

I. SCHOOL INFORMATION AND COVER PAGE

Created Thursday, July 03, 2014

Page 1

1. SCHOOL NAME

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

321100860855 BRONX CS BETTER LEARNING

2. CHARTER AUTHORIZER

SUNY-Authorized Charter School

3. DISTRICT / CSD OF LOCATION

NYC CSD 11

4. SCHOOL INFORMATION

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
3740 Baychester Ave. - Annex Bronx, NY 10466	718-655-6660	718-655-5555	[REDACTED]@g

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Dr. Kevin B. Brennan
Title	Executive Director
Emergency Phone Number (###-###-####)	[REDACTED]

5. SCHOOL WEB ADDRESS (URL)

www.bronxbetterlearning.org

6. DATE OF INITIAL CHARTER

2003-03-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2003-09-01 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**10. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?**

Yes/No	Name of CMO/EMO
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)	3740 Baychester Ave. - Annex Bronx, NY 10466	718-655-6660	CSD 11	K - 5	Yes	DOE space

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

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Dr. Kevin B. Brennan	[REDACTED]	[REDACTED]	[REDACTED]
Operational Leader	Shubert Jacobs	[REDACTED]	[REDACTED]	[REDACTED]
Compliance Contact	Dr. Kevin B. Brennan	[REDACTED]	[REDACTED]	[REDACTED]
Complaint Contact	Shubert Jacobs	[REDACTED]	[REDACTED]	[REDACTED]

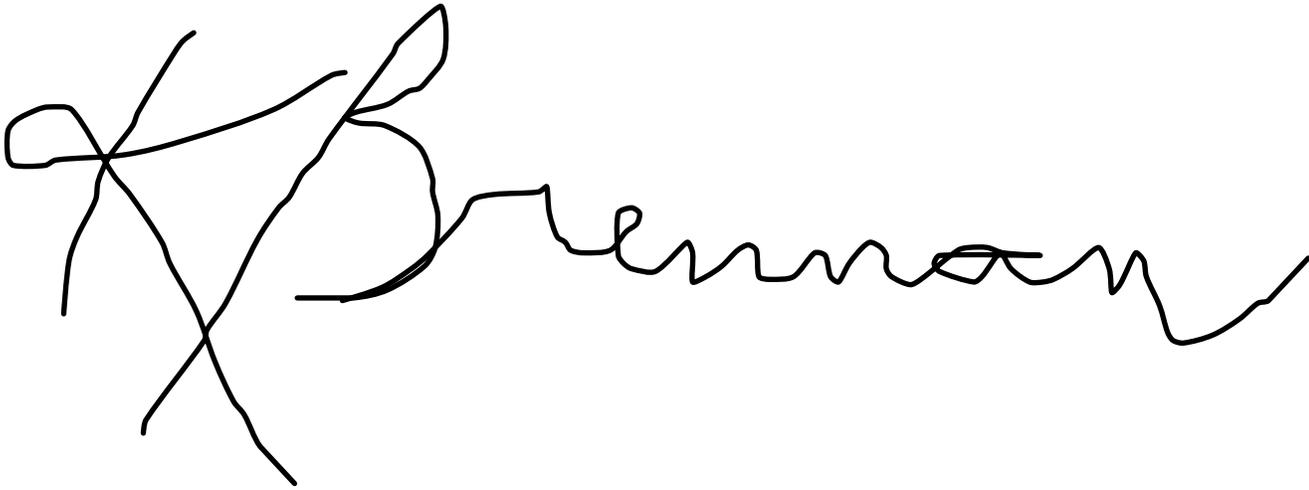
14. Were there any revisions to the school's charter during the 2013-2014 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).

No

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

• Yes

Signature, Head of Charter School

A handwritten signature in black ink, appearing to read "K. Brennan". The signature is written in a cursive style with a large initial "K" and a long, flowing "Brennan".

Signature, President of the Board of Trustees

Thank you.

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

Created Monday, July 21, 2014

Updated Monday, July 28, 2014

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Charter School Name: 321100860855 BRONX CS BETTER LEARNING

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://www.bronxbetterlearning.org/documents>



**BRONX CHARTER SCHOOL FOR
BETTER LEARNING**

**2013-14 ACCOUNTABILITY PLAN
PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

September 11, 2014

By Kevin B. Brennan, Ed.D., Executive Director
3740 Baychester Ave. – Annex
Bronx, NY 10466
718-655-6660
www.bronxbetterlearning.org

Dr. Kevin Brennan, Dr. Theodore Swartz and Simeon Stolzberg prepared this 2013-14 Accountability Progress Report on behalf of the school's board of trustees:

Trustee's Name	Board Position
Kimberly Kelly	Board Chairperson, Complaint Review Committee, Teacher Employment Committee, Strategic Planning Committee
Marvin Waldman	Vice-Chairperson, Fundraising/Development Committee, Policy/Governance Committee, Strategic Planning Committee
Marilyn Maye	Treasurer, Finance/Audit Committee, Strategic Planning Committee, Education Committee
William Bernhardt	Secretary, Teacher Employment Committee, Policy/Governance Committee, Strategic Planning Committee, Education Committee
Jefferyson Barnes	Fundraising/Development Committee
Robert Bata	Fundraising/Development Committee, Policy/Governance Committee, Strategic Planning Committee
Andrew Waldman	Finance/Audit Committee, Complaint Review Committee, Fundraising/Development Committee
Sheryl Jackson	Parent Representative, Complaint Review Committee, Teacher Employment Committee, Governance/Policy Committee, Education Committee
Woody Swain	Finance/Audit Committee, Education Committee
Gregg Swain	Teacher Employment Committee, Fundraising/Development Committee

Dr. Kevin B. Brennan has served as the Executive Director since June 2010.

INTRODUCTION

The Board of Trustees of the State University of New York approved the application for the Bronx Charter School for Better Learning (Bronx Better Learning) on February 23, 2003; it was subsequently approved by the Board of Regents on March 25, 2003. Bronx Better Learning opened in the fall of 2003 with an enrollment of 50 students in Grade 1, added one grade each year thereafter, and enrolled 285 students in Grades 1 – 5 in the fall of 2007, the final year of its original charter term. On January 15, 2008, the State University Trustees granted Bronx Better Learning a full-term charter renewal for 5 years, authorizing the school to provide instruction in Grades K – 5 through the 2012-13 school year. Bronx Better Learning added a Kindergarten program in the fall of 2008 and served 345 students in grades K – 5. In 2010-11 the school enrolled 386 students in those same grades. On March 4, 2013, the State University Trustees granted another full five year renewal of the charter for Bronx Charter School for Better Learning. Additionally, on June 4, 2014, the State University Trustees approved the replication of BBL and, in turn, the opening of BBL II for September 2015. As part of the approval to replicate BBL, the SUNY Trustees approved BBL's adding an additional five classrooms over the next three years.

Bronx Better Learning originally located in a facility leased from the Bronx Bethany Church of the Nazarene at 971 East 227th Street in the Bronx. Following the first year of operation, BBL reached a shared space agreement with the New York City Department of Education, through which BBL received permission to locate in the annex portion of P.S. 111 (Seton Falls Elementary School) at 3740 Baychester Avenue in the Bronx. The school used 3 classrooms and an office in the main building of P.S. 111 for the first time in 2008-09 to accommodate its growth in enrollment. Its new Kindergarten classes were situated there in 2008-09, replaced by 5th grade in 2009-10. Beginning September 2014, BBL is occupying three additional classrooms in the main building and is scheduled to add another two classrooms for the 2015-16 school year.

The mission of the Bronx Charter School for Better Learning is as follows:

The Bronx Charter School for Better Learning provides its students with a solid foundation for academic success, through achievement that exceeds citywide averages and meets or exceeds New York State standards and national norms in all curriculum areas tested, especially in mathematics and language arts. Our teaching constantly adjusts to the needs of our students, leading to independence, autonomy, responsibility and a sustained love of learning, all of which contribute directly to high academic achievement.

To fulfill its mission, the school's teachers endeavor to practice *the subordination of teaching to learning*, an instructional approach that does not dominate learning, but rather is guided by it. Implementing the approach involves: getting students actively and mentally engaged in lessons; assisting students to go beyond rote memorization, wherever the subject matter allows, and to develop criteria for understanding; recognizing every child's high intellectual capacity and, thereby, welcoming errors in students' work as guides to help them harness that capacity; promoting students' use of what they know to master new content; and encouraging student initiative and self-sufficiency.

School Enrollment by Grade Level and School Year

School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2010-11	65	66	63	66	60	53								373
2011-12	69	69	69	66	61	52								386
2012-13	72	72	70	63	62	56								395
2013-14	89	72	72	72	57	58								420

ENGLISH LANGUAGE ARTS

Goal 1: English Language Arts

Students will become proficient readers and writers of the English Language.

Background

BBL continues its focus on four priorities: 1) Instructional Rigor, to ensure that every student receives an instructional program that is rigorous and enriching; 2) Data Based Decision Making, to ensure that all instructional decisions are based on student performance; 3) Meeting Individual Student Needs, to ensure that the instructional program regularly adapts to meet the needs of each student; 4) Student Empowerment, to ensure that through an instructional program that emphasizes engagement, effort and efficacy all students sustain a personal sense of their own innate abilities.

During the 2013-14 school year, the Bronx Charter School for Better Learning (BBL) continued its strong commitment to ensuring a quality ELA program for all of its students, through the delivery of a comprehensive and challenging instructional program that is aligned with the New York State Common Core Standards by:

- Continuing to emphasize the consistent application of Bronx Better Learning’s pedagogical approach, the *subordination of teaching to learning*;
- Continuing to refine the curriculum to ensure its alignment with the State’s Common Core Standards;
- Continuing to incorporate as part of its reading foundation the use Reader’s Workshop and Writer’s Workshop throughout the school;
- Continuing to foster a joy for reading through the Growing Great Readers program;
- Continuing to support the increased reading proficiency through the Accelerated Readers program;
- Continuing to foster the expansion of the students’ vocabulary through the use of the Word of the Day during the school’s morning broadcast;
- Continuing to make available to all students access to an extensive classroom library and school library;
- Continuing to closely monitor each student’s progress through the use of regularly scheduled interim assessments and the scheduling of a monthly “Data Day;”
- Continuing to provide supplemental support to students identified as not progressing as expected;
- Continuing to provide professional development through our in-house professional development specialists to both teachers and assistants to further ensure each person’s readiness to support the needs of all of our students;
- Continuing to utilize writing rubrics that are aligned with the State’s Common Core Standards; and
- Increasing feedback to teachers and assistants on their instructional approach through increasing the frequency of classroom observations by administration.

Goal 1: Absolute Measure

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

Method

The school administered the New York State Testing Program English language arts assessment to students in 3rd through 5th grade in April 2014. Each student's raw score has been converted to a grade-specific scaled score and a performance level.

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

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

Grade	Total Tested	Not Tested ¹			Total Enrolled
		IEP	ELL	Absent	
3	72	0	0	0	72
4	57	0	0	0	57
5	58	0	0	0	58
All	187	0	0	0	187

Results

On the 2013-14 state ELA exam, 46% of all students scored at the proficient or above level, and about the same percentage of continuously enrolled students scored at that level. Almost half of 4th grade students were proficient or above.

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

Grades	All Students		Enrolled in at least their Second Year	
	Percent	Number Tested	Percent	Number Tested
3	44.4	72	43.5	69
4	47.4	57	49.1	53
5	44.8	58	44.8	58
All	45.5	187	45.6	180

¹ Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

Evaluation

The school did not meet the measure. Overall it fell about 30 percentage points below the 75% proficient target. There was slight variation among grades, with the 4th grade having the largest percentage of students proficient, followed by the 5th grade and then the 3rd grade.

Additional Evidence

The school demonstrated considerable growth from the previous year's test, increasing proficiency by 12 percentage points from 34% in 2012-13 to 46% proficient this year. We attribute that significant growth to continued alignment of the curriculum and instruction to Common Core standards and to the long-term effect of the professional development provided to teachers and assistants. Ensuring high quality instruction and a well defined and meaningful curriculum have led to the considerable growth over the previous year's test.

English Language Arts Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2011-12		2012-13		2013-14	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3	72.6	62	30.6	62	43.5	69
4	87.9	58	36.1	61	49.1	53
5	94.2	52	33.9	56	44.8	58
All	84.3	172	33.5	179	45.6	180

Goal 1: Absolute Measure

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

Method

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an AMO each year to determine if schools are making satisfactory progress toward the goal of proficiency in the state's learning standards in English language arts. To achieve this measure, all tested students must have a Performance Level Index (PLI) value that equals or exceeds the 2013-14 English language arts AMO of 89. The PLI is calculated by adding the sum of the percent of all tested students at Levels 2 through 4 with the sum of the percent of all tested students at Levels 3 and 4. Thus, the highest possible PLI is 200.²

² In contrast to SED's Performance Index, the PLI does not account for year-to-year growth toward proficiency.

Results

The school's Performance Index was 127, which exceeds the AMO of 89.

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

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
	18.7	35.8	38.5	7.0

$$\begin{array}{rcccccccc} \text{PI} & = & 36 & + & 39 & + & 7 & = & 81 \\ & & & & 39 & + & 7 & = & \underline{46} \\ & & & & & & \text{PLI} & = & 127 \end{array}$$

Evaluation

The school met the measure. It far exceeded the AMO by 38 points.

Goal 1: Comparative Measure

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

Method

A school compares tested students enrolled in at least their second year to all tested students in the surrounding public school district. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.³

Results

With 46% percent of students scoring at the proficient or above level, the school far exceeded the district's performance of 21% at this level.

³ Schools can acquire these data when the New York State Education Department releases its Access database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its [News Release webpage](#).

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

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3	43.5	69	22.4	3246
4	49.1	53	22.8	3143
5	44.8	58	18.8	3095
All	45.6	180	21.4	9484

Evaluation

The school met this measure. It far exceeded the district’s performance by 24 percentage points.

Additional Evidence

The school has increased the gap between its and the district’s performance. In 2012-13 the school exceeded the district 13 points; in 2013-14 it exceeded the district by 24 point

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

Grade	Percent of Students Enrolled in at Least their Second Year Who Are at Proficiency Compared to Local District Students					
	2011-12		2012-13		2013-14	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3	56.5	39.8	30.6	21.0	43.5	22.4
4	53.4	46.2	36.1	20.0	49.1	22.8
5	63.5	46.2	33.9	20.6	44.8	18.8
All	57.6	44.0	33.5	20.5	45.6	21.4

Goal 1: Comparative Measure

Each year, the school will exceed its predicted level of performance on the state English language arts exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for students eligible for economically disadvantaged students among all public schools in New York State.⁴

Method

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

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

Results

The school had an overall effect size of 0.87 in 2012-13, which was higher than expected to a large degree.

2012-13 English Language Arts Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Number Tested	Percent of Students at Levels 3&4		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
3		63	31.7	23.6	8.1	0.60
4		62	35.5	21.1	14.4	1.11
5		56	34.0	21.9	12.1	0.90
All	76.9	181	33.7	22.2	11.5	0.87

School's Overall Comparative Performance:

Higher than expected to a large degree

Evaluation

⁴ The Institute will continue using *economically disadvantaged* instead of *eligibility for free lunch* as the demographic variable in 2013-14. Schools should report previous year's results using reported free-lunch statistics.

The school met this measure. No grade had an effect size below 0.60 and the 4th grade had an effect size of 1.11.

Additional Evidence

The school has continued to improve on this measure. In 2010-11 it had a negative effect size, but increased to 0.61 in 2011-12 and to 0.87 in 2012-13.

English Language Arts Comparative Performance by School Year

School Year	Grades	Percent Eligible for Free Lunch	Number Tested	Actual	Predicted	Effect Size
2010-11	3 - 5	59.0	175	42.9	48.5	-0.4
2011-12	3 - 5	64.0	178	57.9	48.7	0.61
2012-13	3 - 5	76.9	181	33.7	22.2	0.87

Goal 1: Growth Measure⁵

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

Method

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

Given the timing of the state’s release of Growth Model data, the 2013-14 analysis is not yet available. This report contains 2012-13 results, the most recent Growth Model data available.⁶

⁵ See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

⁶ Schools can acquire these data from the NYSED’s Business Portal: portal.nysed.gov.

Results

The school's Mean Growth Percentile was 53.5.

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

Grade	Mean Growth Percentile	
	BBL	Statewide Mean
3	NA	NA
4	50	50
5	55	50
All	52.5	50

Evaluation

The school met this measure. Its overall mean growth percentile exceeded the state median by 2.5 points.

Additional Evidence

While the school exceeded the statewide average, its mean growth percentile of 52.5 was down from the previous year's percentile of 61.

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

Grade	Mean Growth Percentile			
	2010-11 ⁷	2011-12	2012-13	2012-13 Statewide Average
3	NA	NA	NA	NA
4	NA	55.5	50	50
5	NA	67	55	50
All	NA	61	52.5	50

⁷ Grade level results not available.

Summary of the English Language Arts Goal

The school met all of the measures in this goal except the absolute target of 75 percent proficient. However, given the state’s realignment of the state tests to Common Core standards, the school performed quite well compared to statewide performance. It easily achieved its AMO and outperformed the local school district by a wide margin.

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

Action Plan

While students throughout the testing grades continue to demonstrate noteworthy achievement (three years of consistent improvement in student performance on the NYS ELA assessment), placing them in the top 20% of all New York State schools in ELA (Grade 5: top 16%; Grade 4: top 17%; Grade 3: top 22%), there is room for further growth. As such, Bronx Better Learning continues its commitment to ensuring that all of its students perform excellently in ELA. To facilitate the continued growth of our students, the following actions will be taken:

1. Instructional Rigor: The ELA program will continue to focus on facilitating the development of effective language skills for all students through:
 - a. Academic Leaders: Academic Leaders have been placed at each grade level to ensure consistent delivery of a rigorous and meaningful instructional program, including facilitating the ongoing process of collaborative planning, the review of weekly lesson plans and aligning of the overall instructional program with the high expectations articulated through the common core standards.
 - b. Instructional Assessment: The Board of Trustees has appointed an Assistant Principal to assist in frequent in-class observations and to provide regular feedback to teachers and assistants on the quality of the instructional program.

- c. Data Driven Decision Making: Frequently scheduled interim assessments will help monitor student progress and to identify where the instructional program requires modification to better support student learning.
 - d. Growing Great Readers and Accelerated Readers Programs: To increase the effectiveness of the Growing Great Readers and Accelerated Readers Programs, the Board of Trustees has appointed a Coordinator to expand opportunities for all students to regularly access challenging reading material.
- 2. Focus on At-Risk Students: The ELA program will expand its support for students identified as being at-risk and with special needs through:
 - a. Experienced Teachers: The Academic Leaders, who represent some of BBL's most experienced and effective teachers, will serve as the support teachers for the at-risk students, with the in-house professional development specialists working directly with them and their students to ensure the precision of each student's instructional program.
 - b. Special Education Instructional Options: Students identified in need of special education support services will continue to have access to a variety of services, including cooperative teaching intervention (CTI) classes, SETSS provided as either push-in or pull-out services, and related services, e.g., speech, occupational therapy and counseling.
 - c. English Language Learner (ELL) Program/Support: With the increase in the number of ELLs students (12% of the Kindergarten is eligible for ELL services), the ELL Coordinator's schedule ensures the effective delivery of needed support.
- 3. Professional Development: The ELA program will ensure that all teachers are effectively prepared to provide students with the highest quality of instruction through:
 - a. Director of Professional Development: To further ensure the effective application of all professional development services, including in-house Professional Development Specialists, Academic Leaders and contracted professional development consultants, the Board of Trustees has appointed a Director of Professional Development.
 - b. Daily Institutes: The in-house Professional Development Specialists and the Academic Leaders have arranged a weekly institutes schedule that will focus on the continued application of the school's pedagogy throughout the school.
 - c. In-Class Support: Professional development will continue to push-in to the classrooms to provide teachers and assistants with direct feedback on instructional practices and to provide examples that illustrate in "real situations" the effectiveness of the school's approach.

MATHEMATICS

Goal 2: Mathematics

Students will demonstrate competency in the understanding and application of mathematical computation and problem solving.

Background

BBL continues its focus on four priorities: 1) Instructional Rigor, to ensure that every student receives an instructional program that is rigorous and enriching; 2) Data Based Decision Making, to ensure that all instructional decisions are based on student performance; 3) Meeting Individual Student Needs, to ensure that the instructional program regularly adapts to meet the needs of each student; 4) Student Empowerment, to ensure that through an instructional program that emphasizes engagement, effort and efficacy all students sustain a personal sense of their own innate abilities.

The Bronx Charter School for Better Learning continues to demonstrate a strong commitment to those school-wide priorities and, in turn, to ensuring the delivery of a challenging and meaningful instructional program in mathematics for all of its students by:

- Continuing to review the mathematics curriculum to ensure that the pacing of the instructional program effectively supports student learning of the full scope of the Common Core Standards;
- Continuing to maintain a strong commitment to the Bronx Better Learning's pedagogical approach, the subordination of teaching to learning;
- Continuing to consistently apply the use of manipulatives, primarily Cuisenaire rods, to ensure, even in the earliest stages, that students develop models for thinking mathematically;
- Continuing to provide supplemental support to students identified as not progressing as expected;
- Continuing to provide professional development, through our in-house professional development specialists, to both teachers and assistants to further ensure each person's readiness to support the needs of all of our students;
- Increasing feedback to teachers and assistants on their instructional approach through increasing the frequency of classroom observations by administration;
- Continuing to emphasize the development of two essential skills, i.e., becoming swift and accurate in their computation skills and increasing the student's ability to effectively focus on problem solving activities that involve practice and real world application of those skills; and
- Continuing to ensure that instructional decisions are made based on specific student performance data. As with ELA, teachers utilize both formative and summative assessments, along with real-time moment-to-moment analysis of how students are responding to instruction, throughout the school year, to gather and analyze student performance data to ensure that each student's individual needs are being addressed,

including scheduling an early dismissal for the last Wednesday of each month for use by teachers as a “data day” to review and analyze student performance data.

Goal 2: Absolute Measure

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

Method

The school administered the New York State Testing Program mathematics assessment to students in 3rd through 5th grade in April 2014. Each student’s raw score has been converted to a grade-specific scaled score and a performance level.

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

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

Grade	Total Tested	Not Tested ⁸			Total Enrolled
		IEP	ELL	Absent	
3	72	0	0	0	72
4	57	0	0	0	57
5	58	0	0	0	58
All	187	0	0	0	187

Results

The percentage of continuously enrolled students who scored at the proficient or above level was 68%. In the 3rd grade, 55% scored at this level while 83 percent of 4th grade students did so.

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

Grades	All Students		Enrolled in at least their Second Year	
	Percent	Number Tested	Percent	Number Tested
3	54.2	72	55.1	69
4	82.5	57	83.0	53
5	69.0	58	69.0	58
All	67.4	187	67.8	180

⁸ Students exempted from this exam according to their Individualized Education Program (IEP), because of English Language Learners (ELL) status, or absence for at least some part of the exam.

Evaluation

The school did not meet this measure. Overall, it was seven percentage points below the target of 75%. However, the 4th grade exceeded this target by eight points.

Additional Evidence

The school demonstrated significant gains from the previous year. It increased from 44% last year to 68% proficient or above this year, a jump of 24 points. The 5th grade jumped from 34% at or above proficient to 69% at that level.

Mathematics Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2011-12		2012-13		2013-14	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3	100.0	62	40.3	62	55.1	69
4	96.6	58	57.4	61	83.0	53
5	100.0	52	33.9	56	69.0	58
All	98.8	172	44.1	179	67.8	180

Goal 2: Absolute Measure

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

Method

The federal No Child Left Behind law holds schools accountable for making annual yearly progress towards enabling all students to be proficient. As a result, the state sets an AMO each year to determine if schools are making satisfactory progress toward the goal of proficiency in the state's learning standards in mathematics. To achieve this measure, all tested students must have a Performance Level Index (PLI) value that equals or exceeds the 2013-14 mathematics AMO of 86. The PLI is calculated by adding the sum of the percent of all tested students at Levels 2 through 4 with the sum of the percent of all tested students at Levels 3 and 4. Thus, the highest possible PLI is 200.⁹

Results

The school has a PLI of 158 compared to the AMO of 86.

⁹ In contrast to NYSED's Performance Index, the PLI does not account for year-to-year growth toward proficiency.

Mathematics 2013-14 Performance Level Index (PLI)

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
	17	44	66	60

$$\begin{array}{rclclclclcl}
 \text{PI} & = & 24 & + & 35 & + & 32 & = & 91 \\
 & & & & 35 & + & 32 & = & \underline{67} \\
 & & & & & & \text{PLI} & = & 158
 \end{array}$$

Evaluation

The school met this measure. Its PLI of 158 exceeded the AMO by 72 points.

Goal 2: Comparative Measure

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

Method

A school compares tested students enrolled in at least their second year to all tested students in the surrounding public school district. Comparisons are between the results for each grade in which the school had tested students in at least their second year at the school and the total result for all students at the corresponding grades in the school district.¹⁰

Results

Overall 68% of students scored at or above the proficient level, compared to 30% of district students in the same grades.

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

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3	55.1	69	29.2	3297
4	83.0	53	32.6	3187
5	69.0	58	26.8	3144
All	67.8	180	29.6	9628

¹⁰ Schools can acquire these data when the New York State Education Department releases its Access database containing grade level ELA and math test results for all schools and districts statewide. The NYSED announces the release of the data on its [News Release webpage](#).

Evaluation

The school met this measure. It outperformed the district by approximately 38 percentage points.

Additional Evidence

The school has continued to outperform the district and has increased the gap from 21 percentage points last year to 38 percentage points this year.

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

Grade	Percent of Students Enrolled in at Least their Second Year Who Are at Proficiency Compared to Local District Students					
	2011-12		2012-13		2013-14	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3	77.4	45.5	40.3	23.8	55.1	29.2
4	72.4	59.3	57.4	24.1	83.0	32.6
5	88.5	58.2	33.9	21.5	69.0	26.8
All	79.1	54.2	44.1	23.1	67.8	29.6

Goal 2: Comparative Measure

Each year, the school will exceed its predicted level of performance on the state mathematics exam by an Effect Size of 0.3 or above (performing higher than expected to a small degree) according to a regression analysis controlling for students eligible for economically disadvantaged students among all public schools in New York State.¹¹

Method

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

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

¹¹ The Institute will continue using *economically disadvantaged* instead of *eligibility for free lunch* as the demographic variable in 2013-14. Schools should report previous year's results using reported free-lunch statistics.

Results

The school had an overall Effect Size of 1.11. The lowest Effect Size was 0.75 for the 5th grade and the highest was 1.73 for the 4th grade.

2012-13 Mathematics Comparative Performance by Grade Level

Grade	Percent Economically Disadvantaged	Number Tested	Percent of Students at Levels 3&4		Difference between Actual and Predicted	Effect Size
			Actual	Predicted		
3			41.3	26.9	14.4	0.82
4			56.4	26.8	29.6	1.73
5			34.0	22.1	11.9	0.75
All	76.9	181	44.2	25.4	18.8	1.11

School's Overall Comparative Performance:

Higher than expected to a large degree

Evaluation

The school met this measure. Its Effect Size was higher than expected to a large degree and all three grades individually exceeded the target of 0.3

Additional Evidence

The school has consistently performed higher than expected to a large degree.

Mathematics Comparative Performance by School Year

School Year	Grades	Percent Eligible for Free Lunch	Number Tested	Actual	Predicted	Effect Size
2010-11	3 – 5	59.0	175	73.7	57.7	0.9
2011-12	3 - 5	64.0	178	78.7	58.2	1.15
2012-13	3 - 5	76.9	181	44.2	25.4	1.11

Goal 2: Growth Measure¹²

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

¹² See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

Method

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

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

In 2012-13 the school's overall mean growth percentile was 61.5.

2012-13 Mathematics Mean Growth Percentile by Grade Level

Grade	Mean Growth Percentile	
	BBL	Statewide Average
3	NA	50NA
4	61	50
5	55	50
All	58	50

Evaluation

The school exceeded the statewide mean of 50 by 8 points.

¹³ Schools can acquire these data from the NYSED's business portal: portal.nysed.gov.

Additional Evidence

The school’s mean growth percentile remained steady, from 2011-12 to 2012-13, at 58 points..

Mathematics Mean Growth Percentile by Grade Level and School Year

Grade	Mean Growth Percentile			
	2010-11 ¹⁴	2011-12 ¹⁴	2012-13	2012-13 Statewide Average
3	NA	NA	NA	NA
4	NA	49	61	50
5	NA	67	55	50
All	NA	58	58	50

Summary of the Mathematics Goal

The school met all but one of the measures in this goal. It came close to meeting the absolute measure of 75% proficient. It far exceeded the performance of the local district and similar schools statewide. Finally, it has demonstrated strong growth compared to the state average.

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

Action Plan

While students throughout the testing grades continue to demonstrate noteworthy achievement (three years of consistent improvement in student performance on the NYS mathematics

¹⁴ Grade level results not available.

assessment), placing them in the top 20% of all New York State schools in mathematics (Grade 5: top 9%; Grade 4: top 2%; Grade 3: top 20%), there is room for further. As such, Bronx Better Learning continues its commitment to ensuring that all of its students perform excellently in mathematics. To facilitate the continued growth of our students, the following actions will be taken:

1. Instructional Rigor: The mathematics program will continue to focus on facilitating the development of effective computational skills for all students through:
 - a. Academic Leaders: Academic Leaders have been placed at each grade level to ensure consistent delivery of a rigorous and meaningful instructional program, including facilitating the ongoing process of collaborative planning, the review of weekly lesson plans and aligning of the overall instructional program with the high expectations articulated through the common core standards.
 - b. Instructional Assessment: The Board of Trustees has appointed an Assistant Principal to assist in frequent in-class observations and to provide regular feedback to teachers and assistants on the quality of the instructional program.
 - c. Data Driven Decision Making: Frequently scheduled interim assessments will help monitor student progress and to identify where the instructional program requires modification to better support student learning.
 - d.
2. Focus on At-Risk Students: The Mathematics program will expand its support for students identified as being at-risk and with special needs through:
 - a. Experienced Teachers: The Academic Leaders, who represent some of BBL's most experienced and effective teachers, will serve as the support teachers for the at-risk students, with the in-house professional development specialists working directly with them and their students to ensure the precision of each student's instructional program.
 - b. Special Education Instructional Options: Students identified in need of special education support services will continue to have access to a variety of services, including cooperative teaching intervention (CTI) classes, SETSS provided as either push-in or pull-out services, and related services, e.g., speech, occupational therapy and counseling.
 - c. English Language Learner (ELL) Program/Support: With the increase in the number of ELLs students (12% of the Kindergarten is eligible for ELL services), the ELL Coordinator's schedule ensures the effective delivery of needed support.
3. Professional Development: The mathematics program will ensure that all teachers are effectively prepared to provide students with the highest quality of instruction through:
 - a. Director of Professional Development: To further ensure the effective application of all professional development services, including in-house Professional Development Specialists, Academic Leaders and contracted professional development consultants, the Board of Trustees has appointed a Director of Professional Development.
 - b. Daily Institutes: The in-house Professional Development Specialists and the Academic Leaders have arranged a weekly institutes schedule that will focus on the continued application of the school's pedagogy throughout the school.
 - c. In-Class Support: Professional development will continue to push-in to the classrooms to provide teachers and assistants with direct feedback on instructional

practices and to provide examples that illustrate in “real situations” the effectiveness of the school’s approach.

SCIENCE

Goal 3: Science

Students will demonstrate competency in the understanding and application of scientific reasoning.

Background

BBL continues its focus on four priorities: 1) Instructional Rigor, to ensure that every student receives an instructional program that is rigorous and enriching; 2) Data Based Decision Making, to ensure that all instructional decisions are based on student performance; 3) Meeting Individual Student Needs, to ensure that the instructional program regularly adapts to meet the needs of each student; 4) Student Empowerment, to ensure that through an instructional program that emphasizes engagement, effort and efficacy all students sustain a personal sense of their own innate abilities.

The Bronx Charter School for Better Learning continues to strongly promote effective student mastery of the State’s Common Core Curriculum in science by:

- Continuing to implement the Bronx Better Learning’s pedagogical approach, the subordination of teaching to learning, incorporating techniques and materials that foster students’ active participation in lessons;
- Continuing to implement lessons that emphasize hands-on experimentation and make use of BOCES prepared science kits (Science 21 Program) that complement the school’s core pedagogy;
- Continuing to incorporate a problem solving approach that presents students with “real life” problems and working in groups, which analyze data/information to come up with solutions to the problems, all of which leads students to a deeper appreciation of cause and effect relationships; and
- Continuing to provide supplemental support to students who are not progressing as expected.

Goal 3: Absolute Measure

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

Method

The school administered the New York State Testing Program science assessment to students in 4th grade in spring 2014. The school converted each student’s raw score to a performance level and a grade-specific scaled score. The criterion for success on this measure requires students enrolled in

at least their second year (defined as enrolled by BEDS day of the previous school year) to score at proficiency.

Results

All students were proficient on the 4th grade state science exam.

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

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
4	100.0	57	N/A	N/A

Evaluation

The school met this measure. It far exceeded the target of 75% proficient by having all students proficient.

Additional Evidence

The school has consistently met this measure with no less than 98% proficient in any of the last three years.

Science Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year at Proficiency					
	2011-12		2012-13		2013-14	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
4	98.0	58	98.4	61	100.0	57
All	98.0	58	98.4	61	100.0	57

Goal 3: Comparative Measure

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

Method

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

which the school had tested students in at least their second year and the results for the respective grades in the local school district.

Results

District science results are unavailable.

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

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 nd Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
4	100.0	57	N/A	N/A

Evaluation

This measure cannot be determined because district results are unavailable.

Additional Evidence

District results are unavailable making it impossible to evaluate trends over time.

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

Grade	Percent of Charter School Students at Proficiency and Enrolled in At Least their Second Year Compared to Local District Students					
	2011-12		2012-13		2013-14	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
4	98	N/A	98	N/A	100	N/A
All	98	N/A	98	N/A	100	N/A

Summary of the Science Goal

With 100% of students proficient in science, the school has met this goal.

Type	Measure	Outcome
Absolute	Each year, 75 percent of all tested students enrolled in at least their second year will perform at proficiency on the New York State examination.	Achieved
Comparative	Each year, the percent of all tested students enrolled in at least their second year and performing at proficiency on the state exam will be greater than that of all students in the same tested grades in the local school district.	N/A

Action Plan

The students continue to perform exceptionally well on the NYS science assessment – achieving 100% passing for the 2013-2014 school year. While student progress in science continues to be laudable, as with ELA and mathematics, the Board of Trustees continues to ensure that the science program maintains its high standards of support for all students and to aggressively ensure that the program continues to be refined and improved, specifically through:

1. **Instructional Rigor:** The science program will continue to focus on facilitating the development of effective analytical skills for all students through:
 - a. **Academic Leaders** have been placed at each grade level to ensure consistent delivery of a rigorous and meaningful instructional program, including facilitating the ongoing process of collaborative planning, the review of weekly lesson plans and aligning of the overall instructional program with the high expectations articulated through the common core standards.
 - b. **Instructional Assessment:** The Board of Trustees has appointed an Assistant Principal to assist in frequent in-class observations and to provide regular feedback to teachers and assistants on the quality of the instructional program.
 - c. **Data Driven Decision Making:** Frequently scheduled interim assessments will help monitor student progress and to identify where the instructional program requires modification to better support student learning.
2. **Focus on At-Risk Students:** The science program will expand its support for students identified as being at-risk and with special needs through:
 - a. **Experienced Teachers:** The Academic Leaders, who represent some of BBL’s most experienced and effective teachers, will serve as the support teachers for the at-risk students, with the in-house professional development specialists working directly with them and their students to ensure the precision of each student’s instructional program.
 - b. **Special Education Instructional Options:** Students identified in need of special education support services will continue to have access to a variety of services, including cooperative teaching intervention (CTI) classes, SETSS provided as either push-in or pull-out services, and related services, e.g., speech, occupational therapy and counseling.
 - c. **English Language Learner (ELL) Program/Support:** With the increase in the number of ELLs students (12% of the Kindergarten is eligible for ELL services), the ELL Coordinator’s schedule ensures the effective delivery of needed support.
3. **Professional Development:** The science program will ensure that all teachers are effectively prepared to provide students with the highest quality of instruction through:
 - a. **Director of Professional Development:** To further ensure the effective application of all professional development services, including in-house Professional Development Specialists, Academic Leaders and contracted professional development consultants, the Board of Trustees has appointed a Director of Professional Development.
 - b. **Daily Institutes:** The in-house Professional Development Specialists and the Academic Leaders have arranged a weekly Institute schedule that will focus on the continued application of the school’s pedagogy throughout the school.
 - c. **In-Class Support:** Professional development will continue to push-in to the classrooms to provide teachers and assistants with direct feedback on instructional

practices and to provide examples that illustrate in “real situations” the effectiveness of the school’s approach.

NCLB

Goal 4: NCLB

The school will make Adequate Yearly Progress.

Goal 4: Absolute Measure

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

Method

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

Results

Bronx Better Learning is in good standing.

Evaluation

The school has met this measure and achieved the goal.

Additional Evidence

The school has consistently been in good standing

NCLB Status by Year

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

Appendix B: Total Expenditures and Administrative Expenditures per Child

Created Thursday, July 24, 2014
Updated Monday, July 28, 2014

Page 1

Charter School Name: 321100860855 BRONX CS BETTER LEARNING

B. Financial Information

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

1. Total Expenditures Per Child

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

1. Total Expenditures Per Child Line 1: Total Expenditures Per Pupil	6476538
1. Total Expenditures Per Child Line 2: BEDS Day Pupil Count	419
1. Total Expenditures Per Child Line 3: Divide Line 1 by Line 2	15457

2. Administrative Expenditures per Child

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

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

Please note the following:

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

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

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

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

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 1: Relevant Personnel Services Cost (Row)	189506
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 2: Management and General Cost (Column)	193239
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 3: Sum of Line 1 and Line 2	382745
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 4: BEDS Day Pupil Count	419
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 5: Divide Line 3 by the BEDS Day Pupil Count	913

Thank you.



Budget and Quarterly Report Template
for SUNY Authorized Charter Schools

Bronx Charter School for Better

Contact Name: Kevin Brennan, Ed.D.

Contact Email:

Contact Phone:

Prior Year: 2013-14

Current Year: 2014-15

BRONX CHARTER SCHOOL FOR BETTER LEARNING

BRONX, NEW YORK

AUDITED FINANCIAL STATEMENTS

REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2014

(With Comparative Totals for 2013)



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Bronx Charter School for Better Learning

Report on the Financial Statements

We have audited the accompanying financial statements of Bronx Charter School for Better Learning, which comprise the statement of financial position as of June 30, 2014, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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 audits. We conducted our audits 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.

Opinion

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

Report on Summarized Comparative Information

We have previously audited Bronx Charter School for Better Learning's June 30, 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 16, 2013. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2013 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Report Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2014 on our consideration of Bronx Charter School for Better Learning's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Bronx Charter School for Better Learning's internal control over other financial reporting and compliance.

Mengel, Metzger, Barz & Co. LLP

Rochester, New York
October 23, 2014

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2014

(With Comparative Totals for 2013)

<u>ASSETS</u>	<u>June 30,</u>	
	<u>2014</u>	<u>2013</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 355,088	\$ 252,137
Certificates of deposit	1,104,552	1,101,961
Grants and other receivables	245,809	84,822
Prepaid expenses and other current assets	<u>78,220</u>	<u>61,720</u>
TOTAL CURRENT ASSETS	1,783,669	1,500,640
<u>PROPERTY AND EQUIPMENT</u> , net	215,663	379,074
<u>OTHER ASSET</u> - restricted cash	<u>77,373</u>	<u>76,727</u>
TOTAL ASSETS	<u>\$ 2,076,705</u>	<u>\$ 1,956,441</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Line of credit	\$ 200,000	\$ 200,000
Accounts payable and accrued expenses	138,886	80,017
Accrued payroll and benefits	537,339	552,275
Deferred revenue	<u>12,560</u>	<u>-</u>
TOTAL CURRENT LIABILITIES	888,785	832,292
<u>NET ASSETS</u>		
Unrestricted	1,159,805	1,085,043
Temporarily restricted	<u>28,115</u>	<u>39,106</u>
TOTAL NET ASSETS	<u>1,187,920</u>	<u>1,124,149</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,076,705</u>	<u>\$ 1,956,441</u>

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

BRONX CHARTER SCHOOL FOR BETTER LEARNING
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for 2013)

	Year ended June 30,			2013
	2014			
	Unrestricted	Temporarily restricted	Total	
Operating revenue and support:				
State and local per pupil operating revenue	\$ 6,066,367	\$ -	\$ 6,066,367	\$ 5,628,084
Governmental grants	354,144	-	354,144	432,825
Contributions	104,810	9,850	114,660	101,383
In-kind contributions	57,000	-	57,000	-
Interest income	4,019	-	4,019	2,982
Special events	37,897	-	37,897	50,714
Other income	-	-	-	19,674
Net assets released from restrictions	20,841	(20,841)	-	-
TOTAL OPERATING REVENUE AND SUPPORT	6,645,078	(10,991)	6,634,087	6,235,662
Expenses:				
Program:				
Regular education	5,069,312	-	5,069,312	5,414,533
Special education	533,175	-	533,175	465,402
Management and general	777,813	-	777,813	1,022,142
Fundraising and special events	190,016	-	190,016	181,904
TOTAL EXPENSES	6,570,316	-	6,570,316	7,083,981
CHANGE IN NET ASSETS	74,762	(10,991)	63,771	(848,319)
Net assets at beginning of year	1,085,043	39,106	1,124,149	1,972,468
NET ASSETS AT END OF YEAR	<u>\$ 1,159,805</u>	<u>\$ 28,115</u>	<u>\$ 1,187,920</u>	<u>\$ 1,124,149</u>

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

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for 2013)

	Year ended June 30,									
	2014					2013				
	No. of Positions	Regular Education	Special Education	Sub-total	Management and general	Fundraising and special events	Sub-total	Total	Total	Total
Personnel services costs:										
Administrative staff personnel	4	\$ 23,689	\$ 7,896	\$ 31,585	\$ 118,446	\$ 86,763	\$ 205,209	\$ 236,794	\$ 218,469	\$ 218,469
Instructional personnel	69	3,003,611	323,801	3,327,412	-	-	-	3,327,412	3,647,827	3,647,827
Non-instructional personnel	7	478,758	52,589	531,347	129,316	19,208	148,524	679,871	612,722	612,722
Total personnel services costs	80	3,506,058	384,286	3,890,344	247,762	105,971	353,733	4,244,077	4,479,018	4,479,018
Fringe benefits and payroll taxes		826,266	91,430	917,696	246,315	23,891	270,206	1,187,902	1,319,104	1,319,104
Legal service		-	-	-	1,308	-	1,308	1,308	6,017	6,017
Accounting / audit services		-	-	-	23,632	-	23,632	23,632	19,544	19,544
Other purchased / professional / and consulting services		180,963	17,245	198,208	114,702	31,943	146,645	344,853	497,406	497,406
Building and land rent / lease		796	88	884	83	23	106	990	1,915	1,915
Repairs and maintenance		3,776	418	4,194	390	109	499	4,693	10,555	10,555
Insurance		23,173	2,564	25,737	7,933	670	8,603	34,340	30,556	30,556
Utilities		41,929	4,640	46,569	4,342	1,212	5,554	52,123	40,595	40,595
Supplies and materials		90,798	6,567	97,365	6,146	1,716	7,862	105,227	119,753	119,753
Staff development		42,555	5,145	47,700	9,062	1,827	10,889	58,589	54,925	54,925
Marketing and recruitment		5,953	556	6,509	1,785	-	1,785	8,294	35,246	35,246
Non-capitalized equipment/ furnishings		57,000	-	57,000	-	-	-	57,000	-	-
Technology		15,351	1,699	17,050	1,590	444	2,034	19,084	33,961	33,961
Food service		18,742	1,408	20,150	1,318	368	1,686	21,836	12,998	12,998
Student services		33,183	3,165	36,348	381	6,607	6,988	43,336	52,074	52,074
Office expense		117,245	12,974	130,219	12,141	3,390	15,531	145,750	136,529	136,529
Depreciation		96,575	-	96,575	94,103	-	94,103	190,678	175,080	175,080
Other		8,949	990	9,939	4,820	11,845	16,665	26,604	58,705	58,705
		\$ 5,069,312	\$ 533,175	\$ 5,602,487	\$ 777,813	\$ 190,016	\$ 967,829	\$ 6,570,316	\$ 7,083,981	\$ 7,083,981

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

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for 2013)

	Year ended June 30,	
	2014	2013
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 63,771	\$ (848,319)
Adjustments to reconcile change in net assets to net cash provided from (used for) operating activities:		
Depreciation	190,678	175,080
Changes in certain assets and liabilities affecting operations:		
Restricted cash	(646)	(1)
Grants and other receivables	(160,987)	(28,851)
Prepaid expenses and other current assets	(16,500)	(22,362)
Accounts payable and accrued expenses	58,869	(32,996)
Accrued payroll and benefits	(14,936)	135,620
Deferred revenue	12,560	-
NET CASH PROVIDED FROM (USED FOR) OPERATING ACTIVITIES	132,809	(621,829)
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(27,267)	(321,809)
Purchases of certificates of deposit	(2,591)	(1,582)
NET CASH USED FOR INVESTING ACTIVITIES	(29,858)	(323,391)
<u>CASH FLOWS - FINANCING ACTIVITIES</u>		
Net borrowings on line of credit	-	200,000
NET CASH PROVIDED FROM FINANCING ACTIVITIES	-	200,000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	102,951	(745,220)
Cash and cash equivalents at beginning of year	252,137	997,357
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 355,088	\$ 252,137

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

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for 2013)

NOTE A: THE SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Charter School

Bronx Charter School for Better Learning (“the Charter School”) is an educational corporation that operates as a charter school in the borough of Bronx, New York. On March 25, 2003, the Board of Regents of the University of the State of New York granted the Charter School a provisional charter valid for a term of five years and renewable upon expiration. On May 20, 2008 and June 24, 2013, the Charter School obtained a five year charter renewal. The Charter School was established to provide its students in grades K-5 with a solid foundation for academic success, through achievement that exceeds citywide averages and meets or exceeds New York State Standards and national norms in all curriculum areas tested, especially in mathematics and language arts.

Financial Statement presentation

The financial statements of the Charter School have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP). The Charter School reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

These classes of net assets are defined as follows:

Permanently restricted – Net assets resulting from contributions and other inflows of assets whose use by the Charter School is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Charter School. The Charter School had no permanently restricted net assets at June 30, 2014 or 2013.

Temporarily restricted – Net assets resulting from contributions and other inflows of assets whose use by the Charter School is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Charter School pursuant to those stipulations. There were \$28,115 and \$39,106 of temporarily restricted net assets at June 30, 2014 and 2013, respectively, restricted for a specific purpose, as described in Note J.

Unrestricted – The net assets over which the Governing Board has discretionary control to use in carrying on the Charter School’s operations in accordance with the guidelines established by the Charter School. The Board may designate portions of the current unrestricted net assets for specific purposes, projects or investment.

Revenue and support recognition

Revenue from state and local governments resulting from the Charter School’s charter status and based on the number of students enrolled is recorded when services are performed in accordance with the charter agreement.

Revenue from federal, state and local government grants and contracts are recorded by the Charter School when qualifying expenditures are incurred and billable.

Contributions are recognized as revenue in the year the pledge is received and documented. A contribution that is received and expended in the same year for a specific purpose is classified as unrestricted revenue.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for 2013)

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

Cash and cash equivalents

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

Certificates of deposit

Certificates of deposit represent certificates of deposit with maturities of twelve months or less. The fair value of these assets was determined based on their original cost basis. In the normal course of business, the account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in certificates of deposit.

Grants and other receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2014 or 2013.

Property and equipment

Property and equipment are recorded at cost. Depreciation is computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from three to five years.

Deferred revenue

The Charter School records grant revenue as deferred revenue until it is expended for the purpose of the grant, at which time it is recognized as revenue.

Tax exempt status

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

The Charter School has filed for and received income tax exemptions in the various jurisdictions where it is required to do so. The Charter School files Form 990 in the U.S. federal jurisdiction. With few exceptions, as of June 30, 2014, the Charter School is no longer subject to U.S. federal income tax examinations by tax authorities for years ended before June 30, 2011. Years ended June 30, 2011 through June 30, 2014 are still subject to potential audit by the IRS. Management of the Charter School believes they have no material uncertain tax positions and, accordingly, have not recognized any liability for unrecognized tax benefits.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for 2013)

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

In-kind donations

Gifts and donations other than cash are recorded at fair value at the date of contribution. The Charter School received contributions of technology of \$57,000 in the year ended June 30, 2014. There were no in-kind gifts or donations in the year ended June 30, 2013.

Contributed services

The Charter School receives contributed services from volunteers to serve on the Board of Trustees. These services are not valued in the financial statements because they do not require "specialized skills" and would typically not be purchased if they were not contributed.

Marketing and recruiting costs

The Charter School expenses marketing and recruiting costs as they are incurred. Total marketing and recruiting costs approximated \$8,300 and \$35,200 for the years ended June 30, 2014 and 2013, respectively.

Comparatives for year ended June 30, 2013

The financial statements include certain prior year summarized comparative information in total but not by net asset class or functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter School's financial statements for the year ended June 30, 2013, from which the summarized information was derived.

Use of estimates in the preparation of financial statements

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

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 23, 2014, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

NOTE B: SCHOOL FACILITY

The Charter School has entered into a "Facility Shared Use Agreement" (the "Agreement") with the New York City Department of Education for dedicated and shared space at P.S. 111 Annex, a New York City Public School located at 3740 Baychester Avenue, Bronx, New York. The Agreement commenced on July 1, 2005 and terminated on June 30, 2010. Pursuant to the terms of the Agreement, the Charter School shall pay \$1 per annum for the use of the shared facility during regular opening hours. The Charter School shall be responsible for any overtime-related costs for services provided beyond regular opening hours. As of October 23, 2014, the renewal of this agreement was still under negotiation.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for 2013)

NOTE C: RESTRICTED CASH

The Charter School maintains an escrow account, pursuant to its charter agreement, to pay for expenses in the event of dissolution of the Charter School.

NOTE D: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	June 30,	
	<u>2014</u>	<u>2013</u>
Furniture and fixtures	\$ 456,083	\$ 449,300
Computer equipment	<u>631,953</u>	<u>611,469</u>
	1,088,036	1,060,769
Less accumulated depreciation	<u>872,373</u>	<u>681,695</u>
	<u>\$ 215,663</u>	<u>\$ 379,074</u>

NOTE E: LINE OF CREDIT

The Charter School had available a \$250,000 line of credit with a bank which matured in March 2013.

The Charter School entered into a \$200,000 line of credit agreement with a bank during 2013. Interest is payable at prime plus 75 basis points (effective rate of 4.00% at June 30, 2014). There was an outstanding balance of \$200,000 at June 30, 2014 and 2013. The line is secured by a certain Certificate of Deposit held by the Charter School.

NOTE F: OPERATING LEASES

The Charter School leases office equipment under certain non-cancelable lease agreements expiring through February 2019. Lease expense was approximately \$70,000 and \$60,000 for the years ended June 30, 2014 and 2013, respectively. The future minimum payments on these agreements are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2015	\$ 50,568
2016	50,568
2017	50,568
2018	44,568
2019	<u>4,667</u>
	<u>\$ 200,939</u>

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for 2013)

NOTE G: RETIREMENT PLAN

The Charter School sponsors a 403(b) retirement plan (the "Plan") for its employees. All employees of the Charter School are eligible to participate. Contributions made to the Plan are credited to each individual participant's account maintained under a group annuity contract issued by Metropolitan Life Insurance Company. The Charter School matches 100% of the employee's contributions up to \$2,400 per year. During the years ended June 30, 2014 and 2013, the Charter School contributed approximately \$109,000 and \$112,000, respectively, to the Plan.

NOTE H: CONTINGENCY

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

NOTE I: CONCENTRATIONS

At June 30, 2014 and 2013, approximately 56% and 58%, respectively, of grants and other receivables are due from the New York State Department of Education relating to certain grants. Also at June 30, 2014 and 2013, approximately 37% and 28%, respectively, of grants and other receivables are due from Mt. Vernon Department of Education.

During the years ended June 30, 2014 and 2013, 91% and 90%, respectively of total operating revenue and support came from per-pupil funding provided by New York State. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

NOTE J: TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for specialized services or purposes designated by the donors. At June 30, 2014 and 2013, temporarily restricted net assets were available for the following:

	June 30,	
	2014	2013
Scholarship fund	\$ 28,115	\$ 24,765
Classroom technology	-	500
Teacher training and development	-	13,841
	<u>\$ 28,115</u>	<u>\$ 39,106</u>

BRONX CHARTER SCHOOL FOR BETTER LEARNING

REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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

Board of Trustees
Bronx Charter School for Better Learning

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 Bronx Charter School for Better Learning, which comprise the statement of financial position as of June 30, 2014, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 23, 2014.

Internal Control over Financial Reporting

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bronx Charter School for Better Learning'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*.

We noted certain matters that we reported to management of Bronx Charter School for Better Learning in a separate letter dated October 23, 2014.

Purpose of This Report

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

Restricted Use

This report is intended solely for the information and use of the Board of Trustees, management, federal, state and local awarding agencies, the State University of New York, the New York State Education Department and others within the Charter School and is not intended to be and should not be used by anyone other than these specified parties.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 23, 2014

BRONX CHARTER SCHOOL FOR BETTER LEARNING

ADVISORY COMMENT LETTER

JUNE 30, 2014



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

October 23, 2014

To the Board of Trustees
Bronx Charter School for Better Learning

In planning and performing our audit of the financial statements of Bronx Charter School for Better Learning (the "Charter School") as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the Charter School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter School's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this letter and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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.

During the course of our audit of the financial statements of Bronx Charter School for Better Learning as of June 30, 2014 and for the year then ended, we observed the Charter School's significant accounting policies and procedures and certain business, financial and administrative practices. As a result of our observations, we suggest you consider the following comment which we do not consider to be a significant deficiency or material weakness.

- 1 -

In-Kind Contributions

During our audit, we noted the Charter School received various contributions of equipment which were not recognized in the financial statements, some of which were significant. While most of the items were described in the minutes, not all were assigned a value and there did not seem to be a consistent person responsible for tracking the award of the items, receipt of the items, and communication to the finance team. Donated materials or in-kind contributions requiring professional skill should, if possible, be valued and recorded in the appropriate period.

Recommendation

We recommend an individual with knowledge of in-kind contributions of materials and services received be assigned to track these items, keeping records including a description of the transaction, an estimated or known dollar amount for the value of the donated goods or services, and a date received. This information should be communicated to the finance team in a timely manner so the contributions can be properly reflected in the financial statements.

Status of matters included in our letter as of June 30, 2013, dated October 16, 2013:

Temporarily Restricted Net Assets

We noted management tracks donations restricted for the scholarship program through establishing a separate cash account which any donations for or payments of scholarships are made from. Although this procedure does ensure restricted funds are spent as the donor intended, it is not a formal tracking system for net assets with temporary restrictions.

Recommendation

We recommend any contributions received with donor restrictions be recorded as such and the corresponding release of restrictions be tracked in a formal system. This will eliminate any question as to the balance of temporarily restricted net assets throughout the year.

Status at June 30, 2012

During our 2012 audit, we noted the Charter School has set up a formal grant tracking spreadsheet, which monitors restricted revenue as well as amounts that are subsequently released from restriction.

Status at June 30, 2013

During our 2013 audit, we noted the Charter School was using the grant tracking spreadsheet noted above, however, our audit procedures revealed it failed to include a temporarily restricted grant outstanding at the end of the year in the amount of \$10,000. We recommend that this spreadsheet be continually updated and reviewed to ensure all contributions received with donor restrictions are captured and recorded appropriately.

Status at June 30, 2014

During our 2014 audit, we noted the Charter School was using the grant tracking spreadsheet and our audit procedures revealed no instances where it failed to include a temporarily restricted grant outstanding.

* * * * *

We believe that the implementation of these recommendations will improve the controls in place and efficiency of the Charter School's internal control.

This communication is intended solely for the information and use of Management, Finance Committee Members and Board Members and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the outstanding cooperation from your staff that our personnel received during the audit of the Charter School's financial statements. Should you have any questions or comments, please contact Michelle Cain or Greg Carver.

Very truly yours,

Mengel, Metzger, Barr & Co. LLP

MENGEL, METZGER, BARR & CO. LLP

Appendix E: Disclosure of Financial Interest Form

Created Tuesday, July 22, 2014

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321100860855 BRONX CS BETTER LEARNING

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 Thursday, July 03, 2014

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321100860855 BRONX CS BETTER LEARNING

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	Jefferyson Barnes	Member	Yes	Legal	Reappointed: May 2014 Expiration: June 2017	Fundraising/Development
2	Robert Bata	Member	Yes	Legal	Reappointed: December 2013 Expiration: December 2017	Fundraising/Development; Policy/Governance; Strategic Planning
3	William Bernhardt	Secretary	Yes	Education, Instruction, Curriculum	Reappointed: May 2014 Expiration: June 2017	Education Teacher Employment; Policy/Governance; Education
4	Sheryl Jackson	Parent Rep	Yes	Community Outreach	Reappointed: June 2014 Expiration: September 2017	Complaint Review; Teacher Employment; Policy/Governance Education
5	Kimberly Kelly	Chair/President	Yes	Legal	Reappointed: June 2012 Expiration: June 2015	Complaint Review; Teacher Employment; Strategic Planning
6	Marilyn Maye	Treasurer	Yes	Education, Instruction, Curriculum, Community Outreach	Reappointed: June 2014 Expiration: June 2017	Finance/Audit; Strategic Planning; Education
7	Herbert Swain	Member	Yes	Public Relations	Appointed: September 2013 Expiration: September 2016	Finance/Audit; Education
8	Marjorie Swain	Member	Yes	Fundraising/Development	Appointed: September 2013 Expiration: September 2016	Teacher Employment; Fundraising/Development
9	Marvin Waldman	Vice Chair/Vice President	Yes	Public Relations, Fundraising/Development	Reappointed: June 2012 Expiration: June 2015	Fundraising/Development; Strategic Planning
10	Andrew Waldman	Member	Yes	Real Estate Development	Appointed: January 2012 Expiration: January 2015	Finance/Audit; Complaint Review; Fundraising/Development

11	Kevin Brennan	Member Ex-Officio	No	Educational leadership	June 2010	Executive Director
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2. Total Number of Members Joining Board during the 2013-14 school year

2

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?

13

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

11

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

11

Thank you.

The Bronx Charter School for Better Learning

Recruitment Efforts, with Regard to Attracting ELL, Sped and Low Income Students

During the school 2013-2014, a number of steps were taken to encourage the application of students who are English Language Learners (ELL), eligible for special education services (Sped) and whose family income falls within the limits defining low income, including:

- Publishing written notices of the enrollment period in two local newspapers, both in English (Daily News) and in Spanish (La Voz Hispana and El Diario).
- Posting all application materials on our website. These application materials were translated into other languages, notably Spanish, in order to attract English language learners.
- Handing out flyers to households in the Spanish speaking neighborhoods.
- Posting notifications on the Community Calendar of News 12 in the Bronx and Westchester areas.
- Distributing approximately 3,000 flyers directly to residents and through community organizations, announcing the open enrollment period.
- Utilizing the services of a direct mail company (Vanguard) to identify zip codes within District 11 and other districts in the Bronx where the residents are primarily Spanish speaking, and sent them flyers (5000) regarding admission.
- Sending bilingual postcards via Vanguard that targeted households in District 11 that have a pre-K child ready to enroll in Kindergarten (total: 546), and to similar households in South Bronx zip codes that are predominantly Hispanic (total: 4,615).
- Holding two "open houses" on February 12 and on March 19 (primarily for Spanish speakers) at the school.
- Participating in community-based events to disseminate information about the open enrollment period.
- Mailing written notices of the open enrollment period and an application packet to Pre-Schools (private and parochial) within the neighborhood as well as to persons who inquired about school enrollment.

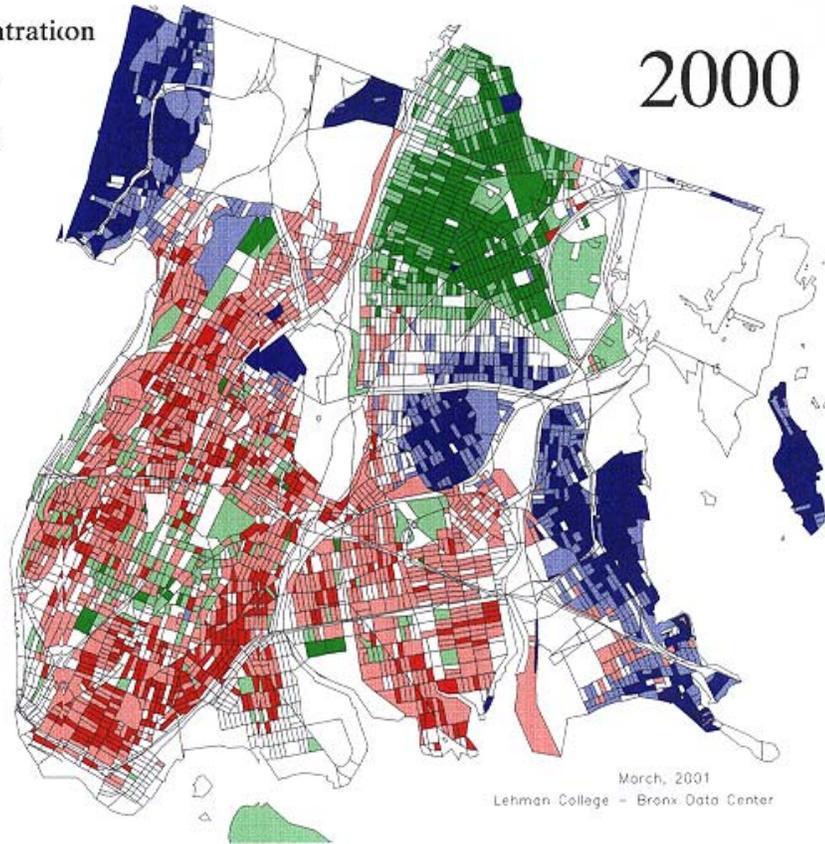
The following map identifies the targeted neighborhoods:

Racial-Ethnic Concentration Bronx Blocks

2000

Blocks with Population
of 10 or More

-  N.H. Whites 75% +
-  N.H. Whites 50-75%
-  N.H. Blacks 75% +
-  N.H. Blacks 50-75%
-  Hispanics 75% +
-  Hispanics 50-75%
-  No Absolute Majority



Source: US Census

Appendix I: Teacher and Administrator Attrition

Created Tuesday, July 22, 2014

Updated Monday, July 28, 2014

Page 1

Charter School Name: 321100860855 BRONX CS BETTER LEARNING

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
29	7	3

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
2	0	0

Thank you

BRONX CHARTER SCHOOL FOR BETTER LEARNING

BRONX, NEW YORK

AUDITED FINANCIAL STATEMENTS

REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2014

(With Comparative Totals for 2013)



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Bronx Charter School for Better Learning

Report on the Financial Statements

We have audited the accompanying financial statements of Bronx Charter School for Better Learning, which comprise the statement of financial position as of June 30, 2014, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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 audits. We conducted our audits 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.

- 3 -

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

Opinion

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

Report on Summarized Comparative Information

We have previously audited Bronx Charter School for Better Learning's June 30, 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 16, 2013. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2013 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Report Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2014 on our consideration of Bronx Charter School for Better Learning's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 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 Bronx Charter School for Better Learning's internal control over other financial reporting and compliance.

Mengel, Metzger, Barz & Co. LLP

Rochester, New York
October 23, 2014

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2014

(With Comparative Totals for 2013)

<u>ASSETS</u>	<u>June 30,</u>	
	<u>2014</u>	<u>2013</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 355,088	\$ 252,137
Certificates of deposit	1,104,552	1,101,961
Grants and other receivables	245,809	84,822
Prepaid expenses and other current assets	<u>78,220</u>	<u>61,720</u>
TOTAL CURRENT ASSETS	1,783,669	1,500,640
<u>PROPERTY AND EQUIPMENT</u> , net	215,663	379,074
<u>OTHER ASSET</u> - restricted cash	<u>77,373</u>	<u>76,727</u>
TOTAL ASSETS	<u>\$ 2,076,705</u>	<u>\$ 1,956,441</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Line of credit	\$ 200,000	\$ 200,000
Accounts payable and accrued expenses	138,886	80,017
Accrued payroll and benefits	537,339	552,275
Deferred revenue	<u>12,560</u>	<u>-</u>
TOTAL CURRENT LIABILITIES	888,785	832,292
<u>NET ASSETS</u>		
Unrestricted	1,159,805	1,085,043
Temporarily restricted	<u>28,115</u>	<u>39,106</u>
TOTAL NET ASSETS	<u>1,187,920</u>	<u>1,124,149</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,076,705</u>	<u>\$ 1,956,441</u>

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

BRONX CHARTER SCHOOL FOR BETTER LEARNING
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for 2013)

	Year ended June 30,			2013
	2014			
	Unrestricted	Temporarily restricted	Total	
Operating revenue and support:				
State and local per pupil operating revenue	\$ 6,066,367	\$ -	\$ 6,066,367	\$ 5,628,084
Governmental grants	354,144	-	354,144	432,825
Contributions	104,810	9,850	114,660	101,383
In-kind contributions	57,000	-	57,000	-
Interest income	4,019	-	4,019	2,982
Special events	37,897	-	37,897	50,714
Other income	-	-	-	19,674
Net assets released from restrictions	20,841	(20,841)	-	-
TOTAL OPERATING REVENUE AND SUPPORT	6,645,078	(10,991)	6,634,087	6,235,662
Expenses:				
Program:				
Regular education	5,069,312	-	5,069,312	5,414,533
Special education	533,175	-	533,175	465,402
Management and general	777,813	-	777,813	1,022,142
Fundraising and special events	190,016	-	190,016	181,904
TOTAL EXPENSES	6,570,316	-	6,570,316	7,083,981
CHANGE IN NET ASSETS	74,762	(10,991)	63,771	(848,319)
Net assets at beginning of year	1,085,043	39,106	1,124,149	1,972,468
NET ASSETS AT END OF YEAR	<u>\$ 1,159,805</u>	<u>\$ 28,115</u>	<u>\$ 1,187,920</u>	<u>\$ 1,124,149</u>

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

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for 2013)

	Year ended June 30,									
	2014					2013				
	No. of Positions	Regular Education	Special Education	Sub-total	Management and general	Fundraising and special events	Sub-total	Total	Total	Total
Personnel services costs:										
Administrative staff personnel	4	\$ 23,689	\$ 7,896	\$ 31,585	\$ 118,446	\$ 86,763	\$ 205,209	\$ 236,794	\$ 218,469	\$ 218,469
Instructional personnel	69	3,003,611	323,801	3,327,412	-	-	-	3,327,412	3,647,827	3,647,827
Non-instructional personnel	7	478,758	52,589	531,347	129,316	19,208	148,524	679,871	612,722	612,722
Total personnel services costs	80	3,506,058	384,286	3,890,344	247,762	105,971	353,733	4,244,077	4,479,018	4,479,018
Fringe benefits and payroll taxes		826,266	91,430	917,696	246,315	23,891	270,206	1,187,902	1,319,104	1,319,104
Legal service		-	-	-	1,308	-	1,308	1,308	6,017	6,017
Accounting / audit services		-	-	-	23,632	-	23,632	23,632	19,544	19,544
Other purchased / professional / and consulting services		180,963	17,245	198,208	114,702	31,943	146,645	344,853	497,406	497,406
Building and land rent / lease		796	88	884	83	23	106	990	1,915	1,915
Repairs and maintenance		3,776	418	4,194	390	109	499	4,693	10,555	10,555
Insurance		23,173	2,564	25,737	7,933	670	8,603	34,340	30,556	30,556
Utilities		41,929	4,640	46,569	4,342	1,212	5,554	52,123	40,595	40,595
Supplies and materials		90,798	6,567	97,365	6,146	1,716	7,862	105,227	119,753	119,753
Staff development		42,555	5,145	47,700	9,062	1,827	10,889	58,589	54,925	54,925
Marketing and recruitment		5,953	556	6,509	1,785	-	1,785	8,294	35,246	35,246
Non-capitalized equipment/ furnishings		57,000	-	57,000	-	-	-	57,000	-	-
Technology		15,351	1,699	17,050	1,590	444	2,034	19,084	33,961	33,961
Food service		18,742	1,408	20,150	1,318	368	1,686	21,836	12,998	12,998
Student services		33,183	3,165	36,348	381	6,607	6,988	43,336	52,074	52,074
Office expense		117,245	12,974	130,219	12,141	3,390	15,531	145,750	136,529	136,529
Depreciation		96,575	-	96,575	94,103	-	94,103	190,678	175,080	175,080
Other		8,949	990	9,939	4,820	11,845	16,665	26,604	58,705	58,705
Total		\$ 5,069,312	\$ 533,175	\$ 5,602,487	\$ 777,813	\$ 190,016	\$ 967,829	\$ 6,570,316	\$ 7,083,981	\$ 7,083,981

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

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for 2013)

	Year ended June 30,	
	2014	2013
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 63,771	\$ (848,319)
Adjustments to reconcile change in net assets to net cash provided from (used for) operating activities:		
Depreciation	190,678	175,080
Changes in certain assets and liabilities affecting operations:		
Restricted cash	(646)	(1)
Grants and other receivables	(160,987)	(28,851)
Prepaid expenses and other current assets	(16,500)	(22,362)
Accounts payable and accrued expenses	58,869	(32,996)
Accrued payroll and benefits	(14,936)	135,620
Deferred revenue	12,560	-
NET CASH PROVIDED FROM (USED FOR) OPERATING ACTIVITIES	132,809	(621,829)
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(27,267)	(321,809)
Purchases of certificates of deposit	(2,591)	(1,582)
NET CASH USED FOR INVESTING ACTIVITIES	(29,858)	(323,391)
<u>CASH FLOWS - FINANCING ACTIVITIES</u>		
Net borrowings on line of credit	-	200,000
NET CASH PROVIDED FROM FINANCING ACTIVITIES	-	200,000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	102,951	(745,220)
Cash and cash equivalents at beginning of year	252,137	997,357
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 355,088	\$ 252,137

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

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for 2013)

NOTE A: THE SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Charter School

Bronx Charter School for Better Learning (“the Charter School”) is an educational corporation that operates as a charter school in the borough of Bronx, New York. On March 25, 2003, the Board of Regents of the University of the State of New York granted the Charter School a provisional charter valid for a term of five years and renewable upon expiration. On May 20, 2008 and June 24, 2013, the Charter School obtained a five year charter renewal. The Charter School was established to provide its students in grades K-5 with a solid foundation for academic success, through achievement that exceeds citywide averages and meets or exceeds New York State Standards and national norms in all curriculum areas tested, especially in mathematics and language arts.

Financial Statement presentation

The financial statements of the Charter School have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (GAAP). The Charter School reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

These classes of net assets are defined as follows:

Permanently restricted – Net assets resulting from contributions and other inflows of assets whose use by the Charter School is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Charter School. The Charter School had no permanently restricted net assets at June 30, 2014 or 2013.

Temporarily restricted – Net assets resulting from contributions and other inflows of assets whose use by the Charter School is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Charter School pursuant to those stipulations. There were \$28,115 and \$39,106 of temporarily restricted net assets at June 30, 2014 and 2013, respectively, restricted for a specific purpose, as described in Note J.

Unrestricted – The net assets over which the Governing Board has discretionary control to use in carrying on the Charter School’s operations in accordance with the guidelines established by the Charter School. The Board may designate portions of the current unrestricted net assets for specific purposes, projects or investment.

Revenue and support recognition

Revenue from state and local governments resulting from the Charter School’s charter status and based on the number of students enrolled is recorded when services are performed in accordance with the charter agreement.

Revenue from federal, state and local government grants and contracts are recorded by the Charter School when qualifying expenditures are incurred and billable.

Contributions are recognized as revenue in the year the pledge is received and documented. A contribution that is received and expended in the same year for a specific purpose is classified as unrestricted revenue.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for 2013)

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

Cash and cash equivalents

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

Certificates of deposit

Certificates of deposit represent certificates of deposit with maturities of twelve months or less. The fair value of these assets was determined based on their original cost basis. In the normal course of business, the account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in certificates of deposit.

Grants and other receivables

Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2014 or 2013.

Property and equipment

Property and equipment are recorded at cost. Depreciation is computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from three to five years.

Deferred revenue

The Charter School records grant revenue as deferred revenue until it is expended for the purpose of the grant, at which time it is recognized as revenue.

Tax exempt status

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

The Charter School has filed for and received income tax exemptions in the various jurisdictions where it is required to do so. The Charter School files Form 990 in the U.S. federal jurisdiction. With few exceptions, as of June 30, 2014, the Charter School is no longer subject to U.S. federal income tax examinations by tax authorities for years ended before June 30, 2011. Years ended June 30, 2011 through June 30, 2014 are still subject to potential audit by the IRS. Management of the Charter School believes they have no material uncertain tax positions and, accordingly, have not recognized any liability for unrecognized tax benefits.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for 2013)

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

In-kind donations

Gifts and donations other than cash are recorded at fair value at the date of contribution. The Charter School received contributions of technology of \$57,000 in the year ended June 30, 2014. There were no in-kind gifts or donations in the year ended June 30, 2013.

Contributed services

The Charter School receives contributed services from volunteers to serve on the Board of Trustees. These services are not valued in the financial statements because they do not require "specialized skills" and would typically not be purchased if they were not contributed.

Marketing and recruiting costs

The Charter School expenses marketing and recruiting costs as they are incurred. Total marketing and recruiting costs approximated \$8,300 and \$35,200 for the years ended June 30, 2014 and 2013, respectively.

Comparatives for year ended June 30, 2013

The financial statements include certain prior year summarized comparative information in total but not by net asset class or functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter School's financial statements for the year ended June 30, 2013, from which the summarized information was derived.

Use of estimates in the preparation of financial statements

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

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 23, 2014, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

NOTE B: SCHOOL FACILITY

The Charter School has entered into a "Facility Shared Use Agreement" (the "Agreement") with the New York City Department of Education for dedicated and shared space at P.S. 111 Annex, a New York City Public School located at 3740 Baychester Avenue, Bronx, New York. The Agreement commenced on July 1, 2005 and terminated on June 30, 2010. Pursuant to the terms of the Agreement, the Charter School shall pay \$1 per annum for the use of the shared facility during regular opening hours. The Charter School shall be responsible for any overtime-related costs for services provided beyond regular opening hours. As of October 23, 2014, the renewal of this agreement was still under negotiation.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for 2013)

NOTE C: RESTRICTED CASH

The Charter School maintains an escrow account, pursuant to its charter agreement, to pay for expenses in the event of dissolution of the Charter School.

NOTE D: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	June 30,	
	<u>2014</u>	<u>2013</u>
Furniture and fixtures	\$ 456,083	\$ 449,300
Computer equipment	<u>631,953</u>	<u>611,469</u>
	1,088,036	1,060,769
Less accumulated depreciation	<u>872,373</u>	<u>681,695</u>
	<u>\$ 215,663</u>	<u>\$ 379,074</u>

NOTE E: LINE OF CREDIT

The Charter School had available a \$250,000 line of credit with a bank which matured in March 2013.

The Charter School entered into a \$200,000 line of credit agreement with a bank during 2013. Interest is payable at prime plus 75 basis points (effective rate of 4.00% at June 30, 2014). There was an outstanding balance of \$200,000 at June 30, 2014 and 2013. The line is secured by a certain Certificate of Deposit held by the Charter School.

NOTE F: OPERATING LEASES

The Charter School leases office equipment under certain non-cancelable lease agreements expiring through February 2019. Lease expense was approximately \$70,000 and \$60,000 for the years ended June 30, 2014 and 2013, respectively. The future minimum payments on these agreements are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2015	\$ 50,568
2016	50,568
2017	50,568
2018	44,568
2019	<u>4,667</u>
	<u>\$ 200,939</u>

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2014
(With Comparative Totals for 2013)

NOTE G: RETIREMENT PLAN

The Charter School sponsors a 403(b) retirement plan (the "Plan") for its employees. All employees of the Charter School are eligible to participate. Contributions made to the Plan are credited to each individual participant's account maintained under a group annuity contract issued by Metropolitan Life Insurance Company. The Charter School matches 100% of the employee's contributions up to \$2,400 per year. During the years ended June 30, 2014 and 2013, the Charter School contributed approximately \$109,000 and \$112,000, respectively, to the Plan.

NOTE H: CONTINGENCY

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

NOTE I: CONCENTRATIONS

At June 30, 2014 and 2013, approximately 56% and 58%, respectively, of grants and other receivables are due from the New York State Department of Education relating to certain grants. Also at June 30, 2014 and 2013, approximately 37% and 28%, respectively, of grants and other receivables are due from Mt. Vernon Department of Education.

During the years ended June 30, 2014 and 2013, 91% and 90%, respectively of total operating revenue and support came from per-pupil funding provided by New York State. The per-pupil rate is set annually by the State based on the school district in which the Charter School's students are located.

NOTE J: TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for specialized services or purposes designated by the donors. At June 30, 2014 and 2013, temporarily restricted net assets were available for the following:

	June 30,	
	2014	2013
Scholarship fund	\$ 28,115	\$ 24,765
Classroom technology	-	500
Teacher training and development	-	13,841
	<u>\$ 28,115</u>	<u>\$ 39,106</u>

BRONX CHARTER SCHOOL FOR BETTER LEARNING

REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

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

Board of Trustees
Bronx Charter School for Better Learning

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 Bronx Charter School for Better Learning, which comprise the statement of financial position as of June 30, 2014, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 23, 2014.

Internal Control over Financial Reporting

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bronx Charter School for Better Learning'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*.

We noted certain matters that we reported to management of Bronx Charter School for Better Learning in a separate letter dated October 23, 2014.

Purpose of This Report

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

Restricted Use

This report is intended solely for the information and use of the Board of Trustees, management, federal, state and local awarding agencies, the State University of New York, the New York State Education Department and others within the Charter School and is not intended to be and should not be used by anyone other than these specified parties.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 23, 2014

BRONX CHARTER SCHOOL FOR BETTER LEARNING

ADVISORY COMMENT LETTER

JUNE 30, 2014



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants



MENGEL METZGER BARR & CO. LLP

Certified Public Accountants

October 23, 2014

To the Board of Trustees
Bronx Charter School for Better Learning

In planning and performing our audit of the financial statements of Bronx Charter School for Better Learning (the "Charter School") as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the Charter School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter School's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this letter and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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.

During the course of our audit of the financial statements of Bronx Charter School for Better Learning as of June 30, 2014 and for the year then ended, we observed the Charter School's significant accounting policies and procedures and certain business, financial and administrative practices. As a result of our observations, we suggest you consider the following comment which we do not consider to be a significant deficiency or material weakness.

- 1 -

In-Kind Contributions

During our audit, we noted the Charter School received various contributions of equipment which were not recognized in the financial statements, some of which were significant. While most of the items were described in the minutes, not all were assigned a value and there did not seem to be a consistent person responsible for tracking the award of the items, receipt of the items, and communication to the finance team. Donated materials or in-kind contributions requiring professional skill should, if possible, be valued and recorded in the appropriate period.

Recommendation

We recommend an individual with knowledge of in-kind contributions of materials and services received be assigned to track these items, keeping records including a description of the transaction, an estimated or known dollar amount for the value of the donated goods or services, and a date received. This information should be communicated to the finance team in a timely manner so the contributions can be properly reflected in the financial statements.

Status of matters included in our letter as of June 30, 2013, dated October 16, 2013:

Temporarily Restricted Net Assets

We noted management tracks donations restricted for the scholarship program through establishing a separate cash account which any donations for or payments of scholarships are made from. Although this procedure does ensure restricted funds are spent as the donor intended, it is not a formal tracking system for net assets with temporary restrictions.

Recommendation

We recommend any contributions received with donor restrictions be recorded as such and the corresponding release of restrictions be tracked in a formal system. This will eliminate any question as to the balance of temporarily restricted net assets throughout the year.

Status at June 30, 2012

During our 2012 audit, we noted the Charter School has set up a formal grant tracking spreadsheet, which monitors restricted revenue as well as amounts that are subsequently released from restriction.

Status at June 30, 2013

During our 2013 audit, we noted the Charter School was using the grant tracking spreadsheet noted above, however, our audit procedures revealed it failed to include a temporarily restricted grant outstanding at the end of the year in the amount of \$10,000. We recommend that this spreadsheet be continually updated and reviewed to ensure all contributions received with donor restrictions are captured and recorded appropriately.

Status at June 30, 2014

During our 2014 audit, we noted the Charter School was using the grant tracking spreadsheet and our audit procedures revealed no instances where it failed to include a temporarily restricted grant outstanding.

* * * * *

We believe that the implementation of these recommendations will improve the controls in place and efficiency of the Charter School's internal control.

This communication is intended solely for the information and use of Management, Finance Committee Members and Board Members and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the outstanding cooperation from your staff that our personnel received during the audit of the Charter School's financial statements. Should you have any questions or comments, please contact Michelle Cain or Greg Carver.

Very truly yours,

Mengel, Metzger, Barr & Co. LLP

MENGEL, METZGER, BARR & CO. LLP

Transmittal Form
Annual Financial Statement Audit Report

for SUNY Authorized Charter Schools

School Name:	Bronx Charter School for Better Learning
Date (Report is due Nov. 1):	November 1, 2014
School Fiscal Contact Name:	Kevin Brennan
School Fiscal Contact Email:	[REDACTED]
School Fiscal Contact Phone:	[REDACTED]
School Audit Firm Name:	Mengel Metzger Barr & Co. LLP
School Audit Contact Name:	Michelle Cain
School Audit Contact Email:	mcain@mmb-co.com
School Audit Contact Phone:	518-423-1860
Audit Period:	2013-14
Prior Year:	2012-13

The following items are required to be included:

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

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

Item	If not included, state the reason(s) below (if not applicable fill in N/A):
Management Letter	
Management Letter Response	N/A
Form 990	Extension to be filed
Federal Single Audit (A-133) ¹	N/A
Corrective Action Plan	N/A

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

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

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

Created Thursday, July 03, 2014

Updated Monday, July 07, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/bf63f>

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:

Marilyn Maye

2. Charter School Name:

Bronx Charter School for Better Learning

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

-
- Treasurer
-

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

No

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

No

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

Yes

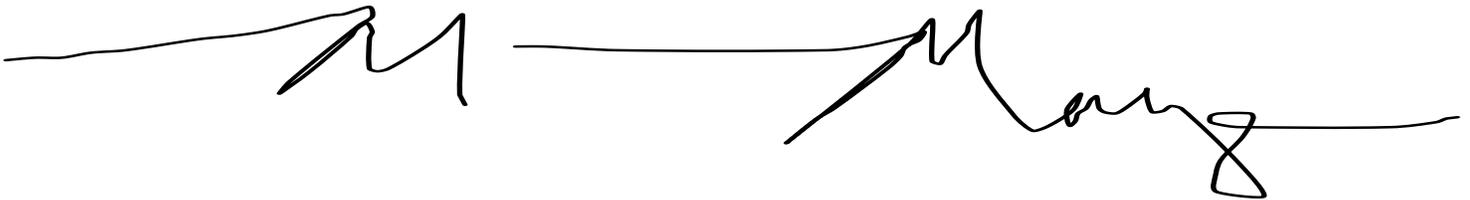
13a. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house held or engaged in with the charter school during the time you have served on the board, and in the six-month period prior to 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	Dec 1, 2010-Feb 21, 2013	Employee	Did not vote or participate in discussion on employment matters.	Richard Maye, Son
2	Sep 1, 2009 - Jun 30, 2010	Employee	Did not vote or participate	Richard Maye, Son
3	Sep 1, 2005 - June 30, 2007	Employee	Did not vote or participate	Richard Maye, Son
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

Signature of Trustee



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

Created Thursday, July 03, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/2d0c9>

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:

Robert Bata

2. Charter School Name:

Bronx Charter School for Better Learning

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

• Other, please specify...: Trustee

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, written over a horizontal line. The signature is highly stylized and cursive, appearing to read "J. [unclear] [unclear]".

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

Created Friday, July 04, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/1499>

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:

Marvin Waldman

2. Charter School Name:

Bronx Charter School for Better Learning

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

-
- Vice Chair/Vice President
-

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

No

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

No

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

(No 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			
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				
2				
3				
4				
5				

Signature of Trustee

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

Created Tuesday, July 08, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/b4bee>

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:

Kimberly Kelly

2. Charter School Name:

Bronx Charter School for Better Learning

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

• Chair/President

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

No

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

No

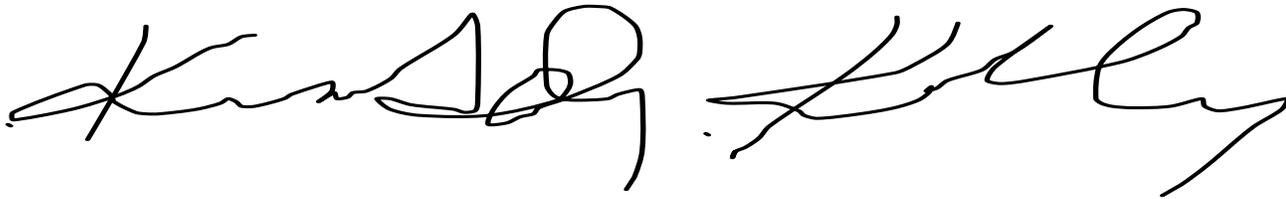
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

Two handwritten signatures in black ink. The first signature is on the left and the second is on the right. Both are cursive and appear to be initials or first names.

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/feaa7/>

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:

Andrew Waldman

2. Charter School Name:

Bronx Charter School for Better Learning

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

(No response)

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

No

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

No

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

No

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

No

Signature of Trustee

A handwritten signature in black ink, consisting of a large, stylized initial 'D' followed by several loops and a long horizontal line ending in a small circle.

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

Created Wednesday, July 16, 2014

Updated Friday, May 15, 2015

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/f6cd7>

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:

Herbert W. Swain Jr

2. Charter School Name:

Bronx Charter School for Better Learning

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

• Other, please specify...: Boardmember

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

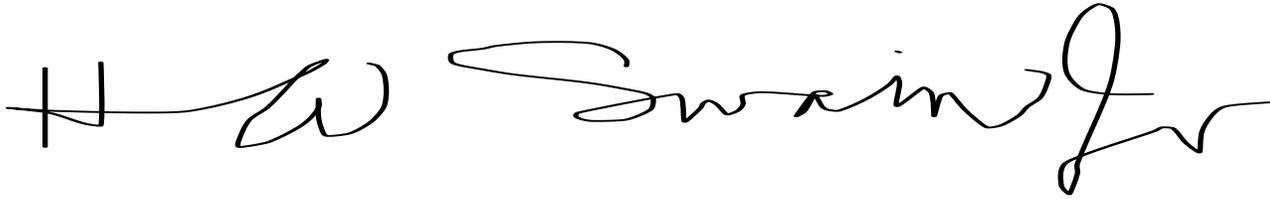
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

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 "H. W. Swain Jr.", written in a cursive style.

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

Created Tuesday, July 22, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/80b19>

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 Brennan

2. Charter School Name:

Bronx Charter School for Better Learning

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

-
- Other, please specify...: Ex Officio, Executive Director
-

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

Yes

9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next

[TEMP.0] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Position Held	Executive Director
[TEMP.1] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Responsibilities	Administrative
[TEMP.2] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Salary	170,000
[TEMP.3] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Start Date	6/1/10

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

No

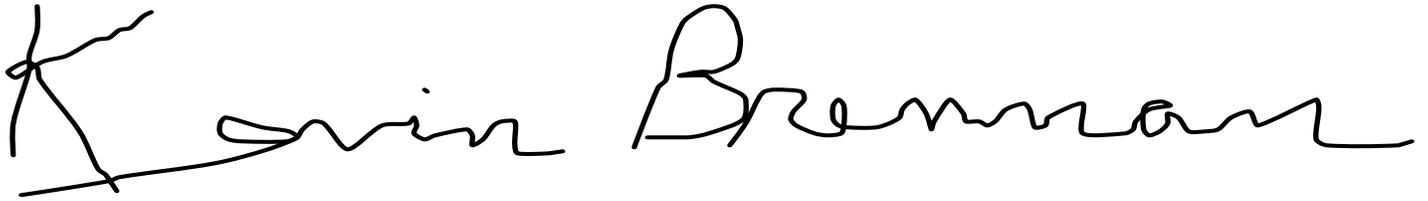
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

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 "Kevin Brennan". The signature is written in a cursive style with a large, stylized 'K' and 'B'.

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/1d1e6>

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:

Gregg Swain

2. Charter School Name:

Bronx Charter School for Better Learning

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

(No response)

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

No

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

No

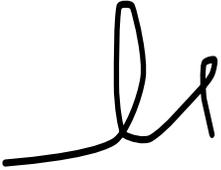
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

A handwritten signature in black ink, consisting of a large, stylized letter 'D' followed by a smaller, cursive flourish.

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/fa41a>

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:

JEFFERYSON A. BARNES, SR.

2. Charter School Name:

Bronx Charter School for Better Learning

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

• Other, please specify...: TRUSTEE

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

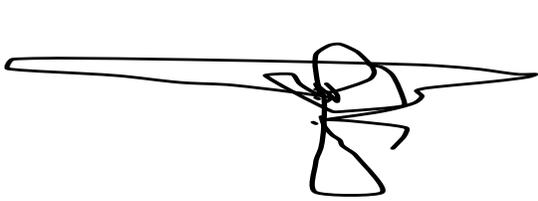
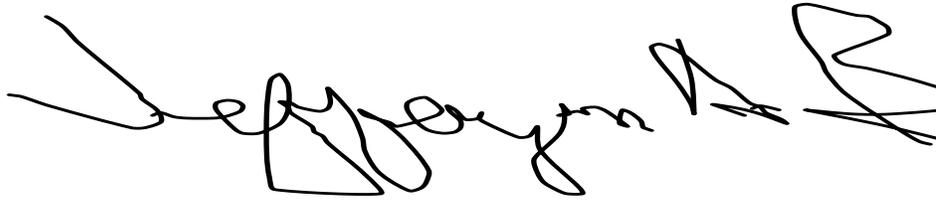
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

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 consisting of a long horizontal line followed by a loop and a vertical stroke.A handwritten signature in cursive script, appearing to read "L. J. [unclear]".

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/063e1>

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:

William Bernhardt

2. Charter School Name:

Bronx Charter School for Better Learning

3. Charter Authorizer:

SUNY

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

-
- 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 response)

10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next

[cmoeY.0] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Position Held	(No response)
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[cmoeY.1] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Responsibilities	(No response)
--	---------------

[cmoeY.2] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Salary	(No response)
--	---------------

[cmoeY.3] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Start Date	(No response)
--	---------------

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			
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				
2				
3				
4				
5				

Signature of Trustee