9179222783

Home Address:

275 West 96th Street New York, NY 10025



Len Elmore (Jul 16, 2024 14:15 EDT)

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:

Ernesto Freire

Name of Charter School Education Corporation:

Earl Monroe Nee Renaissance Basketball School

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

-

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:

Business Address:

E-mail Address:

Ernesto.freire@gmail.com

Home Telephone:

917-497-2069

Home Address:



Ernesto Freire (Jul 15, 2024 17:44 EDT)

July 15, 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:

Dan Klores

Name of Charter School Education Corporation:

Daniel Klores

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

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:

Business Address:

E-mail Address:

Home Telephone:

Home Address:


Dan Klores (Jul 19, 2024 10:16 EDT)

07/19/2024

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:

Laurie Lindenbaum

Name of Charter School Education Corporation:

Earl Monroe New Renaissance 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.).

Trajectory Committee

Budget/Finance Committee

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

Yes No

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

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

None

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

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

None

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

-

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Business Telephone:

917-974-4233

Business Address:

Riverdale Country School 5250 Fieldston Road Bronx, NY

E-mail Address:

llindenbaum@zsfundlp.com

Home Telephone:

2128766172

Home Address:

1100 Park Avenue NY NY10128



Laurie Lindenbaum (Jul 16, 2024 23:54 EDT)

7/16/2024

Signature

Date

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last revised 04/2022

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

Trustee Name:

Estefany Lopez

Name of Charter School Education Corporation:

Earl Monroe New Renaissance Basketball School 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

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.

N/A

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.

N/A

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.

N/A

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.

N/A

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
N/A	N/A	N/A	N/A

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
N/A	N/A	N/A	N/A	N/A

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Business Telephone:

N/A

Business Address:

N/A

E-mail Address:

estefany.lpz@gmail.com

Home Telephone:

2136030100

Home Address:

435 W Los Feliz Rd, Glendale, CA 91204, #134


Estefany Lopez (Jul 22, 2024 21:37 PDT)

7/22/24

Signature

Date

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

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

Trustee Name:

Aaron Saperstein

Name of Charter School Education Corporation:

Earl Monroe new Renaissance basketball 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.).

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

-

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Business Telephone:

Business Address:

E-mail Address:

Home Telephone:

Home Address:


Aaron Saperstein (Jul 16, 2024 21:58 EDT)

07-16-2024

Signature

Date

Acceptable signature formats include:

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last revised 04/2022

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

Trustee Name:

david strasser

Name of Charter School Education Corporation:

Earl Monroe New Renaissance Basketball School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).
none

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:

917 273-6287

Business Address:

108 Loudoun St SW Leesburg, VA 20175

E-mail Address:

dstrasser@swanandlegend.com

Home Telephone:

9172736287

Home Address:

233 w 83rd st, 6B, NY, NY 10024

David Strasser

[david strasser \(Jul 16, 2024 07:03 EDT\)](#)

07/16/2024

Signature

Date

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last revised 04/2022

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

Trustee Name:

Anita Reyes

Name of Charter School Education Corporation:

Earl Monroe New Renaissance Basketball High School

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:

Business Address:

E-mail Address:

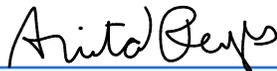
Anita223reyes@gmail.com

Home Telephone:

917-721-0870

Home Address:

53 Maple Ave



Anita Reyes (Jul 19, 2024 05:59 EDT)

7/19/24

Signature

Date

Acceptable signature formats include:

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- Print form, manually sign, scan to PDF

last revised 04/2022

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

Trustee Name:

Michael Salzer

Name of Charter School Education Corporation:

Earl Monroe 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

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:

2125293100

Business Address:

411 Lafayette St

E-mail Address:

Salzer@macguffin.com

Home Telephone:

Home Address:



Michael Salzer (Jul 17, 2024 15:19 EDT)

Signature

Date

Acceptable signature formats include:

- Digitally certified PDF signature
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last revised 04/2022

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

Trustee Name:

Milton Sipp

Name of Charter School Education Corporation:

Riverdale Country School

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

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:

7185498810

Business Address:

5250 Fieldston Road

E-mail Address:

msipp@riverdale.edu

Home Telephone:

9179235939

Home Address:

297 W 253rd St, Bronx, NY 10471

Milton Sipp

Milton Sipp (Jul 29, 2024 17:24 EDT)

7/29/24

Signature

Date

Acceptable signature formats include:

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

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

Trustee Name:

William S Wesley

Name of Charter School Education Corporation:

Earl Monroe New Renaissance Basketball School

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

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.

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Home Telephone:

609-440-0086

Home Address:

378 E Madison Ave Cresskill, NJ 07626 United States


William S Wesley (Jul 30, 2024 14:26 EDT)

07/20/2024

Signature

Date

Acceptable signature formats include:

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

last revised 04/2022

annual-report-current-former-trustee-financial-disclosure-form (1)

Final Audit Report

2024-07-30

Created:	2024-07-30
By:	Ashley Rodriguez (arodriguez@earlmonroeschool.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAcvmJu9akfpxR66ydPT5ynPevspzYsjC

"annual-report-current-former-trustee-financial-disclosure-form (1)" History

-  Document created by Ashley Rodriguez (arodriguez@earlmonroeschool.org)
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-  Signer makinicampbell40@gmail.com entered name at signing as William S Wesley
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-  Document e-signed by William S Wesley (makinicampbell40@gmail.com)
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Earl Monroe New Renaissance Basketball School

2024-2025

School Year Calendar

181 instructional days



July 24						
Su	M	Tu	W	Th	F	Sa
	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			

August 24						
Su	M	Tu	W	Th	F	Sa
				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 24						
Su	M	Tu	W	Th	F	Sa
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 24						
Su	M	Tu	W	Th	F	Sa
		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		

November 24						
Su	M	Tu	W	Th	F	Sa
					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

December 24						
Su	M	Tu	W	Th	F	Sa
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				

19 instructional days

20 instructional days

17 instructional days

15 instructional days

January 25						
Su	M	Tu	W	Th	F	Sa
			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	

February 25						
Su	M	Tu	W	Th	F	Sa
						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	

March 25						
Su	M	Tu	W	Th	F	Sa
						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					

April 25						
Su	M	Tu	W	Th	F	Sa
		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			

20 instructional days

15 instructional days

20 instructional days

17 instructional days

May 25						
Su	M	Tu	W	Th	F	Sa
				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

June 25						
Su	M	Tu	W	Th	F	Sa
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					

July 25						
Su	M	Tu	W	Th	F	Sa
		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		

August 25						
Su	M	Tu	W	Th	F	Sa
					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						

21 instructional days

17 instructional days

- Asynchronous Instruction
- School Closed
- First Day of Class
- Last Day of Class
- Regents Exams
- Student Led Conferences
- Summer League

- Aug 26-29 Student Pre-Season
- Sept 4 First Day of Classes
- Oct 3-4 Rosh Hashanah
- Oct 14 Indigenous People's Day
- Nov 1 Diwali
- Nov 11 Veteran's Day
- Nov 28-29 Thanksgiving Recess
- Dec 23-31 Winter Recess
- Jan 20 Dr. Martin Luther King Jr. Day
- Jan 27 Start of Spring Semester
- Jan 29 Lunar New Year
- Feb 17-21 Presidents' Week Recess
- Mar 31 Eid al-Fitr
- Apr 14-18 Spring Break
- May 26 Memorial Day
- Jun 5 Eid al-Adha
- June 18 Juneteenth
- Jun 26 Last Day of Classes
- Graduation Ceremony

**Earl Monroe New Renaissance
Basketball Charter School**

**2023-24 ACCOUNTABILITY PLAN
PROGRESS REPORT**

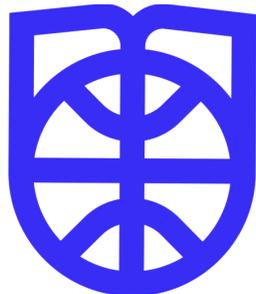
Submitted to the SUNY Charter Schools Institute on:

September 16, 2024

By Brandon Corley

1617 Parkview Ave
Bronx, NY 10461

(718) 873-6049



**EARL
MONROE**
NEW RENAISSANCE
BASKETBALL SCHOOL

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

Brandon Corley, Executive Director 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)
Dan Klores	Chair	Executive
Jack Irushalmi	Vice Chair	Executive, Construction, Fundraising
Aaron Saperstein	Treasurer	Executive
Anita Reyes	Secretary	Executive
Alan Fishman		Construction
Michael Salzer		Fundraising
Ernesto Freire		Marketing
Milton Sipp		Curriculum
Derrick Green		
Jackie Harris		Fundraising
William "Wes" Wesley		Fundraising
Len Elmore		
David Strasser		
Laurie Lindenbaum		Curriculum
Estefany Lopez		Curriculum

Brandon Corley has served as the Executive Director since August 2022.

SCHOOL OVERVIEW

The Earl Monroe New Renaissance Basketball Charter School mission is to unite passion and opportunity for all scholars by the transformation of education through creativity and applying a holistic approach to the development of our students through rigorous programming that inspires not only students but all who facilitate their learning. We empower young scholars to become independent thinkers and moral leaders. We are a community committed to social responsibility, academic excellence, and high achievement within a healthy learning environment. Students are challenged but supported as they develop knowledge and skills. We create opportunities to discover, develop and achieve the very best of each student's gifts, setting all students up for successful futures full of unlimited possibilities by forging partnerships that will provide support and opportunities throughout every chapter of their lives.

The Earl Monroe New Renaissance Basketball Charter school provides high school students with a rigorous academic program in the context of basketball, historically "New York's Game." The school graduates students with a college preparatory education and career readiness to succeed in basketball and other sports-related industries. Our key design elements for success begin with the game of basketball and will drive all aspects of the school, including the academic program, school culture, and extracurricular activities. We provide a small close community of students, teachers, and staff. EMNRBS opened its doors to students in 2021, welcoming 110 ninth graders. The 2023-24 school year saw our enrollment numbers increase to 322 serving grades 9-11.

Our programming included an increase in our College and Career readiness offerings which included a Director of College and Career Learning and a college counselor. In our third year we provided students with guidance on the courses they need to graduate high school and matriculate into college or pursue a career in a sports-related field. We have an enhanced capacity to provide a college prep curriculum and career readiness through two significant partnerships with New Visions for Public Schools and the New Renaissance Basketball Association.

Our students will be learning by doing through our pedagogy will combine doing with reflection to build our student's capacity for independent learning and creativity. Our students will experience the environment of a major university or professional sports team. Our students benefit from the expertise and experience of others through regular opportunities for mentoring and tutoring. Students will take core courses in ELA, Math, Science, and Social Studies, as well as a yearly PE class and career pathways classes. Academic coaching is built into the schedule through our advisory program. Advisory class is also a space that addresses social-emotional learning and career readiness skills. Our educational philosophy is based on active learning strategies that place students in the zone of proximal development. Our special education program is primarily ICT services, and our ENL program is based on immersion strategies supplemented by academic coaching. We have one school counselor in every grade. Professional development is a combination of formal training, including two weeks of staff pre professional development training in August, as well as regular coaching during the school year. All teachers develop professional growth plans.

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										106				106
2022-23										113	107			220
2023-24										106	111	104		321

HIGH SCHOOL COHORTS

ACCOUNTABILITY COHORT

The state’s Accountability Cohort consists specifically of students who are in their fourth year of high school after entering the 9th grade. For example, the 2020 state Accountability Cohort consists of students who first entered the 9th grade anywhere in the 2020-21 school year, were enrolled in the school on the state’s annual enrollment-determination day (BEDS day) in the 2023-24 school year, and either remained in the school for the rest of the year or left for an acceptable reason. (See New York State Education Department’s SIRS Manual for more details about cohort eligibility and acceptable exit reasons: <http://www.p12.nysed.gov/irs/sirs/ht>)

Fourth-Year High School Accountability Cohorts					
Fourth Year Cohort	Year Entered 9 th Grade Anywhere	Cohort Designation	Number of Students Enrolled on BEDS Day in October of the Cohort’s Fourth Year	Number Leaving During the School Year	Number in Accountability Cohort as of June 30th
2021-22	2018-19	2018	N/A	N/A	N/A
2022-23	2019-20	2019	N/A	N/A	N/A
2023-24	2020-21	2020	N/A	N/A	N/A

TOTAL COHORT FOR GRADUATION

Students are also included in the Total Cohort for Graduation (referred to as the Graduation Cohort, Total Graduation Cohort, or Total Cohort interchangeably throughout this report) based on the school year they first enter the 9th grade anywhere. The 2020 Total Cohort consists of all students, based on last enrollment record as of June 30, 2024, with a First Date of Entry into Grade 9 during the 2020-21 school year, regardless of their current grade level. The school may remove students from the Graduation Cohort if the school has discharged those students for an acceptable reason listed in the [SIRS manual](#), including but not limited to the following: if they transfer to another public or private diploma-granting

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

program with documentation, transfer to home schooling by a parent or guardian, transfer to another district or school, transfer by court order, leave the U.S., or are deceased.

Fourth Year Total Cohort for Graduation

Fourth Year Cohort	Year Entered 9 th Grade Anywhere	Cohort Designation	Number of Students Graduated or Still Enrolled on June 30 th of the Cohort's Fourth Year (a)	Number of Students Who Left the School but Were Not Discharged for an Acceptable Reason (b)	Total Graduation Cohort (a) + (b)
2021-22	2018-19	2018	N/A	N/A	N/A
2022-23	2019-20	2019	N/A	N/A	N/A
2023-24	2020-21	2020	N/A	N/A	N/A

Fifth Year Total Cohort for Graduation

Fifth Year Cohort	Year Entered 9 th Grade Anywhere	Cohort Designation	Number of Students Graduated or Still Enrolled on June 30 th of the Cohort's Fifth Year (a)	Number of Students Who Left the School but Were Not Discharged for an Acceptable Reason (b)	Total Graduation Cohort (a) + (b)
2021-22	2017-18	2017	N/A	N/A	N/A
2022-23	2018-19	2018	N/A	N/A	N/A
2023-24	2019-20	2019	N/A	N/A	N/A

PROMOTION POLICY

EMNRBS graduation requirements are those of NYS Diploma. Promotion decisions will be based on a student's grades on a 100 point scale. In order to pass a course and receive credit, students must complete a course with an average of 65 or higher. The table below outlines our course offerings for SY 23-24. Students must meet the following criteria to be promoted to the next grade”

Grade Classification	Credits Earned	Regents Exams Passed
----------------------	----------------	----------------------

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

10	10	1
11	20	3
12	30	4
Graduate	44	5

ELA	Social Studies	Math	Science	PE +	Elective/Additional
ELA 9	Econ & Govt	Algebra 1	Living Environment	Health	Basketball Foundation
ELA 10	Global 1	Geometry	Kinesiology		Financial Literacy
ELA 11	Global 2	Algebra 2	Chemistry		Spanish 1
AP Literature	US History	Statistics	Earthquakes (in partnership with the National Education Equity Lab/Cornell University)		AP Seminar
	AP US History	Integrated Alg/Geo	AP Computer Science		Theater Arts

GOAL 1: HIGH SCHOOL GRADUATION

Write the school's high school graduation goal here.

Graduation Goal Measure 1 - Leading Indicator

Each year, 75 percent of students in first and second year high school Total Graduation Cohorts will earn at least ten credits (if 44 needed for graduation) or five credits (if 22 needed for graduation) each year.

Percent of Students in First and Second Year Cohorts Earning the Required Number of Credits in 2023-24

Cohort Designation	Number in Cohort during 2023-24	Percent promoted
2022	110	56%
2023	119	76%

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

Graduation Goal Measure 2 - Leading Indicator

Each year, 75 percent of students in the second year high school Total Graduation Cohort will score at or above proficient on at least three different New York State Regents exams required for graduation.

As a result of the Board of Regents' guidance regarding the cancellation of multiple administrations of the Regents exams in 2019-20, 2020-21, and 2021-22, some second year cohorts would have had student waivers for examinations. Report the percentage of students who either passed or were exempted from at least three exams. In August of 2024, the 2022 Cohort will have completed its second year.

Percent of Students in their Second Year Passing Three Regents Exams by Cohort

Cohort Designation	School Year	Number in Cohort	Percent Passing at Least Three Regents (including exemptions)
2020	2021-22	N/A	N/A
2021	2022-23	N/A	N/A
2022	2023-24	110	52

Graduation Goal Measures 3 & 4 - Absolute

Each year, 75 percent of students in the fourth year high school Total Graduation Cohort and 95 percent of students in the fifth year high school Total Graduation Cohort will graduate.

The school's graduation requirements appear in this document above the graduation goal.

Percent of Students in the Total Graduation Cohort who have Graduated After Four Years¹

Cohort Designation	School Year	Number in Cohort	Number who Graduated	Percent Graduating
2018	2021-22	N/A	N/A	N/A
2019	2022-23	N/A	N/A	N/A
2020	2023-24	N/A	N/A	N/A

Percent of Students in Total Graduation Cohort Who Have Graduated After Five Years

Cohort Designation	School Year	Number in Cohort	Number who Graduated	Percent Graduating
2017	2021-22	N/A	N/A	N/A
2018	2022-23	N/A	N/A	N/A
2019	2023-24	N/A	N/A	N/A

¹ These data reflect August graduation rates.

Graduation Goal Measure 5 - Comparative Measure

Each year, the percent of students in the high school Total Graduation Cohort graduating after the completion of their fourth year will exceed that of the Total Graduation Cohort from the school district of comparison.

Percent of Students in the Total Graduation Cohort who Graduate in Four Years Compared to the District²

Cohort Designation	School Year	Charter School			School District	
		Number in Cohort	Number who Graduated	Percent Graduating	Number in Cohort	Percent Graduating
2018	2021-22	N/A	N/A	N/A	N/A	N/A
2019	2022-23	N/A	N/A	N/A	N/A	N/A
2020	2023-24	N/A	N/A	N/A	N/A	N/A

Graduation Goal Measure 6 - Absolute Measure

Each year, 75 percent of students in the high school Total Cohort pursuing an alternative graduation pathway (commonly referred to as the 4+1 pathway) will achieve a Regents equivalency score and pass an approved pathway assessment required for graduation by the end of their fourth year in the cohort.

Percentage of the 2020 Graduation Cohort Pathway Students Demonstrating Success by Exam Type³

Exam	Number of Graduation Cohort Members Tested (a)	Number Passing or Achieving Regents Equivalency (b)	Percentage Passing =[(b)/(a)]*100
N/A	N/A	N/A	N/A
Overall	N/A	N/A	N/A

Pathway Exam Passing Rate by Fourth Year Accountability Cohort

² Given that district results for the current year are generally not available at this time, for purposes of this report schools should include the district’s 2022-23 results as a temporary placeholder for the district’s 2023-24 results.

³ As a result of the Board of Regents’ guidance regarding the cancellation of multiple administrations of the Regents exams in 2019-20, 2020-21, and 2021-22, students planning to take a pathway examination during those cancelled dates would be exempted from the requirement. For purposes of this measure, only report results for students with valid scores for any pathway exam.

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

Cohort Designation	School Year	Number in Cohort Tested	Percent Passing a Pathway Exam
2018	2021-22	N/A	N/A
2019	2022-23	N/A	N/A
2020	2023-24	N/A	N/A

SUMMARY OF THE HIGH SCHOOL GRADUATION GOAL

Our initial cohort is on track to meet our goal of 75% graduation rate.

Type	Measure	Outcome
Leading Indicator	Each year, 75 percent of students in first and second year high school Total Graduation Cohorts will earn at least ten credits (if 44 needed for graduation) or five credits (if 22 needed for graduation) each year.	YES
Leading Indicator	Each year, 75 percent of students in the high school Total Graduation Cohort will score at least 65 on at least three different New York State Regents exams required for graduation by the completion of their second year in the cohort.	N/A
Absolute	Each year, 75 percent of students in the fourth year high school Total Graduation Cohort will graduate.	N/A
Absolute	Each year, 95 percent of students in the fifth year high school Total Graduation Cohort will graduate.	N/A
Comparative	Each year, the percent of students in the high school Total Graduation Cohort graduating after the completion of their fourth year will exceed that of the Total Graduation Cohort from the school district of comparison.	N/A
Absolute	Each year, 75 percent of students in the high school Total Cohort pursuing an alternative graduation pathway will achieve a Regents equivalency score and pass an approved pathway assessment required for graduation by the end of their fourth year.	N/A

ACTION PLAN

EMNRBS has had a literacy enrichment program in place since the first year of the school. We continue to host this program, embedding enrichment support in student's schedules. We are expanding the reach of this work, pushing into Humanities courses. We diversified our staff, bringing in many teachers with dual certification and expertise in multiple content areas, allowing us to expand course offerings in the future, as well as better variety in student support systems.

GOAL 2: COLLEGE PREPARATION

Write the school’s college preparation goal here.

EMNRBS added a Director of College and Career Readiness in the second year of our existence. They were responsible for pushing into advisories and delivering content to students to support the development of their post-secondary plans. We also created a one-to-one mentorship program for tenth grade students with a professional in the private sector.

In our third year, we began offering Advanced Placement and dual-credit courses. We partnered with the National Education Equity Lab and Cornell University to host an Earthquakes class with 13 students registered for the course. Students were introduced to software and similar to what they may experience in college. We hope to partner with National Equity Lab in the future when topics are students are interested in are available. We will also be looking to explore future dual-credit partnerships with other institutions.

College Preparation Goal Measure 1 - Absolute

Each year, 75 percent of graduating students will demonstrate their preparation for college by at least one or some combination of the following indicators:

- Passing an Advanced Placement (“AP”) exam with a score of 3 or higher;
- Earning a score of 4 or higher on an International Baccalaureate (“IB”) exam;
- Passing a College Level Examination Program (“CLEP”) exam;
- Passing a college level course offered at a college or university or through a school partnership with a college or university;
- Achieving the college and career readiness benchmark on the SAT;
- Earning a Regents diploma with advanced designation; or,
- A different school-created indicator approved by the Institute.

Percentage of the 2020 Total Cohort Graduates Demonstrating College Preparation by Indicator⁴

Indicator	Number of Graduates who Attempted the Indicator	Number who Achieved Indicator	Percentage of Graduates who Achieved Indicator
N/A	N/A	N/A	N/A

⁴ Schools use any method listed above, or any combination thereof, to demonstrate that at least 75 percent of graduates are prepared to engage in rigorous college level coursework. The school should select only those methods listed here that it uses to demonstrate the college readiness of its students and eliminate those that it will not. For instance, high schools that do not deliver an IB Program as part of their high school design do not report on the IB option.

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

Overall	N/A	N/A	N/A
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College Preparation Goal Measure 2 - Absolute

Each year, the College, Career, and Civic Readiness Index (“CCCRI”) for the school’s Total Cohort will exceed the Measure of Interim Progress (“MIP”) set forth in the state’s ESSA accountability system.

Schools are not required to report attainment of this measure for 2023-24. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information.

College Preparation Goal Measure 3 - Comparative

Each year, the school’s CCCRI for the Total Cohort will exceed that of the district of comparison’s Total Cohort.

Schools are not required to report attainment of this measure for 2023-24. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information.

College Preparation Goal Measure 4 - Absolute

Each year, 75 percent of graduating students will matriculate into a college or university in the year after graduation.

Matriculation Rate of Graduates by Year⁵

Cohort	Graduation Year	Number of Graduates (a)	Number Enrolled in 2 or 4-year Program in Following Year (b)	Matriculation Rate =[(b)/(a)]*100
2018	2021-22	N/A	N/A	N/A
2019	2022-23	N/A	N/A	N/A
2020	2023-24	N/A	N/A	N/A

⁵ Schools should update and confirm data for Cohorts who graduated prior to 2023-24 and provide preliminary matriculation data for 2020 Cohort. It may be necessary for schools to provide updated data to the Institute when National Student Clearinghouse or other data sources become available later in the school year.

SUMMARY OF THE COLLEGE PREPARATION GOAL

We are looking forward to our first graduating class in June of 2025. We will begin to identify metrics that will help us evaluate how we are doing with preparing students for postsecondary success.

Type	Measure	Outcome
Absolute	Each year, 75 percent of graduating students will demonstrate their preparation for college by one or more possible indicators of college readiness.	N/A
Absolute	Each year, the CCCRI for the school’s Total Cohort will exceed that year’s state MIP set forth in the state’s ESSA accountability system.	N/A
Comparative	Each year, the school’s CCCRI for the Total Cohort will exceed that of the district’s Total Cohort.	N/A
Absolute	Each year, 75 percent of graduating students will matriculate into a college or university in the year after graduation.	N/A

ACTION PLAN

SY 2024-25 will offer our first graduating cohort.

GOAL 3: ENGLISH LANGUAGE ARTS

Enter the school’s English Language Arts goal here.

BACKGROUND

Students will take an ELA course in each of their first four years in high school. As students enter 10th grade, they will start having an option to take Advanced Placement courses such as AP Literature or AP Seminar, with more AP and dual credit offerings coming on board in future years. Students will take the ELA Regents exam in their Junior year. With reading being a skill required to access all content areas, we will have professional development for each content to discuss literacy across curriculums. We increased the number of ELA staff members to four in SY 23-24.

HIGH SCHOOL ELA

High School ELA Measure 1 - Absolute
 Each year, 65 percent of students in the high school Accountability Cohort will exceed Common Core expectations (currently scoring at or above Performance Level 4 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

METHOD

The State Education Department currently defines the college and career readiness standard as scoring at or above Performance Level 4 (meeting Common Core expectations) on the Regents Exam in English Language Arts (Common Core). This measure examines the percent of the Accountability Cohort that achieved at least Performance Level 4 by the completion of their fourth year in the cohort.⁶

Percent Scoring at Least Level 4 on Regents English Common Core Exam
by Fourth Year Accountability Cohort⁷

Cohort	Fourth Year	Number in Cohort (a)	Number exempted with No Valid Score (b)	Number Scoring at Least Level 4 (c)	Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b)
2018	2021-22	N/A	N/A	N/A	N/A
2019	2022-23	N/A	N/A	N/A	N/A
2020	2023-24	N/A	N/A	N/A	N/A

High School ELA Measure 2 - Absolute

Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

METHOD

The State Education Department currently defines the cut off for passing and meeting the requirement for graduation as scoring at or above Performance Level 3 (partially meeting Common Core expectations) on the Regents Exam in English Language Arts (Common Core). This measure examines the percent of the Accountability Cohort that achieved at least Performance Level 3 by the completion of their fourth year in the cohort.

Percent Scoring at Least Level 3 on Regents English Common Core Exam
by Fourth Year Accountability Cohort

⁶ Cohort Regents attainment in all subjects is based on students’ highest score regardless of the number of times a student sat for the exam.

⁷ Due to the state’s cancellation of multiple administrations of the Regents exams in 2019-20, 2020-21, and 2021-22 some students who had not previously sat for the exam but were scheduled to sit for this exam during a cancellation would be exempted from the graduation requirement. As such, the school should report both the number of students who were exempted from the exam as well as the percentage of students achieving at least Level 4 among the students who sat for the exam.

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

Cohort Designation	Fourth Year	Number in Cohort (a)	Number Exempted with No Valid Score (b)	Number Scoring at Least Level 3 (c)	Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b)
2018	2021-22	N/A	N/A	N/A	N/A
2019	2022-23	N/A	N/A	N/A	N/A
2020	2023-24	N/A	N/A	N/A	N/A

High School ELA Measure 3 - Absolute

Each year, the Performance Index (“PI”) on the Regents English exam of students completing their fourth year in the Accountability Cohort will meet the state’s Measure of Interim Progress (“MIP”) set forth in the state’s ESSA accountability system.

Schools are not required to report attainment of this measure for 2023-24. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information.

High School ELA Measure 4 - Comparative

Each year, the percent of students in the high school Total Cohort meeting or exceeding Common Core expectations on the Regents Exam in English Language Arts (Common Core) will exceed the percentage of comparable students in the district meeting or exceeding Common Core expectations.

Schools are not required to report attainment of this measure for 2023-24. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information.

High School ELA Measure 5 - Comparative

Each year, the percent of students in the high school Total Cohort at least partially meeting Common Core expectations on the Regents Exam in English Language Arts (Common Core) will exceed the percentage of comparable students in the district at least partially meeting Common Core expectations.

Schools are not required to report attainment of this measure for 2023-24. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information.

High School ELA Measure 6 - Comparative

Each year, the Performance Index (“PI”) in Regents English of students in the fourth year of their high school Accountability Cohort will exceed that of comparable students from the school district of comparison.

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

Schools are not required to report attainment of this measure for 2023-24. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information.

High School ELA Measure 7 - Growth

Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8th grade English language arts exam will meet the college and career readiness standard (currently scoring at Performance Level 4 and fully meeting Common Core expectations on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

METHOD

The school demonstrates the effectiveness of its English language arts program by enabling students who were not meeting proficiency standards in the eighth grade to meet the English requirement for the college and career readiness standard.

Percent Achieving at Least Performance Level 4 on Common Core exam among Students
Who Were Not Proficient in the 8th Grade by Fourth Year Accountability Cohort

Cohort Designation	Fourth Year	Number in Cohort not Proficient in 8 th Grade (a)	Number Exempted with No Valid Score (b)	Number Scoring at Least Level 4 (c)	Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b)
2018	2021-22	N/A	N/A	N/A	N/A
2019	2022-23	N/A	N/A	N/A	N/A
2020	2023-24	N/A	N/A	N/A	N/A

High School ELA Measure 8 - Growth

Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8th grade English language arts exam will at least partially meet Common Core expectations (currently scoring at Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.

METHOD

The school demonstrates the effectiveness of its English language arts program by enabling students who were not meeting proficiency standards in the eighth grade to meet the English requirement for graduation.

Percent Achieving at Least Performance Level 3 on Common Core exam among Students
Who Were Not Proficient in the 8th Grade by Fourth Year Accountability Cohort

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

Cohort Designation	Fourth Year	Number in Cohort not Proficient in 8 th Grade (a)	Number Exempted with No Valid Score (b)	Number Scoring at Least Level 3 (c)	Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b)
2018	2021-22	N/A	N/A	N/A	N/A
2019	2022-23	N/A	N/A	N/A	N/A
2020	2023-24	N/A	N/A	N/A	N/A

ELA INTERNAL EXAM RESULTS

Students were regularly assessed in their ELA classes throughout the school year. Students demonstrated mastery of content and skills through multiple forms of assessment, including, but not limited to, tests, quizzes, projects, and performance based assessments. Students took mock Regents exams multiple times in the year, determining who was in need of additional Regents prep, with sessions after school and on Saturdays.

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:

- **iReady diagnostics**

At minimum, schools must provide specific growth results from the internal assessment used to supplement the state exams. Schools may modify and use the sample tables suitable for reporting these data available in [Appendix A](#). Paste the completed tables here.

SUMMARY OF THE HIGH SCHOOL ENGLISH LANGUAGE ARTS GOAL

Type	Measure	Outcome
Absolute	Each year, 65 percent of students in the high school Accountability Cohort will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.	N/A
Absolute	Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.	N/A
Absolute	Each year, the Performance Index (PI) on the Regents English exam of students completing their fourth year in the Accountability Cohort will meet the state Measure of Interim Progress (MIP) set forth in the state's ESSA accountability system.	N/A
Comparative	Each year, the percentage of students in the Total Cohort meeting or exceeding Common Core expectations on the Regents Exam in English Language Arts (Common Core) will exceed the percentage of comparable students from the district meeting or exceeding Common Core expectations.	N/A

Comparative	Each year, the percentage of students in the Total Cohort partially meeting Common Core expectations on the Regents Exam in English Language Arts (Common Core) will exceed the percentage of comparable students in the district at least partially meeting Common Core expectations.	N/A
Comparative	Each year, the Performance Index (PI) in Regents English of students in the fourth year of their high school Accountability Cohort will exceed that of comparable students from the school district of comparison.	N/A
Growth	Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 th grade English language arts exam will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.	N/A
Growth	Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 th grade English language arts exam will at least partially meet Common Core expectations (currently scoring at least Performance Level 3 on the Regents Exam in English Language Arts (Common Core)) by the completion of their fourth year in the cohort.	N/A

GOAL 4: MATHEMATICS

Write the school's mathematics goal here.

BACKGROUND

The majority of students will take a math course in each of their first three years of high school. As we prepare for our inaugural senior class in SY 24-25, we began introducing students to the idea of taking four years of math to increase their college application profiles. In SY 2023-24, we introduced AP Computer Science. In future years we hope to add more AP courses and dual credit course options for students.

HIGH SCHOOL MATHEMATICS

High School Math Measure 1 - Absolute

Each year, 65 percent of students in the high school Accountability Cohort will exceed Common Core expectations (currently scoring at or above Performance Level 4 on a Regents mathematics exam) by the completion of their fourth year in the cohort.

METHOD

The State Education Department currently defines the college and career readiness standard as scoring at or above Performance Level 4 (meeting Common Core expectations) on a Regents exam in

2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

mathematics. This measure examines the percent of the Accountability Cohort that achieved at least Performance Level 4 by the completion of their fourth year in the cohort.

Percent Scoring at Least Level 4 on a Regents Mathematics Common Core Exam by Fourth Year Accountability Cohort

Cohort	Fourth Year	Number in Cohort (a)	Number exempted with No Valid Score (b)	Number Scoring at Least Level 4 (c)	Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b)
2018	2021-22	N/A	N/A	N/A	N/A
2019	2022-23	N/A	N/A	N/A	N/A
2020	2023-24	N/A	N/A	N/A	N/A

High School Math Measure 2 - Absolute

Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort.

METHOD

The State Education Department currently defines the cut off for passing and meeting the requirement for graduation as scoring at or above Performance Level 3 (partially meeting Common Core expectations) on a Regents Exam in mathematics. This measure examines the percent of the Accountability Cohort that achieved at least Performance Level 3 by the completion of their fourth year in the cohort.

Percent Scoring at Least Level 3 on a Regents Mathematics Common Core Exam by Fourth Year Accountability Cohort

Cohort Designation	Fourth Year	Number in Cohort (a)	Number Exempted with No Valid Score (b)	Number Scoring at Least Level 3 (c)	Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b)
2018	2021-22	N/A	N/A	N/A	N/A
2019	2022-23	N/A	N/A	N/A	N/A
2020	2023-24	N/A	N/A	N/A	N/A

High School Math Measure 3 - Absolute

Each year, the Performance Index (“PI”) on the Regents mathematics exam of students completing their fourth year in the Accountability Cohort will meet the state’s Measure of Interim Progress (“MIP”) set forth in the state’s ESSA accountability system.

Schools are not required to report attainment of this measure for 2023-24. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information.

High School Math Measure 4 - Comparative

Each year, the percent of students in the high school Total Cohort meeting or exceeding Common Core expectations on a Regents mathematics exam will exceed the percentage of comparable students in the district meeting or exceeding Common Core expectations.

Schools are not required to report attainment of this measure for 2023-24. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information.

High School Math Measure 5 - Comparative

Each year, the percent of students in the high school Total Cohort at least partially meeting Common Core expectations on a Regents mathematics exam will exceed the percentage of comparable students in the district at least partially meeting Common Core expectations.

Schools are not required to report attainment of this measure for 2023-24. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information.

High School Math Measure 6 - Comparative

Each year, the Performance Index (“PI”) in Regents mathematics of students in the fourth year of their high school Accountability Cohort will exceed that of comparable students from the school district of comparison.

Schools are not required to report attainment of this measure for 2023-24. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information.

High School Math Measure 7 - Growth

Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8th grade mathematics exam will meet the college and career readiness standard (currently scoring at Performance Level 4 and fully meeting Common Core expectations on a Regents mathematics exam) by the completion of their fourth year in the cohort.

METHOD

The school demonstrates the effectiveness of its mathematics program by enabling students who were not meeting proficiency standards in the eighth grade to meet the mathematics requirement for the college and career readiness standard.

Percent Achieving at Least Performance Level 4 on a Mathematics Regents Exam among Students Who Were Not Proficient in the 8th Grade by Fourth Year Accountability Cohort

Cohort Designation	Fourth Year	Number in Cohort not Proficient in 8 th Grade (a)	Number Exempted with No Valid Score (b)	Number Scoring at Least Level 4 (c)	Percent Scoring at Least Level 4 Among Students with Valid Score (c)/(a-b)
2018	2021-22	N/A	N/A	N/A	N/A
2019	2022-23	N/A	N/A	N/A	N/A
2020	2023-24	N/A	N/A	N/A	N/A

High School Math Measure 8 - Growth

Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8th grade mathematics exam will at least partially meet Common Core expectations (currently scoring at Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort.

METHOD

The school demonstrates the effectiveness of its mathematics program by enabling students who were not meeting proficiency standards in the eighth grade to move to meeting the English requirement for graduation.

Percent Achieving at Least Performance Level 3 on a Mathematics Regents Exam among Students Who Were Not Proficient in the 8th Grade by Fourth Year Accountability Cohort

Cohort Designation	Fourth Year	Number in Cohort not Proficient in 8 th Grade (a)	Number Exempted with No Valid Score (b)	Number Scoring at Least Level 3 (c)	Percent Scoring at Least Level 3 Among Students with Valid Score (c)/(a-b)
2018	2021-22	N/A	N/A	N/A	N/A
2019	2022-23	N/A	N/A	N/A	N/A
2020	2023-24	N/A	N/A	N/A	N/A

MATHEMATICS INTERNAL EXAM RESULTS

Students were regularly assessed in their math classes throughout the school year. Students demonstrated mastery of content and skills through multiple forms of assessment, including, but not limited to, tests, quizzes, projects, and performance based assessments. Students took mock Regents

exams multiple times in the year, determining who was in need of additional Regents prep, with sessions after school and on Saturdays.

SUMMARY OF THE HIGH SCHOOL MATHEMATICS GOAL

Type	Measure	Outcome
Absolute	Each year, 65 percent of students in the high school Accountability Cohort will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on a Regents mathematics exam) by the completion of their fourth year in the cohort.	N/A
Absolute	Each year, 80 percent of students in the high school Accountability Cohort will at least partially meet Common Core expectations (currently scoring at or above Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort.	N/A
Absolute	Each year, the Performance Index (PI) in mathematics of students completing their fourth year in the Accountability Cohort will meet the state Measure of Interim Progress (MIP) set forth in the state’s ESSA accountability system.	N/A
Comparative	Each year, the percentage of students in the Total Cohort meeting or exceeding Common Core expectations on a Regents mathematics exam will exceed the percentage of comparable students from the district meeting or exceeding Common Core expectations.	N/A
Comparative	Each year, the percentage of students in the Total Cohort partially meeting Common Core expectations on a Regents mathematics exam will exceed the percentage of comparable students in the district at least partially meeting Common Core expectations.	N/A
Comparative	Each year, the Performance Index (PI) in Regents mathematics of students in the fourth year of their high school Accountability Cohort will exceed that of comparable students from the school district of comparison.	N/A
Growth	Each year, 50 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 th grade mathematics exam will meet or exceed Common Core expectations (currently scoring at or above Performance Level 4 on a Regents mathematics exam) by the completion of their fourth year in the cohort.	N/A
Growth	Each year, 75 percent of students in the high school Accountability Cohort who did not score proficient on their New York State 8 th grade mathematics exam will at least partially meet Common Core expectations (currently scoring at least Performance Level 3 on a Regents mathematics exam) by the completion of their fourth year in the cohort.	N/A

GOAL 5: SCIENCE

Write the school’s science goal here.

BACKGROUND

The majority of students will take a science course in each of their first three years of high school. We will encourage students to take a fourth year of science to increase their profile for college applications. In SY 2023-24, we introduced AP Computer Science. We also hosted a class, Earthquakes, in partnership with the National Equity Learning Lab and Cornell University. In future years we hope to add more AP courses and dual credit course options for students.

HIGH SCHOOL SCIENCE

High School Science Measure 1 - Absolute

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on a New York State Regents science exam by the completion of their fourth year in the cohort.

New York State schools administer multiple high school science assessments; current Regent exams are Living Environment, Earth Science, Chemistry, and Physics. The school administered the Living Environment Regents. This measure requires students in each Accountability Cohort to pass any one of the Regents science exams by their fourth year in the cohort.

Science Regents Passing Rate with a Score of 65
by Fourth Year Accountability Cohort

Cohort Designation	Fourth Year	Number in Cohort (a)	Number Exempted with No Valid Score (b)	Number Passing with at Least a 65 (c)	Percent Passing Among Students with Valid Score (c)/(a-b)
2018	2021-22	N/A	N/A	N/A	N/A
2019	2022-23	N/A	N/A	N/A	N/A
2020	2023-24	N/A	N/A	N/A	N/A

High School Science Measure 2 - Comparative

Each year, the percent of students in the high school Total Cohort passing a Regents science exam with a score of 65 or above will exceed that of the high school Total Cohort from the school district of comparison.

Schools are not required to report attainment of this measure for 2023-24. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information.

SUMMARY OF THE HIGH SCHOOL SCIENCE GOAL

Type	Measure	Outcome
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2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

Absolute	Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on a New York State Regents science exam by the completion of their fourth year in the cohort.	N/A
Comparative	Each year, the percent of students in the high school Total Cohort passing a Regents science exam with a score of 65 or above will exceed that of the high school Total Cohort from the school district of comparison.	N/A
	[Write in optional measure here]	

GOAL 6: SOCIAL STUDIES

Write the school's social studies goal here.

BACKGROUND

Students will take a social studies course in each of their first four years in high school. We will create a course sequence that allows students to take the US History Regents exam during their Sophomore year. We will continue to offer students the option of taking the Global Regents exam in students Senior year. In SY 2023-24, we introduced AP US History and AP Seminar for the first time. In SY 24-25 we are introducing AP African-American History. As we continue to grow, we will offer more dual credit options for students to have access to.

Social Studies Measure 1 - Absolute

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on the New York State Regents U.S. History exam by the completion of their fourth year in the cohort.

METHOD

New York State administers two high school social studies assessments: U.S. History and Global History. In order to graduate, students must pass both of these Regents exams with a score of 65 or higher. These measures require students in each Accountability Cohort to pass the two exams by the completion of their fourth year in the cohort.

U.S. History Regents Passing Rate with a Score of 65
by Fourth Year Accountability Cohort

Cohort Designation	Fourth Year	Number in Cohort (a)	Number Exempted with No Valid Score (b)	Number Passing with at Least a 65 (c)	Percent Passing Among Students with Valid Score (c)/(a-b)
2018	2021-22	N/A	N/A	N/A	N/A
2019	2022-23	N/A	N/A	N/A	N/A
2020	2023-24	N/A	N/A	N/A	N/A

Social Studies Measure 2 - Comparative

Each year, the percent to students in the high school Total Cohort passing the Regents U.S. History exam with a score of 65 or above will exceed that of the high school Total Cohort from the school district of comparison.

Schools are not required to report attainment of this measure for 2023-24. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information.

Social Studies Measure 3 - Absolute

Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on the New York State Regents Global History exam by the completion of their fourth year in the cohort.

METHOD

New York State administers two high school social studies assessments: U.S. History and Global History. In order to graduate, students must pass both of these Regents exams with a score of 65 or higher. These measures require students in each Accountability Cohort to pass the two exams by the completion of their fourth year in the cohort.

Global History Regents Passing Rate with a Score of 65
by Fourth Year Accountability Cohort

Cohort Designation	Fourth Year	Number in Cohort (a)	Number Exempted with No Valid Score (b)	Number Passing with at Least a 65 (c)	Percent Passing Among Students with Valid Score (c)/(a-b)
2018	2021-22	N/A	N/A	N/A	N/A
2019	2022-23	N/A	N/A	N/A	N/A
2020	2023-24	N/A	N/A	N/A	N/A

Social Studies Measure 4 - Comparative

Each year, the percent of students in the high school Total Cohort passing the Regents Global History exam with a score of 65 or above will exceed that of the high school Total Cohort from the school district of comparison.

Schools are not required to report attainment of this measure for 2023-24. Subsequent to the completion of this document, the Institute may calculate and report out results to schools pending further information.

SUMMARY OF THE SOCIAL STUDIES GOAL

Type	Measure	Outcome
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2023-24 ACCOUNTABILITY PLAN PROGRESS REPORT

Absolute	Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on the New York State U.S. History Regents exam by the completion of their fourth year in the cohort.	N/A
Comparative	Each year, the percent of students in the high school Total Cohort passing the U.S. History Regents exam with a score of 65 or above will exceed that of the high school Total Cohort from the school district of comparison.	N/A
Absolute	Each year, 75 percent of students in the high school Accountability Cohort will score at least 65 on the New York State Global History Regents exam by the completion of their fourth year in the cohort.	N/A
Comparative	Each year, the percent of students in the high school Total Cohort passing the Global History Regents exam with a score of 65 or above will exceed that of the high school Total Cohort from the school district of comparison.	N/A
	[Write in optional measure here]	

**EARL MONROE NEW RENAISSANCE BASKETBALL
CHARTER SCHOOL**

BRONX, NEW YORK

AUDITED FINANCIAL STATEMENTS

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2024

(With Comparative Totals for 2023)



BUSINESS
ADVISORS
AND CPAS

CONTENTS

<u>AUDITED FINANCIAL STATEMENTS</u>	<u>PAGE</u>
Independent Auditor's Report	3
Statement of Financial Position	5
Statement of Activities and Changes in Net Assets	6
Statement of Functional Expenses	7
Statement of Cash Flows	8
Notes to Financial Statements	10
 <u>REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS</u>	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	23



BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Earl Monroe New Renaissance Basketball Charter School

Opinion

We have audited the accompanying financial statements of Earl Monroe New Renaissance Basketball Charter School, which comprise the statement of financial position as of June 30, 2024, 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 accompanying financial statements present fairly, in all material respects, the financial position of Earl Monroe New Renaissance Basketball Charter School as of June 30, 2024, 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 (GAAS) 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 Earl Monroe New Renaissance Basketball Charter School, 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 Earl Monroe New Renaissance Basketball Charter School's ability to continue as a going concern for 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 GAAS 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 GAAS, 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 Earl Monroe New Renaissance Basketball Charter School'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 Earl Monroe New Renaissance Basketball Charter School'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.

Report on Summarized Comparative Information

We have previously audited Earl Monroe New Renaissance Basketball Charter School's June 30, 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 24, 2023. In our opinion, the summarized comparative information presented herein as of and for the year June 30, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2024 on our consideration of Earl Monroe New Renaissance Basketball Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Earl Monroe New Renaissance Basketball Charter School'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 Earl Monroe New Renaissance Basketball Charter School's internal control over financial reporting and compliance.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 14, 2024

EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2024

(With Comparative Totals for 2023)

	June 30,	
<u>ASSETS</u>	2024	2023
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 736,678	\$ 440,894
Grants and other receivables	275,140	125,672
Pledges receivable - current portion	183,500	303,500
Prepaid expenses	87,251	122,934
Due from related party	120,531	65,758
TOTAL CURRENT ASSETS	1,403,100	1,058,758
 <u>PROPERTY AND EQUIPMENT</u>	 572,159	 673,538
 <u>OTHER ASSETS</u>		
Right-of-use assets - operating	60,300	1,529,185
Pledges receivable, net of current portion	26,460	109,800
Security deposit	156,667	156,667
Cash in escrow	75,026	75,011
	318,453	1,870,663
TOTAL ASSETS	\$ 2,293,712	\$ 3,602,959
 <u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 178,288	\$ 194,175
Current portion of lease liabilities - operating	24,837	1,698,399
Accrued payroll and benefits	300,618	183,616
Due to related party	-	261,182
TOTAL CURRENT LIABILITIES	503,743	2,337,372
 <u>LONG-TERM LEASE LIABILITIES - OPERATING</u>	 36,283	 14,040
TOTAL LIABILITIES	540,026	2,351,412
 <u>NET ASSETS</u>		
Without donor restrictions	1,642,364	868,245
With donor restrictions	111,322	383,302
TOTAL NET ASSETS	1,753,686	1,251,547
TOTAL LIABILITIES AND NET ASSETS	\$ 2,293,712	\$ 3,602,959

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

EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2024
(With Comparative Totals for 2023)

	Year ended June 30, 2024			Year ended June 30, 2023
	Without Donor Restrictions	With Donor Restrictions	Total	
Revenue, gains and other support:				
Public school district				
Resident student enrollment	\$ 5,877,053	\$ -	\$ 5,877,053	\$ 3,804,572
Students with disabilities	711,715	-	711,715	436,380
Grants and contracts				
State and local	10,656	-	10,656	23,830
Federal - Title and IDEA	304,588	-	304,588	174,111
Federal - Other	76,917	-	76,917	293,857
Food service/Child nutrition program	8,433	-	8,433	105,529
NYC DoE rental assistance	<u>1,698,510</u>	<u>-</u>	<u>1,698,510</u>	<u>1,141,372</u>
TOTAL REVENUE, GAINS AND OTHER SUPPORT	8,687,872	-	8,687,872	5,979,651
Expenses:				
Program services:				
Regular education	5,328,888	-	5,328,888	4,354,590
Special education	<u>2,328,579</u>	<u>-</u>	<u>2,328,579</u>	<u>1,785,300</u>
TOTAL PROGRAM SERVICES	7,657,467	-	7,657,467	6,139,890
Management and general	<u>1,956,899</u>	<u>-</u>	<u>1,956,899</u>	<u>1,834,184</u>
TOTAL OPERATING EXPENSES	<u>9,614,366</u>	<u>-</u>	<u>9,614,366</u>	<u>7,974,074</u>
DEFICIT FROM SCHOOL OPERATIONS	(926,494)	-	(926,494)	(1,994,423)
Support and other revenue:				
Contributions:				
Foundations	768,501	-	768,501	464,967
Individuals	311,221	-	311,221	597,609
Corporations	335,000	-	335,000	512,000
Miscellaneous income	13,911	-	13,911	5,934
Net assets released from restriction	<u>271,980</u>	<u>(271,980)</u>	<u>-</u>	<u>-</u>
TOTAL SUPPORT AND OTHER REVENUE	<u>1,700,613</u>	<u>(271,980)</u>	<u>1,428,633</u>	<u>1,580,510</u>
CHANGE IN NET ASSETS	774,119	(271,980)	502,139	(413,913)
Net assets at beginning of year	<u>868,245</u>	<u>383,302</u>	<u>1,251,547</u>	<u>1,665,460</u>
NET ASSETS AT END OF YEAR	<u>\$ 1,642,364</u>	<u>\$ 111,322</u>	<u>\$ 1,753,686</u>	<u>\$ 1,251,547</u>

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

EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2024
(With Comparative Totals for 2023)

	Year ended June 30, 2024							Year ended June 30, 2023
	No. of Positions	Program Services			Supporting Services		Total	
		Regular Education	Special Education	Sub-total	Management and General	Sub-total		
Personnel services costs:								
Administrative staff personnel	12	\$ 607,251	\$ 193,671	\$ 800,922	\$ 378,759	\$ 378,759	\$ 1,179,681	\$ 1,027,723
Instructional personnel	42	2,101,125	1,169,487	3,270,612	-	-	3,270,612	2,307,736
Non-instructional personnel	7	100,513	32,057	132,570	416,132	416,132	548,702	366,848
Total salaries and wages	61	2,808,889	1,395,215	4,204,104	794,891	794,891	4,998,995	3,702,307
Fringe benefits and payroll taxes		597,437	296,755	894,192	169,069	169,069	1,063,261	853,848
Retirement		131,883	65,508	197,391	37,322	37,322	234,713	192,086
Legal services		-	-	-	65,489	65,489	65,489	31,345
Accounting/audit services		-	-	-	28,815	28,815	28,815	24,700
Other purchased/professional/consulting services		234,468	74,779	309,247	187,786	187,786	497,033	424,013
Building and land rent/lease		832,611	265,545	1,098,156	418,019	418,019	1,516,175	1,516,174
Repairs and maintenance		-	-	-	-	-	-	27,609
Insurance		30,596	9,758	40,354	15,361	15,361	55,715	43,380
Supplies/materials		117,401	37,443	154,844	-	-	154,844	106,851
Equipment/furnishings		6,235	1,988	8,223	3,130	3,130	11,353	10,601
Leased equipment		14,293	4,559	18,852	7,176	7,176	26,028	39,365
Staff development		45,028	14,360	59,388	22,607	22,607	81,995	73,938
Marketing/recruitment		75,584	24,106	99,690	28,347	28,347	128,037	130,493
Technology		58,908	18,787	77,695	29,575	29,575	107,270	63,264
Food service		5,366	1,712	7,078	-	-	7,078	162,872
Student services		157,834	50,338	208,172	-	-	208,172	215,680
Office expense		2,070	660	2,730	31,814	31,814	34,544	34,633
Travel and conferences		217	69	286	109	109	395	-
Depreciation and amortization		210,068	66,997	277,065	105,466	105,466	382,531	302,705
Other		-	-	-	11,923	11,923	11,923	18,210
		\$ 5,328,888	\$ 2,328,579	\$ 7,657,467	\$ 1,956,899	\$ 1,956,899	\$ 9,614,366	\$ 7,974,074

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

EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2024
(With Comparative Totals for 2023)

	<u>Year ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 502,139	\$ (413,913)
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation and amortization	382,531	302,705
Changes in certain assets and liabilities affecting operations:		
Grants and other receivables	(149,468)	(33,840)
Pledges receivable	203,340	66,090
Prepaid expenses	35,683	26,483
Due from related party	(54,773)	(65,758)
Accounts payable and accrued expenses	(15,887)	(78,140)
Accrued payroll and benefits	117,002	93,315
Due to related party	(261,182)	261,182
Operating lease liability, net of right of use asset	(182,434)	183,254
Deferred lease liability	-	(131,587)
NET CASH PROVIDED FROM OPERATING ACTIVITIES	<u>576,951</u>	<u>209,791</u>
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	<u>(281,152)</u>	<u>(285,334)</u>
NET CASH USED FOR INVESTING ACTIVITIES	<u>(281,152)</u>	<u>(285,334)</u>
NET INCREASE (DECREASE) IN CASH, CASH EQUIVALENTS AND RESTRICTED CASH	295,799	(75,543)
Cash, cash equivalents and restricted cash at beginning of year	<u>515,905</u>	<u>591,448</u>
CASH, CASH EQUIVALENTS AND RESTRICTED CASH AT END OF YEAR	<u>\$ 811,704</u>	<u>\$ 515,905</u>

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

EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL

STATEMENT OF CASH FLOWS, Cont'd

YEAR ENDED JUNE 30, 2024
(With Comparative Totals for 2023)

	<u>Year ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>		
Reconciliation of cash, cash equivalents and restricted cash reported within the statement of financial position that sum to the total amounts shown in the statement of cash flows:		
Cash and cash equivalents	\$ 736,678	\$ 440,894
Cash in escrow	<u>75,026</u>	<u>75,011</u>
	<u>\$ 811,704</u>	<u>\$ 515,905</u>
<u>NON-CASH INVESTING AND FINANCING ACTIVITIES</u>		
Right-of-use assets obtained in exchange for operating lease liabilities	<u>\$ 53,273</u>	<u>\$ 33,803</u>

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

EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2024

(With Comparative Totals for 2023)

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

The Charter School

Earl Monroe New Renaissance Basketball Charter School (the “Charter School”) is an educational corporation that operates as a charter school in Bronx, New York. The Charter School provides high school students with a rigorous academic program in the context of basketball, historically “New York’s Game.” The school graduates students with a college preparatory education and career readiness to succeed in the basketball and other sports-related industries. On January 2, 2019 the Board of Regents of the University of the State of New York granted the Charter School a provisional charter valid for a term of five years and renewable upon expiration on July 31, 2025. On October 17, 2019, the Charter School was granted a request to delay the opening of the Charter School until the 2021-2022 school year and with that an extension of the provisional charter for an additional year, renewable upon expiration on July 31, 2026. Effective January 22, 2021, the original charter agreement was revised to change the name of the Charter School from Lewis Katz New Renaissance Basketball Academy Charter School to Earl Monroe New Renaissance Basketball Charter School.

Basis of accounting

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Classification of net assets

To ensure observance of limitations and restrictions placed on the use of resources available to the Charter School, the accounts of the Charter School are maintained in accordance with the principles of accounting for not-for-profit organizations. This is the procedure by which resources are classified for reporting purposes into net asset groups, established according to their nature and purpose. Accordingly, all financial transactions have been recorded and reported by net asset group.

The assets, liabilities, activities and net assets of the Charter School are reported in the following self-balancing net asset groups:

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board of Trustees has discretionary control to use these in carrying on operations in accordance with the guidelines established by the Charter School.

Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Charter School had net assets with donor restrictions of \$111,322 and \$383,302 at June 30, 2024 and June 30, 2023, respectively.

EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

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

Revenue recognition

Revenue from Exchange Transactions: The Charter School recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition.

The Charter School records substantially all revenue over time as follows:

State and local per pupil revenue

The Charter School recognizes revenue as educational programming is provided to students throughout the year. The Charter School earns state and local per pupil revenue based on the approved per pupil tuition rate of the public school district in which the pupil resides. The amount received each year from the resident district is the product of the approved per pupil tuition rate and the full-time equivalent student enrollment of the School. Each NYS school district has a fixed per pupil tuition rate which is calculated annually by NYSED in accordance with NYS Education Law. Amounts are billed in advance every other month and payments are typically received in six installments during the year. At the end of each school year, a reconciliation of actual enrollment to billed enrollment is performed and any additional amounts due or excess funds received are agreed upon between the Charter School and the district(s) and are paid or recouped. Additional funding is available for students requiring special education services. The amount of additional funding is dependent upon the length of time and types of services provided by the Charter School to each student, subject to a maximum amount based upon a set rate for each district as calculated by NYSED.

Rental assistance

Facilities rental assistance funding is provided by the New York City Dept of Education (NYCDOE) to qualifying charter schools located in the five boroughs of NYC. In order to receive rental assistance funding, a charter school must have commenced instruction or added grade levels in the 2014-15 school year or thereafter, and go through a space request process with the NYCDOE. If NYCDOE is not able to provide adequate space, the charter school can become eligible for rental assistance. Rental assistance is calculated as the lesser of 30% of the per-pupil tuition rate for NYC times the number of students enrolled, or actual total rental costs. As rental assistance is based on the number of students enrolled, revenue is recognized throughout the year as educational programming is provided to students.

The following table summarizes contract balances at their respective statement of financial position dates:

	June 30,		
	2024	2023	2022
Grants and other receivables	\$ 47,987	\$ 1,731	\$ -

EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

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

Contributions

The Charter School recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Contributions and unconditional promises to give are recorded as revenue in the appropriate class of net assets depending on the existence of any donor restrictions. A contribution that is received and expended in the same period for a specific purpose is classified as revenue without donor restrictions.

Contributions are recorded as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated purpose restriction is accomplished, 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 as net assets released from restrictions.

Grant revenue

Some of the Charter School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter School has incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants receivable in the accompanying statement of financial position and amounted to \$226,432 and \$123,941 at June 30, 2024 and June 30, 2023, respectively. Amounts received prior to incurring qualifying expenditures are reported as deferred revenue in the accompanying statement of financial position. There was no deferred revenue at June 30, 2024 and June 30, 2023. The Charter School received cost-reimbursement grants of approximately \$5,700 and \$57,000 that has not been recognized at June 30, 2024 and June 30, 2023, respectively, because qualifying expenditures have not yet been incurred.

Cash and cash equivalents

Cash and cash equivalents include demand deposit accounts and certain money market accounts, and are maintained at financial institutions located in New York and are insured by the Federal Deposit Insurance Corporation up to \$250,000 at each institution. In the normal course of business, the cash account balances at any given time may exceed insured limits. The Charter School considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash and cash equivalents.

Cash in escrow

The Charter School maintains cash in an escrow account in accordance with the terms of its charter agreement. The agreement requires \$25,000 be placed in escrow each of the first three years of instruction and a balance of \$75,000 be maintained to fund any audit and legal expenses incurred should the Charter School cease operations and dissolve. The amount in escrow was \$75,026 and \$75,011 at June 30, 2024 and June 30, 2023, respectively.

EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

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

Grants and other receivables

At each fiscal year end, the Charter School evaluates the need for an expected allowance for credit losses for all outstanding balances that fall under ASU 2014-09. As necessary, the allowance for credit losses is updated at fiscal year-end to reflect any changes in credit risk since the receivable was initially recorded. The allowance for credit losses is calculated on a pooled basis where similar risk characteristics exist.

The Charter School uses historical loss data as a starting point to estimate expected credit losses, given consistent revenue sources since its inception. There were no write-offs for the years ended June 30, 2024 and 2023.

Pledges receivable

Pledges receivable represent unconditional promises to give. Those that are expected to be collected within one year are recorded at their realizable value. Those that are to be collected in future years are recorded at the present value of estimated future collections. Discounts on those amounts are computed using an interest rate applicable to the year in which the promise is received. The gross value and the net present value of the pledges receivable was approximately \$216,400 and \$210,000 at June 30, 2024, respectively. The gross value and the net present value of the pledges receivable was approximately \$421,200 and \$413,300 at June 30, 2023, respectively.

Due from/to related party

At June 30, 2024, the Charter School has an amount due from a related party for facility costs paid by the Charter School on behalf of the related party. At June 30, 2023, the Charter School has an amount due from a related party for contributions pledged and an amount due to the same related party for lease payments. See Note F for the related party facility lease.

Property and equipment

Property and equipment are recorded at cost. Depreciation and amortization are computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from three to seven years. Leasehold improvements are being amortized over the lesser of the assets' useful lives or the remaining term of the lease.

Major renewals and betterments are capitalized, while repairs and maintenance are charged to operations as incurred. Upon sale or retirement, the related cost and allowances for depreciation are removed from the accounts and the related gain or loss is reflected in operations.

Contributed goods and services

The Charter School received transportation services, a nurse, speech therapist, occupational therapist, physical therapist and food supplies and services from the local district. The Charter School was unable to determine a value for these services.

EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

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

Tax exempt status

The Charter School is a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and applicable state regulations and, accordingly, is exempt from federal and state taxes on income.

The Charter School files Form 990 tax returns in the U.S. federal jurisdiction. The Charter School's current and prior three years tax returns remain subject to potential review by taxing authorities. Management of the Charter School believes it has no material uncertain tax positions and, accordingly, it will not recognize any liability for unrecognized tax benefits.

Marketing costs

The Charter School expenses marketing costs as they are incurred. Total marketing and recruiting costs approximated \$128,000 and \$131,000 at June 30, 2024 and 2023, respectively.

Comparatives for year ended June 30, 2023

The financial statements include certain prior year summarized comparative information in total but not by net asset class and functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter School's financial statements for the year ended June 30, 2023, from which the summarized information was derived.

Use of estimates in the preparation of financial statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Leases

The Charter School leases building space and equipment and determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets and lease liabilities on the accompanying statement of financial position.

ROU assets represent the Charter School's right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the leases do not provide an implicit rate, the Charter School uses a risk free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Charter School will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term.

EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

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

The Charter School's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

In evaluating contracts to determine if they qualify as a lease, the Charter School considers factors such as if the Charter School has obtained substantially all of the rights to the underlying asset through exclusivity, if the Charter School can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

Adoption of new accounting standard – current expected credit losses

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 changes in net assets. 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 Charter School that are subject to the guidance in FASB ASC 326 were receivables.

The Charter School adopted the standard effective July 1, 2023. The impact of adoption was not considered material to the financial statements and primarily resulted in enhanced disclosures only.

Reclassifications

Certain prior year amounts have been reclassified to conform with the current year presentation.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 14, 2024, which is the date the financial statements are available to be issued. See Note F.

NOTE B: LIQUIDITY AND AVAILABILITY

The Charter School regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Charter School's main source of liquidity is its cash accounts.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Charter School considers all expenditures related to its ongoing activities of teaching and public service as well as the conduct of services undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, the Charter School operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. Refer to the statement of cash flows which identifies the sources and uses of the Charter School's cash.

EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE B: LIQUIDITY AND AVAILABILITY, Cont'd

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at June 30, 2024 and 2023:

	<u>June 30,</u>	
	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 736,678	\$ 440,894
Grants and other receivables	275,140	125,672
Pledges receivable - current portion	<u>183,500</u>	<u>303,500</u>
Total financial assets available within one year	1,195,318	870,066
Less:		
Amounts unavailable for general expenditures within one year due to:		
Restricted by donors with purpose restrictions	<u>(15,000)</u>	<u>(90,000)</u>
Total financial assets available to management for general expenditures within one year	<u>\$ 1,180,318</u>	<u>\$ 780,066</u>

NOTE C: NET ASSETS

Net assets without donor restrictions are as follows:

	<u>June 30,</u>	
	<u>2024</u>	<u>2023</u>
Undesignated	\$ 1,070,205	\$ 194,707
Invested in property and equipment	<u>572,159</u>	<u>673,538</u>
	<u>\$ 1,642,364</u>	<u>\$ 868,245</u>

Net assets with donor restrictions are as follows:

	<u>June 30,</u>	
	<u>2024</u>	<u>2023</u>
Time restricted - unrestricted pledges due in future periods	\$ 66,322	\$ 248,302
Time and purpose restricted - pledges due in future periods for:		
Athletics	-	75,000
Literacy program	<u>45,000</u>	<u>60,000</u>
	<u>\$ 111,322</u>	<u>\$ 383,302</u>

EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE D: PLEDGES RECEIVABLE

Pledges receivable are recorded at their estimated net present value using a discount rate of 2%. Future payments to be received on the pledges receivable are as follows:

	June 30,	
	2024	2023
Within one year	\$ 183,500	\$ 303,500
In one to three years	<u>32,861</u>	<u>117,721</u>
	216,361	421,221
Less:		
Discount to net present value	<u>(6,401)</u>	<u>(7,921)</u>
	<u>\$ 209,960</u>	<u>\$ 413,300</u>

NOTE E: PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

	June 30,	
	2024	2023
Furniture and fixtures	\$ 298,968	\$ 222,692
Leasehold improvements	494,168	489,368
Office equipment	233,890	195,045
Software	14,650	-
Computers and equipment	404,847	274,916
Construction in progress	<u>16,650</u>	<u>-</u>
	1,463,173	1,182,021
Less accumulated depreciation and amortization	<u>891,014</u>	<u>508,483</u>
	<u>\$ 572,159</u>	<u>\$ 673,538</u>

Depreciation and amortization expense for the years ended June 30, 2024 and 2023 was \$382,531 and \$302,705, respectively.

Construction in progress at June 30, 2024 is comprised of IT redesign for the Charter School's future permanent site. There are no other construction commitments as of June 30, 2024. Construction in progress is stated at cost. No provision for depreciation or amortization is made on construction in progress until such time as the relevant assets are complete and put into use.

EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE F: LEASES

Related party facility lease

In January 2021, the Charter School entered into a sublease agreement with a related party, Friends of Earl Monroe New Renaissance Basketball Charter School, Inc. (“Sublandlord”) for property located at 1617 Parkview Avenue, Bronx, NY. The Sublandlord has entered into a related lease with an unrelated third party (“Overlandlord”) which is guaranteed by the Charter School. The terms of that agreement are the same as the sublease. On March 28, 2023, the head lease was extended to June 30, 2025, which calls for base rent of \$981,162 for the period July 1, 2024 through June 30, 2025.

The sublease commenced February 1, 2021 and expired June 30, 2024. The sublease also provides for the opportunity for two renewal periods, each with a one-year term. The sublease calls for base rent of \$200,000 for the period February 1, 2021 through June 30, 2021. The revised sublease commenced July 1, 2022 and expired June 30, 2024. The sublease calls for base rent of \$1,698,510 for the year ended June 30, 2024. Upon expiration of this sublease, there was no written sublease in effect at June 30, 2024; therefore, there was no right-of-use asset or liability recorded for this sublease at June 30, 2024. On August 20, 2024, the Charter School extended its sublease to June 30, 2025. The sublease calls for base rent of \$1,732,480 for the year ended June 30, 2025. The sublease required a security deposit of \$156,667 to be made with the Overlandlord which is included in the accompanying statement of financial position at June 30, 2024 and 2023. Rent paid for the sublease for the years ended June 30, 2024 and 2023 was approximately \$1,699,000 and \$1,465,000, respectively.

Equipment leases

The Charter School has operating leases for copier equipment. The leases have various remaining lease terms through December 2027 with total monthly lease payments of approximately \$2,200.

A summary of lease right-of-use assets and liabilities are as follows:

	<u>Statement of Financial Position Classification</u>	<u>June 30,</u>	
		<u>2024</u>	<u>2023</u>
<u>Assets</u>			
Operating Leases	Other assets	<u>\$ 60,300</u>	<u>\$ 1,529,185</u>
<u>Liabilities</u>			
Current:			
Operating Leases	Current liabilities	\$ 24,837	\$ 1,698,399
Non-current:			
Operating Leases	Other liabilities	36,283	14,040
		<u>\$ 61,120</u>	<u>\$ 1,712,439</u>

EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE F: LEASES, Cont'd

The component of lease expense were as follows:

	<u>Year ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Operating lease cost	\$ 1,545,866	\$ 1,537,674

As of June 30, 2024, minimum payments due for lease liabilities for future years are as follows:

	<u>Operating leases</u>
2025	\$ 26,774
2026	16,438
2027	14,460
2028	<u>7,230</u>
Total lease payments	64,902
Less: Interest	<u>(3,782)</u>
Present value of lease liabilities	<u>\$ 61,120</u>

Supplemental information is as follows:

	<u>Year ended June 30,</u>	
	<u>2024</u>	<u>2023</u>
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows for operating leases	\$ 1,728,300	\$ 1,486,007
Right-of-use assets obtained in exchange for new lease liabilities (non-cash):		
Operating leases	\$ 53,273	\$ 33,803
Weighted-average remaining lease term:		
Operating leases	2.96 years	1.02 years
Weighted-average discount rate:		
Operating leases	3.93%	2.85%

EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE G: CONTINGENCY

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

NOTE H: CONCENTRATIONS

At June 30, 2024 and 2023, 82% and 99%, respectively, of grants and other receivables are due from the federal government relating to certain grants. At June 30, 2024, 17% of grants and other receivables are due from New York City School District.

For the years ended June 30, 2024 and 2023, approximately 76% and 71%, respectively, of total operating revenue and support came from per-pupil funding provided by the New York City School District. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

For both of the years ended June 30, 2024 and 2023, approximately 19% of total operating revenue and support came from NYC DOE rental assistance.

NOTE I: RETIREMENT PLAN

The Charter School sponsors a 403(b) retirement plan (the "Plan") for its employees. The Plan allows for the Charter School to make discretionary contributions to the Plan. The Charter School contributed approximately \$219,000 and \$188,000 to the Plan for the years ended June 30, 2024 and June 30, 2023, respectively.

NOTE J: FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. All expenses that are allocated to more than one program or supporting function are allocated on the basis of estimates of time and effort.

NOTE K: ACCOUNTING IMPACT OF COVID-19 OUTBREAK

In response to the COVID-19 outbreak, the Federal Government passed several COVID relief acts which include funding for elementary and secondary education. The Elementary and Secondary School Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Charter School has recognized \$57,917 and \$202,002 of revenue relative to ESSER grants during the years ended June 30, 2024 and 2023, respectively. As of June 30, 2024, the Charter School no longer has ESSER grants available for expenditure.

EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2024

(With Comparative Totals for 2023)

NOTE L: LEASE GUARANTEE

In January 2022, a related party, Friends of Earl Monroe New Renaissance Basketball Charter School, Inc. (“Friends”) entered into a lease agreement with an unrelated third party effective July 2025 for property located at 647-651 Elton Avenue, Bronx, NY. The property will eventually serve as the permanent location of the Charter School. The Charter School will guarantee this lease. The landlord intends to develop the property into a 7-story building. The term of the lease commences on the date the landlord satisfies the delivery conditions as defined in the lease agreement which is anticipated to be between July 1, 2025 and August 1, 2025. The lease term shall end on June 30th of the thirty-first lease year. The lease is contingent on the landlord’s ability to obtain financing to fund the landlord’s work.

The future minimum payments required by Friends under the lease agreement, assuming the lease commencement date of July 1, 2025 holds true, are as follows:

Year ending June 30,

2026	\$ 2,700,000
2027	2,767,500
2028	2,836,700
2029	2,907,600
Thereafter	<u>112,988,900</u>
	<u>\$ 124,200,700</u>

EARL MONROE NEW RENAISSANCE BASKETBALL CHARTER SCHOOL

REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS



BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Trustees
Earl Monroe New Renaissance Basketball Charter School

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Earl Monroe New Renaissance Basketball Charter School, which comprise the statement of financial position as of June 30, 2024, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 14, 2024.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 14, 2024

**EARL MONROE NEW RENAISSANCE BASKETBALL
CHARTER SCHOOL**

REPORT TO THE FINANCE COMMITTEE

JUNE 30, 2024



BUSINESS
ADVISORS
AND CPAS



BUSINESS
ADVISORS
AND CPAS

October 14, 2024

Board of Trustees
Earl Monroe New Renaissance Basketball Charter School

We have audited the financial statements of Earl Monroe New Renaissance Basketball Charter School as of and for the year ended June 30, 2024, and have issued our report thereon dated October 14, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 23, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Earl Monroe New Renaissance Basketball Charter School solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence. Safeguards in place to eliminate or reduce threats to independence to an acceptable level include a skilled, knowledgeable and experienced Executive Director and outsourced finance team who review the draft financial statements prior to issuance and accept responsibility for them.

- 1 -

Significant Risks Identified

We have identified the following significant risks:

- Management override
- Revenue recognition
- Improper allocation of expenses to grants
- Misappropriation of assets

Professional auditing standards require that we identify and assess risks and design and perform our audit procedures to assess those risks. The identification of a risk does not mean that it has occurred, but rather it has the potential to impact the financial statements.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Earl Monroe New Renaissance Basketball Charter School is included in Note A to the financial statements. As described in Note A to the financial statements, during the year, the Charter School adopted new guidance regarding current expected credit losses (ASC 326). No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are the allocations of operating expenses to program expenses, management and general expenses, and fundraising expenses and the collectability of grants and other receivables. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Earl Monroe New Renaissance Basketball Charter School's financial statements relate to revenue and support recognition and lease commitments, which is referred to in the notes of the financial statements.

Significant Difficulties Encountered during the Audit

We are pleased to report we encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. We did not identify any material corrected misstatements during the audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Earl Monroe New Renaissance Basketball Charter School's financial statements or the auditor's report. We are pleased to report no such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with Earl Monroe New Renaissance Basketball Charter School, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Earl Monroe New Renaissance Basketball Charter School's auditors.

* * * * *

Should you desire further information concerning these matters, Michelle Cain or Kevin Kopp will be happy to meet with you at your convenience.

This report is intended solely for the information and use of the Board of Trustees, Finance Committee and Management of Earl Monroe New Renaissance Basketball Charter School and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



MENGEL, METZGER, BARR & CO. LLP



014132994X

FDNY SUMMONS FOR CIVIL PENALTIES ONLY**SUMMONS NUMBER: 014132994X**ENFORCEMENT AGENCY NAME: NEW YORK CITY FIRE DEPARTMENT
AGENCY: 9 MetroTech Center, 1st Flr, Brooklyn, NY 11201, (718)999-2392

DIVISION: FP

UNIT: PUBLIC ASSEMBLY

ADMIN COMPANY: E089

RESPONDENT	OUR LADY OF ASSUMPTION			
MAILING ADDRESS	NUMBER & ADDRESS	CITY	STATE	ZIPCODE
	3105 MIDDLETOWN RD	BRONX	NEW YORK	10461
ACCOUNT NO	DBA	UNIT PHONE	CELLPHONE#	
42217505	EARL MONROENEW RENAISSANCE BASKETBALL SCHOOL	(718)-999-2436	(718)873-6049	
DATE OF OCCURRENCE	PLACE OF OCCURRENCE	BOROUGH	TIME OF INSPECTION	
07/08/2024	3105 MIDDLETOWN ROAD	BRONX	04:28 PM	

You must respond to this Summons. OATH hearings are generally held by telephone. For this and other options on how to respond, see the HOW TO RESPOND section on this summons.

HEARING DATE	9/12/2024	HEARING TIME	08:30 AM
HEARING LOCATION	OFFICE OF ADMINISTRATIVE TRIALS AND HEARINGS	BOROUGH BRONX	TELEPHONE (844)628-4692

HEARING LOCATION: OFFICE OF ADMINISTRATIVE TRIALS AND HEARINGS

260 EAST 161 STREET, 6TH FLOOR, BRONX, NY 10451

Phone: (844)628-4692

REFER TO THE SUMMONS NUMBER ABOVE ON ALL CORRESPONDENCE.

WARNING: If you do not respond to this summons, the City will decide the Summons against you and penalties will be imposed. Failure to pay a civil penalty could lead to the denial of an application for, or the suspension, termination or revocation of a City license, permit or registration. In addition, the City may enter a judgment against you in court.

ORDER TO CORRECT AND CERTIFY CORRECTION:

PLEASE TAKE NOTICE that the premises cited above is in violation of the requirements of law. It is further ORDERED by the FIRE COMMISSIONER that these violations be corrected and certified to be in compliance with the requirements of law within 35 days of the date of issuance.

See important information section for further instructions.

COMPLIANCE DATE:	8/12/2024
-------------------------	------------------

Details of Violation(s)

Upon investigation, the New York City Fire Department has determined that the respondent is in violation of the following requirements of the New York City Administrative Code and/or the rules of the City of New York. These requirements have been grouped into violation categories (VC) for enforcement purposes. This grouping is allowed by Fire Department rule 3 RCNY Section 109-02.

Violation Category	Violation Details
VC27	ELECTRICAL LIGHTING HAZARDS

REPEAT VIOLATION SUMMONS #: 014072631P**Description of Violation**

SEE SUPPLEMENT ATTACHED

Supplement Attached**Maximum penalty for each First Offense: \$1000****Maximum penalty for each Repeat Violation: \$5000**

NYC charter Sections 1048 and 1049-a and the Rules of the City of New York authorize the NYC Office of Administrative Trials and Hearings (OATH) to hold hearings.

Signature:**Name: AKWESI FRIMPONG****Title:** Inspector**ID:** 1527017

Need help in your language? Visit nyc.gov/oath or call 844-628-4692 for free assistance. If you have a disability and require a reasonable accommodation for the hearing, call 1-844-628-4692.

WHAT IS THIS CIVIL SUMMONS?

The enforcement agency on the front of the summons has charged you with the violation listed. You must respond to the summons. You can respond in one of two ways.

HOW TO RESPOND

1) DENY: You can deny the charge at a hearing at the independent Office of Administrative Trials and Hearings (OATH) using the following options:

By Phone: Request a phone hearing 3 business days before the hearing date listed on the other side of this page. To request and schedule go to nyc.gov/oathphone

In Person: Request an in person hearing 5 business days before the hearing date listed on the other side of this page. To request and schedule, email livehearings@oath.nyc.gov. You will receive an email with the hearing date, time and location information.

Online: Visit OATH online to see if your defense can be submitted in writing, without a hearing. Visit nyc.gov/hearings

If the charge on the front of the summons states you MUST APPEAR, then you or an authorized representative must attend the hearing by phone or in person.

To help avoid missing your hearing, you can receive text message reminders about your case. To opt-in text "OATHreminder" to (917) 451-8829.

2) PENALTY WAIVERS AND REDUCTIONS: If this Summons states a "Compliance Date", you have the option to admit the violation and certify correction to the Fire Department.

i) Cure (waiver of penalty): FOR FIRST OFFENDERS, TO AVOID A HEARING AND PENALTY, your completed Certificate of Correction form, including proof of correction, a copy of the FDNY Summons along with all attached supplemental pages, **MUST BE RECEIVED AND APPROVED** by Fire Department's Bureau of Legal Affairs, Administrative Enforcement Unit, by using our online portal: Login into FDNY Business (<https://fires.fdnyccloud.org/CitizenAccess>), Select Initiate Application/Request and then Select FDNY Summons Certificate of Correction Request under Enforcements. Alternatively, you may return it by mail to 9 MetroTech Center, 1st Floor, Brooklyn, NY 11201-3857 on or before the "Compliance Date" specified on the FDNY Summons.

ii) Stipulation (reduction): In some cases, the Fire Department may offer you the opportunity to enter into a stipulation or settlement agreement. If you are eligible, the Fire Department will offer you the opportunity to enter into a stipulation at the hearing.

iii) Mitigation (reduction): A reduced penalty may be granted by the OATH Hearing Officer if it is demonstrated (during a hearing) that the violation was corrected by the first scheduled hearing date.

OATH HEARING CENTERS

TEL: 844-OATH-NYC (844-628-4692)
www.nyc.gov/OATH

BRONX: 260 EAST 161 STREET, 6TH FLOOR, BRONX, NY 10451**BROOKLYN:** 9 BOND STREET, 7TH FLOOR, BROOKLYN, NY 11201**MANHATTAN:** 66 JOHN STREET, 10TH FLOOR, NEW YORK, NY 10038**QUEENS:** 31-00 47TH AVE, 4TH FLOOR, LONG ISLAND CITY, NY 11101**STATEN ISLAND:** 350 ST. MARKS PLACE, STATEN ISLAND, NY 10301

GET HELP FROM FDNY: If you have questions about your Certificate of Correction, you may call the Fire Department at (718) 999-2392. If the Fire Department does not inform you that it has approved your submission before the "Hearing Date", and excused you from appearing at a hearing, you **MUST ATTEND** your hearing.

GET HELP FROM OATH: If you do not have a lawyer or a representative, you can schedule a free consultation with the OATH Help Center before your hearing date. Go to nyc.gov/oath/helpcenter

**QUICK LINKS TO NEXT STEPS:**

Scan this QR Code to go directly to the OATH website to deny the charge, request to reschedule, pay, get info, and more.

Warning: If you do not pay the penalty or present a defense, a default judgment may be entered against you and additional penalties may be imposed.

If the Environmental Control Board or the Office of Administrative Trials and Hearings orders you to pay a civil penalty, failure to pay that penalty in a timely manner could lead to the denial of an application for a license, permit or registration, or to the suspension, termination or revocation of a license, permit or registration issued to you by a city agency.

You have the right to be informed of the maximum penalty. Higher penalties may be imposed for each repeated violation up to the maximum penalty allowed by law or regulation.

Unless the summons is dismissed after an OATH hearing, each summons contains two FDNY Commissioners Orders and BOTH must be completed: (1) An order to correct the violating condition(s) at the premises or construction site; and (2) An order to file an acceptable Certificate of Correction. Also, even if compliance is shown at a hearing, you are required to send a Certificate of Correction and all proof of correction to the Fire Department.

To obtain a Certificate of Correction, please visit:
<http://www1.nyc.gov/assets/fdny/downloads/pdf/business/violation-certificate-of-correction.pdf>

	CITY OF NEW YORK FIRE DEPARTMENT	SUMMONS NUMBER
		014132994X

FDNY SUPPLEMENTAL INFORMATION FORM	
Violation Category	Violation Details
VC27 EG-21-12	FAILED TO PROVIDE AND/OR MAINTAIN REQUIRED LIGHTING DEVICES OR EQUIPMENT REMEDY: RESTORE ILLUMINATION FOR MEANS OF EGRESS TO THE MINIMUM REQUIRED LEVEL AS PER BUILDING CODE AND MAINTAIN THE SAME AT ALL TIMES, IN ACCORDANCE WITH FC107.1, FC1027.1, 1938 BC 26-280.0, 1968 BC 27-381, OR 2008/2014 BC 1006. COMMENTS: REPAIR OR REPLACE ALL THE BROKEN EMERGENCY LIGHTS IN THE GYMNASIUM BACK TO GOOD CONDITION

I, an employee of the agency named above, affirm under penalty of perjury that I personally observed the commission of the violation(s) charged above and/or verified their existence through a review of departmental records. False statements made herein are punishable as a Class A Misdemeanor pursuant to section 210.45 of the Penal Law.

Signature:		Name: AKWESI FRIMPONG	Date: 07/08/2024
		ID: 1527017	Time: 04:28 PM

DEPARTMENT OF HOUSING AND BUILDINGS

BOROUGH OF **BRONX**, CITY OF NEW YORK **MG**

No. **74-111M-791311-114**

Date

CERTIFICATE OF OCCUPANCY

(Standard form adopted by the Board of Standards and Appeals and issued pursuant to Section 646 of the New York Charter, and Sections C.26-181.0 to C.26-187.0 inclusive Administrative Code 2.1.3.1. to 2.1.3.7. Building Code.)

This certificate supersedes C. O. No.

To the owner or owners of the building or premises:

THIS CERTIFIES that the new—~~heretofore existing~~—building—premises located at **1,18,19, 3105 Middletown Road, N.E. Corner Parkview Ave.** Block **4173** Lot **20,24,25,27**

conforms substantially to the approved plans and specifications, and to the requirements of the building code and all other laws and ordinances, and of the rules and regulations of the Board of Standards and Appeals, applicable to a building of its class and kind at the time the permit was issued; and

CERTIFIES FURTHER that, any provisions of Section 646F of the New York Charter have been complied with as certified by a report of the Fire Commissioner to the Borough Superintendent.

N.Y.C. Bldg. No.— **949-52** Construction classification— **Fireproof**
 Occupancy classification— **PUBLIC** Height **3 Stys. & Cellar** ~~stories~~ **30** feet.
 Date of completion— **9-27-54** Located in **Business and Residence** Use District
C Area, **Class 1 1/2** Height Zone at time of issuance of permit

This certificate is issued subject to the limitations hereinafter specified and to the following resolutions of the Board of Standards and Appeals: (Calendar numbers to be inserted here)

PERMISSIBLE USE AND OCCUPANCY

STORY	LIVE LOADS Lbs. per Sq. Ft.	PERSONS ACCOMMODATED			USE
		MALE	FEMALE	TOTAL	
Cellar	On ground	175	175	350	Cafeteria, Gymnasium, Kitchen, Storage, Boys' Dressing Room, Girls' Dressing Room, Storage, Boiler Room
First	100 & 60	284	284	568	Auditorium, Office, Clinic, Waiting Room, Kindergarten, 4 Classrooms
Second	100 & 60	120	120	240	6 Classrooms, Teachers' Room
Third	100 & 60	120	120	240	6 Classrooms

NOTE: Fire Department approval of fuel oil installation, Interior Fire Alarm System and Fire-Extinguishing Equipment received.

900,000

Borough Superintendent

CERTIFICATE WILL BE NULL AND VOID IF ALTERED IN ANY MANNER OR ADDITIONS ARE MADE THERETO.

NO CHANGES OF USE OR OCCUPANCY NOT CONSISTENT WITH THIS CERTIFICATE SHALL BE MADE UNLESS FIRST APPROVED BY THE BOROUGH SUPERINTENDENT

Unless an approval for the same has been obtained from the Borough Superintendent, no change or rearrangement in the structural parts of the building, or affecting the light and ventilation of any part thereof, or in the exit facilities, shall be made; no enlargement, whether by extending on any side or by increasing in height shall be made; nor shall the building be moved from one location or position to another; nor shall there be any reduction or diminution of the area of the lot or plot on which the building is located.

The building or any part thereof shall not be used for any purpose other than that for which it is certified.

The superimposed, uniformly distributed loads, or concentrated loads producing the same stresses in the construction in any story shall not exceed the live loads specified on reverse side; the number of persons of either sex in any story shall not exceed that specified when sex is indicated, nor shall the aggregate number of persons in any story exceed the specified total; and the use to which any story may be put shall be restricted to that fixed by this certificate except as specifically stated.

This certificate does not in any way relieve the owner or owners or any other person or persons in possession or control of the building, or any part thereof from obtaining such other permits, licenses or approvals as may be prescribed by law for the uses or purposes for which the building is designed or intended; nor from obtaining the special certificates required for the use and operation of elevators; nor from the installation of fire alarm systems where required by law; nor from complying with any lawful order for additional fire extinguishing appliances under the discretionary powers of the fire commissioner; nor from complying with any lawful order issued with the object of maintaining the building in a safe or lawful condition; nor from complying with any authorized direction to remove encroachments into a public highway or other public place, whether attached to or part of the building or not.

If this certificate is marked "Temporary", it is applicable only to those parts of the building indicated on its face, and certifies to the legal use and occupancy of only such parts of the building; it is subject to all the provisions and conditions applying to a final or permanent certificate; it is not applicable to any building under the jurisdiction of the Housing Division unless it is also approved and endorsed by them, and it must be replaced by a full certificate at the date of expiration.

If this certificate is for an existing building, erected prior to March 14, 1916, it has been duly inspected and it has been found to have been occupied or arranged to be occupied prior to March 14, 1916, as noted on the reverse side, and that on information and belief, since that date there has been no alteration or conversion to a use that changed its classification as defined in the Building Code, or that would necessitate compliance with some special requirement or with the State Labor Law or any other law or ordinance; that there are no notices of violations or orders pending in the Department of Housing and Buildings at this time; that Section 646 of the New York City Charter has been complied with as certified by a report of the Fire Commissioner to the Borough Superintendent, and that, so long as the building is not altered, except by permission of the Borough Superintendent, the existing use and occupancy may be continued.

"§ 646 F. No certificate of occupancy shall be issued for any building, structure, enclosure, place or premises wherein containers for combustibles, chemicals, explosives, inflammables and other dangerous substances, articles, compounds or mixtures are stored, or wherein automatic or other fire alarm systems or fire extinguishing equipment are required by law to be or are installed, until the fire commissioner has tested and inspected and has certified his approval in writing of the installation of such containers, systems or equipment to the Borough Superintendent of the borough in which the installation has been made. Such approval shall be recorded on the certificate of occupancy."

Additional copies of this certificate will be furnished to persons having an interest in the building or premises, upon payment of a fee of fifty cents per copy.