

# I. SCHOOL INFORMATION AND COVER PAGE

Created Monday, June 16, 2014

Updated Monday, September 15, 2014

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## Page 1

### 1. SCHOOL NAME

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

331900860958 BROOKLYN SOLARS CS

### 2. CHARTER AUTHORIZER

NYCDOE-Authorized Charter School

### 3. DISTRICT / CSD OF LOCATION

NYC CSD 19

### 4. SCHOOL INFORMATION

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
2635 Linden Blvd. Brooklyn, NY 11208	718-348-9360		

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

Contact Name	Desiree Kirton
Title	Principal
Emergency Phone Number (###-###-####)	

### 5. SCHOOL WEB ADDRESS (URL)

brooklynscholarscharterschool.org

### 6. DATE OF INITIAL CHARTER

2008-10-01 00:00:00

### 7. DATE FIRST OPENED FOR INSTRUCTION

2009-09-01 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)	2635 Linden Blvd. Brooklyn, NY 11208	718-348-93 60	CSD 19	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	Desiree Kirton	[REDACTED]		[REDACTED]

13. Are the School sites co-located?

No

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).

Yes

15. Summary of Charter Revisions

	Category (Select Best Description)	Specific Revision (150 word limit)	Date Approved by BOT (if applicable)	Date Approved by Authorizer (if applicable)
1	Other	The Board of Brooklyn Scholars Charter School requested a non-material charter revision of the Code of Ethics, clarification of the Admissions & Enrollment Policy, and change in text books. The charter revision was accepted and approved.	9-23-13	1-13-14
2	Change in admissions/enrollment policy	The Board of Brooklyn Scholars Charter School requested a non-material charter revision of the Code of Ethics, clarification of the Admissions & Enrollment Policy, and change in text books. The charter revision was accepted and approved.	9-23-13	1-13-14
3	Other	The Board of Brooklyn Scholars Charter School requested a non-material charter revision of the Code of Ethics, clarification of the Admissions & Enrollment Policy, and change in text books. The charter revision was accepted and approved.	9-23-13	1-13-14

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



Signature, President of the Board of Trustees

# Battery Sessions

Thank you.

# Appendix A: Progress Toward Goals

Created Wednesday, July 30, 2014

Updated Friday, October 31, 2014

## Page 1

Charter School Name: 331900860958 BROOKLYN SOLARS 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=800000064237>

### 2. APPENDIX A: PROGRESS TOWARD CHARTER GOALS

#### 2a. ACADEMIC STUDENT PERFORMANCE GOALS

If the results are not available by August 1st, please list the goals and explain this in the "progress toward goal attainment" column. This task will reopen for the school to update and finalize by the November 1, 2014 due date.

#### 2013-14 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Academic Goal 1	Goal 1: 75% of 3-8 graders enrolled for two or more consecutive years will perform at or above Level 3 on New York State ELA, Mathematics, and Science examinations.	NYS Testing Program	Not Met	<p>In 2013-14, Brooklyn Scholars did not meet its goal in English Language Arts, with 14% of students scoring at or above Level 3. However with the shift to the new common core test scores dropped significantly statewide, making this a very difficult target to meet.</p> <p>Subject Grade # Tested % &gt; Level 3 ELA 3 78 18% ELA 4 77 16% ELA 5 76 3% ELA 6 51 18% ELA 7 26 16% ELA 8 25 20% ELA Total 333 14%</p> <p>Brooklyn Scholars scored below the goal of 75% in math. However with the shift</p>

to the new common core test scores dropped significantly statewide, making this a very difficult target to meet.

Subject Grade # Tested % > Level 3  
 Math 3 78 31%  
 Math 4 77 27%  
 Math 5 78 24%  
 Math 6 51 41%  
 Math 7 26 23%  
 Math 8 25 20%  
 Math Total 335 29%

Brooklyn Scholars did not meet the goal in science with only 74% of fourth grade students scoring at or above Level 3 in 2013-14. This is 1% below the goal of 75% proficient.

Subject Grade # Tested % Passing  
 Science 4 77 84%  
 Science 8 25 40%  
 Science Total 102 74%

Academic Goal 2	<p>Goal 2: For years 2-5, grade-level cohorts of the same students will reduce by ½ the gap between the % at or above Level 3 on the previous year’s State ELA and Math exam and 75% at or above Level 3 on the current year’s State ELA and Math exam. If the percentage of students scoring above proficiency in a grade level cohort exceeded 75% on the previous year’s ELA or Math exam, the school will demonstrate growth in the current year.</p>	NYS Testing Program	Not Met	<p>Brooklyn Scholars did not meet this measure in English Language Arts or Mathematics.</p> <p>Percent of Students Scoring at or above Level 3 in English Language Arts        2013-14 Grade 2012-13        Target 2013-14 Met?        4 32% 54% 18% Not Met        5 10% 43% 3% Not Met        6 7% 41% 17% Not Met        7 18% 47% 14% Not Met        8 16% 45% 20% Not Met        Total 17% 46% 13% Not Met</p> <p>Students Scoring at or above Level 3 in Math        2013-14 Grade 2012-13        Target 2013-14 Met?        4 44% 60% 31% Not Met        5 21% 48% 19% Not Met        6 13% 44% 41% Not Met        7 23% 49% 23% Not Met        8 4% 40% 20% Not Met        Total 24% 50% 28% Not Met</p>
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Academic Goal 3	Goal 3: The percent of Brooklyn Scholars Charter School students performing at or above Level 3 on the State ELA and Math exams in each tested grade will, in the majority of grades, exceed the average performance of students tested in the same grades of the Community School District in which the school is located.	NYS Testing Program	<p>Math: Met</p> <p>Reading: Met (Not Met in Aggregate)</p> <p>Brooklyn Scholars met this measure in Math, and ELA. Brooklyn Scholars outperformed CSD #19 in 4 of the 6 subject and grade level combinations in ELA, but did not outperform the district in the aggregate, missing by 1 percentage point. In math Brooklyn Scholars outperformed CSD #19 in all 6 grade and subject level combinations, and in the aggregate by 12 percentage points..</p>
<p>Percent of Students Scoring at or above Level 3 in English Language Arts Grade Scholars CSD #19</p> <p>Difference</p> <p>3 18% 16% 2%</p> <p>4 16% 18% -2%</p> <p>5 3% 16% -13%</p> <p>6 18% 14% 2%</p> <p>7 16% 14% 2%</p> <p>8 20% 14% 6%</p> <p>Total 14% 15% -1%</p>			
<p>Percent of Students Scoring at or above Level 3 in Math Grade Scholars CSD #19</p> <p>Difference</p> <p>3 31% 20% 11%</p> <p>4 27% 24% 3%</p> <p>5 24% 24% 0%</p> <p>6 41% 15% 26%</p> <p>7 23% 14% 9%</p> <p>8 20% 6% 14%</p> <p>Total 29% 17% 12%</p>			
Academic Goal 4	Goal 4: The school's AYP Status will be deemed "In Good Standing."	NYSED Annual Measurable Objectives	<p>Met</p> <p>The school was not identified as a focus or priority school under the NCLB waiver.</p>
Academic Goal 5	Goal 5: Each year, more than 50% of students in grades K-2 who have been enrolled at Brooklyn Scholars Charter School on BEDS day for at least two consecutive years will perform at or above the 50th percentile nationally on	Northwest Evaluation Association (NWEA) Measures of Academic Progress (MAP)	<p>Reading: Met</p> <p>Math: Met</p> <p>Brooklyn Scholars met this measure. With 71 percent of students scoring at or above the 50th percentile nationally on the spring administration</p>

the Spring administration of the NWEA reading and mathematics assessment.

of the NWEA math assessment, the school was 21 percentage points above its goal. In reading, 77 percent of students scored at or above the 50th percentile nationally – 27 percentage points above its goal. Please note that no kindergarten student was included, as kindergarten students would not have been enrolled for two consecutive years.

Academic  
Goal 6

Goal 6: From years 2-5, Brooklyn Scholars Charter School will receive a 'B' or higher on the Student Progress section of the NYCDOE Progress Report.

NYCDOE Progress  
Report

N/A

NYCDOE has stopped producing the report cards, so there is no letter grade.

2a1. Do have more academic goals to add?

No

2a2. Do have more academic goals to add?

No

2b. ORGANIZATIONAL GOALS

2013-14 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2013-14 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Org Goal 1	The School will have a daily student attendance rate of at least 95%.	Daily attendance percentages.	Not Met.  The school achieved a daily attendance average of 94.84%.	Attendance is monitored at Brooklyn Scholars in three ways. Parents are able to track their child's attendance online, attendance rates are evaluated through the School Improvement Process (SIP), and updates are provided in the school's monthly performance report presented at the Board of Trustees' Meetings.
Org Goal 2	95% of all students enrolled during the course of a year will return the following year.	Re-enrollment count	Not Met.  93.4% of students enrolled during the 2013-14 school year reenrolled in the fall of 2014	Brooklyn Scholars has historically experienced very low student attrition. This year, we had some families move from the area; therefore, we experienced a slight increase in our student turnover and missed our goal by two percentage points. Due to our high levels of parent satisfaction (95%) and lengthy waiting list (2,212 students), we believe ongoing demand for our school is strong and we expect to meet this goal in the future.
Org Goal 3	The School will comply with all applicable laws, rules, regulations, and contract terms.	The Board monitors compliance on a regular basis with the assistance of Board counsel, our management partner, and the authorizer.	Met.  The school has complied with all applicable laws, rules and regulations.	
Org Goal 4	The Core Leadership Team will provide 30 minute weekly one-on-ones with all staff members	Core Leadership Team's Daily Schedule	Met.  30 minute weekly one-on-one meetings were conducted	
Org Goal 5	The Core Leadership Team will perform 30 minute weekly observations of all staff members and provide feedback	Core Leadership Team's Daily Schedule	Met.  30 minute weekly observations of all staff members were conducted	

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

## 2013-14 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Org Goal 6	Professional Development will be provided by the Core Leadership Team during staff meetings dealing with classroom management, curriculum, lesson modeling, and instruction	Professional development	Met.  The staff meeting calendar shows a robust variety of professional development in these areas.	
Org Goal 7	Parent satisfaction survey in which 80% of all parents provide a positive response.	NHA annual parent survey	Met.  95% of parents reported that they were 'satisfied' or 'highly satisfied' with the school.	
Org Goal 8	Teacher satisfaction survey in which 80% of teachers express a positive response with school leadership and professional development opportunities.	NHA annual employee survey	Not Met.  72% of employees expressed overall satisfaction.	
Org Goal 9	Student satisfaction in which 80% of students express satisfaction with the learning environment.	New York City Learning Environment Survey	Not Met.  Student satisfaction in instructional core 77%, in systems for improvement 76%, in school culture 72%	We recognize that student engagement is a key component of the learning process and we are taking steps to improve in this area. For the 2014-15 school year we have added a Moral Focus teaching position; this position has been created to help focus on the monthly moral focus virtues. We have also created a robust elective program where students have the opportunity to select enrichment classes, and we have implemented the "Overcoming Obstacles" Program which provides an advisory class for students which focuses on life skills curriculum. Two student ambassadors have also been elected from each class to offer students a voice to contribute to school culture.

## 2c. FINANCIAL GOALS

### 2013-14 Progress Toward Attainment of Financial Goals

Financial Goals	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken

Financial Goal 1	Student enrollment will be within 15% of full enrollment	Total enrollment on BEDS day compared to total capacity enrollment.	Met.  Brooklyn Scholars was 99% enrolled on count day.
Financial Goal 2	The School will undergo an independent fiscal audit that will result in an unqualified opinion and no major findings upon complete of the School's first year of operation and thereafter.	An independent audit has been conducted and has been submitted with this report.	Met.  An independent fiscal audit was conducted which resulted in an unqualified opinion and no major findings.
Financial Goal 3	The School will operate on a balanced budget and maintain a stable cash flow.	The Board will approve a revised, balanced budget at its annual meeting.	Met.  The Board approved a balanced, Revised Budget at the 2013-14 annual meeting.

# Appendix I: Teacher and Administrator Attrition

Created Wednesday, July 02, 2014

Updated Wednesday, July 30, 2014

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## Page 1

Charter School Name: 331900860958 BROOKLYN SOLARS 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
24	14	9

### 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	0	0

Thank you

# Appendix J: Uncertified Teachers

Created Wednesday, July 30, 2014

## Page 1

Charter School Name: 331900860958 BROOKLYN SOLARS CS

### Note Definition of FTE:

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

How many UNCERTIFIED Full-Time Equivalent Teachers were employed in the charter school as of last day of school in 2013-14?

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

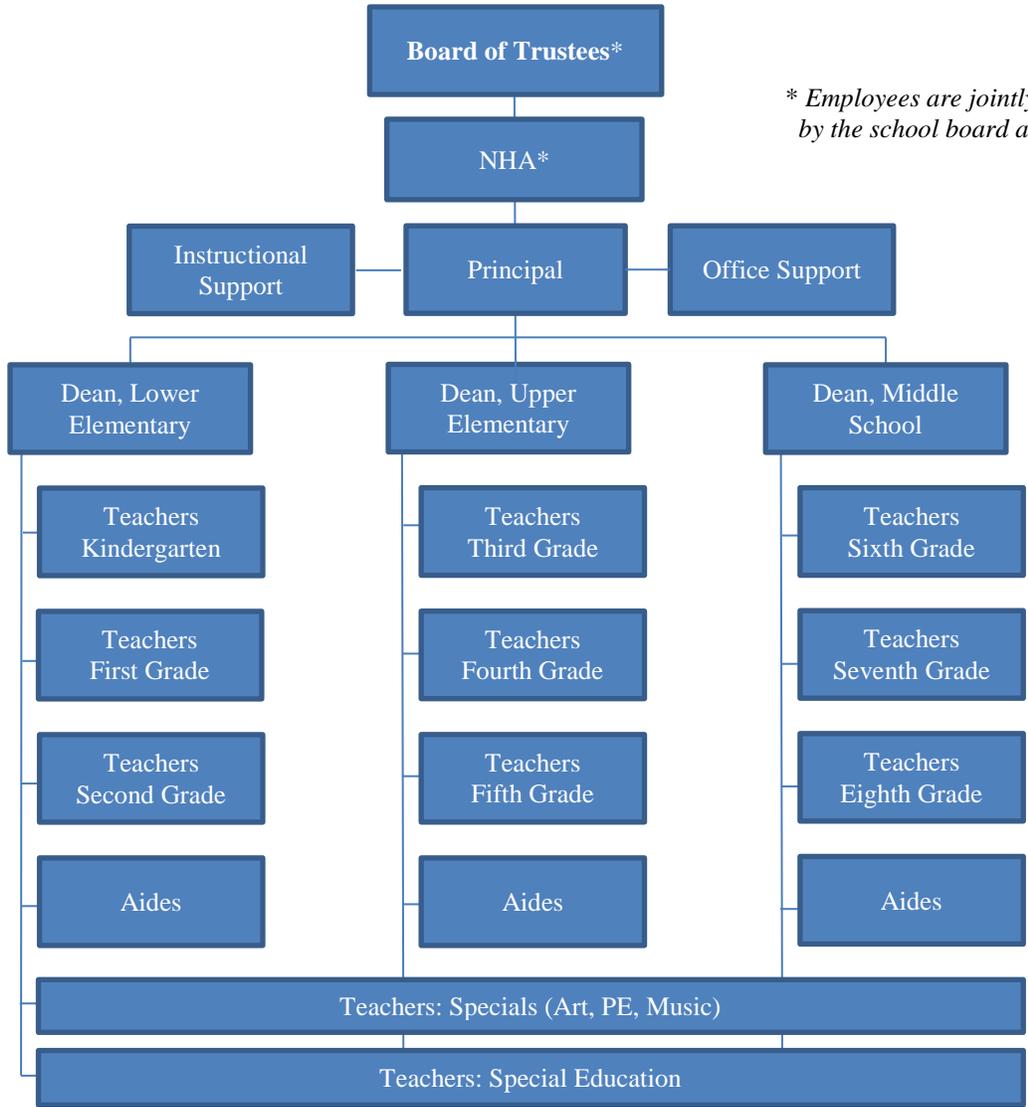
	FTE
(i) uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience	2
(ii) tenured or tenure track college faculty	0
(iii) individuals with two years satisfactory experience through Teach for America	0
(iv) individuals who possess exceptional business, professional, artistic, athletic, or military experience	1
Total FTE (Sum of all Uncertified Teaching Staff)	3

How many CERTIFIED Full-Time Equivalent Teachers were employed in the charter school as of the last day of school in 2013-14?

23

Thank you.

# Brooklyn Scholars Charter School Organizational Chart



*\* Employees are jointly employed by the school board and NHA.*

# Audited Financial Statement Checklist

Created Friday, October 31, 2014

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## Page 1

Charter School Name:

1. Please check each item that is included in the 2013-14 Audited Financial Statement submitted for your charter school.

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

2. Please indicated if there is a finding(s) noted in any of the following sections of your charter school's 2013-14 Audited Financial Statement.

	Yes/No
Report on Compliance	No
Report on Internal Control over Financial Reporting	No
Single Audit	Yes
CSP Agreed Upon Procedures Report	Not Applicable
Management Letter	No

Thank you.

October 28, 2014

To the Board of Directors  
Brooklyn Scholars Charter School

We have audited the financial statements of Brooklyn Scholars 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 Scholars 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 Scholars 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 Scholars 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 Scholars 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 Scholars 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 Scholars 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 Scholars Charter School

October 28, 2014

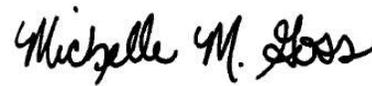
We welcome any questions you may have regarding the following communications and we would be willing to discuss any of these or other questions that you might have at your convenience.

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 long, sweeping tail on the letter "s".

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 long, sweeping tail on the letter "s".

Michelle M. Goss, CPA  
Partner

# BROOKLYN SCHOLARS CHARTER SCHOOL



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

# BROOKLYN SCHOLARS CHARTER SCHOOL

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## Independent Auditor's Report

To the Board of Directors  
Brooklyn Scholars Charter School

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

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

### ***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 Scholars Charter School

***Opinion***

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

***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Brooklyn Scholars Charter School's financial statements. The schedule of expenditures of federal awards, as identified in the table of contents, and supplemental schedule of functional expenses, as identified in the table of contents, are presented for the purpose of additional analysis and are not a required part of the financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

The supplemental schedule of functional expenses has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

***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 Scholars 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 Scholars Charter School's internal control over financial reporting and compliance.

*Plante & Moran, PLLC*

October 28, 2014

# BROOKLYN SCHOLARS CHARTER SCHOOL

## STATEMENT OF FINANCIAL POSITION JUNE 30, 2014

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### ASSETS

#### CURRENT ASSETS:

Cash	\$	100,328
Due from governmental revenue sources		<u>188,504</u>

TOTAL	\$	<u>288,832</u>
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### LIABILITIES AND NET ASSETS

#### LIABILITIES:

Deferred revenue	\$	3,707
Contracted service fee payable		<u>259,805</u>

Total liabilities		<u>263,512</u>
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#### NET ASSETS:

Unrestricted and undesignated		<u>25,320</u>
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TOTAL	\$	<u>288,832</u>
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See notes to financial statements.

# BROOKLYN SCHOLARS CHARTER SCHOOL

## STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS YEAR ENDED JUNE 30, 2014

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REVENUES, GAINS AND OTHER SUPPORT:	
State aid	\$ 7,734,644
Other state sources	61,817
Federal sources	730,287
Private sources	<u>46,024</u>
Total revenues, gains and other support	8,572,772
EXPENSES – Contracted service fee	<u>8,574,862</u>
CHANGE IN UNRESTRICTED NET ASSETS	(2,090)
NET ASSETS:	
Beginning of year	<u>27,410</u>
End of year	<u>\$ 25,320</u>

See notes to financial statements.

## BROOKLYN SCHOLARS CHARTER SCHOOL

### STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2014

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CASH FLOWS USED IN OPERATING ACTIVITIES:	
State aid	\$ 7,722,483
Other state sources	43,707
Federal sources	703,483
Private sources	46,188
Payments for services rendered	<u>(8,517,952)</u>
Net cash used in operating activities	<u>(2,091)</u>
NET DECREASE IN CASH	(2,091)
CASH — Beginning of year	<u>102,419</u>
CASH — End of year	<u><u>\$ 100,328</u></u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH USED IN OPERATING ACTIVITIES:	
Change in net assets	\$ (2,090)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Change in due from governmental revenue sources	(60,011)
Change in deferred revenue	3,100
Change in contracted service fee payable	<u>56,910</u>
NET CASH USED IN OPERATING ACTIVITIES	<u><u>\$ (2,091)</u></u>

See notes to financial statements.

# BROOKLYN SCHOLARS CHARTER SCHOOL

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

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### 1. NATURE OF OPERATIONS

Brooklyn Scholars 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 New York City Department of Education, which is responsible for oversight of the School's operations. The charter expires June 30, 2016 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. These funds are property of the School and may be used by the School at the discretion of the board. Revenues – private sources – NHA represent a contribution granted by NHA for the excess of School expenditures over public revenues available.

### 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 represents bank deposits which are covered by federal depository insurance.

**Deferred Revenue** — Deferred revenue as of June 30, 2014 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.

**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. OPERATING LEASE**

The School has entered into a sublease agreement with NHA for a facility to house the School. The lease term is from July 1, 2009 through June 30, 2014. Annual rental payments required by the lease are \$2,130,000 payable in twelve monthly payments of \$177,500.

The term of the lease is automatically renewed for a term concurrent with the term of the charter contract under the same terms as listed above. As noted in Note 1, the current charter expires June 30, 2016.

### **6. FUNCTIONAL EXPENSES**

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

Program services:	
Regular education	\$ 6,737,798
Special education	192,229
Supporting services — management and general	<u>1,644,835</u>
Total contracted service fee	<u>\$ 8,574,862</u>

### **7. 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.

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## **ADDITIONAL INFORMATION**

# BROOKLYN SCHOLARS CHARTER SCHOOL

## SCHEDULE OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2014

	2014			
	Program Services		Supporting Services	Total
	Regular Education	Special Education	Management and General	
Contracted service fee:				
Salaries and wages	\$ 2,259,716	\$ 85,139	\$ -	\$ 2,344,855
Retirement contributions	39,385	809	-	40,194
Other employee benefits	330,131	12,281	-	342,412
Payroll taxes	185,953	7,194	-	193,147
Accounting fees	11,489	-	205,769	217,258
Supplies	220,234	4,188	18,153	242,575
Postage and shipping	8,067	-	-	8,067
Occupancy	2,992,628	-	-	2,992,628
Food service	413,807	-	-	413,807
Equipment rental and maintenance	12,504	-	-	12,504
Printing and publications	34,581	-	-	34,581
Travel	810	-	-	810
Professional development and meetings	56,908	-	-	56,908
Professional fees	106,412	82,618	-	189,030
Instructional support	-	-	263,652	263,652
Academic and general support	-	-	341,823	341,823
Enrollment and parent relations	-	-	74,449	74,449
Board support	-	-	146,646	146,646
Human resources	-	-	280,448	280,448
Support services	-	-	50,653	50,653
Technology services	2,339	-	185,887	188,226
Marketing and business development	1,636	-	77,355	78,991
Insurance	30,079	-	-	30,079
Miscellaneous	31,119	-	-	31,119
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total contracted service fee	<u>\$ 6,737,798</u>	<u>\$ 192,229</u>	<u>\$ 1,644,835</u>	<u>\$ 8,574,862</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 Scholars 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 Scholars Charter School (the "School"), which comprise the statement of financial position as of June 30, 2014 and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 28, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Brooklyn Scholars 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 Scholars Charter School

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Brooklyn Scholars 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 Each Major Federal Program;  
Report on Internal Control Over Compliance

Independent Auditor's Report

To the Board of Directors  
Brooklyn Scholars Charter School

**Report on Compliance for Each Major Federal Program**

We have audited Brooklyn Scholars 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 each of its major federal programs for the year ended June 30, 2014. Brooklyn Scholars Charter School's major federal programs are 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 each of its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Brooklyn Scholars Charter School's major federal programs 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 Scholars 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 each major federal program. However, our audit does not provide a legal determination of Brooklyn Scholars Charter School's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Brooklyn Scholars 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 each of its major federal programs for the year ended June 30, 2014.

To the Board of Directors  
Brooklyn Scholars Charter School

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as Finding 2014-001. Our opinion on each major federal program is not modified with respect to this matter.

Brooklyn Scholars Charter School's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. Brooklyn Scholars Charter School's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

### **Report on Internal Control Over Compliance**

Management of Brooklyn Scholars 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 Scholars Charter School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each 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, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as Finding 2014-001, that we consider to be a significant deficiency.

To the Board of Directors  
Brooklyn Scholars Charter School

Brooklyn Scholars Charter School's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. Brooklyn Scholars Charter School's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

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.

*Plante & Morse, PLLC*

Grand Rapids, Michigan  
October 28, 2014

# BROOKLYN SCHOLARS 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		\$ 140,649
National School Lunch Program	10.555		<u>217,384</u>
Total U.S. Department of Agriculture			358,033
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	0021134590 0021144590	27,838 <u>290,678</u>
Total Title I, Part A - Title I, Grants to Local Educational Agencies			318,516
Title II, Improving Teacher Quality	84.367	0147134590 0147144590	8,135 <u>2,950</u>
Total Title II, Improving Teacher Quality			11,085
Race to the Top - ARRA	84.395	5500134590	8,439
Passed through New York City Department of Education—			
IDEA Cluster - IDEA, Part B	84.027	84K740	<u>34,214</u>
Total U.S. Department of Education			<u>372,254</u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<b><u>\$ 730,287</u></b>

# BROOKLYN SCHOLARS CHARTER SCHOOL

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## 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 Scholars 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 Scholars 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 Scholars 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 SCHOLARS 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 programs:

CFDA Numbers	Name of Federal Program or Cluster
84.010 10.553, 10.555	Title I, Part A Child Nutrition Cluster

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

Auditee qualified as low-risk auditee?  Yes  No

# BROOKLYN SCHOLARS 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

<u>Reference Number</u>	<u>Finding</u>
2014-001	<p><b>Program Name</b> - CFDA #10.553, 10.555 - Child Nutrition Cluster</p> <p><b>Pass-through Entity</b> - New York State Education Department</p> <p><b>Finding Type</b> - Significant deficiency</p> <p><b>Criteria</b> - The School is required to identify students eligible to receive free and reduced meals based on submitted student applications.</p> <p><b>Condition</b> - The School did not correctly identify one student eligible for free and reduced meals out of the sample selected for testing.</p> <p><b>Questioned Costs</b> - The extrapolated amount of questioned costs is insignificant based on the error rate of the sample, the difference in the reimbursement rate from free and paid meals, and the total meals served for the year.</p> <p><b>Context</b> - Out of the total of 50 students selected for eligibility testing, one determination of eligibility was found to be in error.</p> <p><b>Cause and Effect</b> - The School incorrectly identified one student as eligible for free meals while there was no supporting documentation to prove eligibility status.</p> <p><b>Recommendation</b> - The School should have proper controls in place to identify the proper eligibility status for all students.</p> <p><b>Views of Responsible Officials and Planned Corrective Actions</b> - The School will use appropriate measures to improve its application review procedures in regard to eligibility for free and reduced meals. Compliance with eligibility requirement has always been a goal of the School.</p>

**Brooklyn Scholars Charter School**

**PROJECTED BUDGET FOR 2014-2015**

PROJECTED BUDGET FOR 2014-2015							Assumptions
July 1, 2014 to June 30, 2015							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 147. This will populate the data in row 9.							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	9,480,819	51,563	-	-	-	9,532,382	
Total Expenses	7,565,871	176,027	-	-	1,790,484	9,532,382	
Net Income	1,914,948	(124,464)	-	-	(1,790,484)	0	
Actual Student Enrollment	626	45					
Total Paid Student Enrollment	626	45				626	
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
<b>REVENUE</b>							
<b>REVENUES FROM STATE SOURCES</b>							
Per Pupil Revenue	CY Per Pupil Rate						
NYC	\$13,777.00						
School District 2 (Enter Name)	8,624,402	-	-	-	-	8,624,402	
School District 3 (Enter Name)	-	-	-	-	-	-	
School District 4 (Enter Name)	-	-	-	-	-	-	
School District 5 (Enter Name)	-	-	-	-	-	-	
	8,624,402	-	-	-	-	8,624,402	
Special Education Revenue	-	22,862	-	-	-	22,862	
Grants							
Stimulus	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
Other State Revenue	-	-	-	-	-	-	
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>8,624,402</b>	<b>22,862</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,647,264</b>	
<b>REVENUE FROM FEDERAL FUNDING</b>							
IDEA Special Needs	-	28,701	-	-	-	28,701	
Title I	377,261	-	-	-	-	377,261	
Title Funding - Other	18,076	-	-	-	-	18,076	
School Food Service (Free Lunch)	434,045	-	-	-	-	434,045	
Grants							
Charter School Program (CSP) Planning & Implementation	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
Other Federal Revenue	-	-	-	-	-	-	
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>829,382</b>	<b>28,701</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>858,083</b>	
<b>LOCAL and OTHER REVENUE</b>							
Contributions and Donations, Fundraising	-	-	-	-	-	-	
Erate Reimbursement	-	-	-	-	-	-	
Interest Income, Earnings on Investments,	-	-	-	-	-	-	
NYC-DYCD (Department of Youth and Community Developmt.)	-	-	-	-	-	-	
Food Service (Income from meals)	27,035	-	-	-	-	27,035	
Text Book	-	-	-	-	-	-	
Other Local Revenue	-	-	-	-	-	-	
<b>TOTAL REVENUE FROM LOCAL and OTHER SOURCES</b>	<b>27,035</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,035</b>	
<b>TOTAL REVENUE</b>	<b>9,480,819</b>	<b>51,563</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,532,382</b>	
<b>EXPENSES</b>							
<b>ADMINISTRATIVE STAFF PERSONNEL COSTS</b>							
	No. of Positions						
Executive Management	-	-	-	-	-	-	
Instructional Management	1.00	174,923	-	-	-	174,923	Principal
Deans, Directors & Coordinators	3.00	246,396	-	-	-	246,396	Deans
CFO / Director of Finance	-	-	-	-	-	-	
Operation / Business Manager	-	-	-	-	-	-	
Administrative Staff	2.69	96,324	-	-	-	96,324	Office staff and student recruitment specialist
<b>TOTAL ADMINISTRATIVE STAFF</b>	<b>7</b>	<b>517,643</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>517,643</b>	
<b>INSTRUCTIONAL PERSONNEL COSTS</b>							
Teachers - Regular	25.00	1,387,158	-	-	-	1,387,158	Classroom, specials, and ELL teachers
Teachers - SPED	2.00	-	110,594	-	-	110,594	Resource room teachers
Substitute Teachers	-	35,960	-	-	-	35,960	
Teaching Assistants	6.71	247,173	-	-	-	247,173	
Specialty Teachers	6.00	332,678	-	-	-	332,678	Academic specialists
Aides	0.88	-	17,907	-	-	17,907	Special education and recess aides
Therapists & Counselors	0.20	-	10,738	-	-	10,738	Speech, social work, counselors

List exact titles and staff FTE's ( Full time equivalent)

**Brooklyn Scholars Charter School**

**PROJECTED BUDGET FOR 2014-2015**

PROJECTED BUDGET FOR 2014-2015							Assumptions
July 1, 2014 to June 30, 2015							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 147. This will populate the data in row 9.							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	9,480,819	51,563	-	-	-	9,532,382	
Total Expenses	7,565,871	176,027	-	-	1,790,484	9,532,382	
Net Income	1,914,948	(124,464)	-	-	(1,790,484)	0	
Actual Student Enrollment	626	45					
Total Paid Student Enrollment	626	45				626	
<b>PROGRAM SERVICES</b>							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Other	-	-	-	-	-	-	
<b>TOTAL INSTRUCTIONAL</b>	<b>41</b>	<b>2,002,969</b>	<b>139,239</b>	<b>-</b>	<b>-</b>	<b>2,142,208</b>	
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>							
Nurse	-	-	-	-	-	-	
Librarian	1.00	49,004	-	-	-	49,004	Library Tech Specialist
Custodian	-	-	-	-	-	-	
Security	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
<b>TOTAL NON-INSTRUCTIONAL</b>	<b>1</b>	<b>49,004</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,004</b>	
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>	<b>48</b>	<b>2,569,616</b>	<b>139,239</b>	<b>-</b>	<b>-</b>	<b>2,708,855</b>	
<b>PAYROLL TAXES AND BENEFITS</b>							
Payroll Taxes	-	235,196	11,199	-	-	246,395	
Fringe / Employee Benefits	-	391,273	19,364	-	-	410,637	Includes tuition reimbursement
Retirement / Pension	-	51,717	2,245	-	-	53,962	
<b>TOTAL PAYROLL TAXES AND BENEFITS</b>		<b>678,186</b>	<b>32,808</b>	<b>-</b>	<b>-</b>	<b>710,994</b>	
<b>TOTAL PERSONNEL SERVICE COSTS</b>		<b>3,247,802</b>	<b>172,047</b>	<b>-</b>	<b>-</b>	<b>3,419,849</b>	
<b>CONTRACTED SERVICES</b>							
Accounting / Audit	-	-	-	-	281,470	281,470	Audit fees and accounting services
Legal	-	-	-	-	11,800	11,800	Legal fees
Management Company Fee	-	-	-	-	-	-	
Nurse Services	-	-	-	-	-	-	
Food Service / School Lunch	-	-	-	-	-	-	
Payroll Services	-	-	-	-	-	-	
Special Ed Services	-	-	-	-	71,431	71,431	Special education contracted and billed services
Titlement Services (i.e. Title I)	-	-	-	-	76,197	76,197	Intervention services
Other Purchased / Professional / Consulting	-	-	-	-	1,349,586	1,349,586	Human resources and support services; academic and general support
<b>TOTAL CONTRACTED SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,790,484</b>	<b>1,790,484</b>	
<b>SCHOOL OPERATIONS</b>							
Board Expenses	35,000	-	-	-	-	35,000	Discretionary board expenditures
Classroom / Teaching Supplies & Materials	115,881	-	-	-	-	115,881	
Special Ed Supplies & Materials	-	3,300	-	-	-	3,300	
Textbooks / Workbooks	129,120	-	-	-	-	129,120	
Supplies & Materials other	20,700	-	-	-	-	20,700	Office supplies, library books and library supplies
Equipment / Furniture	88,290	-	-	-	-	88,290	Rental of instructional equipment/furniture and minor equipment purchases
Telephone	-	-	-	-	-	-	
Technology	319,733	-	-	-	-	319,733	Software and technology services
Student Testing & Assessment	138,695	-	-	-	-	138,695	
Field Trips	3,720	-	-	-	-	3,720	Field trips
Transportation (student)	-	-	-	-	-	-	
Student Services - other	-	-	-	-	-	-	
Office Expense	79,550	-	-	-	-	79,550	Printing, copier costs, postage, dues and fees
Staff Development	76,848	340	-	-	-	77,188	Training, professional development, meetings and meals
Staff Recruitment	2,700	-	-	-	-	2,700	Fingerprinting, background checks, employee expenses, staff events
Student Recruitment / Marketing	192,373	-	-	-	-	192,373	Advertising and marketing and business development
School Meals / Lunch	481,630	-	-	-	-	481,630	Food service costs
Travel (Staff)	6,555	340	-	-	-	6,895	
Fundraising	-	-	-	-	-	-	
Other	1,100	-	-	-	-	1,100	Curriculum development, school quality, and general admin support
<b>TOTAL SCHOOL OPERATIONS</b>	<b>1,691,895</b>	<b>3,980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,695,875</b>	
<b>FACILITY OPERATION &amp; MAINTENANCE</b>							
Insurance	31,640	-	-	-	-	31,640	Liability insurance, property insurance, board insurance
Janitorial	154,503	-	-	-	-	154,503	Custodial
Building and Land Rent / Lease	2,102,250	-	-	-	-	2,102,250	Includes property taxes

**Brooklyn Scholars Charter School**

**PROJECTED BUDGET FOR 2014-2015**

PROJECTED BUDGET FOR 2014-2015							Assumptions
July 1, 2014 to June 30, 2015							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 147. This will populate the data in row 9.							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	9,480,819	51,563	-	-	-	9,532,382	
Total Expenses	7,565,871	176,027	-	-	1,790,484	9,532,382	
Net Income	1,914,948	(124,464)	-	-	(1,790,484)	0	
Actual Student Enrollment	626	45					
Total Paid Student Enrollment	626	45				626	
	PROGRAM SERVICES			SUPPORT SERVICES			
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Repairs & Maintenance	104,532	-	-	-	-	104,532	
Equipment / Furniture	24,300	-	-	-	-	24,300	Rental of equipment and furniture
Security	-	-	-	-	-	-	
Utilities	208,949	-	-	-	-	208,949	Gas, electric, sewer and water, waste and trash
<b>TOTAL FACILITY OPERATION &amp; MAINTENANCE</b>	<b>2,626,174</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,626,174</b>	
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	
DISSOLUTION ESCROW & RESERVES / CONTINGENCY	-	-	-	-	-	-	
<b>TOTAL EXPENSES</b>	<b>7,565,871</b>	<b>176,027</b>	<b>-</b>	<b>-</b>	<b>1,790,484</b>	<b>9,532,382</b>	
<b>NET INCOME</b>	<b>1,914,948</b>	<b>(124,464)</b>	<b>-</b>	<b>-</b>	<b>(1,790,484)</b>	<b>0</b>	
<b>ENROLLMENT - *School Districts Are Linked To Above Entries*</b>	<b>REGULAR EDUCATION</b>	<b>SPECIAL EDUCATION</b>	<b>TOTAL ENROLLED</b>				
NYC	626	45	626				
School District 2 (Enter Name)			-				
School District 3 (Enter Name)			-				
School District 4 (Enter Name)			-				
School District 5 (Enter Name)			-				
<b>TOTAL ENROLLMENT</b>	<b>626</b>	<b>45</b>	<b>626</b>				
<b>REVENUE PER PUPIL</b>	<b>15,145</b>	<b>1,146</b>	<b>-</b>				
<b>EXPENSES PER PUPIL</b>	<b>12,086</b>	<b>3,912</b>	<b>-</b>				

# Appendix E: Disclosure of Financial Interest Form

Created Friday, August 01, 2014

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Page 1

331900860958 BROOKLYN SOLARS 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

331900860958 BROOKLYN SOLARS 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	Julia Chance	Member	Yes		Number of terms served: 3  Length of each term: 1 – Two year term 2 – Three year term  Date of Election: February 2009  Expiration of Term: June 2017	
2	Kevin CLark	Secretary	Yes		Number of terms served: 2  Length of each term: 2 – Three year terms  Date of Election: February 2009  Expiration of Term: June 2015	
3	John Kurtz	Member	Yes		Number of terms served: 2  Length of each term: 2- Three year term  Date of Election: June 2010  Expiration of Term: June 2016	
4	Chris Owens	Treasurer	Yes		Number of terms served: 2  Length of each term: 2 – Three year term, 1 –one year term  Date of Election: February 2009  Expiration of Term: June 2016	
5	Brittiny Sessions	Chair/President	Yes		Number of terms served: 2  Length of each term: 2 – Three year term  Date of Election: February 2009  Expiration of Term: June 2015	
6	Karen Thompson	Member	Yes		Number of terms served: 2  Length of each term: 2 – Three year term	

Date of Election: June 2010

Expiration of Term: June 2016

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?

8

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

10

Thank you.

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

Brooklyn Scholars Charter School understands the need to enroll and retain specific student populations in numbers comparable to the NYC, CSD #19 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 or 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.

<b>2013-14*</b>				
<b>Subgroup</b>	<b>Enrollment Effective Target<sup>1</sup></b>	<b>Actual Enrollment</b>	<b>Retention Effective Target<sup>2</sup></b>	<b>Actual Retention</b>
<b>FRL</b>	91.8%	93.9% N = 539	80.3%	93.5% N = 504
<b>ELL</b>	12.1%	0.7% N = 4	43.6%	75% N = 3
<b>SWD</b>	12.8%	10.2% N = 59	69.1%	96.6% N = 57

**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.
- An Enrollment Information Meeting was hosted for all parents interested in the school and we student applications 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.

<sup>1</sup> Source: <http://www.p12.nysed.gov/psc/documents/EnrollmentTargetsCalculator.xls> Based on district data (CSD 19) for 501 students in grades K-6 using the Effective Target.

<sup>2</sup> Source: <http://www.p12.nysed.gov/psc/documents/PotentialRetentionTargetsCalculator.xls> Based on district data (CSD 19) 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 or 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 Scholars' 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 Scholars 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 Scholars is dedicated to serving their children's needs.

### **Retention Efforts – All Special Student Populations**

We believe several core elements of our school culture function as linchpins of our recruitment and retention strategy for our special needs students. These elements include the high-quality educational program that we provide, the caring culture that we have established, and our many 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 that our families feel connected to the school, we have implemented several parent involvement strategies, including
  - Newsletters: Regular newsletters from the principal and teachers are distributed to parents. Important information regarding school-wide performance, initiatives, and programs is 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 Tuesday, July 15, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/98afa>

## 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:

*John Kurtz*

2. Charter School Name:

*Brooklyn Scholars Charter School*

3. Charter Authorizer:

*NYC Department of Education*

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

---

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

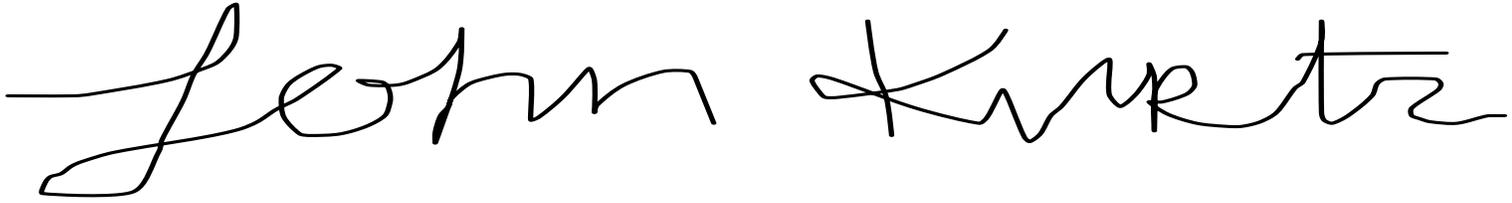
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

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 "John Kuyper". The signature is written in a cursive style with a large initial 'J' and a long horizontal stroke extending to the left.

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

Created Wednesday, July 23, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/7aa05>

## 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:

*Karen B Thomson*

### 2. Charter School Name:

*Brooklyn Scholars Charter School*

### 3. Charter Authorizer:

*NYC Department of Education*

### 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

- Other, please specify...: committee member

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

*No*

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

*No*

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 "Kareem Khan", written over a horizontal line.

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

Created Friday, August 01, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/45b40>

## 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:

*Julia Chance*

2. Charter School Name:

*Brooklyn Scholars Charter School*

3. Charter Authorizer:

*NYC Department of Education*

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)

- 
- Secretary
- 

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*

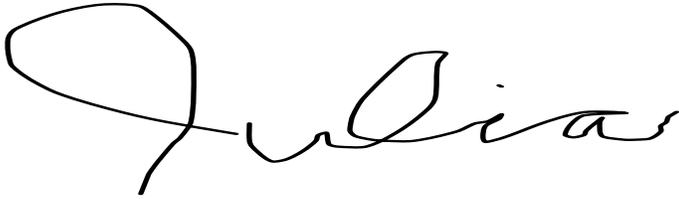
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

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 cursive script that reads "Julia". The letter 'J' is large and loops around the start of the name.A handwritten signature in cursive script that reads "Chance". The letter 'C' is large and loops around the start of the name.

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

Created Friday, August 01, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/09213>

## 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:

*Brittany Sessions*

2. Charter School Name:

*Brooklyn Scholars Charter School*

3. Charter Authorizer:

*NYC Department of Education*

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:

[REDACTED]

7. \*E-mail Address:

[REDACTED]

8. Select all positions you held on Board:

(check all that apply)

---

• Chair/President

---

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

*No*

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

*No*

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

Brittany Sessions

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

Created Friday, August 01, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/daf03>

## 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:

*Chris Owens*

2. Charter School Name:

*Brooklyn Scholars Charter School*

3. Charter Authorizer:

*NYC Department of Education*

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 response)

13a. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house held or engaged in with the charter school during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write None. Please note that if you answered Yes to Question 2-4 above, you need not disclose again your employment status, salary, etc.

	Date(s) of Transactions	Nature of Financial Interest/Transaction	Steps Taken to Avoid Conflict of Interest (e.g., did not vote, did not participate in discussion)	Name of Person Holding Interest and Relationship to You
1	Unable to contact Chris to complete any other information			
2				
3				
4				
5				

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 response)

14a. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school that is doing business with the school through a management or services agreement, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write None.

	Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Member with Interest	Steps Taken to Avoid Conflict of Interest
1	Unable to contact Chris to complete any other information				
2					

3

4

5

Signature of Trustee

Chris Owens

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

Created Friday, August 01, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/05000>

## 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:

*Kevin Clark*

2. Charter School Name:

*Brooklyn Scholars Charter School*

3. Charter Authorizer:

*NYC Department of Education*

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)

- 
- Secretary
- 

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 response)

13a. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house held or engaged in with the charter school during the time you have served on the board, and in the six-month period prior to such service. If there has been no such financial interest or transaction, write None. Please note that if you answered Yes to Question 2-4 above, you need not disclose again your employment status, salary, etc.

	Date(s) of Transactions	Nature of Financial Interest/Transaction	Steps Taken to Avoid Conflict of Interest (e.g., did not vote, did not participate in discussion)	Name of Person Holding Interest and Relationship to You
1	Unable to contact Kevin to complete any other information			
2				
3				
4				
5				

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 response)

14a. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school that is doing business with the school through a management or services agreement, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write None.

	Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Member with Interest	Steps Taken to Avoid Conflict of Interest
1	Unable to contact Kevin to complete any other information				
2					

3

4

5

Signature of Trustee

Kenneth Clark

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

Created Tuesday, August 19, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/a516b>

## 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:

*CHRISTOPHER R. OWENS*

2. Charter School Name:

*Brooklyn Scholars Charter School*

3. Charter Authorizer:

*NYC Department of Education*

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