



# New York State Education Department

## ***2013-2014 Annual Report Guidelines for New York State Charter Schools***

**Updated June 2014**

The Regents of the University of the State of New York  
Charter School Office  
89 Washington Avenue  
Albany, New York 12234  
[charterschools@mail.nysed.gov](mailto:charterschools@mail.nysed.gov)  
518-474-1762

## Acknowledgements

Much of the information provided in this Annual Report was derived from exemplar materials created by charter school authorizers that are nationally recognized for their policies and procedures aimed at increasing the number of high quality charter schools. The Board of Regents and the New York State Education Department (NYSED) wish to specifically acknowledge and thank the State University of New York's Charter Schools Institute, and the New York City Department of Education for their contributions and collaborative efforts in creating this Annual Report.

### **Charter Schools Institute**

The State University of New York  
41 State Street, Suite 700  
Albany, NY 12207  
[www.newyorkcharters.org](http://www.newyorkcharters.org)

### **The New York City Department of Education**

52 Chambers Street  
New York, NY 10007  
<http://schools.nyc.gov/charters>

## Table of Contents

Introduction and Overview.....	4
Report Submission Instructions.....	6
Report Content Requirements.....	8
School Information and Cover Page.....	13
Required Forms: Appendices.....	14
Appendix A: Progress Toward Charter Goals	14
Appendix B: Total Expenditures and Administrative Expenditures per Child	15
Appendix C: Unaudited Financial Statements	15
Appendix D: FY 2014 Budget	15
Appendix E: Disclosure of Financial Interest Form Required of ALL charter schools	15
Appendix F: Board of Trustees Membership Table	16
Appendix G: Board Minutes	16
Appendix H: Enrollment and Retention Efforts	16
Appendix I: Teacher and Administrator Attrition	17
Appendix J: Percentage of Unqualified Teachers	18
Appendix K: 2014-15 Organizational Chart	19
Template for the 'Schedule of Functional Expenses'	20

## Introduction and Overview

These Annual Report Guidelines are intended to be a helpful supplement to the online portal <https://nysed-cso-reports.myreviewroom.com>. *ALL New York State charter schools, regardless of authorizer, must use the online portal to submit their school's 2013-2014 Annual Report.* Please make note of individual authorizer requirements for submission.

By August 1 of each year, each public charter school in New York State is required by statute to complete and submit an Annual Report to the New York State Education Department (SED) Charter School Office (CSO) and to the school's charter authorizer.<sup>1</sup> The following Annual Report Guidelines (Guidelines) include general instructions for submission, report content requirements, and key inquiries that highlight academic, organizational, and fiscal performance, as well as the extent to which a school is faithful to its charter.

A school's Annual Report should provide information on the performance for the prior academic year, as well as a discussion of progress toward the achievement of goals established within a school's binding charter contract. This process delineates important information about the school's performance and will contribute to and inform authorizer monitoring and decision making.

New York State charter law requires all charter schools to report annually on progress toward performance goals agreed upon in their charter contracts.<sup>2</sup> The SED's Charter School Office has collaborated with the other New York state authorizers to streamline the Annual Report process using an online portal for the 2013-2014 submissions.

All charter schools in New York must comply with reporting mandates via the Codes, Rules and Regulations of the State of New York.<sup>3</sup> Much of this data is captured in the following management information systems: Student Information Repository System (SIRS), the Basic Educational Data System (BEDS), the School Report Card Database (SRC) and the Violent and Disruptive Incidents Report (VADIR). Though Guidelines do not ask for schools to replicate information presented within these systems, all schools will be held accountable for ensuring accurate data sharing through such mechanisms.

---

<sup>1</sup> Per [New York State Education Law](#) (Section 2857, Subdivision 2, Section 23 as amended by Chapter 101 and 102 of the Laws of 2010), the public charter school annual report must be submitted to the charter authorizer and to the Board of Regents, and posted on the school website by August 1 every year.

<sup>2</sup> New York State Education Law Section 2857 (2) (b).

<sup>3</sup> Per the Official Compilation of Codes, Rules, and Regulations of the State of New York (8-NYCRR-119.3), charter schools are required to report on the following indicators: basic education data, enrollment by grade, student data by district of residence, teacher qualifications, ELL data, FRLP data, technology and media resources, academic performance data, as well as electronic records for students who meet criteria listed in 8-NYCRR 100.2(b)(2)(ii),(iii), or (iv).

<sup>4</sup> New York State Education Law Section 2857 (2)

The components to be included in each section are outlined in the Guidelines below. Please note that all required information must be clearly documented in order to complete this statutory requirement. Schools will be able to download a completed report to make available to the public.

**Please Note:** All Annual Reports shall be made publicly available and posted on the charter school website by August 1 every year. <sup>4</sup>

## Report Submission Instructions

All Annual Reports must be submitted through the NYSED's Charter School Office online portal found at: <https://nysed-cso-reports.myreviewroom.com>. All authorizers in the state of New York will access the reports through this portal; therefore, this year **schools are not required to e-mail authorizers a copy of the Annual Report submitted through the online portal**. Waivers or extended deadline requests cannot be granted. Please do not submit a hard copy.

For schools whose authorizer changed during the 2013-14 school year please follow the submission requirements for the authorizer you had on June 30, 2014.

There are multiple components to the Annual Report, some of which are required of all schools—regardless of the authorizer—and others which are specific to the authorizers. Format specifications and due dates of some information may also fluctuate by authorizer. Therefore it is important for schools to read these Guidelines and instructions carefully. Schools must ensure that all required components are included as specified in these Guidelines. The information requested of schools will be presented as “tasks” within the online system. **Instructions for using the online portal can be found at:** [http://www.p12.nysed.gov/psc/documents/2013-2014\\_AR\\_ApplicantInstructionsforRR.pdf](http://www.p12.nysed.gov/psc/documents/2013-2014_AR_ApplicantInstructionsforRR.pdf)

A charter school's Annual Report must be a clear and accessible document for parents, the charter school's authorizer, the NYSED's Charter School Office, and the general public. Any uploads submitted through the online portal should be clearly labeled. Uploads that consist of narrative must use standard one-inch margins, be clearly paginated, and use a clearly readable font no smaller in type size than 11 point. The text must be grammatically correct and free of jargon, undefined terms, and unexplained references.

**All schools must submit the first component of the Annual Report by 3:00 p.m. on Friday, August 1, 2014.** This submission includes basic school information, the school's progress toward goal achievement, fiscal performance data, board of trustee membership information and disclosures. The specific requirements are described in the Report Content Requirements on pages 7-10 of these Guidelines.

The second submission includes the Independent Financial Audit and a final completion of Progress Toward Charter Goals. Since independent financial audits for all schools are not available until after August 1, all charter schools are asked to upload final 2013-2014 independent financial audits, along with corresponding reports, management letters (the independent auditor's report on the financial statements, report on compliance, report on internal control over financial reporting, management letter, and federal Single Audit, if applicable) to the NYSED's Charter School Office portal by **November 1, 2014**.<sup>4</sup> Because the release of 2013-2014 NYS assessment data is also not expected until after August 1, 2014, and schools may need additional time to analyze the data, this component of the Annual Report should also be completed **by 3:00 p.m. on Friday, November 1, 2014**.

---

<sup>4</sup> New York State Education Law 2857 (2) (c). Please refer to <http://www.p12.nysed.gov/psc/audits.html> for additional detail.

If, after reading instructions carefully, you have any questions about the required information, format or deadlines of the Annual Report, contact your authorizer:

- ❑ New York State Board of Regents (SED): [charterschools@mail.nysed.gov](mailto:charterschools@mail.nysed.gov)
- ❑ State University of New York Trustees (SUNY): [charters@suny.edu](mailto:charters@suny.edu)
- ❑ New York City Department of Education (NYCDOE):  
[charterschools@schools.nyc.gov](mailto:charterschools@schools.nyc.gov)
- ❑ Buffalo Board of Education: [acullen@buffaloschools.org](mailto:acullen@buffaloschools.org)

For questions about the submission process send an email to:  
[charterschools@mail.nysed.gov](mailto:charterschools@mail.nysed.gov).

## Report Content Requirements

### I. School Information and Cover Page

Each Annual Report must begin with a completed School Information and Cover Page. The information will be collected in a survey format within the online portal at <https://nysed-cso-reports.myreviewroom.com>. The specific information is included on page 11 of these Guidelines and can be found as a stand-alone document on the SED's Charter School Office website: <http://www.p12.nysed.gov/psc/>.

Note: **Schools should include a description of past charter revisions** in this section. Summarize any material and/or nonmaterial revisions to the school's charter proposed by the school's board of trustees and approved by the school's authorizer and/or the Commissioner and Board of Regents (as appropriate) during the 2013-2014 school year. If you have a revision that is under review with your authorizer, please make a note of its status.

### II. New York State School Report Card

Provide a direct web link to the most recent New York State School Report Card for the charter school (see <https://reportcards.nysed.gov/>). This report captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State statute.<sup>5</sup>

### III. Key Focus Areas

This section of the Annual Report provides substantive evidence of a school's performance relative to goals established within its charter contract. Schools will also provide information on the school's financial viability, enrollment and retention data and strategies, charter revisions, and governance structure.

#### A. Progress Toward Goal Achievement

1. Given the timing of the release of 2013-2014 NYS state assessment data, this component of the Annual Report should be submitted in a format determined by each authorizer by a date specified by each authorizer. Regents, NYCDOE, and Buffalo BOE-authorized schools will upload information they have available to them by **August 1, 2014** directly into the online portal, with a final submission of all information by **November 1, 2014** (see 2 below). Using the tables provided in **Appendix A (Progress Toward Charter Goals)** or the designated format established by respective authorizers, list each goal and measure contained in the school's current charter relating to the success of the academic program. For each listed measure, state whether the school has met, is making progress toward meeting, or has not met the goal. Measures must be the same as those listed in the school's approved charter. Provide data or other evidence supporting the statement. If the goal has not been met,

---

<sup>5</sup> SRC data is included in reporting requirements for New York charter schools in 8 NYCRR 119.3.

describe why it was not met, and the efforts that the school is undertaking to attain it.

SUNY-authorized charter schools must download an Accountability Plan Progress Report template form SUNY's Charter Schools Institute at <http://www.newyorkcharters.org/schoolsAccountability.htm>. After completing, schools must upload the document into the portal with the deadline roughly 30 days after the release of the state test scores for K-8 schools and September 15 for schools with high school grades.

- 2. Board of Regents-authorized schools, NYC Department of Education, and Buffalo BOE-authorized schools must use the tables in Appendix A to report progress toward Academic Goals.** If the results are not available by August 1, list the goals and explain in this in "progress toward goal attainment" column. This task will reopen for the school to finalize information on progress toward academic goals by the **November 1, 2014** due date.

Note: Board of Regents-authorized schools that began instruction for the first time during the fall of 2012 or that were renewed in 2012-2013 will be held accountable to the indicators in the Performance Framework<sup>6</sup> which includes the charter-specific student performance goals in Benchmark 1 (Indicator 5). Schools will complete the Academic/Student Performance Table in Appendix A using the student academic performance goals in the school's charter.

## **B. Financial Information**

### **1. Total expenditures and administrative expenditures per child**

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

**Total expenditures per child:** To calculate 'Total Expenditures per Child' take total expenditures (from the unaudited 2013-14 Schedule of Functional Expenses) and divide by the BEDS per pupil count.

**Administrative Expenditures per Child:** To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2013-14 Schedule of Functional Expenses) and divide by the BEDS per pupil count. The relevant portion that must be included in this calculation is defined as follows:

---

<sup>6</sup> <http://www.p12.nysed.gov/psc/documents/CSPerformanceFramework022113.pdf>

**Administrative Expenditures:** Administration and management of the charter school includes the activities and personnel of the offices of the chief school officers, the treasurer, the finance or business offices, the purchasing unit, the employee personnel offices, the records management offices, or a public information and services offices. It also includes those administrative and management services provided by other organizations or corporations on behalf of the charter school for which the charter school pays a fee or other compensation. Do not include the FTE of personnel dedicated to administration of the instructional programs.

Please note the following:

- Employee benefit costs or expenditures should not be reported in the above calculations.
- A template for the Schedule of Functional Expenses is provided on page 21 to assist schools identify the categories of expenses needed to compute the two per pupil calculations which are due August 1, 2014. This template does not need to be completed and submitted on August 1 as it will be submitted November 1 as part of the audited financial statements. Therefore schools should use unaudited amounts for these per pupil calculations.

## **2. Unaudited Financial Statements**

**Board of Regents-authorized schools only** are required to provide the charter school's unaudited financial statements for the fiscal year ending June 30, 2014 (FY 2014). The unaudited financial statement must including the Statement of Financial Position (Balance Sheet) and the Statement of Activities (Income Statement). The information must be directly entered into the template provided for schools in the online portal <https://nysed-cso-reports.myreviewroom.com/res/>. The template can also be found on the SED's Charter School Office website<sup>7</sup> as a stand-alone document. Download the document to enter information, and then upload it back into the school's Annual Report in **Appendix C (Unaudited Financial Statements)**. DO NOT turn the document into a PDF—it should be uploaded as an Excel document.

## **3. Final Audited Financial Statements.**

**ALL charter schools** must submit final, audited financial statements to the NYSED's Charter School Office no later than **November 1, 2014**. Note: This task will be visible on August 1, 2014 in the online portal and clearly identified as a task due on November 1.

---

<sup>7</sup> <http://www.p12.nysed.gov/psc/documents/UnauditedFinancialStatementsTemplate2013.xls>

**Regents, NYDOE, and Buffalo DOE-authorized schools** should upload copies of the entire auditor's report as described on page 5 of these guidelines.

**SUNY-authorized schools** must download the Excel Spreadsheet for SUNY's Fiscal Dashboard from the SUNY Charter Schools Institute website at <http://www.newyorkcharters.org>. After entering the information requested, then upload the file in Excel format.

#### **4. Fiscal Year 2014-15 Budget**

**ALL charter schools** must upload a copy of the school's FY15 Budget, **Appendix D (FY 2015 Budget)**.

**Regents, NYCDOE and Buffalo DOE -authorized charter schools** should upload a copy of the school's FY15 Budget using the template found at <http://www.p12.nysed.gov/psc/2013-2014AnnualReportPage.html>

**SUNY-authorized charter schools** should upload a copy of the school's FY15 Budget using the template found at <http://www.newyorkcharters.org/schoolsFiscalOperation.htm>.

### **C. Board of Trustees Information**

1. The Boards of Trustees of **ALL charter schools must complete** the form in **Appendix E (Disclosure of Financial Interest Form)** for each trustee who served on the school's board during the 2013-2014 school year.
2. **ALL charter schools must complete** the Board of Trustees Membership Table within the online portal in **Appendix F (Board of Trustees Membership Table)**.
3. **Regents-authorized charter schools** must upload a complete set of Board of Trustee Meeting Minutes from July 2013-June 2014 into **Appendix G (Board minutes)**.

### **D. Enrollment and Retention**

**ALL charter schools must complete this section** Describe the efforts the charter school has utilized toward meeting targets in 2013-2014 to attract and retain enrollment of students with disabilities, English language learners, and students who are eligible for free and reduced priced lunch; and describe the school's plans for meeting or making progress toward its enrollment and retention targets in 2014-2015 in **Appendix H (Enrollment and Retention Efforts)**.

**Regents-authorized charter schools** must attach documentation of the school's efforts (e.g., recruitment materials, programmatic supports) to attract and retain such

students. Other schools must provide information in the format specified by their authorizer.

**E. Teacher and Administrator Attrition**

**ALL charter schools** must complete the two tables within the online portal in **Appendix I (2013-14 Teacher and Administrator Attrition)** for changes in teacher and administrator staffing.

**F. Percentage of Unqualified Teachers**

**Regents, NYCDOE and Buffalo DOE -authorized schools** must complete the table within the online portal in **Appendix J (Staff Qualifications on last day of school 2013-14)** to demonstrate compliance with New York State Education Law 2854 (3) (a-1) for teaching staff qualifications.<sup>8</sup>

**G. Organizational Chart**

**Regents and NYCDOE- authorized charter schools** must upload a 2014-15 organizational chart in **Appendix K (Organizational Chart)** The organizational chart should include position titles and reporting relationships. Employee names do not need to appear on the chart.

<b>School Information and Cover Page</b>
--

**Required of ALL charter schools.** (When entering information on Review Room some of the following may not appear, depending on responses to related items.)

1. School Name/BEDS #
2. Charter Authorizer
3. District/CSD of Location
4. Primary address, Telephone, Fax, School Email Address
  - 4.a Emergency Contact Name, Title, Phone Number
5. School Web Address
6. Date of Initial Charter
7. Date school first opened for instruction
8. Total number of students 2013-2014 Enrollment (on BEDS day)
9. 2013-2014 Grades Served
10. Charter Management Organization/Educational Management Organization (if applicable)
  - 10.a CMO/EMO Contact Information (including by function, name, telephone #s, e-mail address)
11. Facilities Information
12. School Sites: Physical Address(es), Phone Number(s), District/CSD, Grades Served by Site, Facility Agreement
  - 12.a-c Contact Information by Site
13. Co-Location information
14. Summary of Charter Revisions
15. Name and position of person that completed the 2013-14 Annual Report
17. Signatures, Head of Charter School and President of the Board of

**Required Forms: Appendices**

**Appendix A: Progress Toward Charter Goals**

Required of charter schools in the formats prescribed by their respective authorizers.

**SUNY authorized charter schools, Progress Towards Goal Achievement for submission template instructions.**

SUNY-authorized charter schools must download an Accountability Plan Progress Report template form SUNY’s Charter Schools Institute at <http://www.newyorkcharters.org/schoolsAccountability.htm>. After completing, schools must upload the document into the portal with the deadline roughly 30 days after the release of the state test scores for K-8 schools and September 15 for schools with high school grades.

**Formats prescribed by Regents and NYCDOE are shown below.**

The following Tables reflect formatting in the online portal required for **Board of Regents-authorized charter schools and NYCDOE-authorized charter schools only. Schools should list Progress Toward Charter Goals by August 1, 2014.** If the goals are based on student performance data that the school will not have access to before August 1, 2014 (e.g., the NYS Assessment results), explain this in the "2013-2014 Progress Toward Attainment of Goal" column. The information can be updated when available. **Appendix A must be fully completed no later than November 1, 2014.**

**Academic Student Performance Goals<sup>9</sup>**

<b>2013-2014 Progress Toward Attainment of Academic Charter Goals</b>			
Academic Student Performance goal	Measure used to evaluate progress toward attainment of goal	2013-2014 progress toward attainment of goal	If not met, describe efforts the school will take to meet goal

**Organizational Goals Table**

<b>2013-2014 Progress Toward Attainment of Organizational Charter Goals</b>			
Organizational goal	Measure used to evaluate progress toward attainment of goal	2013-2014 progress toward attainment of goal	If not met, describe efforts the school will take to meet goal

<sup>9</sup> Board of Regents-authorized charter schools who began instruction for the first time in the fall of 2012 or who were renewed in 2013-2014 will be held accountable to the Student Performance Benchmark 1 in the Performance Framework which includes the charter-specific student performance goals addressed in this table.

## Financial Goals Table

<b>2013-2014 Progress Toward Attainment of Financial Charter Goals</b>			
Financial goal	Measure used to evaluate progress toward attainment of goal	2013-2014 progress toward attainment of goal	If not met, describe efforts the school will take to meet goal

### ***Appendix B: Total Expenditures and Administrative Expenditures per Child Required of ALL charter schools***

UPLOAD REQUIRED DOCUMENTATION– No form provided

### ***Appendix C: Unaudited Financial Statements Required of Regents-authorized charter schools only***

UPLOAD REQUIRED DOCUMENTATION – Template Provided

### ***Appendix D: FY 2014 Budget Required of ALL charter schools***

UPLOAD REQUIRED DOCUMENTATION –

Regents, NYCDOE and Buffalo DOE-authorized charter schools should upload a copy of the school’s FY15 Budget using the template found at <http://www.p12.nysed.gov/psc/2013-2014AnnualReportPage.html>

SUNY-authorized charter schools should upload a copy of the school's FY15 Budget using the template found at <http://www.newyorkcharters.org/schoolsFiscalOperation.htm>.

### ***Appendix E: Disclosure of Financial Interest Form Required of ALL charter schools***

To facilitate timely receipt of the Disclosure of Financial Interest Form, please email the following link to each Trustee who served during 2013-14:

- <http://fluidsurveys.com/surveys/vickie-smith/appendix-e-trustee-disclosure-form/>.

The link will open to a safe and secure form that each Trustee must complete by the August 1st deadline. The form can also be completed on a mobile device with bar code app using the following link:

- <https://fluidsurveys.com/account/surveys/540612/publish/qrcode/>.

If a Trustee is unable to complete the form by the deadline, the school is responsible for listing the transactions and/or providing the information required on the form.

**Appendix F: Board of Trustees Membership Table**  
**Required of ALL charter schools**

The table is reflective of the information collected through the online portal

<b>Current Board Members</b>					
<b>Trustee Name and Email Address</b>	<b>Position on the Board (e.g., Officers or constituent representatives)</b>	<b>Committee affiliation(s)</b>	<b>Voting Member (Yes/No)</b>	<b>Area of expertise, and/or additional role at school (parent, staff member etc.)</b>	<b>Number of terms served and length of each, including date of election and expiration</b>
<b>Total Members joining the board the 2013-2014 school year</b>					
<b>Total Members departing the board during the 2013-2014 school year</b>					

**Appendix G: Board Minutes**  
**Required of Regents-authorized charter schools only**

UPLOAD DOCUMENTATION – No form provided

The minutes provided must be the final version that has received board approval.

**Appendix H: Enrollment and Retention Efforts**  
**Required of ALL charter schools**

UPLOAD DOCUMENTATION – No form provided

Describe the efforts the charter school has utilized in 2013-2014 and a plan for efforts to be taken in 2014-2015 to meet or exceed enrollment and retention targets of students with

disabilities, English language learners, and students who are eligible for free and reduced priced lunch.

**Required of Regents-authorized charter schools only**

Regents-authorized charter schools must attach documentation of the school’s efforts (e.g., recruitment materials, programmatic supports) to attract and retain such students. Other schools must provide information in the format specified by their authorizer.

**Appendix I: Teacher and Administrator Attrition  
Required of ALL charter schools**

The following Tables reflect formatting in the online portal required for **Board of Regents-authorized charter schools**. Schools should provide, for teachers and administrators only, the full time equivalent (FTE) of staff on June 30, 2013, the FTE for added staff from July 1, 2013 through June 30, 2014 and the FTE for any departed staff from July 1, 2013 through June 30, 2014 using the two tables provided.

The table below is reflective of the information collected through the online portal for changes in teaching staff.

<b>2013-2014 Teacher Attrition</b>		
FTE of Teachers on June 30, 2013	FTE Teachers added (new or replacement) to staff 7/1/13 – 6/30/14	FTE Teachers that departed 7/1/13 – 6/30/14

The table below is reflective of the information collected through the online portal for changes in administrative staff.

<b>2013-2014 Administrative Position Attrition</b>		
FTE of Administrative Positions on June 30, 2013	FTE Administrative positions added (new or replacement) to staff 7/1/13 – 6/30/14	FTE Administrators that departed 7/1/13 – 6/30/14

**Appendix J: Uncertified Teaching Staff**

**Required of Regents, NYCDOE and Buffalo DOE -authorized schools only**

The table below is reflective of the information collected through the online portal for compliance with New York State Education Law 2854 (3) (a-1) for teaching staff qualifications.<sup>10</sup> For each column put the relevant full time equivalent (FTE) count of teachers in each column. For example, a school with 20 full time teachers and 5 half time teachers would have an FTE count of 22.5.

<b>Staff Qualifications on last day of school 2012-13</b>					
FTE count of Teachers (on last day of school during 2013-14 school year)  <i>Note: columns to the right should sum to this column</i>	FTE count of Teachers who are certified (on last day of school during 2013-14 school year)	FTE count of Teachers who are uncertified with at least three years of elementary, middle or secondary classroom teaching experience (on last day of school during 2013-14 school year)	FTE count of Teachers who are uncertified but are tenured or tenure track college faculty (on last day of school during 2013-14 school year)	FTE count of Teachers who are uncertified but have two years of satisfactory experience through the Teach for America program (on last day of school during 2013-14 school year)	FTE count of Teachers who are uncertified but are individuals who possess exceptional business, professional, artistic, athletic, or military experience (on last day of school during 2013-14 school year)

<sup>10</sup> New York State Education Law 2854 (3) (a-1).

(a-1) The board of trustees of a charter school shall employ and contract with necessary teachers, administrators and other school personnel. Such teachers shall be certified in accordance with the requirements applicable to other public schools; provided, however, that a charter school may employ as teachers (i) uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience; (ii) tenured or tenure track college faculty; (iii) individuals with two years of satisfactory experience through the Teach for America program; and (iv) individuals who possess exceptional business, professional, artistic, athletic, or military experience, provided, however, that such teachers described in clauses (i), (ii), (iii), and (iv) of this paragraph shall not in total comprise more than thirty per centum of the teaching staff of a charter school, or five teachers, whichever is less. A teacher certified or otherwise approved by the commissioner shall not be included in the numerical limits established by the preceding sentence.

***Appendix K: 2014-15 Organizational Chart***

**Required of Regents and NYCDOE-authorized charter schools only**

**The 2014-15 Organizational Chart submitted should include position titles and reporting relationships. Employee names do not need to appear on the chart.**

UPLOAD DOCUMENTATION – No form provided

**Template for the 'Schedule of Functional Expenses'**

This template does not need to be completed and submitted on August 1, 2014. It will be submitted November 1 as part of the audited financial statements. It is being provided to assist schools understand the amounts to use in the two per pupil calculations explained on page 11.

**Charter School Name  
Schedule of Functional Expenses  
For the Year Ended June 30, 20XX**

Sample Schedule of Functional Expenses Charter School Name Schedule of Functional Expenses For the Year Ended June 30, 20XX	# of Positions	Program Services			Supporting Services		Total \$
		Regular Education \$	Special Education \$	Other Program \$	Fundraising & Special Events \$	Management & General \$	
Instructional Personnel							
Non-Instructional Personnel							
<b>Total Salaries and Wages (1)</b>							
Payroll Taxes and Employee Benefits							
Retirement Benefits (3)							
Professional Development							
Legal Fees							
Audit Fees							
Management Company Fees (3)							
Professional Fees - Other							
Student and Staff Recruitment							
Curriculum / Classroom Expenses							
Supplies / Materials							
Food Services							
Student Transportation Services							
Travel / Conferences							
Postage, Printing, and Copying							
Insurance							
Information Technology							
Leased Equipment							
Non-capitalized Equipment / Furnishings							
Repairs and Maintenance							
Occupancy and Facility Costs (3)							
Utilities (3)							
Depreciation and Amortization							
Special Events							
Loss on Disposal							
Other (2)							
<b>Total Expenses</b>		\$	\$	\$	\$	\$	\$

**Annotations:**

- 1) Can list as a total if detail is not available
- 2) Other may include: bad debt expense, internet service, other unlisted outside service fees, and any expenses not captured in above cells.

- 3) The template above has four additional lines not provided in the 2013-14 Audit Guide.<sup>11</sup> We anticipate that the updated 2014-15 Audit Guide will include these additional lines.

---

<sup>11</sup> <http://www.p12.nysed.gov/psc/documents/NEWYORKSTATEEDUCATIONDEPARTMENTAUDITGUIDE-12.31.12-F.pdf>