

I. SCHOOL INFORMATION AND COVER PAGE

Created Monday, June 16, 2014

Updated Monday, September 15, 2014

Page 1

1. SCHOOL NAME

(Select School name from dropdown menu; BEDS # appears first)

331600860847 BROOKLYN EXCELSIOR CS

2. CHARTER AUTHORIZER

SUNY-Authorized Charter School

3. DISTRICT / CSD OF LOCATION

NYC CSD 16

4. SCHOOL INFORMATION

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
856 Quincy Avenue Brooklyn, NY 11221	718-246-5681	718-264-5864	[REDACTED]

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Adam Stevens
Title	Principal
Emergency Phone Number (###-###-####)	[REDACTED]

5. SCHOOL WEB ADDRESS (URL)

brooklynexcelsiorcharterschool.org

6. DATE OF INITIAL CHARTER

2002-02-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2001-09-01 00:00:00

8. TOTAL NUMBER OF STUDENTS ENROLLED IN 2013-14 (as reported on BEDS Day)

(as reported on BEDS Day)

9. GRADES SERVED IN SCHOOL YEAR 2013-14

Check all that apply

• K

• 1

• 2

• 3

• 4

• 5

• 6

• 7

• 8

10. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?

Yes/No	Name of CMO/EMO
Yes	National Heritage Academies

10a. Please provide the name and contact information for each of the following individuals who are management level personnel associated with the CMO.

	Name	Work Phone	Alternate Phone	Email Address	Contact this individual also in emergencies
CEO (e.g., network superintendent)	Chip Hurlburt	██████████		██████████	No
CFO (e.g., network CFO)	Steve Conley	██████████		██████████	No
Compliance Contact	Jason Starr	██████████		██████████	No
Complaint Contact	Jim McCarthy	██████████		██████████	No

11. FACILITIES

Will the School maintain or operate multiple sites?

No, just one site.

12. SCHOOL SITES

Please list the sites where the school will operate in 2014-15.

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	856 Quincy Avenue Brooklyn, NY 11221	718-246-56 81	CSD 16	K-8	Yes	Rent/Lease

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

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Adam Stevens			

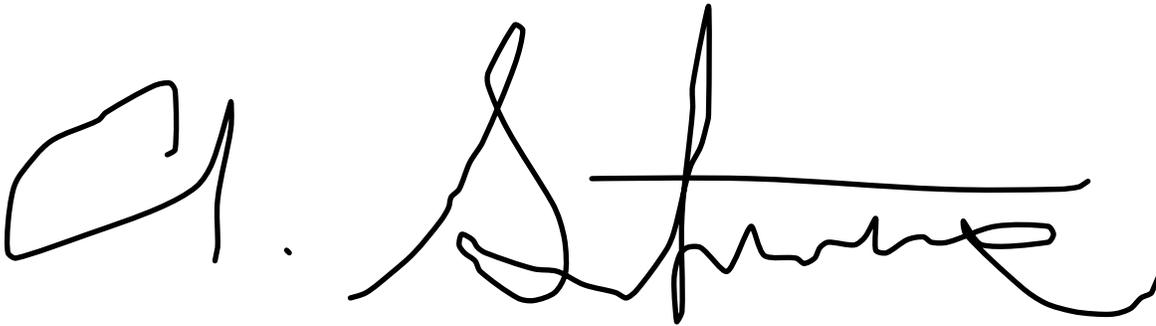
14. Were there any revisions to the school's charter during the 2013-2014 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).

No

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

• Yes

Signature, Head of Charter School

A handwritten signature in black ink, appearing to read "D. Stone". The signature is fluid and cursive, with a large initial "D" and a long horizontal stroke extending to the right.

Signature, President of the Board of Trustees

A handwritten signature in black ink, appearing to read "Cory Muehlers". The signature is written in a clear, blocky cursive style.

Thank you.

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

Created Wednesday, July 30, 2014

Page 1

Charter School Name: 331600860847 BROOKLYN EXCELSIOR CS

1. NEW YORK STATE REPORT CARD

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

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

<http://data.nysed.gov/profile.php?instid=800000056456>



**BROOKLYN EXCELSIOR
CHARTER SCHOOL**

**2013-14 ACCOUNTABILITY PLAN
PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

September 15, 2014

By the
Brooklyn Excelsior Charter School
Board of Trustees
856 Quincy Street
Brooklyn, NY 11221

National Heritage Academies prepared this 2013-14 Accountability Progress Report on behalf of the school's Board of Trustees:

Trustee's Name	Board Position
Corey Martin	President
Stephanie Cuba	Vice President
Rudyard Ceres	Treasurer
Omar Wasow	Secretary
Carol Schulhof	Trustee
Mark Mannion	Trustee

Adam Stevens has served as the Principal since August 2013.

INTRODUCTION

Brooklyn Excelsior is committed to providing a high-quality education to all of its students. We believe that all students can achieve success. We have designed an educational program that is intended to ensure that all students are prepared to enter a rigorous high school programming. The ultimate goal is to keep students on the college-readiness trajectory established through the school's K-8 educational program.

Since opening in fall 2003, we have not wavered from our original mission: *“Working in partnership with parents and the community, Brooklyn Excelsior will offer a challenging character-based education by providing a strong curriculum and an atmosphere of high expectations.”*

We started in 2003 by serving 206 students in grades K-4, and we have added one grade level each year. In fall 2014, we will serve 748 students in grades K-8, of whom 87 percent qualify for free or reduced price lunch.

From the beginning, we have consistently and faithfully adhered to the key design elements of our educational program, which are outlined below.

- **Academic Excellence:** A quality K-8 education sets the critical foundation for a student's success in high school, college, and beyond. Our goal is to ensure that every student is on a college-readiness trajectory as a result of our educational program. With that in mind, the curriculum is designed to meet state standards and equip students with specific skills and knowledge they need to master each content area at each grade level.
- **Student Responsibility:** We strongly believe that children thrive in an environment where they clearly understand what is expected of them, and after putting forth their best effort, they can see and take pride in the results. At Brooklyn Excelsior, students learn that their best effort is vital to their academic success. Our teachers strive to consistently reinforce the importance of students' responsibility for their education and accountability for their actions.
- **Character Development:** We believe that teaching virtues is integral to the development of children and to preparedness for high school and college. For this reason, we have made character development through a Moral Focus curriculum an essential component of educational programming at Brooklyn Excelsior. We believe that great schools aim to develop both a student's heart and mind, so our character development curriculum builds on the virtues of prudence, justice, temperance, and fortitude. Through a focus on character development, students establish and maintain strong personal character while also developing the qualities necessary to achieve academic success and become good citizens.
- **Parental Partnerships:** Our commitment is to foster strong partnerships with parents, which, in turn, help children be more successful. We believe parents understand the important role they play in ensuring their child's academic success and value being treated as partners.

School Enrollment by Grade Level and School Year

School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2010-11	82	70	78	78	78	93	93	85	55	-	-	-	-	722
2011-12	61	77	78	78	77	78	93	93	85	-	-	-	-	720
2012-13	71	77	81	80	83	81	78	86	89	-	-	-	-	726
2013-14	64	80	74	81	84	78	72	82	90	-	-	-	-	705

ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

Students will be proficient in English Language Arts

Background

We know that our curriculum must prepare students for a rigorous high school curriculum to provide them with the best opportunity for college success. We implement a curricular program, including a robust system of assessment, which is built around the Common Core Learning Standards (CCLS) and aligns with our mission¹.

We are implementing new curricular tools to better support implementation of the state's Common Core standards in English language arts.

- In the 2013-14 school year, we used these tools in middle school. We purchased Holt Literature for grades six and above.
- In the 2014-15 school year, we will use Reading Street in grades K-5.

Extensive professional development has been provided to our teachers to support their effective use of these new tools in the classroom. We will continue to provide our staff with training and support through this transition.

Goal 1: Absolute Measure

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

Method

The school administered the New York State Testing Program English language arts assessment to students in 3rd through 8th grade in April 2014. Each student's raw score has been converted to a grade-specific scaled score and a performance level.

The table below summarizes participation information for this year's test administration. The table indicates total enrollment and total number of students tested. It also provides a detailed breakdown of those students excluded from the exam. Note that this table includes all students according to grade level, even if they have not enrolled in at least their second year.

¹ When the school opened in fall 2010, the curriculum was built around the New York State Learning Standards. It has since been updated to reflect the State's adoption of the Common Core Learning Standards for ELA and math.

**2013-14 State English Language Arts Exam
Number of Students Tested and Not Tested**

Grade	Total Tested	Not Tested ²			Total Enrolled
		IEP	ELL	Absent	
3	81	1	0	0	82
4	81	0	0	0	81
5	80	0	0	1	81
6	75	0	0	0	75
7	79	0	0	0	79
8	87	0	0	0	87
All	483	1	0	1	485

Results

In 2013-14 21 percent of students enrolled for 21 percent at Brooklyn Excelsior were proficient on the state exam, in contrast to the 1 percent that were proficient school wide.

**Performance on 2013-14 State English Language Arts Exam
By All Students and Students Enrolled in At Least Their Second Year**

Grades	All Students		Enrolled in at least their Second Year	
	Percent	Number Tested	Percent	Number Tested
3	27%	81	29%	72
4	29%	81	33%	69
5	12%	80	12%	65
6	17%	75	19%	67
7	14%	79	15%	73
8	15%	87	16%	83
All	19%	483	21%	429

Evaluation

Brooklyn Excelsior did not meet this measure. With only 21 percent of students in at least their second year achieving at or above the Level 3, Brooklyn Excelsior was far below the 75 percent threshold. However with the change to a common core based state test this goal is extremely difficult goal to reach.

Additional Evidence

Year over year the percentage of students proficient in ELA increased 2 percentage points, indicating that Brooklyn Excelsior made a small but measurable gain toward proficiency.

² Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

English Language Arts Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2011-12		2012-13		2013-14	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3	69%	68	29%	62	29%	72
4	96%	70	18%	67	33%	69
5	91%	69	31%	70	12%	65
6	88%	77	13%	67	19%	67
7	92%	87	10%	81	15%	73
8	69%	78	17%	87	16%	83
All	84%	449	19%	434	21%	429

Goal 1: Absolute Measure
 Each year, the school’s aggregate Performance Level Index (PLI) on the State English language arts exam will meet the Annual Measurable Objective (AMO) set forth in the state’s NCLB accountability system.

Method

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an AMO each year to determine if schools are making satisfactory progress toward the goal of proficiency in the state’s learning standards in English language arts. To achieve this measure, all tested students must have a Performance Level Index (PLI) value that equals or exceeds the 2013-14 English language arts AMO of 89. The PLI is calculated by adding the sum of the percent of all tested students at Levels 2 through 4 with the sum of the percent of all tested students at Levels 3 and 4. Thus, the highest possible PLI is 200.³

Results

Brooklyn Excelsior did not meet this measure.

English Language Arts 2013-14 Performance Level Index (PLI)

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
483	39%	41%	16%	3%

$$\begin{aligned}
 \text{PI} &= 41 + 16 + 3 = 60 \\
 & \quad \quad \quad 16 + 3 = \underline{19} \\
 & \quad \quad \quad \text{PLI} = 79
 \end{aligned}$$

³ In contrast to SED’s Performance Index, the PLI does not account for year-to-year growth toward proficiency.

Evaluation

Brooklyn Excelsior did not meet the AMO goal of 89. With a PLI score of 79, Brooklyn Excelsior fell 10 points short of this goal.

Goal 1: Comparative Measure

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

Method

A school compares tested students enrolled in at least their second year to all tested students in the surrounding public school district. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.⁴

Results

21 percent of Brooklyn Excelsior students scored at or above Level 3 on the New York State ELA exam, compared to 16 percent of students enrolled in district public schools. Brooklyn Excelsior students outperformed district public school students in 5 of the 6 grade levels as well as in the aggregate.

**2013-14 State English Language Arts Exam
Charter School and District Performance by Grade Level**

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3	29%	72	22%	719
4	33%	69	20%	696
5	12%	65	17%	608
6	19%	67	10%	533
7	15%	73	12%	574
8	16%	83	13%	678
All	21%	429	16%	3808

⁴ Schools can acquire these data when the New York State Education Department releases its Access database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its [News Release webpage](#).

Evaluation

Brooklyn Excelsior met this measure. The percent of students in at least their second year at Brooklyn Excelsior who performed at or above Level 3 on the New York State ELA exam is 5 percentage points higher than that of the district public schools.

Additional Evidence

Brooklyn Excelsior has consistently outperformed the local district on the New York State ELA exam over the past three years.

English Language Arts Performance of Charter School and Local District by Grade Level and School Year

Grade	Percent of Students Enrolled in at Least their Second Year Who Are at Proficiency Compared to Local District Students					
	2011-12		2012-13		2013-14	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3	57%	41%	29%	14%	29%	22%
4	77%	50%	18%	19%	33%	20%
5	54%	43%	31%	17%	12%	17%
6	64%	28%	13%	9%	19%	10%
7	54%	29%	10%	11%	15%	12%
8	45%	23%	17%	10%	16%	13%
All	58%	36%	19%	13%	21%	16%

Goal 1: Comparative Measure

Each year, the school will exceed its predicted level of performance on the state English language arts exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for students eligible for economically disadvantaged students among all public schools in New York State.⁵

Method

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

⁵ The Institute will continue using *economically disadvantaged* instead of *eligibility for free lunch* as the demographic variable in 2013-14. Schools should report previous year's results using reported free-lunch statistics.

Given the timing of the state’s release of economically disadvantaged data and the demands of the data analysis, the 2013-14 analysis is not yet available. This report contains 2012-13 results, the most recent Comparative Performance Analysis available.

Results

In 2012-13 Brooklyn Excelsior did not meet this measure, achieving an Effect Size of -0.90 which is lower than expected.

2012-13 English Language Arts Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Number Tested	Percent of Students at Levels 3&4		Difference between Actual and Predicted	Effect Size	
			Actual	Predicted			
3		78	26.9	26.5	0.4	0.03	
4		80	22.5	30.1	-7.6	-0.63	
5		81	29.7	32.5	-2.8	-0.21	
6		78	14.1	28.6	-14.5	-1.23	
7		87	9.2	27.0	-17.8	-1.40	
8		87	17.2	39.5	-22.3	-1.81	
All		52.3%	491	19.8	30.8	-11.1	-0.90

School’s Overall Comparative Performance:
<i>Lower than Expected</i>

Evaluation

Brooklyn Excelsior did not meet this measure in 2012-13. However in 2012-13 Brooklyn Excelsior was not able to complete their collection of free and reduced lunch forms by the state deadline. This caused there to be a much lower percent of students being classified as economically disadvantaged than actually enrolled at the school. If we average the percentage of FRL students from 2009-10 to 2011-12 (85%, 87%, 77% respectively, 83% average) and plug that number into SUNY’s 2012-13 regression calculator (<http://www.newyorkcharters.org/wp-content/uploads/2012-13-Regression-Model-Calculator.xlsx>), we get an overall effect size of 0.09, which would be classified as slightly higher than expected.

Additional Evidence

While Brooklyn Excelsior did not meet this measure in 2012-13, their comparative performance rating for the two previous years was higher than expected to a large degree.

English Language Arts Comparative Performance by School Year

School Year	Grades	Percent Eligible for Free Lunch	Number Tested	Actual	Predicted	Effect Size
2010-11	3-8	87%	482	57.3	30.8	1.77
2011-12	3-8	77.0%	498	56.2	37.7	1.17
2012-13	3-8	52.3%	491	19.8	30.8	-0.90

Goal 1: Growth Measure⁶

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

Method

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2012-13 and also have a state exam score from 2011-12 including students who were retained in the same grade. Students with the same 2011-12 score are ranked by their 2012-13 score and assigned a percentile based on their relative growth in performance (student growth percentile). Students’ growth percentiles are aggregated school-wide to yield a school’s mean growth percentile. In order for a school to perform above the statewide median, it must have a mean growth percentile greater than 50.

Given the timing of the state’s release of Growth Model data, the 2013-14 analysis is not yet available. This report contains 2012-13 results, the most recent Growth Model data available.⁷

Results

Brooklyn Excelsior did not meet this measure in 2012-13.

2012-13 English Language Arts Mean Growth Percentile by Grade Level

Grade	Mean Growth Percentile	
	School	Statewide Median
3	--	50.0
4	37	50.0
5	43.5	50.0
6	42.5	50.0
7	35	50.0
8	41.5	50.0
All	40	50.0

⁶ See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

⁷ Schools can acquire these data from the NYSED’s Business Portal: portal.nysed.gov.

Evaluation

Brooklyn Excelsior has not consistently met this measure, missing the target in 2012-13 by 10 MGP points. In 2011-12, the school met this measure with a MGP of 50.5, but missed this target in 2010-11.

English Language Arts Mean Growth Percentile by Grade Level and School Year

Grade	Mean Growth Percentile			
	2010-11	2011-12	2012-13	Statewide Average
3			--	50.0
4			37	50.0
5			43.5	50.0
6			42.5	50.0
7			35	50.0
8			41.5	50.0
All	39	50.5	<u>40</u>	50.0

Summary of the English Language Arts Goal

Brooklyn Excelsior met 1 of the 5 measures in the accountability plan. Additionally, they showed small but measurable progress in the absolute goal.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State English language arts exam for grades 3-8.	Did Not Achieve
Absolute	Each year, the school’s aggregate Performance Level Index (PLI) on the state English language arts exam will meet that year’s Annual Measurable Objective (AMO) set forth in the state’s NCLB accountability system.	Did Not Achieve
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state English language arts exam will be greater than that of students in the same tested grades in the local school district.	Achieved
Comparative	Each year, the school will exceed its predicted level of performance on the state English language arts exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State. (Using 2012-13 school district results.)	Did Not Achieve
Growth	Each year, under the state’s Growth Model the school’s mean unadjusted growth percentile in English language arts for all tested students in grades 4-8 will be above the state’s unadjusted median growth percentile.	Did Not Achieve

Action Plan

- We will continue to implement the workshop model in order to differentiate instruction for our students as well as implement programs and engage organizations that enhance our students' positive development. We will increase ELL support, encourage the use of CST packets, maintain and increase our special education services, and partner with additional academic after school services.
- We will also continue to provide additional enrichment opportunities for students such as Good Shepherd Services.
- We will be implementing mock testing in second grade. Paraprofessional schedules will support students in classes with greatest need.
- We will utilize test prep "Ready Books."
- An action plan will be implemented for grades 6-8 in order to address the achievement gap. The action plan will be developed in partnership with Generation Ready, a curriculum consultant group specialized in education and professional development of teachers. Students who exhibit a high need of support will be provided with small group instruction, paraprofessional assistance, and additional support staff in order to improve achievement rates on state assessments.
- During weekly professional development sessions, teachers will work in their grade teams to create strategic lesson plans targeting specific ELA and math standards needing more review as made evident by data analysis. Teachers will also revisit the year-long pacing guide to ensure that major common core standards are revisited and reviewed to increase student proficiency.
- Supplementary materials will be incorporated into lessons taken from Readworks.org (for multiple choice practice), EngageNY (test-ready skills), and <http://teacher.depaul.edu/> (reading passages and paired passages).
- Teachers will give a timed weekly ELA and math assessment in order to increase student stamina and proficiency.
- Deans will follow up with each teacher on student performance during weekly One-on-One meetings so deans can monitor growth of all students in each class. Student performance on these assessments will be used to drive the instructional planning for the class as a whole and small groups. Samples of short responses and essays will be brought to One-on-One meetings for analysis so that deans can assist teachers in determining what writing skills need to be retaught and reinforced for specific students.
- We will offer the Jimmy Kim summer reading program which has a proven track record of successfully impacting student achievement. In the Jimmy Kim program, students are given more responsibility for their learning and spend more time reading independently and responding to pieces of writing. They obtain guidance and support from educators along their learning journey.
- A Reading Instructional Specialist will tutor students on targeted reading skills and strategies appropriate for their grade level, utilizing data gathered from NWEA testing.
- Study Island (online tool) will be used by instructional staff to differentiate instruction for students who are below grade level in reading.
- The Dean of Intervention and the Academic Specialist will work with teachers to develop their lesson plans and utilize appropriate curriculum materials that will focus instruction on student skill gaps based on NWEA and state test data.

MATHEMATICS

Goal 2: Mathematics

Students will be proficient in mathematics.

Background

We know that our curriculum must prepare students for a rigorous high school curriculum to provide them with the best opportunity for college success. We implement a curricular program, including a robust system of assessment, which is built around the Common Core Learning Standards (CCLS) and aligns with our mission⁸.

We are implementing new curricular tools to better support implementation of the state's Common Core standards in math.

- In the 2013-14 school year, purchased Big Ideas Math for grades six and above.
- In the 2015-16 school year, we will implement Math Expressions in grades K-5.

Extensive professional development has been provided to our teachers to support their effective use of these new tools in the classroom. We will continue to provide our staff with training and support through this transition.

Goal 2: Absolute Measure

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

Method

The school administered the New York State Testing Program mathematics assessment to students in 3rd through 8th grade in April 2014. Each student's raw score has been converted to a grade-specific scaled score and a performance level.

The table below summarizes participation information for this year's test administration. The table indicates total enrollment and total number of students tested. It also provides a detailed breakdown of those students excluded from the exam. Note that this table includes all students according to grade level, even if they have not enrolled in at least their second year.

⁸ When the school opened in fall 2010, the curriculum was built around the New York State Learning Standards. It has since been updated to reflect the State's adoption of the Common Core Learning Standards for ELA and math.

**2013-14 State Mathematics Exam
Number of Students Tested and Not Tested**

Grade	Total Tested	Not Tested ⁹			Total Enrolled
		IEP	ELL	Absent	
3	81	1	0	0	82
4	80	0	0	0	80
5	80	0	0	0	80
6	73	0	0	0	73
7	79	0	0	0	79
8*	61	0	0	0	87
All	454	1	0	0	481

Results

In 2013-14, 28 percent of students enrolled in Brooklyn Excelsior for at least their second year scored at or above Level 3 on the New York State math exam.

**Performance on 2013-14 State Mathematics Exam
By All Students and Students Enrolled in At Least Their Second Year**

Grades	All Students		Enrolled in at least their Second Year	
	Percent	Number Tested	Percent	Number Tested
3	32%	81	35%	72
4	35%	80	35%	69
5	30%	80	37%	65
6	40%	73	43%	65
7	13%	79	14%	73
8*	0%	61	0%	57
All	26%	454	28%	401

Evaluation

With 28 percent of students in at least their second year achieving at or above the Level 3, Brooklyn Excelsior did not meet this measure. However with the change to a common core based state test this goal is extremely difficult goal to reach.

Additional Evidence

Year over year the percentage of students proficient in math increased 9 percentage points, indicating that Brooklyn Excelsior is making measurable gains toward proficiency.

⁹ Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

Mathematics Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2011-12		2012-13		2013-14	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3	94%	69	35%	62	35%	72
4	100%	70	18%	67	35%	69
5	93%	69	30%	70	37%	65
6	88%	77	16%	67	43%	65
7	94%	87	14%	81	14%	73
8*	87%	78	8%	87	0%	57
All	93%	450	19%	434	28%	401

Goal 2: Absolute Measure

Each year, the school's aggregate Performance Level Index (PLI) on the State mathematics exam will meet the Annual Measurable Objective (AMO) set forth in the state's NCLB accountability system.

Method

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an AMO each year to determine if schools are making satisfactory progress toward the goal of proficiency in the state's learning standards in mathematics. To achieve this measure, all tested students must have a Performance Level Index (PLI) value that equals or exceeds the 2013-14 mathematics AMO of 86. The PLI is calculated by adding the sum of the percent of all tested students at Levels 2 through 4 with the sum of the percent of all tested students at Levels 3 and 4. Thus, the highest possible PLI is 200.¹⁰

Results

Brooklyn Excelsior did not meet this measure.

Mathematics 2013-14 Performance Level Index (PLI)

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
454	42%	33%	18%	7%

$$\begin{array}{rclclclcl}
 \text{PI} & = & 33 & + & 18 & + & 7 & = & 58 \\
 & & & & 18 & + & 7 & = & \underline{25} \\
 & & & & & & \text{PLI} & = & 83
 \end{array}$$

¹⁰ In contrast to NYSED's Performance Index, the PLI does not account for year-to-year growth toward proficiency.

Evaluation

Brooklyn Excelsior did not meet the AMO goal of 86. With a PLI score of 83, Brooklyn Excelsior fell just 3 points short of this goal.

Goal 2: Comparative Measure

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

Method

A school compares tested students enrolled in at least their second year to all tested students in the surrounding public school district. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.¹¹

Results

28 percent of Brooklyn Excelsior 2+ year students scored at or above Level 3 on the New York State Math exam, compared to 16% of students enrolled in district public schools. Brooklyn Excelsior students outperformed district public school students in 5 of the 6 grade levels as well as in the aggregate. 8th grade results do not include algebra scores, which would raise the percent of students who are proficient.

**2013-14 State Mathematics Exam
Charter School and District Performance by Grade Level**

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3	35%	72	21%	725
4	35%	69	20%	700
5	37%	65	16%	614
6	43%	65	12%	541
7	14%	73	7%	581
8*	0%	57	7%	679
All	28%	401	14%	3840

¹¹ Schools can acquire these data when the New York State Education Department releases its Access database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its [News Release webpage](#).

Evaluation

Brooklyn Excelsior met this measure. The percent of students in at least their second year at Brooklyn Excelsior who performed at or above Level 3 on the New York State Math exam is 14 percentage points higher than that of the district public schools.

Additional Evidence

Brooklyn Excelsior has consistently outperformed the local district on the New York State Math exam over the past three years.

Mathematics Performance of Charter School and Local District by Grade Level and School Year

Grade	Percent of Students Enrolled in at Least their Second Year Who Are at Proficiency Compared to Local District Students					
	2011-12		2012-13		2013-14	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3	68%	45%	35%	14%	35%	21%
4	87%	62%	18%	25%	35%	20%
5	70%	57%	30%	17%	37%	16%
6	62%	40%	16%	8%	43%	12%
7	80%	44%	14%	4%	14%	7%
8	63%	41%	8%	6%	0%	7%
All	72%	48%	19%	13%	28%	14%

Goal 2: Comparative Measure

Each year, the school will exceed its predicted level of performance on the state mathematics exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for students eligible for economically disadvantaged students among all public schools in New York State.¹²

Method

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

¹² The Institute will continue using *economically disadvantaged* instead of *eligibility for free lunch* as the demographic variable in 2013-14. Schools should report previous year's results using reported free-lunch statistics.

Given the timing of the state’s release of economically disadvantaged data and the demands of the data analysis, the 2013-14 analysis is not yet available. This report contains 2012-13 results, the most recent Comparative Performance Analysis available.

Results

In 2012-13 Brooklyn Excelsior did not meet this measure, achieving an Effect Size of -0.66 which is lower than expected.

2012-13 Mathematics Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Number Tested	Percent of Students at Levels 3&4		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
3		78	32.1	29.7	2.4	0.16
4		80	18.8	36.0	-17.2	-1.09
5		81	28.4	31.9	-3.5	-0.23
6		78	18.0	29.0	-11.0	-0.71
7		87	12.6	22.8	-10.2	-0.69
8		87	8.0	29.3	-21.3	-1.34
All	52.3	491	19.4	29.7	-10.3	-0.66

School’s Overall Comparative Performance:
<i>Lower than Expected</i>

Evaluation

Brooklyn Excelsior did not meet this measure in 2012-13. However in 2012-13 Brooklyn Excelsior was not able to complete their collection of free and reduced lunch forms by the state deadline. This lead to a much lower percent of students being classified as economically disadvantaged than actually enrolled at the school. If we average the percentage of FRL students from 2009-10 to 2011-12 (85%, 87%, 77% respectively, 83% average) and plug that number into SUNY’s 2012-13 regression calculator (<http://www.newyorkcharters.org/wp-content/uploads/2012-13-Regression-Model-Calculator.xlsx>) we get an overall effect size of -0.01, which would be classified as just barely below expectations.

Additional Evidence

While Brooklyn Excelsior did not meet this measure in 2012-13, their comparative performance rating for the two previous years was higher than expected to a large degree.

Mathematics Comparative Performance by School Year

School Year	Grades	Percent Eligible for Free Lunch	Number Tested	Actual	Predicted	Effect Size
2010-11	3-8	77%	482	74.1	43.4	1.55
2011-12	3-8	52%	499	69.6	49.8	0.97
2012-13	3-8	52%	491	19.4	29.7	-0.66

Goal 2: Growth Measure¹³

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

Method

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2012-13 and also have a state exam score in 2011-12 including students who were retained in the same grade. Students with the same 2011-12 scores are ranked by their 2012-13 scores and assigned a percentile based on their relative growth in performance (mean growth percentile). Students’ growth percentiles are aggregated school-wide to yield a school’s mean growth percentile. In order for a school to perform above the statewide median, it must have a mean growth percentile greater than 50.

Given the timing of the state’s release of Growth Model data, the 2013-14 analysis is not yet available. This report contains 2012-13 results, the most recent Growth Model data available.¹⁴

Brooklyn Excelsior did not meet this measure in 2012-13.

¹³ See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

¹⁴ Schools can acquire these data from the NYSED’s business portal: portal.nysed.gov.

2012-13 Mathematics Mean Growth Percentile by Grade Level

Grade	Mean Growth Percentile	
	School	Statewide Average
3	--	50.0
4	31	50.0
5	40	50.0
6	46	50.0
7	29.5	50.0
8	36	50.0
All	36.5	50.0

Evaluation

Brooklyn Excelsior has not consistently met this measure.

Additional Evidence

Mathematics Mean Growth Percentile by Grade Level and School Year

Grade	Mean Growth Percentile			
	2010-11	2011-12	2012-13	Statewide Average
3			--	50.0
4			31	50.0
5			40	50.0
6			46	50.0
7			29.5	50.0
8			36	50.0
All	37.0	48.7	36.5	50.0

Summary of the Mathematics Goal

Brooklyn Excelsior met 1 of the 5 measures laid out in their accountability plan. Additionally they showed meaningful progress in the absolute goal, and by virtue of not collecting all of their free and reduced lunch forms changed the expectations for the school on the comparative regression analysis.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students who are enrolled in at least their second year will perform at proficiency on the New York State mathematics exam for grades 3-8.	Did Not Achieve
Absolute	Each year, the school’s aggregate Performance Level Index (PLI) on the state mathematics exam will meet that year’s Annual Measurable Objective (AMO) set forth in the state’s NCLB accountability system.	Did Not Achieve
Comparative	Each year, the percent of all tested students who are enrolled in at least their second year and performing at proficiency on the state mathematics exam will be greater than that of students in the same tested grades in the local school district.	Achieved
Comparative	Each year, the school will exceed its predicted level of performance on the state mathematics exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State. (Using 2012-13 school district results.)	Did Not Achieve
Growth	Each year, under the state’s Growth Model the school’s mean unadjusted growth percentile in mathematics for all tested students in grades 4-8 will be above the state’s unadjusted median growth percentile.	Did Not Achieve

Action Plan

- Brooklyn Excelsior will concentrate on differentiation of instruction to improve overall student performance with a focus on at-risk learners which are not currently meeting proficiency. We have implemented the workshop model this year which we will continue to institute in order to meet students’ needs. We will continue to provide enrichment opportunities for students.
- We will be implementing mock testing in second grade. Paraprofessional schedules will support students in classes with greatest need.
- We will continue to implement the workshop model in order to differentiate instruction for our students as well as implement programs and engage organizations that enhance our students’ positive development. We will increase ELL support, encourage the use of CST packets, and increase our special education services.
- An action plan will be implemented for grades 6-8 in order to address the achievement gap. The action plan will be developed in partnership with Generation Ready, a curriculum consultant group specialized in education and professional development of teachers. Students

who exhibit a high need of support will be provided with small group instruction, paraprofessional assistance, and additional support staff in order to improve achievement rates on state assessments.

- During weekly professional development sessions, teachers will work in their grade teams to create strategic lesson plans targeting specific ELA and math standards needing more review as made evident by data analysis. Teachers will also revisit the year-long pacing guide to ensure that major common core standards are revisited and reviewed to increase student proficiency.
- Math teachers will use EngageNY and the Big Ideas test generator to create additional practice on specific common core math standards. Teachers will give a timed weekly ELA and math assessment in order to increase student stamina and proficiency.
- Deans will follow up with each teacher on student performance during weekly One-on-One meetings so deans can monitor growth of all students in each class. Student performance on these assessments will be used to drive the instructional planning for the class as a whole and small groups. Samples of short responses and essays will be brought to One-on-One meetings for analysis so that deans can assist teachers in determining what writing skills need to be retaught and reinforced for specific students.
- With staffing and funding availability we would like to continue Brooklyn Excelsior's Math League, an after school program that enriches students' mathematical development through real world implementation of mathematics.
- Math IXL (online tool) will be used by instructional staff to differentiate instruction for students who are below grade level in math.

SCIENCE

Goal 3: Science

Students will be proficient in Science.

Background

We know that our curriculum must prepare students for a rigorous high school curriculum to provide them with the best opportunity for college success. As such, we implement a rigorous curricular program, including a robust system of assessment, which is built around the New York State Learning Standards (NYSL) for science and aligns with our mission. Staff is provided with professional development to support the implementation of the school's science curriculum.

Goal 3: Absolute Measure

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

Method

The school administered the New York State Testing Program science assessment to students in 4th and 8th grade in spring 2014. The school converted each student's raw score to a performance level and a grade-specific scaled score. The criterion for success on this measure requires students enrolled in at least their second year (defined as enrolled by BEDS day of the previous school year) to score at proficiency.

Results

In 2013-14, 74% of students in their 2nd year at Brooklyn Excelsior scored at or above Level 3.

Charter School Performance on 2013-14 State Science Exam By All Students and Students Enrolled in At Least Their Second Year

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
4	97%	69	98%	80
8	54%	83	54%	87
All	74%	152	75%	167

Evaluation

Brooklyn Excelsior did not meet his measure. With 74% of students scoring at or above Level 3, the school missed the absolute measure by 1 percentage point. Brooklyn Excelsior met this measure for 4th grade students, and for all students tested.

Additional Evidence

Over the term of the charter Brooklyn Excelsior has consistently met this measure, with 2013-14 being the first year out of the last four that Brooklyn Excelsior has not met this measure.

Science Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year at Proficiency					
	2011-12		2012-13		2013-14	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
4	100%	70	98%	65	97%	69
8	71%	78	83%	87	54%	83
All	84%	148	90%	152	74%	152

Goal 3: Comparative Measure

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

Method

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

Results

Brooklyn Excelsior achieved a proficiency rate of 74 percent in science. Data for the district public schools is not yet available. Therefore, we are unable to compare Brooklyn Excelsior scores to those of the district schools.

2013-14 State Science Exam

Charter School and District Performance by Grade Level

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
4	97%	69	--	--
8	54%	83	--	--
All	74%	152	--	--

Evaluation

Because data for district public schools has not yet been released, we are unable to determine if the School met this measure.

Additional Evidence

Because data for district public schools has not yet been released, we are unable to determine if the School met this measure. However, the school has consistently met this measure for the past four years.

**Science Performance of Charter School and Local District
by Grade Level and School Year**

Grade	Percent of Charter School Students at Proficiency and Enrolled in At Least their Second Year Compared to Local District Students					
	2011-12		2012-13		2013-14	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
4	100%	89%	98%	86%	97%	
8	71%	63%	83%	34%	54%	
All	84%	77%	90%	61%	74%	

Summary of the Science Goal

Brooklyn Excelsior missed the absolute measure by 1 percentage point. 2013-14 district results are not yet publicly available, but historically Brooklyn Excelsior has met this measure.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State examination.	Did Not Achieve
Comparative	Each year, the percent of all tested students enrolled in at least their second year and performing at proficiency on the state exam will be greater than that of all students in the same tested grades in the local school district.	Achieved Historically

Action Plan

- We will continue to implement the workshop model in order to differentiate instruction for our students as well as implement programs and engage organizations that enhance our students' positive development. We will increase ELL support, encourage the use of CST packets, and increase our special education services.
- We have implemented the workshop model this year which we will continue to institute in order to meet students' needs. We will also continue to provide enrichment opportunities for students.
- We will be implementing test prep in second grade. Paraprofessional schedules will support students in classes with greatest need.

- The school uses differentiated instruction by implementing regularly-scheduled workshop sessions and flexible grouping in order to meet each student’s individual learning needs.
- Discovery Learning (online tool) will be used by instructional staff to differentiate instruction for students in interactive and engaging ways.
- The school supports and encourages staff to arrange for field trips that enhance students’ understanding of science concepts such as visiting science museums.

NCLB

Goal 4: NCLB
Under the state’s NCLB accountability system, the school’s Accountability Status will be “Good Standing” each year.

Goal 4: Absolute Measure
Under the state’s NCLB accountability system, the school’s Accountability Status is in good standing: the state has not identified the school as a Focus School nor determined that it has met the criteria to be identified as a local-assistance-plan school.

Method

Since *all* students are expected to meet the state's learning standards, the federal No Child Left Behind legislation stipulates that various sub-populations and demographic categories of students among all tested students must meet state proficiency standards. New York, like all states, established a system for making these determinations for its public schools. Each year the state issues School Report Cards. The report cards indicate each school’s status under the state’s No Child Left Behind (NCLB) accountability system.

Results

Brooklyn Excelsior is a school in good standing.

NCLB Status by Year

Year	Status
2011-12	Good Standing
2012-13	Good Standing
2013-14	Good Standing

APPENDIX A: HIGH SCHOOL GOALS AND MEASURES

Not applicable. Brooklyn Excelsior does not serve high school grades.

APPENDIX B: OPTIONAL GOALS

The following section contains a Parent Satisfaction optional goal, as well as examples of possible optional measures.

Goal 5: Attendance

Each year, the school will average a student attendance rate at or above 93%.

Method

The student attendance rate will be determined using the school's Average Daily Attendance during the 2013-2014 school year.

Results

For 2013-2014, the student attendance rate for Brooklyn Excelsior Charter School was 94.67%

Evaluation

Brooklyn Excelsior met this goal. With an attendance rate of 94.67% Brooklyn Excelsior Charter School exceeded the stated measure of 93%.

Goal 6: Financial Compliance

Each year, the school will receive an unqualified audit from an independent certified public accounting firm hired by the board.

Method

Brooklyn Excelsior Charter School's Board of Trustees will retain an independent certified public accounting firm to review the school's financial transactions.

Results

The results of this goal are to be determined. Brooklyn Excelsior Charter School received an unqualified audit from an independent certified public accounting firm for the school year ending in 2013 and expects to receive one for the school year ending in 2014. The unqualified audit will be submitted by November 1, 2014.

Evaluation

The evaluation of this goal is yet to be determined.

Goal 7: Financial Compliance

Each year, the school will maintain a positive cash flow as measured using financial statements and the annual audit report.

Method

Brooklyn Excelsior Charter School will retain an independent certified accounting firm to review the school's financial transactions.

Results

Brooklyn Excelsior Charter School maintained a positive fund balance for the school year ending in 2014.

Evaluation

Brooklyn Excelsior Charter School met this measure by maintaining a positive fund balance for the school year ending in 2014.

Goal 8: Management Partner Evaluation

Each year, the school's Board of Trustees will assess the performance of its education management partner. The review will be used to identify the management partner's successes and opportunities to improve its future performance, as well as ensure the Board and management partner's relationship is effectively serving the school.

Method

The Board will conduct a performance assessment of its education management partner, National Heritage Academies, to identify successes and improvement areas.

Results

The Brooklyn Excelsior Charter School Board was unable to conduct an assessment of its education management partner, National Heritage Academies, due to the cancelation of its Board meeting and the inability to immediately reschedule.

Evaluation

Brooklyn Excelsior did not meet this goal. An assessment of National Heritage Academies will be undertaken during a regularly scheduled meeting for the 2013-14 academic year.

Goal 9: Legal Obligations and Compliance

Each year, the school's Board of Trustees will maintain a relationship with independent legal counsel that reviews relevant policies, documents, and incidents and makes recommendations as needed, and in proportion to the legal expertise on the board of trustees, if any.

Method

Throughout the school year, the Board of Trustees are presented with a number of issues which require legal review. Policies, documents, and issues are shared with the Board's independent legal counsel for analysis and recommendations.

Results

The Board appointed its legal counsel during its annual meeting. The Board's counsel thoroughly reviewed all issues and provided the Board with timely and thoughtful responses to aid in their decision-making.

Evaluation

The Board successfully met this measure in 2013-2014.

Transmittal Form
Annual Financial Statement Audit Report
for SUNY Authorized Charter Schools

School Name:	Brooklyn Excelsior Charter School
Date (Report is due Nov. 1):	November 1, 2014
School Fiscal Contact Name:	Jeff Ratuszny
School Fiscal Contact Email:	[REDACTED]
School Fiscal Contact Phone:	[REDACTED]
School Audit Firm Name:	Plante & Moran, PLLC
School Audit Contact Name:	Michael Lamfers
School Audit Contact Email:	michael.lamfers@plantemoran.com
School Audit Contact Phone:	616-643-4099
Audit Period:	2013-14
Prior Year:	2012-13

The following items are required to be included:

- The independent auditor’s report on financial statements and notes.
- Excel template file containing the Financial Position, Statement of Activities, Cash Flow and Functional Expenses worksheets.
- Reports on internal controls over financial reporting and on compliance.

The additional items listed below should be included if applicable. Please explain the reason(s) if the items are not included. Examples might include: a written management letter was not issued; the school did not expend federal funds in excess of the Single Audit Threshold of \$500,000; the management letter response will be submitted by the following date (should be no later than 30 days from the submission of the report); etc.

Item	If not included, state the reason(s) below (if not applicable fill in N/A):
Management Letter	A written management letter was not issued; Audit conclusion letter to those charged with governance attached
Management Letter Response	A written management letter was not issued.
Form 990	Form 990 has been extended and will be filed with the IRS no later than February 15, 2015
Federal Single Audit (A-133) ¹	Included
Corrective Action Plan	N/A

Please also send an ELECTRONIC copy of: 1.) This transmittal form; 2.) Audited Financial Report; and if applicable 3.) Management Letter and Response; 4.) Federal Single Audit (A-133) ONLY to the following offices via email. A copy of the Excel file containing the four schedules Does NOT need to be included.

NYS Education Department Public School Choice Programs 89 Washington Avenue Room 462 EBA Albany, New York 12234 charterschools@mail.nysed.gov	NYS Education Department Office of Audit Services 89 Washington Avenue Room 524 EBA Room 524 EBA Albany, New York 12234 fsanda133@mail.nysed.gov
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¹ A copy of the Federal Single Audit must be filed with the Federal Audit Clearinghouse. Please refer to [OMB Circular A-133](#) for the federal filing requirements.

October 28, 2014

To the Board of Directors
Brooklyn Excelsior Charter School

We have audited the financial statements of Brooklyn Excelsior Charter School (the "School") as of and for the year ended June 30, 2014 and have issued our report thereon dated October 28, 2014. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated March 27, 2014, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of Brooklyn Excelsior Charter School. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Our audit of Brooklyn Excelsior Charter School's financial statements has also been conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Under *Government Auditing Standards*, we are obligated to communicate certain matters that come to our attention related to our audit to those responsible for the governance of Brooklyn Excelsior Charter School, including compliance with certain provisions of laws, regulations, contracts, grant agreements, certain instances of error or fraud, illegal acts applicable to government agencies, and significant deficiencies in internal control that we identify during our audit. Toward this end, we issued a separate letter dated October 28, 2014 regarding our consideration of Brooklyn Excelsior 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.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our letter about planning matters dated June 1, 2014.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Brooklyn Excelsior Charter School are described in Note 2 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2014.

We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus.

We noted no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

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

There were no significant balances, amounts, or disclosures in the financial statements based on sensitive management estimates.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

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

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

We did not detect any misstatements as a result of audit procedures.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the School, and business plans and strategies that may affect the risks of material misstatement with management each year prior to retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 28, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

This information is intended solely for the use of the board of directors and management of Brooklyn Excelsior Charter School and is not intended to be and should not be used by anyone other than these specified parties.

To the Board of Directors
Brooklyn Excelsior Charter School

October 28, 2014

We welcome any questions you may have regarding the following communications and we would be willing to discuss any of these or other questions that you might have at your convenience.

Very truly yours,

Plante & Moran, PLLC

A handwritten signature in black ink that reads "Michael Lamfers". The signature is written in a cursive style with a large, sweeping initial "M".

Michael A. Lamfers, CPA
Partner

A handwritten signature in black ink that reads "Michelle M. Goss". The signature is written in a cursive style with a large, sweeping initial "M".

Michelle M. Goss, CPA
Partner

BROOKLYN EXCELSIOR CHARTER SCHOOL



Financial Statements, Additional
Information, and Federal Awards
Supplemental Information as of and for the
Years Ended June 30, 2014 and 2013, and
Independent Auditor's Reports

BROOKLYN EXCELSIOR CHARTER SCHOOL

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Independent Auditor's Report

To the Board of Directors
Brooklyn Excelsior Charter School

Report on the Financial Statements

We have audited the accompanying financial statements of Brooklyn Excelsior Charter School (the "School"), which comprise the statement of financial position as of June 30, 2014 and 2013 and the related statements of activities and change in net assets and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

To the Board of Directors
Brooklyn Excelsior Charter School

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Brooklyn Excelsior Charter School as of June 30, 2014 and 2013 and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2014 on our consideration of Brooklyn Excelsior Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Brooklyn Excelsior Charter School's internal control over financial reporting and compliance.

Plante & Moran, PLLC

October 28, 2014

BROOKLYN EXCELSIOR CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION JUNE 30, 2014 AND 2013

	2014	2013
ASSETS		
CURRENT ASSETS:		
Cash	\$ 121,496	\$ 108,244
Due from governmental revenue sources	<u>274,964</u>	<u>75,496</u>
Total current assets	<u>396,460</u>	<u>183,740</u>
NON-CURRENT ASSETS:		
Capital assets	121,120	119,935
Less accumulated depreciation	<u>(42,012)</u>	<u>(28,360)</u>
Total capital assets, net of accumulated depreciation	<u>79,108</u>	<u>91,575</u>
TOTAL	<u>\$ 475,568</u>	<u>\$ 275,315</u>
LIABILITIES AND NET ASSETS		
LIABILITIES:		
Deferred revenue	\$ 18,080	\$ 4,600
Accounts payable	1,120	1,213
Contracted service fee payable	<u>332,192</u>	<u>146,202</u>
Total liabilities	<u>351,392</u>	<u>152,015</u>
NET ASSETS:		
Unrestricted and undesignated	<u>124,176</u>	<u>123,300</u>
TOTAL	<u>\$ 475,568</u>	<u>\$ 275,315</u>

See notes to financial statements.

BROOKLYN EXCELSIOR CHARTER SCHOOL

STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS YEARS ENDED JUNE 30, 2014 AND 2013

	2014	2013
REVENUES, GAINS AND OTHER SUPPORT:		
State aid	\$ 9,553,173	\$ 9,806,385
Other state sources	319,657	140,873
Federal sources	860,375	856,715
Private sources	<u>24,496</u>	<u>38,858</u>
Total revenues, gains and other support	10,757,701	10,842,831
EXPENSES:		
Contracted service fee	10,743,173	10,857,140
Depreciation	<u>13,652</u>	<u>13,274</u>
Total expenses	<u>10,756,825</u>	<u>10,870,414</u>
CHANGE IN UNRESTRICTED NET ASSETS	876	(27,583)
NET ASSETS:		
Beginning of year	<u>123,300</u>	<u>150,883</u>
End of year	<u>\$ 124,176</u>	<u>\$ 123,300</u>

See notes to financial statements.

BROOKLYN EXCELSIOR CHARTER SCHOOL

STATEMENT OF CASH FLOWS YEARS ENDED JUNE 30, 2014 AND 2013

	2014	2013
CASH FLOWS PROVIDED BY (USED IN) OPERATING ACTIVITIES:		
State aid	\$ 9,570,835	\$ 9,806,385
Other state sources	306,881	189,873
Federal sources	669,278	1,079,189
Private sources	24,719	38,877
Payments for services rendered	<u>(10,557,276)</u>	<u>(11,128,706)</u>
Net cash provided by (used in) operating activities	<u>14,437</u>	<u>(14,382)</u>
NET INCREASE (DECREASE) IN CASH	13,252	(14,382)
CASH — Beginning of year	<u>108,244</u>	<u>122,626</u>
CASH — End of year	<u>\$ 121,496</u>	<u>\$ 108,244</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:		
Change in net assets	\$ 876	\$ (27,583)
Depreciation	13,652	13,274
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Change in due from governmental revenue sources	(199,468)	276,084
Change in accounts payable	(93)	(100)
Change in deferred revenue	13,480	(4,591)
Change in contracted service fee payable	<u>185,990</u>	<u>(271,466)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>\$ 14,437</u>	<u>\$ (14,382)</u>

See notes to financial statements.

BROOKLYN EXCELSIOR CHARTER SCHOOL

NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEARS ENDED JUNE 30, 2014

1. NATURE OF OPERATIONS

Brooklyn Excelsior Charter School (the "School") is a public charter school as defined by Article 56 of the New York State Education Law which provides education based on rigorous teaching methods, parental involvement, student responsibility, and basic moral values. The School operates under a charter approved by the State University of New York, which is responsible for oversight of the School's operations. The charter expires July 31, 2018 and is subject to renewal. Management believes the charter will be renewed in the ordinary course of business. The School provides education, at no cost to the parent, to students in kindergarten through the eighth grade. Enrollment is open to all appropriately aged children without regard to gender, ethnic background, disability, and/or religious affiliation. The School is exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3).

The School's primary source of revenue is provided by the State of New York and consists of an amount per student multiplied by weighted average student counts. The state revenue is recognized ratably over the school year and was funded through payments from July 2013 through May 2014 for the year ended June 30, 2014.

The Board of Trustees of the School has entered into a management agreement (the "agreement") with National Heritage Academies, Inc. (NHA) which requires NHA to provide administration, strategic planning and all labor, materials, equipment, and supervision necessary for the provision of educational services to students. As part of the consideration received under the agreement, NHA also provides the facility in which the School operates. The agreement will continue until termination or expiration of the charter, unless at least 90 days written notice of intent to terminate or renegotiate is given by either the School or NHA.

Under the terms of the agreement, NHA receives as remuneration for its services an amount equal to the total revenue received by the School from all revenue sources.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting — The financial statements have been prepared in accordance with Section 2851 of the Education Law of the State of New York which requires such statements to be prepared on the accrual basis of accounting in accordance with generally accepted accounting principles accepted in the United States of America for not-for-profit organizations.

Estimates — The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements

and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash — Cash as of June 30, 2014 and 2013 represents bank deposits which are covered by federal depository insurance.

Deferred Revenue — Deferred revenue as of June 30, 2014 and 2013 consists of funds received for services which have not yet been performed.

Contracted Service Fee Payable — Contracted service fee payable represents a timing difference between funds received from governmental sources and amounts payable to NHA in accordance with the services agreement.

Capital Assets — Capital assets, which include other equipment, are reported in at historical cost. Capital assets are defined by the School as assets with an initial individual cost of more than \$2,000 and an estimated useful life in excess of one year.

Other equipment is depreciated using the straight-line method over useful lives of 3–10 years.

The Financial Statements — The financial statements are presented as follows:

Net assets and changes therein are classified and reported as follows:

- *Unrestricted Net Assets* — Net assets which are not subject to donor imposed or governmental stipulations.

Revenues and contributions are reported as follows:

- Revenues, gains and other support are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed or governmental restrictions. Expenses are reported as decreases in unrestricted net assets. Other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or governmental restriction. Expiration of temporary restrictions on net assets (i.e., the donor-stipulated purposes has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.
- Revenue is recorded when earned, regardless of the timing of related cash flows. Grants are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Income Taxes — The School operates as a nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The School has received notification from the Internal Revenue Service (IRS) that they are considered exempt from Federal income tax under Section 501(c)(3) of the internal revenue code.

The School has evaluated its position regarding the accounting for uncertain income tax positions and does not believe that it has any material uncertain tax positions. The School recognizes the effect of income tax positions only if the positions are more likely than not of being sustained. Recognized income tax positions are recorded at the largest amount that is

greater than 50% likely of being realized upon settlement with a taxing authority that has full knowledge of all relevant information. The determination of whether or not a tax position has met the more-likely-than-not recognition threshold considers the facts, circumstances and other information available at the reporting date and is subject to management's judgment. Changes in the recognition or measurement are reflected in the period in which the change in judgment occurs. The School is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Management believes it is no longer subject to income tax examinations prior to June 30, 2011.

3. RISK MANAGEMENT

The School is exposed to various risks of loss related to general liability. Commercial insurance policies to cover certain risks of loss have been obtained. There have been no significant reductions in insurance coverage during fiscal year 2014, and claims did not exceed coverage less retained risk deductible amounts in the past fiscal year.

4. CONTINGENCIES

The School has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

5. CAPITAL ASSETS

Capital asset activity of the school was as follows:

Year ended June 30, 2014	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Equipment	\$ 119,935	\$ 1,185	\$ -	\$ 121,120
Total capital assets at historical cost	<u>119,935</u>	<u>1,185</u>	<u>-</u>	<u>121,120</u>
Less accumulated depreciation — equipment	<u>28,360</u>	<u>13,652</u>	<u>-</u>	<u>42,012</u>
Total accumulated depreciation	<u>28,360</u>	<u>13,652</u>	<u>-</u>	<u>42,012</u>
Total capital asset activity, net	<u>\$ 91,575</u>	<u>\$ (12,467)</u>	<u>\$ -</u>	<u>\$ 79,108</u>

Year ended June 30, 2013	Beginning Balance	Additions	Disposals	Ending Balance
Equipment	<u>\$ 119,935</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,935</u>
Total capital assets at historical cost	<u>119,935</u>	<u>-</u>	<u>-</u>	<u>119,935</u>
Less accumulated depreciation — equipment	<u>15,086</u>	<u>13,274</u>	<u>-</u>	<u>28,360</u>
Total accumulated depreciation	<u>15,086</u>	<u>13,274</u>	<u>-</u>	<u>28,360</u>
Total capital asset activity, net	<u>\$ 104,849</u>	<u>\$ (13,274)</u>	<u>\$ -</u>	<u>\$ 91,575</u>

6. OPERATING LEASE

The School has entered into a sublease agreement with NHA for a facility to house the School. The lease term was extended through July 31, 2018. Rental payments required by the lease for the period through June 30, 2014 were \$2,571,684 payable in monthly payments of \$214,307. Rental payments required by the amended lease through July 31, 2018 are \$2,314,512 annually payable in monthly payments of \$192,876.

7. FUNCTIONAL EXPENSES

The School provides a comprehensive education programs to enrolled students. Expenses incurred for these programs and other expenses are as follows:

	2014	2013
Program services:		
Regular education	\$ 7,970,644	\$ 7,910,813
Special education	377,300	346,741
Supporting services — management and general	<u>2,395,229</u>	<u>2,599,586</u>
Total contracted service fee	10,743,173	10,857,140
Depreciation expense	<u>13,652</u>	<u>13,274</u>
Total contracted service fee	<u>\$ 10,756,825</u>	<u>\$ 10,870,414</u>

8. SUBSEQUENT EVENTS

Events or transactions for the year ended June 30, 2014 have been evaluated through October 28, 2014, the date the financial statements were available to be issued. The financial statements and the notes thereto do not reflect events or transactions after this date.

* * * * *

ADDITIONAL INFORMATION

BROOKLYN EXCELSIOR CHARTER SCHOOL

SCHEDULE OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2014 WITH COMPARATIVE INFORMATION FOR THE YEAR ENDED JUNE 30, 2013

	2014			2013 Total
	Program Services		Supporting Services	
	Regular Education	Special Education	Management and General	
Contracted service fee:				
Salaries and wages	\$ 2,926,658	\$ 209,538	\$ -	\$ 3,136,196
Retirement contributions	47,553	3,905	-	51,458
Other employee benefits	403,752	35,849	-	439,601
Payroll taxes	260,318	18,131	-	278,449
Accounting fees	11,489	-	274,860	286,349
Supplies	374,601	9,158	24,248	408,007
Postage and shipping	10,374	-	-	10,374
Occupancy	3,200,155	-	-	3,200,155
Food service	404,855	-	-	404,855
Equipment rental and maintenance	17,382	-	-	17,382
Printing and publications	57,082	-	-	57,082
Travel	3,197	23	-	3,220
Professional development and meetings	58,309	12	-	58,321
Professional fees	128,956	100,684	-	229,640
Instructional support	-	-	404,501	404,501
Academic and general support	-	-	456,597	456,597
Enrollment and parent relations	-	-	122,192	122,192
Board support	-	-	195,885	195,885
Human resources	-	-	410,739	410,739
Support services	-	-	67,660	67,660
Technology services	332	-	313,077	313,409
Marketing and business development	5,576	-	125,470	131,046
Insurance	38,702	-	-	38,702
Miscellaneous	21,353	-	-	21,353
Total contracted service fee	7,970,644	377,300	2,395,229	10,743,173
Depreciation	13,652	-	-	13,652
Total Expenses	<u>\$7,984,296</u>	<u>\$377,300</u>	<u>\$2,395,229</u>	<u>\$10,756,825</u>
				<u>\$10,870,414</u>

Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management and the Board of Directors
Brooklyn Excelsior 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 Brooklyn Excelsior Charter School (the "School"), which comprise the statement of financial position as of June 30, 2014 and the related statements of activities and change in net assets and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 28, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Brooklyn Excelsior 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

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

To Management and the Board of Directors
Brooklyn Excelsior Charter School

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Brooklyn Excelsior 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Plante & Moran, PLLC

Grand Rapids, Michigan
October 28, 2014

SUPPLEMENTAL INFORMATION

Report on Compliance for the Major Federal Program;
Report on Internal Control Over Compliance

Independent Auditor's Report

To the Board of Directors
Brooklyn Excelsior Charter School

Report on Compliance for the Major Federal Program

We have audited Brooklyn Excelsior Charter School's (the "School") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on its major federal program for the year ended June 30, 2014. Brooklyn Excelsior Charter School's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for Brooklyn Excelsior Charter School's major federal program based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Brooklyn Excelsior Charter School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for its major federal program. However, our audit does not provide a legal determination of Brooklyn Excelsior Charter School's compliance.

Opinion on the Major Federal Program

In our opinion, Brooklyn Excelsior Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2014.

To the Board of Directors
Brooklyn Excelsior Charter School

Report on Internal Control Over Compliance

Management of Brooklyn Excelsior Charter School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Brooklyn Excelsior Charter School's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Plant & Moran, PLLC

Grand Rapids, Michigan
October 28, 2014

Brooklyn Excelsior Charter School

Schedule of Expenditures of Federal Awards Year Ended June 30, 2014

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	State/Pass- through Grantor's Number	Expenditures
Child Nutrition Cluster			
U.S. Department of Agriculture—			
Passed through New York State Education Department:			
National School Breakfast Program	10.553		\$ 101,853
National School Lunch Program	10.555		<u>228,925</u>
Total U.S. Department of Agriculture			330,778
U.S. Department of Education:			
Passed through New York State Education Department:			
Title I, Part A - Title I, Grants to Local Educational Agencies	84.010	0021134232 0021144232	36,719 <u>336,129</u>
Total Title I, Part A - Title I, Grants to Local Educational Agencies			372,848
Title II, Improving Teacher Quality	84.367	0147134232 0147144232	35,104 <u>31,926</u>
Total Title II, Improving Teacher Quality			67,030
Race to the Top - ARRA	84.395	5500134232 5500144232	(1) <u>18,544</u>
Total Race to the Top - ARRA			18,543
Passed through New York City Department of Education—			
IDEA, Part B	84.027	84K731	<u>71,176</u>
Total U.S. Department of Education			<u>529,597</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 860,375</u>

BROOKLYN EXCELSIOR CHARTER SCHOOL

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2014

Note 1 - Basis of Presentation and Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Brooklyn Excelsior Charter School under programs of the federal government for the year ended June 30, 2014. Expenditures reported on the Schedule are reported on the same basis of accounting as the financial statements, although the basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-87, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Because the Schedule presents only a selected portion of the operations of Brooklyn Excelsior Charter School, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows, if applicable, of Brooklyn Excelsior Charter School. Pass-through entity identifying numbers are presented where available.

Note 2 - Grant Auditor Report

Management has utilized the Federal/State Grant Payments - End of Year Report as published by the New York State Education Department in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.

BROOKLYN EXCELSIOR CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2014

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? Yes No

Identification of major program:

CFDA Number	Name of Federal Program or Cluster
84.010	Title 1 A

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? Yes No

BROOKLYN EXCELSIOR CHARTER SCHOOL

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2014**

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None

Appendix B: Total Expenditures and Administrative Expenditures per Child

Created Monday, July 14, 2014

Updated Wednesday, July 30, 2014

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Charter School Name: 331600860847 BROOKLYN EXCELSIOR CS

B. Financial Information

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

1. Total Expenditures Per Child

To calculate 'Total Expenditures per Child' take total expenditures (from the unaudited 2013-14 Schedule of Functional Expenses) and divide by the count of students you reported on of BEDS Day. (Integers Only. No dollar signs or commas).

1. Total Expenditures Per Child Line 1: Total Expenditures	10725123
1. Total Expenditures Per Child Line 2: BEDS Day Pupil Count	703
1. Total Expenditures Per Child Line 3: Divide Line 1 by Line 2	15256

2. Administrative Expenditures per Child

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 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:

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

Please note the following:

Do not include the FTE of personnel dedicated to administration of the instructional programs.

Do not include Employee Benefit costs or expenditures in the above calculations.

A template for the Schedule of Functional Expenses is provided on page 21 of the 2012 Annual Report Guidelines to assist schools identify the categories of expenses needed to compute the two per pupil calculations. This template does not need to be completed or submitted on August 1st as it will be submitted November 1st as part of the audited financial statements. Therefore schools should use unaudited amounts for these per pupil calculations. (See the 2013-14 Annual Report Guidelines in "Resources" area of your portal task page).

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 1: Relevant Personnel Services Cost (Row)	0
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 2: Management and General Cost (Column)	2375994
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 3: Sum of Line 1 and Line 2	2375994
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 4: BEDS Day Pupil Count	703
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 5: Divide Line 3 by the BEDS Day Pupil Count	3379

Thank you.

Brooklyn Excelsior Charter School Budget / Operating Plan 2014-15														
6	Total Revenue	-	1,622,013	-	-	3,232,004	-	-	3,244,002	-	-	2,735,899	-	-
7	Total Expenses	-	2,360,157	-	-	2,839,272	-	-	2,916,205	-	-	2,718,284	-	-
8	Net Income	-	(738,144)	-	-	392,732	-	-	327,797	-	-	17,615	-	-
9	Actual Student Enrollment	-	710	-	-	710	-	-	710	-	-	710	-	-
10	Total Paid Student Enrollment	-	708	-	-	708	-	-	708	-	-	708	-	-
11														
12		Prior Year Actual	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
13		2013-14	Original	Current	Variance	Original	Current	Variance	Original	Current	Variance	Original	Current	Variance
139	ENROLLMENT - *School Districts Are Linked To Above Entries*													
161	NYDOE	-	710	-	-	710	-	-	710	-	-	710	-	-
162	School District 2 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
163	School District 3 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
164	School District 4 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
165	School District 5 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
166	School District 6 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
167	School District 7 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
168	School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
169	School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
170	School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
171	School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
172	School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
173	School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
174	School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
175	School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
176	School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
177	TOTAL ENROLLMENT	-	710	-	-	710	-	-	710	-	-	710	-	-
178	REVENUE PER PUPIL	-	2,285	-	-	4,552	-	-	4,569	-	-	3,853	-	-
180	EXPENSES PER PUPIL	-	3,324	-	-	3,999	-	-	4,107	-	-	3,829	-	-

Brooklyn Excelsior Charter School Budget / Operating Plan 2014-15						DESCRIPTION OF ASSUMPTIONS
6	Total Revenue	10,833,918	10,833,918	-	10,833,918	10,833,918
7	Total Expenses	10,833,918	10,833,918	-	(10,833,918)	(10,833,918)
8	Net Income	-	-	-	-	-
9	Actual Student Enrollment	-	-	-	-	-
10	Total Paid Student Enrollment	-	-	-	-	-
11						
12						
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58						
68	EXPENSES					
69	ADMINISTRATIVE STAFF PERSONNEL COSTS					
70	Executive Management	No. of Positions	-	-	-	-
71	Instructional Management	-	154,600	154,600	-	(154,600)
72	Deans, Directors & Coordinators	-	274,523	274,523	-	(274,523)
73	CFO / Director of Finance	-	-	-	-	-
74	Operation / Business Manager	-	-	-	-	-
75	Administrative Staff	-	96,324	96,324	-	(96,324)
76	TOTAL ADMINISTRATIVE STAFF	-	525,447	525,447	-	(525,447)
77						
78	INSTRUCTIONAL PERSONNEL COSTS					
79	Teachers - Regular	-	1,919,394	1,919,394	-	(1,919,394)
80	Teachers - SPED	-	225,280	225,280	-	(225,280)
81	Substitute Teachers	-	39,440	39,440	-	(39,440)
82	Teaching Assistants	-	-	-	-	-
83	Specialty Teachers	-	232,457	232,457	-	(232,457)
84	Aides	-	20,465	20,465	-	(20,465)
85	Therapists & Counselors	-	29,795	29,795	-	(29,795)
86	Other	-	-	-	-	-
87	TOTAL INSTRUCTIONAL	-	2,466,831	2,466,831	-	(2,466,831)
88						
89	NON-INSTRUCTIONAL PERSONNEL COSTS					
90	Nurse	-	-	-	-	-
91	Librarian	-	49,004	49,004	-	(49,004)
92	Custodian	-	-	-	-	-
93	Security	-	-	-	-	-
94	Other	-	-	-	-	-
95	TOTAL NON-INSTRUCTIONAL	-	49,004	49,004	-	(49,004)
96						
97	SUBTOTAL PERSONNEL SERVICE COSTS	-	3,041,282	3,041,282	-	(3,041,282)
98						
99	PAYROLL TAXES AND BENEFITS					
100	Payroll Taxes	-	280,204	280,204	-	(280,204)
101	Fringe / Employee Benefits	-	433,231	433,231	-	(433,231)
102	Retirement / Pension	-	60,184	60,184	-	(60,184)
103	TOTAL PAYROLL TAXES AND BENEFITS	-	773,619	773,619	-	(773,619)
104						
105	TOTAL PERSONNEL SERVICE COSTS	-	3,814,901	3,814,901	-	(3,814,901)
106						
107	CONTRACTED SERVICES					
108	Accounting / Audit	-	316,362	316,362	-	(316,362)
109	Legal	-	18,900	18,900	-	(18,900)
110	Management Company Fee	-	-	-	-	-
111	Nurse Services	-	-	-	-	-
112	Food Service / School Lunch	-	-	-	-	-
113	Payroll Services	-	-	-	-	-
114	Special Ed Services	-	114,991	114,991	-	(114,991)
115	Titlement Services (i.e. Title I)	-	96,315	96,315	-	(96,315)
116	Other Purchased / Professional / Consulting	-	713,706	713,706	-	(713,706)
117	TOTAL CONTRACTED SERVICES	-	1,260,274	1,260,274	-	(1,260,274)
118						
119	SCHOOL OPERATIONS					
120	Board Expenses	-	-	-	-	-
121	Classroom / Teaching Supplies & Materials	-	116,558	116,558	-	(116,558)
122	Special Ed Supplies & Materials	-	3,300	3,300	-	(3,300)
123	Textbooks / Workbooks	-	4,200	4,200	-	(4,200)
124	Supplies & Materials other	-	22,200	22,200	-	(22,200)
125	Equipment / Furniture	-	86,310	86,310	-	(86,310)
126	Telephone	-	-	-	-	-
127	Technology	-	398,052	398,052	-	(398,052)
128	Student Testing & Assessment	-	157,697	157,697	-	(157,697)
129	Field Trips	-	4,080	4,080	-	(4,080)
130	Transportation (student)	-	-	-	-	-
131	Student Services - other	-	-	-	-	-
132	Office Expense	-	114,577	114,577	-	(114,577)
133	Staff Development	-	96,006	96,006	-	(96,006)
134	Staff Recruitment	-	2,400	2,400	-	(2,400)
135	Student Recruitment / Marketing	-	210,342	210,342	-	(210,342)
136	School Meals / Lunch	-	430,451	430,451	-	(430,451)
137	Travel (Staff)	-	6,985	6,985	-	(6,985)
138	Fundraising	-	-	-	-	-
139	Other	-	789,773	789,773	-	(789,773)
140	TOTAL SCHOOL OPERATIONS	-	2,442,931	2,442,931	-	(2,442,931)
141						
142	FACILITY OPERATION & MAINTENANCE					
143	Insurance	-	40,119	40,119	-	(40,119)
144	Janitorial	-	146,415	146,415	-	(146,415)
145	Building and Land Rent / Lease	-	2,647,810	2,647,810	-	(2,647,810)
146	Repairs & Maintenance	-	244,963	244,963	-	(244,963)
147	Equipment / Furniture	-	24,455	24,455	-	(24,455)
148	Security	-	-	-	-	-
149	Utilities	-	212,050	212,050	-	(212,050)
150	TOTAL FACILITY OPERATION & MAINTENANCE	-	3,315,812	3,315,812	-	(3,315,812)
151						
152	DEPRECIATION & AMORTIZATION	-	-	-	-	-
153	RESERVES / CONTINGENCY	-	-	-	-	-
154						
155	TOTAL EXPENSES	-	10,833,918	10,833,918	-	(10,833,918)
156						
157	NET INCOME	-	-	-	-	-
158						

Brooklyn Excelsior Charter School Budget / Operating Plan 2014-15						DESCRIPTION OF ASSUMPTIONS	
	Original	Total Year Current	Variance	VARIANCE Original vs. PY Current vs. PY			
6	Total Revenue						
7	10,833,918	10,833,918	-	10,833,918	10,833,918		
8	Total Expenses						
9	10,833,918	10,833,918	-	(10,833,918)	(10,833,918)		
10	Net Income						
11	-	-	-	-	-		
12	Actual Student Enrollment						
13	Total Paid Student Enrollment						
14	ENROLLMENT - *School Districts Are Linked To Above Entries*						
15	NYDOE						
16	School District 2 (Enter Name)						
163	School District 3 (Enter Name)						
164	School District 4 (Enter Name)						
165	School District 5 (Enter Name)						
166	School District 6 (Enter Name)						
167	School District 7 (Enter Name)						
168	School District 8 (Enter Name)						
169	School District 9 (Enter Name)						
170	School District 10 (Enter Name)						
171	School District 11 (Enter Name)						
172	School District 12 (Enter Name)						
173	School District 13 (Enter Name)						
174	School District 14 (Enter Name)						
175	School District 15 (Enter Name)						
176	School District - ALL OTHER						
177	TOTAL ENROLLMENT						
178	REVENUE PER PUPIL						
179	EXPENSES PER PUPIL						

Appendix E: Disclosure of Financial Interest Form

Created Friday, August 01, 2014

Page 1

331600860847 BROOKLYN EXCELSIOR CS

An Appendix E: Disclosure of Financial Interest Form must be completed for each active Trustee who served on the charter school's Board of Trustees during the 2013-14 school year. Trustees are at times difficult to track down in the summer months. Trustees may complete and submit at their leisure (but before the deadline) their individual form at:

<http://fluidsurveys.com/surveys/vickie-smith/appendix-e-trustee-disclosure-form/>. Trustees may download and/or email their forms to you upon completion.

Trustees who are technologically advanced may complete the survey using their smartphones or other mobile devices by downloading the this bar code link to the survey <https://fluidsurveys.com/account/surveys/540612/publish/qrcode/>. (Make sure you have the bar code application reader on your phone).

If a Trustee is unable to complete the form by the deadline (i.e, out of the country), the school is responsible for submitting the information required on the form for that individual trustee.

Just send the links via email today to your Trustees requesting that they each complete their form as soon as possible.
Thank you.

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

Yes

Thank you.

Appendix F: BOT Membership Table

Created Wednesday, July 30, 2014

Page 1

331600860847 BROOKLYN EXCELSIOR CS

1. Current Board Member Information

	Full Name of Individual Trustees	Position on Board (Officer or Rep).	Voting Member	Area of Expertise &/or Additional Role	Terms Served & Length (include date of election and expiration)	Committee affiliations
1	Rudyard Ceres	Treasurer	Yes		Number of terms served: 2 Length of each term: 2 – Three year term Date of Election: September 2011 Expiration of Term: June 2017	
2	Stephanie Cuba	Vice Chair/Vice President	Yes		Number of terms served: 3 Length of each term: 3 – Three year term Date of Election: March 2007 Expiration of Term: June 2016	
3	Mark Mannion	Member	Yes		Number of terms served: 2 Length of each term: 2 – Three year term Date of Election: September 2011 Expiration of Term: June 2017	
4	Corey Martin	Chair/President	Yes		Number of terms served: 3 Length of each term: 1- Two year term 2 - Three year term Date of Election: May 2008 Expiration of Term: June 2016	
5	Carol Schulhof	Member	Yes		Number of terms served: 4 Length of each term: 3 – Three year terms, 1 – One year term Date of Election: November 2006 Expiration of Term: June 2016	
6	Omar Wasow	Secretary	Yes		Number of terms served: 5	

Length of each term: 5 – Three year terms

Date of Election: September 2002

Expiration of Term: June 2017

2. Total Number of Members Joining Board during the 2013-14 school year

0

3. Total Number of Members Departing the Board during the 2013-14 school year

0

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

9

5. How many times did the Board meet during the 2013-14 school year?

6

6. How many times will the Board meet during the 2014-15 school year?

6

Thank you.

Appendix I: Teacher and Administrator Attrition

Created Wednesday, July 16, 2014

Updated Wednesday, July 30, 2014

Page 1

Charter School Name: 331600860847 BROOKLYN EXCELSIOR CS

Instructions for completing the Teacher and Administrator Attrition Tables

ALL charter schools should provide, for teachers and administrators only, the full time equivalent (FTE) of staff on June 30, 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.

2013-14 Teacher Attrition Table

FTE Teachers on June 30, 2013	FTE Teachers Additions 7/1/13 – 6/30/14	FTE Teacher Departures 7/1/13 – 6/30/14
38	4	6

2013-14 Administrator Position Attrition Table

FTE Administrator Positions On 6/30/2013	FTE Administrator Additions 7/1/13 – 6/30/14	FTE Administrator Departures 7/1/13 – 6/30/14
4	2	2

Thank you

**Brooklyn Excelsior Charter School
Enrollment and Retention Plan**

Brooklyn Excelsior Charter School understands the need to enroll and retain specific student populations in numbers comparable to the NYC, CSD #16 school district. With full enrollment and a waiting list, meeting the targets for students with disabilities (SWD), English language learners (ELL) and students who qualify for free and reduced price lunch (FRL) is a challenge. Currently, we are meeting the enrollment target for the FRL category and the retention targets for the FRL, SWD, and ELL categories. We are not yet meeting our ELL or SWD enrollment target. Below is a summary of our current enrollment and retention numbers compared to the targets.

2013-14*				
Subgroup	Enrollment Effective Target¹	Actual Enrollment	Retention Effective Target²	Actual Retention
FRL	92%	92.3% N = 657	78.5%	93% N =46
ELL	3.1%	1.7% N = 12	53.2%	100% N = 0
SWD	17.1%	13.7% N = 98	70.8%	86.8% N = 94

ELL Recruitment Efforts

In order to make progress toward our ELL enrollment targets, we have implemented the following strategies (and will continue to do so in the coming school year):

- Advertisements and notifications were placed in the following publications: La Voz Hispana, Haiti Observateur, V Novom Svete, Weekly Sada – E Pakistan, World Journal, and The Akhon Samoy. In these publications, we specifically mentioned that the school provides services to students for whom English is their second language.
- Fliers were distributed in English, Arabic, Bengali, French, Haitian, and Spanish to families throughout the community including daycare centers, grocery stores, community centers, and churches inviting families to attend the Enrollment Information Meeting.
- Host an Enrollment Information Meeting for all parents interested in the school and provided student applications available in a number of languages: Arabic, Bengali, Chinese, English, Haitian Creole, Italian, Korean, Polish, Russian, Spanish, and Urdu. At the enrollment meetings, information regarding the ELL Program and its ability to meet the needs of ELL students was provided. We provided ELL families with strategies to help their children in school, specific English Language Development (ELD) strategies for such parents.
- To ensure the retention of accepted students, and in compliance with federal requirements to identify potential ELL students, these children completed a “Home Language Questionnaire”, with information from the survey ensuring that each child for who English is a second language was provided the services he/she needed to succeed in school.

¹ Source: <http://www.p12.nysed.gov/psc/documents/EnrollmentTargetsCalculator.xls> Based on district data (CSD 16) for 501 students in grades K-6 using the Effective Target.

² Source: <http://www.p12.nysed.gov/psc/documents/PotentialRetentionTargetsCalculator.xls> Based on district data (CSD 16) for 501 students in grades K-6 using the Effective Target.

SWD Recruitment Efforts

We are committed to recruiting students with special learning needs and with disabilities and students who qualify for free and reduced price lunch.

Brochures, which describe our special education programming, have been distributed throughout the community; including daycare centers, grocery stores, community centers, and churches inviting families to attend the Enrollment Information Meeting. In order to reach the families of special needs students, we utilize many of the networks that already exist in the community. Brooklyn Excelsior's Strategic Marketing Coordinator will continue to build relationships with support organizations to gain familiarity with the services they provide (so that we might recommend their support services to the families of accepted or interested students) and to familiarize these organizations with our school and special education program (so that they may recommend our school to the families they serve). We know that most families hear about our school by word-of-mouth and we believe that a relationship with these organizations lays the groundwork for informal communications and referrals. In addition, we will continue to work with these organizations to distribute information about our school, our special education program, and our enrollment procedures.

All special needs students (FRL, ELL, and SWD) are made aware of our school's programs through open meetings during the year. The school's parent meetings clearly identify that we offer a free and appropriate education (FAPE) to all our students in the Least Restrictive Environment. Furthermore, the school has an established relationship with the Committee for Special Education (CSE) for children under its guise and has made materials and applications to Brooklyn Excelsior available for distribution to interested parents. We invite parents to meet with the school's Special Education Team and the CSE to develop an Individual Education Plan (IEP) for the child or to work within the parameters of the plan already in place from the child's previous school.

We will continue to monitor the efficacy of our special student populations recruitment and enrollment efforts by carefully tracking student enrollment numbers. Through our robust data warehouse, we collect detailed information on trends in at-risk student populations, report to the Board on enrollment trends, and adjust the marketing strategy, as needed, to ensure that parents of these children know that Brooklyn Excelsior is dedicated to serving their children's needs.

Retention Efforts – All Special Student Populations

We believe a key recruitment and retention strategy for our special needs students is the high-quality educational program that we provide and the intentional caring culture that we have established, as well as our parent involvement initiatives.

- *Culture and Climate:* We have a school climate and culture that focus purposefully on caring for each student as a family cares for its children. We believe our school-wide behavior and classroom management practices –which we refer to as *Behave with Care* – help attract and retain special needs students. Our Behave with Care program is built on research-based programs for reinforcing positive behaviors, setting clear expectations, and building teacher-student relationships and peer relationships.
- *Parent Involvement:* To ensure our families feel connected to the school, we implemented several parent involvement strategies, including, but not limited to:
 - Newsletters - Regular newsletters from the principal and teachers are distributed to parents. Important information regarding school-wide performance, initiatives, and programs are included in the newsletter.

- Social media - We have an excellent website, which gives parents quick and easy access to general information on the school as well as specific information about their children. In addition, we make cautious, appropriate use of Facebook and other social media sites to form connections between school leaders and parents. Parents without access to the internet can use the computer and internet available at the school.
- Classroom Communication - Teachers frequently send home communications for parents so that they know about everything from weekly schedules to educational goals for students. Teachers also share regular progress reports – via letter, online communication via the school’s AtSchool gradebook system, phone calls, and/or in-person meetings. These communications focus on each student’s academic progress and performance.
- Conferences - Parent-teacher conferences are conducted twice each year. These conferences ensure that dedicated time is set aside for each parent to engage and interact with classroom teachers and discuss the progress of his or her child. As needed, staff may also conduct home visits. Each year, we conduct a family orientation at the end of the summer so new and enrolled families can meet the principal, their child’s teacher and classmates, and other school staff. We believe these early contacts help establish and sustain a healthy rapport with parents.
- Parent Room - In order to help parents feel at home in the school and to encourage their presence in their child’s education, the school building provides a dedicated parent room. This room gives parents a place to gather and build relationships with one another, discuss matters of mutual interest, grow more comfortable with the school, and take some ownership of the school.

Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Monday, July 14, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/ef618>

Page 1

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

1. Trustee Name:

Omar Wasow

2. Charter School Name:

Brooklyn Excelsior Charter School

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

(No response)

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

No

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

No

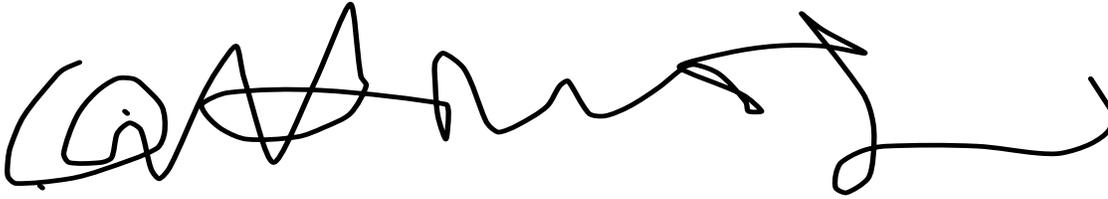
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

A handwritten signature in black ink, consisting of a series of loops and flourishes, written across the page.

Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Monday, July 21, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/17e16>

Page 1

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

1. Trustee Name:

Stephanie Cuba

2. Charter School Name:

Brooklyn Excelsior Charter School

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

-
- Vice Chair/Vice President
-

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

No

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

No

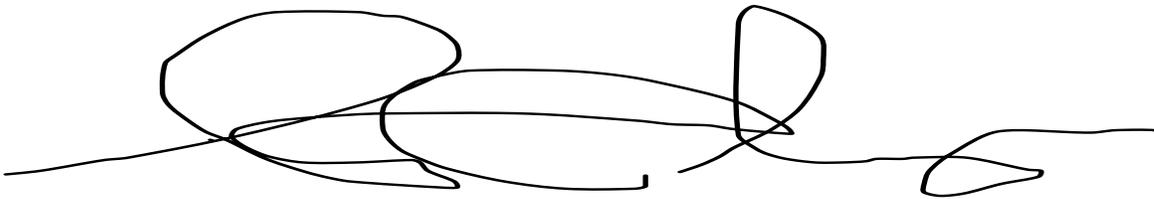
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Tuesday, July 22, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/d2b84>

Page 1

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

1. Trustee Name:

Carol Schulhof

2. Charter School Name:

Brooklyn Excelsior Charter School

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

• Other, please specify...: Trustee and head of Curriculum Committee

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

No

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

No

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

No

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

No

Signature of Trustee

A handwritten signature in black ink that reads "Carol C. Schulhof". The signature is written in a cursive style with a large, stylized 'C' at the beginning and a long, vertical stroke at the end.

Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Thursday, July 24, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/12852>

Page 1

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

1. Trustee Name:

Mark Mannion

2. Charter School Name:

Brooklyn Excelsior Charter School

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

(No response)

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

No

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

No

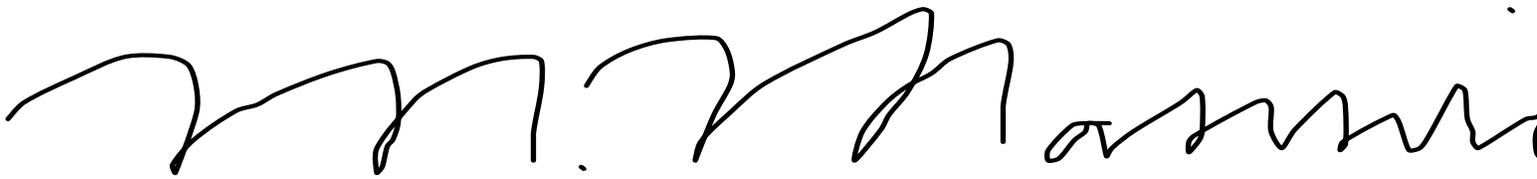
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "M. J. Harrison". The signature is written in a cursive style with a large initial "M" and "J".

Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Wednesday, July 30, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/f39e9>

Page 1

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

1. Trustee Name:

Rudyard Ceres

2. Charter School Name:

Brooklyn Excelsior Charter School

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

-
- Treasurer
-

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

No

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

No

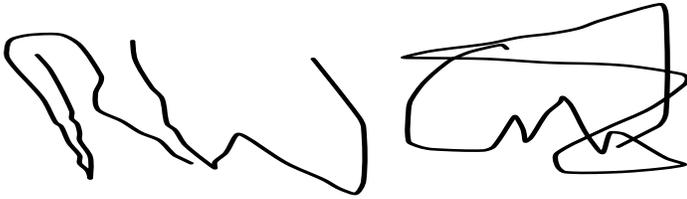
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

Two handwritten signatures in black ink. The first signature on the left is a cursive-style name that appears to be 'M. W. ...'. The second signature on the right is a more stylized, blocky signature with a large loop at the top and a horizontal line across the middle.

Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Wednesday, July 30, 2014

Updated Thursday, July 31, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/8f6ad>

Page 1

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

1. Trustee Name:

Corey Martin

2. Charter School Name:

Brooklyn Excelsior Charter School

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Chair/President

- Treasurer

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

No

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

No

Page 2

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

No

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

No

Signature of Trustee