



# I. SCHOOL INFORMATION AND COVER PAGE

Last updated: 07/06/2015

2014-2015 ANNUAL REPORT COVER PAGE TO BE COMPLETED BY ALL CHARTER SCHOOLS - See Page 12

## Page 1

### 1. SCHOOL NAME AND AUTHORIZER

(Select name from the drop down menu)

BRONX CS FOR BETTER LEARNING (SUNY TRUSTEES) 321100860855

### 2. CHARTER AUTHORIZER

(For technical reasons, please re-select authorizer name from the drop down menu).

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]

### 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](http://www.bronxbetterlearning.org)

### 6. DATE OF INITIAL CHARTER

2003-03-01 00:00:00

### 7. DATE FIRST OPENED FOR INSTRUCTION

**8. TOTAL NUMBER OF STUDENTS ENROLLED ON JUNE 30, 2015**

(as reported on BEDS Day)

470

**9. GRADES SERVED IN SCHOOL YEAR 2014-15**

Check all that apply

Grades Served

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	

Page 2**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 2015-16.

	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
Site 2						
Site 3						

**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	718-655-6660	██████████	██████████
Operational Leader	Shubert Jacobs	718-655-6660	██████████	██████████

Compliance Contact	Dr. Kevin B. Brennan	718-655-6660	718-909-3519	<a href="mailto:kbrennan@bronxbetterlearning.org">kbrennan@bronxbetterlearning.org</a>
Complaint Contact	Shubert Jacobs	718-655-6660	347-813-0807	<a href="mailto:sjacobs@bronxbetterlearning.org">sjacobs@bronxbetterlearning.org</a>

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**14. Were there any revisions to the school’s charter during the 2014-2015 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).**

Yes

**14a. Summary of Charter Revisions**

	Category (Select Best Description)	Specific Revision (150 word limit)	Date Approved by BOT (if applicable)	Date Approved by Authorizer (if applicable)
1	Change in Maximum Approved Enrollment	Approved to exceed the cap of 20% increase in student enrollment.		July 22, 2014
2				
3				
4				
5				

**15. Name and Position of Individual(s) Who Completed the 2014-15 Annual Report.**

Dr. Kevin B. Brennan, Executive Director

**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 stylist on your mobile device to sign your name).**

Responses Selected:

Yes

**Signature, Head of Charter School**



**Signature, President of the Board of Trustees**

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**Thank you.**

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

Last updated: 07/06/2015

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Page 1

**Charter School Name: 321100860855 BRONX CS BETTER LEARNING**

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**1. NEW YORK STATE REPORT CARD**

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

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

<http://data.nysed.gov/reportcard.php?instid=800000056593&year=2014&createreport=1&enrollment=1&avgclasssize=1&freelunch=1&attendance=1&teacherqual=1&teacherturnover=1&staffcounts=1&38ELA=1&38MATH=1&48SCI=1&naep=1&nyseslat=1&elemELA=>



**BRONX CHARTER SCHOOL  
FOR BETTER LEARNER**

**2014-15 ACCOUNTABILITY  
PLAN  
PROGRESS REPORT**

Submitted to the SUNY Charter Schools Institute on:

September 10, 2015

By Kevin Brennan, Ed.D.

3740 Baychester Ave. – Annex

Bronx, NY 10466

718-655-6660

[www.bronxbetterlearning.org](http://www.bronxbetterlearning.org)

Dr. Kevin Brennan, Executive Director, and Dr. Theodore Swartz, Director of Professional Development, with the assistance of consultant Simeon Stolzberg, prepared this 2014-15 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 a five year charter for the replication of Bronx Better Learning and, in turn, the opening of Bronx Better Learning 2 for September 2015. As part of the approval to replicate Bronx Better Learning 1, the SUNY Trustees approved Bronx Better Learning 1's adding an additional five classrooms over the next three years. Beginning in September 2015, the Bronx Charter School for Better Learning Educational Corporation (Board of Trustees) will govern both charters, i.e., Bronx Better Learning 1 and Bronx Better Learning 2.

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 Bronx Better Learning 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, Bronx Better Learning occupied three additional classrooms in the main building and is scheduled to add another two classrooms for the 2015-16 school year. Bronx Better Learning 2 requested and was granted to co-locate at M.S. 144 (Michelangelo Middle School) at 2545 Gunther Avenue in the Bronx. Bronx Better Learning 2 is located in CSD 11 approximately two miles from Bronx Better Learning 1.

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.

Recently, Bronx Better Learning was recognized by Commissioner Elia and the Board of Regents as a 2014-15 High Progress Reward School” The award celebrates Bronx Better Learning’s success in supporting educational excellence.

Bronx Better Learning:

- is not test-prep driven; as noted, the instructional approach is constructivist: we know children "construct" their knowledge, understanding and skills, so our teaching is guided by their learning and does not dominate it;
- does not have extended school days;
- does not incorporate an extended school year;
- backfills at all grade levels; and
- serves all students, including those eligible for free and reduced lunch, eligible for special education services and/or eligible for support as English Language Learners (ELL).

### School Enrollment by Grade Level and School Year

School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
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
2014-15	108	93	72	72	72	57								474

## ENGLISH LANGUAGE ARTS

### Goal 1: English Language Arts

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

#### Background

The Bronx Charter School for Better Learning (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 2014-15 school year, BBL maintained 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;
- Identifying a Director of Professional Development to oversee and coordinate teacher development, including the newly expanded Jumpstart Internship Program;

- Raising high performing teachers to the position of Academic Leaders assigned to further support teacher development at each grade level;
- 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 and “walkthroughs” 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 3<sup>rd</sup> through 5<sup>th</sup> grade in April 2015. 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 (defined as enrolled by BEDS day of the previous school year).

**2014-15 State English Language Arts Exam  
Number of Students Tested and Not Tested**

Grade	Total Tested	Not Tested <sup>1</sup>			Total Enrolled
		IEP	ELL	Absent	
3	78	0	0	0	78
4	68	0	0	0	68
5	57	0	0	0	57
All	196	0	0	0	196

<sup>1</sup> 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.

## Results

On the 2014-15 state ELA exam, 31% of all students scored at the proficient or above level, and the same percentage of continuously enrolled students scored at that level. About one-quarter of 3<sup>rd</sup> grade students were at least proficient, rising to about one-third in the 4<sup>th</sup> and 5<sup>th</sup> grades.



### Performance on 2014-15 State English Language Arts Exam By All Students and Students Enrolled in At Least Their Second Year

Grade s	All Students		Enrolled in at least their Second Year	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
3	26.8	71	24.2	66
4	33.8	68	34.8	66
5	33.3	57	33.3	57
All	31.1	196	30.7	189

## Evaluation

The school did not meet this measure. Overall it fell about 45 percentage points below the 75% proficient target. That said, 4<sup>th</sup> and 5<sup>th</sup> grade students had higher rates of proficiency, suggesting that students who remain in the school increasingly benefit from the school's program.

## Additional Evidence

The absolute performance this year was lower than the previous year and about the same as two years ago. Our initial analysis of the student test data, coupled with a thorough review of potentially contributing variables, points to several factors that most likely contributed significantly to the drop in scores, including:

- The grouping of students for testing resulted in larger than usual testing groups, creating a less than optimal testing environment;

- Maternity leave reduced targeted academic support for at-risk students, particularly in third grade;
- The shifting of several of our most effective, experienced teachers from regular classroom duties to instructional leadership roles, while anticipated to have a long range positive effect on student performance, reduced the overall quality of ELA instruction in all three testing grades; and
- The interim assessment tool used to monitor student performance during the school year, while effective in the past, was not sufficiently reflective of the structure and rigor of the NYS ELA assessment.

As reflected in our ELA Action Plan, below, we are aggressively addressing and correcting all of the four identified factors.

### English Language Arts Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2012-13		2013-14		2014-15	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3	30.6	62	43.5	69	24.2	66
4	36.1	61	49.1	53	34.8	66
5	33.9	56	44.8	58	33.3	57
All	33.5	179	45.6	180	30.7	189

#### 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 2014-15 English language arts AMO of 97. 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.<sup>2</sup>

#### Results

<sup>2</sup> In contrast to SED’s Performance Index, the PLI does not account for year-to-year growth toward proficiency.

The school's Performance Index was 107, which exceeds the AMO of 97.

### English Language Arts 2014-15 Performance Level Index (PLI)

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
	24.0%	44.9%	28.1%	3.1%

$$\begin{array}{rclclclclcl}
 \text{PI} & = & 44. & + & 28. & + & 3.1 & = & 76.0 \\
 & & 9 & & 1 & & & & \\
 & & & & 28. & + & 3.1 & = & 31.1 \\
 & & & & 1 & & & & \\
 & & & & & & \text{PLI} & = & 107. \\
 & & & & & & & & 1
 \end{array}$$

### Evaluation

The school met the measure. It continued to exceed the AMO, this year by 10 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.<sup>3</sup>

### Results

With 31% of students scoring at the proficient or above level, the school exceeded the district's performance of 22% proficient or above.

### 2014-15 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 <sup>nd</sup> Year		All District Students	
	Percent	Number	Percent	Number

<sup>3</sup> 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](#).

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 <sup>nd</sup> Year		All District Students	
		Tested		Tested
3	24.2	66	21.8	3176
4	34.8	66	22.5	3239
5	33.3	57	20.4	3051
All	30.7	189	21.6	9466

## Evaluation

The school met this measure. It exceeded the district's performance by nine percentage points.

## Additional Evidence

The school has consistently outperformed the district's percent at or above proficiency.

### 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					
	2012-13		2013-14		2014-15	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3	30.6	21.0	43.5	22.4	24.2	21.8
4	36.1	20.0	49.1	22.8	34.8	22.5
5	33.9	20.6	44.8	18.8	33.3	20.4
All	33.5	20.5	45.6	21.4	30.7	21.6

#### 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 meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.

## 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 meaningful 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 2014-15 analysis is not yet available. This report contains 2013-14 results, the most recent Comparative Performance Analysis available.

## Results

The school had an overall effect size of 1.7 in 2013-14, which was higher than expected to a large degree.

### 2013-14 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						
4						
5						
All	80.0		45.5	22.5	23.0	1.7

<b>School's Overall Comparative Performance:</b>
<b><i>Higher than Expected to a Large Degree</i></b>

## Evaluation

The school met this measure.

## Additional Evidence

The school has consistently generated a large, positive effect size for the past three years, growing each year to 1.7 in 2013-14.

### English Language Arts Comparative Performance by School Year

School Year	Grades	Percent Eligible for Free Lunch/Economically Disadvantaged	Number Tested	Actual	Predicted	Effect Size
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
2013-14	3 - 5	80.0	187	45.5	22.5	1.7

### Goal 1: Growth Measure<sup>4</sup>

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 2013-14 and also have a state exam score from 2012-13 including students who were retained in the same grade. Students with the same 2012-13 score are ranked by their 2013-14 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 2014-15 analysis is not yet available. This report contains 2013-14 results, the most recent Growth Model data available.<sup>5</sup>

### Results

The school's Mean Growth Percentile was 46.

### 2013-14 English Language Arts Mean Growth Percentile by Grade Level

<sup>4</sup> See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

<sup>5</sup> Schools can acquire these data from the NYSED's Business Portal: [portal.nysed.gov](http://portal.nysed.gov).

Grade	Mean Growth Percentile	
	School	Statewide Median
4	41	50.0
5	45	50.0
All	43	50.0

## Evaluation

The school did not meet this measure, falling short of the statewide median by seven points.

## Additional Evidence

In 2011-12 and 2012-13 the school exceeded the statewide median, but fell short by four points in 2013-14.

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

Grade	Mean Growth Percentile			
	2011-12 <sup>6</sup>	2012-13	2013-14	Statewide Median
4		50	46	50.0
5		55	46	50.0
All	61	53	46	50.0

## Summary of the English Language Arts Goal

The school met three out of five of the measures in this goal. Given the state's realignment of the state tests to Common Core standards, the school was unlikely to achieve the target of 75% proficient, but exceeded the state's annual measurable objective and the district's performance, and well has achieving a significant effect size in comparison to similar schools statewide. In terms of growth, the school was close to, but did not achieve, the state median.

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	Achieved

<sup>6</sup> Grade level results not available.

	Measurable Objective (AMO) set forth in the state's NCLB accountability system.	
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 2013-14 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.	Did Not Achieve

**Action Plan**

After three years of steady improvement in student performance on the NYS ELA assessment, this year's student performance data represents a drop in our overall performance of 14%. While student performance in ELA continues to exceed the overall results from CSD 11, the Bronx and the city as a whole, as well as being on par with overall state results, clearly this year's results require our full attention and the development of an action plan that will return the scores to the very high levels previously demonstrated by BBL students.

In response to the challenge, the BBL Board of Trustees affirms its commitment to ensure the improvement of student performance in ELA, including working with the Executive Director to provide all needed resources.

While the ongoing analysis of individual student test results and an item analysis of the NYS ELA assessment will likely lead to additional adjustments in the ELA program as the school year begins, the following targeted steps are already planned:

1. Curriculum Review: The ELA curriculum will be further reviewed to ensure its alignment with the NYS Common Core Standards and the NYS ELA assessment. Additionally, curriculum maps will be reviewed to ensure appropriate sequence and pacing of the ELA instructional program.
2. Lesson Planning Review: Lesson planning will be closely supervised to ensure that sufficient attention and time are provided for both reading and writing.
3. Alignment of Academic Leaders: While Academic Leaders have been provided for each grade, two full-time Academic Leaders with specific expertise in ELA will be assigned to grades three, four and five to further support the delivery of a rigorous and effective ELA program.

4. Review of Interim Assessments: Both the schedule and method for monitoring student progress throughout the school year will be reviewed to ensure the accurate alignment with the curriculum and that the assessment criteria are sufficiently rigorous.
5. Student Support: The scheduling of academic support will be reviewed and expanded as needed to better meet the needs of underperforming students.
6. Administrative Supervision: While the frequency of teacher evaluation was increased last year, the use of “classroom walkthroughs” with written feedback to teachers will be increased. “Classroom walkthroughs” will focus on classroom organization and student engagement.

Additionally, and specifically to address the factors we have identified as mostly likely to have contributed significantly to the drop in ELA test performance:

7. We will fully utilize additional instructional space secured this school year to replicate, during the testing sessions, the more natural, uncrowded classroom conditions typical of our instructional program.
8. We will “overstaff” ELA support, anticipating pending maternity leave.
9. We will re-assign our most senior, effective ELA teachers during the school year, balancing their leadership responsibilities, which are crucial to our long-term success and viability, with daily instructional responsibilities to targeted groups of students in our testing grades.
10. We will institute a series of interim assessments in ELA that more accurately reflect the anticipated rigor and length of the NYS ELA assessments.

## MATHEMATICS

### **Goal 2: Mathematics**

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

### **Background**

Bronx Better Learning 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.

**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 3<sup>rd</sup> through 5<sup>th</sup> grade in April 2015. 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.

**2014-15 State Mathematics Exam  
Number of Students Tested and Not Tested**

Grade	Total Tested	Not Tested <sup>7</sup>			Total Enrolled
		IEP	ELL	Absent	
3	71	0	0	0	71
4	68	0	0	0	68
5	57	0	0	0	57
All	196	0	0	0	196

**Results**

The percentage of continuously enrolled students who scored at the proficient or above level was 67%. In the 3<sup>rd</sup> grade, 59% scored at this level while more than 70% of 4<sup>th</sup> and 5<sup>th</sup> grade students did so.

**Performance on 2014-15 State Mathematics Exam  
By All Students and Students Enrolled in At Least Their Second Year**

Grade s	All Students		Enrolled in at least their Second Year	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested

<sup>7</sup> 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.

3	59.2	71	59.1	66
4	72.1	68	72.7	66
5	70.2	57	70.2	57
All	66.8	196	67.2	189

## Evaluation

The school did not meet this measure. Overall, it was eight percentage points below the target of 75%. However, the 4<sup>th</sup> and 5<sup>th</sup> grades came very close to 75%.

## Additional Evidence

The school maintained the significant gains from 2012-13, when 44% were at least proficient. About the same percentage were at least proficient, with 68% in 2013-14 and 67% in 2014-15.

### Mathematics Performance by Grade Level and School Year

Grade	Percent of Students Enrolled in At Least Their Second Year Achieving Proficiency					
	2012-13		2013-14		2014-15	
	Percent	Number Tested	Percent	Number Tested	Percent	Number Tested
3	40.3	62	55.1	69	59.1	66
4	57.4	61	83.0	53	72.7	66
5	33.9	56	69.0	58	70.2	57
All	44.1	179	67.8	180	67.2	189

### 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 2014-15 mathematics AMO of 94. 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.<sup>8</sup>

<sup>8</sup> In contrast to NYSED's Performance Index, the PLI does not account for year-to-year growth toward proficiency.

## Results

The school has a PLI of 158 compared to the AMO of 94.

### Mathematics 2014-15 Performance Level Index (PLI)

Number in Cohort	Percent of Students at Each Performance Level			
	Level 1	Level 2	Level 3	Level 4
	8.7%	24.5%	36.7%	30.1%

$$\begin{array}{rcccccccc} \text{PI} & = & 24. & + & 36. & + & 30. & = & 91.3 \\ & & 5 & & 7 & & 1 & & \\ & & & & 36. & + & 30. & = & \underline{66.8} \\ & & & & 7 & & 1 & & \\ & & & & & & \text{PLI} & = & 158. \\ & & & & & & & & 2 \end{array}$$

## Evaluation

The school met this measure. Its PLI of 158 exceeded the AMO by 64 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 the performance of tested students enrolled in at least their second year to that of 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.<sup>9</sup>

## Results

Overall 67% of students scored at or above the proficient level, compared to 29% of district students in the same grades.

### 2014-15 State Mathematics Exam Charter School and District Performance by Grade Level

<sup>9</sup> Schools can acquire these data when the New York State Education Department releases its 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](#).

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 <sup>nd</sup> Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3	59.1	66	27.8	3219
4	72.7	66	28.0	3291
5	70.2	57	31.7	3091
All	67.2	189	29.0	9601

## 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 maintained the gap of 38 percentage points for the last two years.

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

Grade	Percent of Students Enrolled in at Least their Second Year Who Are at Proficiency Compared to Local District Students					
	2012-13		2013-14		2014-15	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
3	40.3	23.8	55.1	29.2	59.1	27.8
4	57.4	24.1	83.0	32.6	72.7	28.0
5	33.9	21.5	69.0	26.8	70.2	31.7
All	44.1	23.1	67.8	29.6	67.2	29.0

### 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 meaningful degree) according to a regression analysis controlling for economically disadvantaged students among all public schools in New York State.

## 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 meaningful 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 2014-15 analysis is not yet available. This report contains 2013-14 results, the most recent Comparative Performance Analysis available.

## Results

The school had an overall Effect Size of 1.88.

### **2013-14 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						
4						
5						
All	80.0	187	67.4	31.2	36.2	1.88

<b>School's Overall Comparative Performance:</b>
<b><i>Exceeded Expectations to a Large Degree</i></b>

## 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 with the highest effect size of 1.88 last year.

### **Mathematics Comparative Performance by School Year**

School Year	Grades	Percent Eligible for Free Lunch/ Economically Disadvantaged	Number Tested	Actual	Predicted	Effect Size
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
2013-14	3 - 5	80.0	187	67.4	31.2	1.88

### Goal 2: Growth Measure<sup>10</sup>

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

### Method

This measure examines the change in performance of the same group of students from one year to the next and the progress they are making in comparison to other students with the same score in the previous year. The analysis only includes students who took the state exam in 2013-14 and also have a state exam score in 2012-13 including students who were retained in the same grade. Students with the same 2012-13 scores are ranked by their 2013-14 scores 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 2014-15 analysis is not yet available. This report contains 2013-14 results, the most recent Growth Model data available.<sup>11</sup>

### Results

In 2013-14 the school's overall mean growth percentile was 62.

#### 2013-14 Mathematics Mean Growth Percentile by Grade Level

Grade	Mean Growth Percentile	
	School	Statewide Median
4	66	50.0
5	46	50.0
All	56	50.0

<sup>10</sup> See Guidelines for [Creating a SUNY Accountability Plan](#) for an explanation.

<sup>11</sup> Schools can acquire these data from the NYSED's business portal: [portal.nysed.gov](http://portal.nysed.gov).

## Evaluation

The school met this target. It exceeded the statewide median of 50 by 6 points, overall. Fifth grade fell below by 4 points, while fourth exceeded the median by 16 points.

## Additional Evidence

The school has continued to exceed the statewide median for the third year in a row.

### Mathematics Mean Growth Percentile by Grade Level and School Year

Grade	Mean Growth Percentile			
	2011-12 <sup>12</sup>	2012-13	2013-14	Statewide Median
4	49	61	69	50.0
5	67	55	54	50.0
All	58	58	56	50.0

## 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.

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 2013-14 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

<sup>12</sup> Grade level results not available.

## Action Plan

Bronx Better Learning students continue to demonstrate noteworthy achievement throughout the testing grades; still, there is room for improvement. As such, BBL 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 in grades kindergarten through second continue to be 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. In the upper grades, third through fifth, which are departmentalized, Academic Leaders are assigned by subject, i.e., beginning this coming school year, there will be an Academic Leader specifically for mathematics.
  - b. **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. In order to ensure the meaningfulness of the assessment data, the interim assessment tool has been changed from Test Wiz to Achievement Network.
2. **Focus on At-Risk Students:** The Mathematics program will continue 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:** The ELL Coordinator's schedule continues to ensure the effective delivery of needed support for students identified eligible for ELL support services.
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. **Daily Institutes:** The in-house Professional Development Specialists and the Mathematics Academic Leader have arranged a weekly institutes schedule that will focus on the continued application of the school's pedagogy throughout the school.

- b. 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**

Bronx Better Learning 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 4<sup>th</sup> and 8<sup>th</sup> grade in spring 2015. 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 to score at proficiency.

### **Results**

96% of the school's fourth grade students achieved a level 3 or 4 on the NYS Science assessment.

**Charter School Performance on 2014-15 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 <sup>nd</sup> Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
4	96	66	N/A	N/A

**Evaluation**

The school met this measure. It far exceeded the target of 75% proficient.

**Additional Evidence**

The school has consistently met this measure, with no less than 96% proficient in any of the last three years.

Also, additional evidence may include other valid and reliable assessment results that demonstrate the effectiveness of the science program.

**Science Performance by Grade Level and School Year**

Grade	Percent of Students Enrolled in At Least Their Second Year at Proficiency					
	2012-13		2013-14		2014-15	
	Percent Proficient	Number Tested	Percent	Number Tested	Percent Proficient	Number Tested
4	98	61	100	57	96	66
All	98	61	100	57	96	66

**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 not available.

### 2014-15 State Science Exam Charter School and District Performance by Grade Level

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 <sup>nd</sup> Year		All District Students	
	Percent Proficient	Number Tested	Percent Proficient	Number Tested
4	96	66	N/A	N/A

## Evaluation

This measure cannot be determined because district Science results are not available.

## Additional Evidence

District results are not available, 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					
	2012-13		2013-14		2014-15	
	Charter School	Local District	Charter School	Local District	Charter School	Local District
4	98	N/A	100	N/A	96	N/A
All	98	N/A	100	N/A	96	N/A

## Summary of the Science Goal

With 96% 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 96% passing for the 2014-2015 school year. While student performance in Science continues to be laudable, Bronx Better Learning will refine and improve its program 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. Science Curriculum Coordinator: A Science Curriculum Coordinator has been appointed to facilitate instructional planning and curriculum refinement.
  - 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 continues to 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: The ELL Coordinator's schedule ensures the effective delivery of needed support for students identified as ELL.
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. 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.
  - b. 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 school requiring a local assistance plan.

### Method

Because *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
2012-13	Good Standing
2013-14	Good Standing
2014-15	Good Standing



# Appendix B: Total Expenditures and Administrative Expenditures per Child

Created: 07/20/2015

Last updated: 07/22/2015

## 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 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

Line 1: Total Expenditures	6842046
Line 2: Year End Per Pupil Count	472
Line 3: Divide Line 1 by Line 2	14496

#### 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 2014-15 Schedule of Functional Expenses) and divide by the year end 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 20 of the 2014-15 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 2014-15 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 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

Line 1: Relevant Personnel Services Cost (Row)	275925
Line 2: Management and General Cost (Column)	346326
Line 3: Sum of Line 1 and Line 2	622251
Line 4: Year End Per Pupil Count	472
Line 5: Divide Line 3 by the Year End Per Pupil Count	1318

***Thank you.***



### GENERAL INSTRUCTIONS FOR ANNUAL BUDGET/QUARTERLY REPORT

#### TEMPLATE TABS

**1- GRAY tab contains the Instructions**

<a href="#">Instructions</a>	Provides description of tabs and input requirements.
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**2- BLUE tabs require input of information**

<a href="#">1.) Name of School</a>	Enter school name, contact information and academic year for the yearly budget and quarterly reports.
<a href="#">2.) Enrollment</a>	Enter enrollment information on this tab. Use for inputting BOTH Annual Budget (& Revisions) and Quarterly Actuals. Includes: >Enrollment by Grade >Enrollment by District
<a href="#">3.) Staffing Plan</a>	Enter staffing plan information on this tab. Use for inputting BOTH Annual Budget (& Revisions) and Quarterly Actuals. Includes: >Full Time Equivalent (FTE), by Position Category, By Quarter >Average Wage, by Position Category, By Quarter
<a href="#">4.) Yearly Budget</a>	Enter data in light blue cells. >Enrollment data and Per Pupil Revenue for the current year are populated based upon input on tab "2.) Enrollment." >Avg FTE and Personnel Costs for current year are populated based upon input on tab "3.) Staffing Plan." >"Pior Year" column may be completed based upon preliminary data, and adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted. >Budget Revisions, as necessary and approved by the school's Board of Directors, should be submitted when submitting Quarterly Actuals.
<a href="#">5.) Balance Sheet</a>	Enter data in light blue cells. >"Pior Year" column may be completed based upon preliminary data, and adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted.
<a href="#">6.) Quarterly Report</a>	Enter data in light blue cells. >Enrollment data and Per Pupil Revenue for the current year are populated based upon input on tab "2.) Enrollment." >Avg FTE and Personnel Costs for current year are populated based upon input on tab "3.) Staffing Plan."
<a href="#">7.) Annual Report Requirement</a>	Complete when submitting Actual Quarter 4.

#### CELL COLORS & GUIDANCE COMMENTS

-  = Enter information into the light BLUE shaded cells.
-  = Cells labeled in ORANGE containe guidance regarding the input of information.
-  = Cells containing RED triangles in the upper right corner contain "guidance comments" on that particular line item. Please "mouse-over" the triangle to reveal each comment.

**Charter Funding Alphabetical By NYS School District**  
**\* (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)**

<b>District Code</b>	<b>School District Name</b>	<b>Final 2014-15 Basic Tuition*</b>	<b>Final 2015-16 Basic Tuition*</b>
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Charter Schools Institute  
The S [REDACTED]

## ANNUAL BUDGET & QUARTERLY REPORT TEMPLATE

# Bronx Charter for Better Learning

Contact Name: Kevin Brennan  
Contact Title: Executive Director  
Contact Email: [REDACTED]  
Contact Phone: [REDACTED]

Current Academic Year: 2015-16

Prior Academic Year: #NAME?



ENDING

8	9	10	11	12

	<b>ACTUAL QUARTERLY TOTAL DISTRICTS/ENROLLMENT</b>			
<b>QUARTER 4</b>	<b>QUARTER 1</b>	<b>QUARTER 2</b>	<b>QUARTER 3</b>	<b>QUARTER 4</b>
<i>Revised</i>	Actual	Actual	Actual	Actual
0	0	0	0	0
0	0	0	0	0
COMPLETELY pleted.				
	<b>ACTUAL ENROLLMENT BY QUARTER</b>			
<b>QUARTER 4</b>	<b>QUARTER 1</b>	<b>QUARTER 2</b>	<b>QUARTER 3</b>	<b>QUARTER 4</b>
<i>Revised Budgeted Enrollment</i>	Actual Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment

**BRONX CHARTER FOR BETTER LEAF  
2015-16**

**STAFFING PLAN - FULL TIME EQUIVALENT**

**\*NOTE:** If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETE IF the Revised Budget column IS utilized, the ENTIRE column should be completed for both the FTE and WAGES sections.

<b>ADMINISTRATIVE PERSONNEL FTE</b>		<b>ANNUAL BUDGETED FTE</b>							
<b>*NOTE: Enter the number of FTE positions in the "blue" cells.</b>		<b>Q1</b>		<b>Q2</b>		<b>Q3</b>		<b>Q4</b>	
<b>2014-15</b>	<b>ACTUAL</b>	<b>Original</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Original</b>	<b>Original</b>
Executive Management	1.0	1.0		1.0		1.0		1.0	1.0
Instructional Management	1.0	1.0		1.0		1.0		1.0	1.0
Deans, Directors & Coordinators	4.0	1.0		1.0		1.0		1.0	1.0
CFO / Director of Finance				0.0		0.0			0.0
Operation / Business Manager	1.0	1.0		1.0		1.0		1.0	1.0
Administrative Staff	5.0	1.0		1.0		1.0		1.0	1.0
<b>TOTAL ADMINISTRATIVE STAFF</b>	<b>12.0</b>	<b>5.0</b>	<b>0.0</b>	<b>5.0</b>	<b>0.0</b>	<b>5.0</b>	<b>0.0</b>	<b>5.0</b>	<b>5.0</b>
<b>INSTRUCTIONAL PERSONNEL FTE</b>		<b>ANNUAL BUDGETED FTE</b>							
<b>*NOTE: Enter the number of FTE positions in the "blue" cells.</b>		<b>Q1</b>		<b>Q2</b>		<b>Q3</b>		<b>Q4</b>	
<b>2014-15</b>	<b>ACTUAL</b>	<b>Original</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Original</b>	<b>Original</b>
Teachers - Regular	34.0	1.0		1.0		1.0		1.0	1.0
Teachers - SPED	6.0	1.0		1.0		1.0		1.0	1.0
Substitute Teachers	1.0	1.0		1.0		1.0		1.0	1.0
Teaching Assistants	15.0	1.0		1.0		1.0		1.0	1.0
Specialty Teachers	3.0	1.0		1.0		1.0		1.0	1.0
Aides	8.0	1.0		1.0		1.0		1.0	1.0
Therapists & Counselors	4.0	1.0		1.0		1.0		1.0	1.0
Other		1.0		1.0		1.0		1.0	1.0
<b>TOTAL INSTRUCTIONAL</b>	<b>71.0</b>	<b>8.0</b>	<b>0.0</b>	<b>8.0</b>	<b>0.0</b>	<b>8.0</b>	<b>0.0</b>	<b>8.0</b>	<b>8.0</b>
<b>NON-INSTRUCTIONAL PERSONNEL FTE</b>		<b>ANNUAL BUDGETED FTE</b>							
<b>*NOTE: Enter the number of FTE positions in the "blue" cells.</b>		<b>Q1</b>		<b>Q2</b>		<b>Q3</b>		<b>Q4</b>	
<b>2014-15</b>	<b>ACTUAL</b>	<b>Original</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>	<b>Original</b>	<b>Original</b>
Nurse									
Librarian									
Custodian									
Security									
Other									
<b>TOTAL NON-INSTRUCTIONAL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>TOTAL PERSONNEL SERVICE FTE</b>	<b>83.0</b>	<b>13.0</b>	<b>0.0</b>	<b>13.0</b>	<b>0.0</b>	<b>13.0</b>	<b>0.0</b>	<b>13.0</b>	<b>13.0</b>

STAFFING PLAN - WAGES

ADMINISTRATIVE PERSONNEL WAGES		PRIOR YEAR 2014-15 ACTUAL	ANNUAL BUDGETED WAGES					
<i>*NOTE: Enter the average salary for each category in the "blue" cells.</i>			Q1		Q2		Q3	
		Original	Revised	Original	Revised	Original	Revised	
Executive Management	186548	177549		177549.0		177549.0		
Instructional Management	145816	153107		153107.0		153107.0		
Deans, Directors & Coordinators	440638	482969		482969.0		482969.0		
CFO / Director of Finance				0.0		0.0		
Operation / Business Manager	56924	70000		70000.0		70000.0		
Administrative Staff	228632	271679		271679.0		271679.0		

INSTRUCTIONAL PERSONNEL WAGES		PRIOR YEAR 2014-15 ACTUAL	ANNUAL BUDGETED WAGES					
<i>*NOTE: Enter the average salary for each category in the "blue" cells.</i>			Q1		Q2		Q3	
		Original	Revised	Original	Revised	Original	Revised	
Teachers - Regular	2059289	2212883		2212883.0		2212883.0		
Teachers - SPED	360369	383387		383387.0		383387.0		
Substitute Teachers	7800	7800		7800.0		7800.0		
Teaching Assistants	412480	438104		438104.0		438104.0		
Specialty Teachers	185999	195299		195299.0		195299.0		
Aides	211784	197511		197511.0		197511.0		
Therapists & Counselors	279248	296453		296453.0		296453.0		
Other	101064	559443		559443.0		559443.0		

NON-INSTRUCTIONAL PERSONNEL WAGES		PRIOR YEAR 2014-15 ACTUAL	ANNUAL BUDGETED WAGES					
<i>*NOTE: Enter the average salary for each category in the "blue" cells.</i>			Q1		Q2		Q3	
		Original	Revised	Original	Revised	Original	Revised	
Nurse								
Librarian								
Custodian								
Security								
Other								







**BRONX CHARTER FOR BETTER LEARN  
Budget / Operating Plan  
2015-16**

<b>Total Revenue</b>	-	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
<b>Total Expenses</b>	-	2,019,877	#NAME?	#NAME?	2,019,877	#NAME?	#NAME?	2,019,877
<b>Net Income</b>	-	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
<b>Actual Student Enrollment</b>	472	125	-	-	125	-	-	125
	<b>Prior Year Actual</b>	<b>1st Quarter - 7/1 - 9/30</b>			<b>2nd Quarter - 10/1 - 12/31</b>			<b>3rd Q</b>
	#NAME?	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Variance</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Variance</b>	<b>Original Budget</b>
<b>EXPENSES</b>								
<b>ADMINISTRATIVE STAFF PERSONNEL COSTS</b>	Avg. No. of Positions							
Executive Management	1.00	-	44,387	-	#NAME?	44,387	-	#NAME?
Instructional Management	1.00	-	38,277	-	#NAME?	38,277	-	#NAME?
Deans, Directors & Coordinators	1.00	-	120,742	-	#NAME?	120,742	-	#NAME?
CFO / Director of Finance	-	-	-	-	#NAME?	-	-	#NAME?
Operation / Business Manager	1.00	-	17,500	-	#NAME?	17,500	-	#NAME?
Administrative Staff	1.00	-	67,920	-	#NAME?	67,920	-	#NAME?
<b>TOTAL ADMINISTRATIVE STAFF</b>	<b>5.00</b>	-	<b>288,826</b>	-	<b>#NAME?</b>	<b>288,826</b>	-	<b>#NAME?</b>
<b>INSTRUCTIONAL PERSONNEL COSTS</b>								
Teachers - Regular	1.00	-	553,221	-	#NAME?	553,221	-	#NAME?
Teachers - SPED	1.00	-	95,847	-	#NAME?	95,847	-	#NAME?
Substitute Teachers	1.00	-	1,950	-	#NAME?	1,950	-	#NAME?
Teaching Assistants	1.00	-	109,526	-	#NAME?	109,526	-	#NAME?
Specialty Teachers	1.00	-	48,825	-	#NAME?	48,825	-	#NAME?
Aides	1.00	-	49,378	-	#NAME?	49,378	-	#NAME?
Therapists & Counselors	1.00	-	74,113	-	#NAME?	74,113	-	#NAME?
Other	1.00	-	139,861	-	#NAME?	139,861	-	#NAME?
<b>TOTAL INSTRUCTIONAL</b>	<b>8.00</b>	-	<b>1,072,720</b>	-	<b>#NAME?</b>	<b>1,072,720</b>	-	<b>#NAME?</b>
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>								
Nurse	-	-	-	-	#NAME?	-	-	#NAME?
Librarian	-	-	-	-	#NAME?	-	-	#NAME?
Custodian	-	-	-	-	#NAME?	-	-	#NAME?
Security	-	-	-	-	#NAME?	-	-	#NAME?
Other	-	-	-	-	#NAME?	-	-	#NAME?
<b>TOTAL NON-INSTRUCTIONAL</b>	<b>-</b>	-	-	-	#NAME?	-	-	#NAME?
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>	<b>13.00</b>	-	<b>1,361,546</b>	-	<b>#NAME?</b>	<b>1,361,546</b>	-	<b>#NAME?</b>
<b>PAYROLL TAXES AND BENEFITS</b>								
Payroll Taxes	-	-	115,659	-	#NAME?	115,659	-	#NAME?
Fringe / Employee Benefits	-	-	198,077	-	#NAME?	198,077	-	#NAME?
Retirement / Pension	-	-	28,761	-	#NAME?	28,761	-	#NAME?
<b>TOTAL PAYROLL TAXES AND BENEFITS</b>	<b>-</b>	-	<b>342,497</b>	-	<b>#NAME?</b>	<b>342,497</b>	-	<b>#NAME?</b>
<b>TOTAL PERSONNEL SERVICE COSTS</b>	<b>13.00</b>	-	<b>1,704,043</b>	-	<b>#NAME?</b>	<b>1,704,043</b>	-	<b>#NAME?</b>
<b>CONTRACTED SERVICES</b>								
Accounting / Audit	-	-	-	-	#NAME?	-	-	#NAME?
Legal	-	-	4,688	-	#NAME?	4,688	-	#NAME?
Management Company Fee	-	-	-	-	#NAME?	-	-	#NAME?
Nurse Services	-	-	-	-	#NAME?	-	-	#NAME?
Food Service / School Lunch	-	-	-	-	#NAME?	-	-	#NAME?
Payroll Services	-	-	2,704	-	#NAME?	2,704	-	#NAME?
Special Ed Services	-	-	-	-	#NAME?	-	-	#NAME?
Titlement Services (i.e. Title I)	-	-	-	-	#NAME?	-	-	#NAME?
Other Purchased / Professional / Consulting	-	-	34,186	-	#NAME?	34,186	-	#NAME?
<b>TOTAL CONTRACTED SERVICES</b>	<b>-</b>	-	<b>41,577</b>	-	<b>#NAME?</b>	<b>41,577</b>	-	<b>#NAME?</b>



**BRONX CHARTER FOR BETTER LEARN  
Budget / Operating Plan  
2015-16**

Total Revenue	-	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	-	2,019,877	#NAME?	#NAME?	2,019,877	#NAME?	#NAME?	2,019,877
Net Income	-	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment	472	125	-	-	125	-	-	125
	Prior Year Actual	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Q
	#NAME?	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget
<b>ENROLLMENT - *School Districts Are Linked To Above Entries*</b>								
Number of Districts:	2	2	-	-	2	-	-	2
NYC CHANCELLOR'S OFFICE	464	124	-	-	124	-	-	124
MT VERNON SCHOOL DISTRICT	8	2	-	-	2	-	-	2
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
ALL OTHER School Districts: ( Weighted Avg )	-	-	-	-	-	-	-	-
<b>TOTAL ENROLLMENT</b>	<u>472</u>	<u>125</u>	-	-	<u>125</u>	-	-	<u>125</u>
<b>REVENUE PER PUPIL</b>	-	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>EXPENSES PER PUPIL</b>	-	16,159	-	#NAME?	16,159	-	#NAME?	16,159

		ING				
Total Revenue		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses		#NAME?	#NAME?	2,155,484	#NAME?	#NAME?
Net Income		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment		-	-	125	-	-
		Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30		
		Revised Budget	Variance	Original Budget	Revised Budget	Variance
<b>REVENUE</b>		SED' Column(s) COMPLETELY BLANK. <b>ST be completed.</b>				
<b>REVENUES FROM STATE SOURCES</b>						
Per Pupil Revenue	2015-16					
NYC CHANCELLOR'S OFFICE	Per Pupil Rate	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
MT VERNON SCHOOL DISTRICT		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
-		#N/A	#NAME?	#N/A	#N/A	#NAME?
-		#N/A	#NAME?	#N/A	#N/A	#NAME?
-		#N/A	#NAME?	#N/A	#N/A	#NAME?
-		#N/A	#NAME?	#N/A	#N/A	#NAME?
-		#N/A	#NAME?	#N/A	#N/A	#NAME?
-		#N/A	#NAME?	#N/A	#N/A	#NAME?
-		#N/A	#NAME?	#N/A	#N/A	#NAME?
-		#N/A	#NAME?	#N/A	#N/A	#NAME?
-		#N/A	#NAME?	#N/A	#N/A	#NAME?
-		#N/A	#NAME?	#N/A	#N/A	#NAME?
-		#N/A	#NAME?	#N/A	#N/A	#NAME?
-		#N/A	#NAME?	#N/A	#N/A	#NAME?
-		#N/A	#NAME?	#N/A	#N/A	#NAME?
-		#N/A	#NAME?	#N/A	#N/A	#NAME?
-		#N/A	#NAME?	#N/A	#N/A	#NAME?
-		#N/A	#NAME?	#N/A	#N/A	#NAME?
ALL OTHER School Districts: ( Weighted Avg )		#N/A	#NAME?	#N/A	#N/A	#NAME?
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Special Education Revenue		-	#NAME?	118,189	-	#NAME?
Grants						
Stimulus		-	#NAME?	-	-	#NAME?
DYCD (Department of Youth and Community Development)		-	#NAME?	-	-	#NAME?
Other		-	#NAME?	-	-	#NAME?
Other		-	#NAME?	180,000	-	#NAME?
TOTAL REVENUE FROM STATE SOURCES		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
<b>REVENUE FROM FEDERAL FUNDING</b>						
IDEA Special Needs		-	#NAME?	15,000	-	#NAME?
Title I		-	#NAME?	59,480	-	#NAME?
Title Funding - Other		-	#NAME?	2,666	-	#NAME?
School Food Service (Free Lunch)		-	#NAME?	-	-	#NAME?
Grants						
Charter School Program (CSP) Planning & Implementation		-	#NAME?	-	-	#NAME?
Other		-	#NAME?	-	-	#NAME?
Other		-	#NAME?	-	-	#NAME?
TOTAL REVENUE FROM FEDERAL SOURCES		-	#NAME?	77,146	-	#NAME?
<b>LOCAL and OTHER REVENUE</b>						
Contributions and Donations		-	#NAME?	87,500	-	#NAME?
Fundraising		-	#NAME?	50,000	-	#NAME?
Erate Reimbursement		-	#NAME?	8,695	-	#NAME?
Earnings on Investments		-	#NAME?	-	-	#NAME?
Interest Income		-	#NAME?	200	-	#NAME?
Food Service (Income from meals)		-	#NAME?	-	-	#NAME?
Text Book		-	#NAME?	39,263	-	#NAME?
OTHER		-	#NAME?	-	-	#NAME?
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		-	#NAME?	185,658	-	#NAME?
<b>TOTAL REVENUE</b>		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?

ING

<b>Total Revenue</b>		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
<b>Total Expenses</b>		#NAME?	#NAME?	2,155,484	#NAME?	#NAME?
<b>Net Income</b>		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
<b>Actual Student Enrollment</b>		-	-	125	-	-
		Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30		
		<b>Revised Budget</b>	<b>Variance</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Variance</b>
<b>EXPENSES</b>						
<b>ADMINISTRATIVE STAFF PERSONNEL COSTS</b>	Avg. No. of Positions					
Executive Management	1.00	-	#NAME?	44,387	-	#NAME?
Instructional Management	1.00	-	#NAME?	38,277	-	#NAME?
Deans, Directors & Coordinators	1.00	-	#NAME?	120,742	-	#NAME?
CFO / Director of Finance	-	-	#NAME?	-	-	#NAME?
Operation / Business Manager	1.00	-	#NAME?	17,500	-	#NAME?
Administrative Staff	1.00	-	#NAME?	67,920	-	#NAME?
<b>TOTAL ADMINISTRATIVE STAFF</b>	<b>5.00</b>	-	#NAME?	<b>288,826</b>	-	#NAME?
<b>INSTRUCTIONAL PERSONNEL COSTS</b>						
Teachers - Regular	1.00	-	#NAME?	553,221	-	#NAME?
Teachers - SPED	1.00	-	#NAME?	95,847	-	#NAME?
Substitute Teachers	1.00	-	#NAME?	1,950	-	#NAME?
Teaching Assistants	1.00	-	#NAME?	109,526	-	#NAME?
Specialty Teachers	1.00	-	#NAME?	48,825	-	#NAME?
Aides	1.00	-	#NAME?	49,378	-	#NAME?
Therapists & Counselors	1.00	-	#NAME?	74,113	-	#NAME?
Other	1.00	-	#NAME?	139,861	-	#NAME?
<b>TOTAL INSTRUCTIONAL</b>	<b>8.00</b>	-	#NAME?	<b>1,072,720</b>	-	#NAME?
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>						
Nurse	-	-	#NAME?	-	-	#NAME?
Librarian	-	-	#NAME?	-	-	#NAME?
Custodian	-	-	#NAME?	-	-	#NAME?
Security	-	-	#NAME?	-	-	#NAME?
Other	-	-	#NAME?	-	-	#NAME?
<b>TOTAL NON-INSTRUCTIONAL</b>	<b>-</b>	-	#NAME?	-	-	#NAME?
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>	<b>13.00</b>	-	#NAME?	<b>1,361,546</b>	-	#NAME?
<b>PAYROLL TAXES AND BENEFITS</b>						
Payroll Taxes		-	#NAME?	115,659	-	#NAME?
Fringe / Employee Benefits		-	#NAME?	198,077	-	#NAME?
Retirement / Pension		-	#NAME?	28,761	-	#NAME?
<b>TOTAL PAYROLL TAXES AND BENEFITS</b>		-	#NAME?	<b>342,497</b>	-	#NAME?
<b>TOTAL PERSONNEL SERVICE COSTS</b>	<b>13.00</b>	-	#NAME?	<b>1,704,043</b>	-	#NAME?
<b>CONTRACTED SERVICES</b>						
Accounting / Audit		-	#NAME?	135,607	-	#NAME?
Legal		-	#NAME?	4,688	-	#NAME?
Management Company Fee		-	#NAME?	-	-	#NAME?
Nurse Services		-	#NAME?	-	-	#NAME?
Food Service / School Lunch		-	#NAME?	-	-	#NAME?
Payroll Services		-	#NAME?	2,704	-	#NAME?
Special Ed Services		-	#NAME?	-	-	#NAME?
Titlement Services (i.e. Title I)		-	#NAME?	-	-	#NAME?
Other Purchased / Professional / Consulting		-	#NAME?	34,186	-	#NAME?
<b>TOTAL CONTRACTED SERVICES</b>		-	#NAME?	<b>177,184</b>	-	#NAME?

ING

<b>Total Revenue</b>	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
<b>Total Expenses</b>	#NAME?	#NAME?	2,155,484	#NAME?	#NAME?
<b>Net Income</b>	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
<b>Actual Student Enrollment</b>	-	-	125	-	-
	<b>Quarter - 1/1 - 3/31</b>		<b>4th Quarter - 4/1 - 6/30</b>		
	<b>Revised Budget</b>	<b>Variance</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Variance</b>
<b>SCHOOL OPERATIONS</b>					
Board Expenses	-	#NAME?	-	-	#NAME?
Classroom / Teaching Supplies & Materials	-	#NAME?	-	-	#NAME?
Special Ed Supplies & Materials	-	#NAME?	-	-	#NAME?
Textbooks / Workbooks	-	#NAME?	9,816	-	#NAME?
Supplies & Materials other	-	#NAME?	15,187	-	#NAME?
Equipment / Furniture	-	#NAME?	36,260	-	#NAME?
Telephone	-	#NAME?	11,593	-	#NAME?
Technology	-	#NAME?	2,846	-	#NAME?
Student Testing & Assessment	-	#NAME?	10,564	-	#NAME?
Field Trips	-	#NAME?	-	-	#NAME?
Transportation (student)	-	#NAME?	-	-	#NAME?
Student Services - other	-	#NAME?	3,761	-	#NAME?
Office Expense	-	#NAME?	32,509	-	#NAME?
Staff Development	-	#NAME?	51,308	-	#NAME?
Staff Recruitment	-	#NAME?	582	-	#NAME?
Student Recruitment / Marketing	-	#NAME?	459	-	#NAME?
School Meals / Lunch	-	#NAME?	8,051	-	#NAME?
Travel (Staff)	-	#NAME?	2,614	-	#NAME?
Fundraising	-	#NAME?	6760	-	#NAME?
Other	-	#NAME?	22,924	-	#NAME?
<b>TOTAL SCHOOL OPERATIONS</b>	-	#NAME?	215,232	-	#NAME?
<b>FACILITY OPERATION &amp; MAINTENANCE</b>					
Insurance	-	#NAME?	10,001	-	#NAME?
Janitorial	-	#NAME?	-	-	#NAME?
Building and Land Rent / Lease / Facility Finance Interest	-	#NAME?	-	-	#NAME?
Repairs & Maintenance	-	#NAME?	5,274	-	#NAME?
Equipment / Furniture	-	#NAME?	-	-	#NAME?
Security	-	#NAME?	-	-	#NAME?
Utilities	-	#NAME?	-	-	#NAME?
<b>TOTAL FACILITY OPERATION &amp; MAINTENANCE</b>	-	#NAME?	15,275	-	#NAME?
<b>DEPRECIATION &amp; AMORTIZATION</b>	-	#NAME?	43,750	-	#NAME?
<b>RESERVES / CONTINGENCY</b>	-	#NAME?	-	-	#NAME?
<b>TOTAL EXPENSES</b>	-	#NAME?	2,155,484	-	#NAME?
<b>NET INCOME</b>	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?

ING

Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	#NAME?	#NAME?	2,155,484	#NAME?	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment	-	-	125	-	-
	Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30		
	Revised Budget	Variance	Original Budget	Revised Budget	Variance
<b>ENROLLMENT - *School Districts Are Linked To Above Entries*</b>					
Number of Districts:	-	-	2	-	-
NYC CHANCELLOR'S OFFICE	-	-	124	-	-
MT VERNON SCHOOL DISTRICT	-	-	2	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
ALL OTHER School Districts: ( Weighted Avg )	-	-	-	-	-
<b>TOTAL ENROLLMENT</b>	-	-	125	-	-
<b>REVENUE PER PUPIL</b>	-	#NAME?	#NAME?	-	#NAME?
<b>EXPENSES PER PUPIL</b>	-	#NAME?	17,244	-	#NAME?



**BRONX CHARTER FOR BET  
Budget / Operatin  
2015-16**

		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
<b>Total Revenue</b>		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
<b>Total Expenses</b>		<b>8,215,113</b>	#NAME?	#NAME?	<b>(8,215,113)</b>	#NAME?	
<b>Net Income</b>		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
<b>Actual Student Enrollment</b>		#NAME?	#NAME?	#NAME?	#NAME?	#NAME?	
		Total Year			VARIANCE		
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
<b>EXPENSES</b>							
<b>ADMINISTRATIVE STAFF PERSONNEL COSTS</b>		Avg. No. of Positions					
Executive Management	1.00	177,549	#NAME?	#NAME?	(177,549)	#NAME?	
Instructional Management	1.00	153,107	#NAME?	#NAME?	(153,107)	#NAME?	
Deans, Directors & Coordinators	1.00	482,969	#NAME?	#NAME?	(482,969)	#NAME?	
CFO / Director of Finance	-	-	#NAME?	#NAME?	-	#NAME?	
Operation / Business Manager	1.00	70,000	#NAME?	#NAME?	(70,000)	#NAME?	
Administrative Staff	1.00	271,679	#NAME?	#NAME?	(271,679)	#NAME?	
<b>TOTAL ADMINISTRATIVE STAFF</b>	<b>5.00</b>	<b>1,155,304</b>	#NAME?	#NAME?	<b>(1,155,304)</b>	#NAME?	
<b>INSTRUCTIONAL PERSONNEL COSTS</b>							
Teachers - Regular	1.00	2,212,883	#NAME?	#NAME?	(2,212,883)	#NAME?	
Teachers - SPED	1.00	383,387	#NAME?	#NAME?	(383,387)	#NAME?	
Substitute Teachers	1.00	7,800	#NAME?	#NAME?	(7,800)	#NAME?	
Teaching Assistants	1.00	438,104	#NAME?	#NAME?	(438,104)	#NAME?	
Specialty Teachers	1.00	195,299	#NAME?	#NAME?	(195,299)	#NAME?	
Aides	1.00	197,511	#NAME?	#NAME?	(197,511)	#NAME?	
Therapists & Counselors	1.00	296,453	#NAME?	#NAME?	(296,453)	#NAME?	
Other	1.00	559,443	#NAME?	#NAME?	(559,443)	#NAME?	
<b>TOTAL INSTRUCTIONAL</b>	<b>8.00</b>	<b>4,290,880</b>	#NAME?	#NAME?	<b>(4,290,880)</b>	#NAME?	
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>							
Nurse	-	-	#NAME?	#NAME?	-	#NAME?	
Librarian	-	-	#NAME?	#NAME?	-	#NAME?	
Custodian	-	-	#NAME?	#NAME?	-	#NAME?	
Security	-	-	#NAME?	#NAME?	-	#NAME?	
Other	-	-	#NAME?	#NAME?	-	#NAME?	
<b>TOTAL NON-INSTRUCTIONAL</b>	<b>-</b>	<b>-</b>	#NAME?	#NAME?	<b>-</b>	#NAME?	
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>		<b>13.00</b>	<b>5,446,184</b>	#NAME?	#NAME?	<b>(5,446,184)</b>	#NAME?
<b>PAYROLL TAXES AND BENEFITS</b>							
Payroll Taxes		462,635	#NAME?	#NAME?	(462,635)	#NAME?	
Fringe / Employee Benefits		792,307	#NAME?	#NAME?	(792,307)	#NAME?	
Retirement / Pension		115,045	#NAME?	#NAME?	(115,045)	#NAME?	
<b>TOTAL PAYROLL TAXES AND BENEFITS</b>		<b>1,369,987</b>	#NAME?	#NAME?	<b>(1,369,987)</b>	#NAME?	
<b>TOTAL PERSONNEL SERVICE COSTS</b>		<b>13.00</b>	<b>6,816,171</b>	#NAME?	#NAME?	<b>(6,816,171)</b>	#NAME?
<b>CONTRACTED SERVICES</b>							
Accounting / Audit		135,607	#NAME?	#NAME?	(135,607)	#NAME?	
Legal		18,750	#NAME?	#NAME?	(18,750)	#NAME?	
Management Company Fee		-	#NAME?	#NAME?	-	#NAME?	
Nurse Services		-	#NAME?	#NAME?	-	#NAME?	
Food Service / School Lunch		-	#NAME?	#NAME?	-	#NAME?	
Payroll Services		10,816	#NAME?	#NAME?	(10,816)	#NAME?	
Special Ed Services		-	#NAME?	#NAME?	-	#NAME?	
Titlment Services (i.e. Title I)		-	#NAME?	#NAME?	-	#NAME?	
Other Purchased / Professional / Consulting		136,742	#NAME?	#NAME?	(136,742)	#NAME?	
<b>TOTAL CONTRACTED SERVICES</b>		<b>301,915</b>	#NAME?	#NAME?	<b>(301,915)</b>	#NAME?	





Total Revenue  
Total Expenses  
Net Income  
Actual Student Enrollment

DESCRIPTION OF ASSUMPTIONS

REVENUE	
REVENUES FROM STATE SOURCES	2015-16 Per Pupil Rate
Per Pupil Revenue	
NYC CHANCELLOR'S OFFICE	#NAME?
MT VERNON SCHOOL DISTRICT	#NAME?
-	#N/A
ALL OTHER School Districts: ( Weighted Avg )	#N/A
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	#NAME?
Special Education Revenue	
Grants	
Stimulus	
DYCD (Department of Youth and Community Development)	
Other	
Other	
TOTAL REVENUE FROM STATE SOURCES	
<b>REVENUE FROM FEDERAL FUNDING</b>	
IDEA Special Needs	
Title I	
Title Funding - Other	
School Food Service (Free Lunch)	
Grants	
Charter School Program (CSP) Planning & Implementation	
Other	
Other	
TOTAL REVENUE FROM FEDERAL SOURCES	
<b>LOCAL and OTHER REVENUE</b>	
Contributions and Donations	
Fundraising	
Erate Reimbursement	
Earnings on Investments	
Interest Income	
Food Service (Income from meals)	
Text Book	
OTHER	
TOTAL REVENUE FROM LOCAL and OTHER SOURCES	
<b>TOTAL REVENUE</b>	

Universal Pre-K funding

Total Revenue
Total Expenses
Net Income
Actual Student Enrollment

DESCRIPTION OF ASSUMPTIONS

EXPENSES

ADMINISTRATIVE STAFF PERSONNEL COSTS	Avg. No. of Positions
Executive Management	1.00
Instructional Management	1.00
Deans, Directors & Coordinators	1.00
CFO / Director of Finance	-
Operation / Business Manager	1.00
Administrative Staff	1.00
<b>TOTAL ADMINISTRATIVE STAFF</b>	<b>5.00</b>

INSTRUCTIONAL PERSONNEL COSTS	
Teachers - Regular	1.00
Teachers - SPED	1.00
Substitute Teachers	1.00
Teaching Assistants	1.00
Specialty Teachers	1.00
Aides	1.00
Therapists & Counselors	1.00
Other	1.00
<b>TOTAL INSTRUCTIONAL</b>	<b>8.00</b>

NON-INSTRUCTIONAL PERSONNEL COSTS	
Nurse	-
Librarian	-
Custodian	-
Security	-
Other	-
<b>TOTAL NON-INSTRUCTIONAL</b>	<b>-</b>

<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>	<b>13.00</b>
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PAYROLL TAXES AND BENEFITS	
Payroll Taxes	
Fringe / Employee Benefits	
Retirement / Pension	
<b>TOTAL PAYROLL TAXES AND BENEFITS</b>	

<b>TOTAL PERSONNEL SERVICE COSTS</b>	<b>13.00</b>
--------------------------------------	--------------

CONTRACTED SERVICES	
Accounting / Audit	
Legal	
Management Company Fee	
Nurse Services	
Food Service / School Lunch	
Payroll Services	
Special Ed Services	
Titement Services (i.e. Title I)	
Other Purchased / Professional / Consulting	
<b>TOTAL CONTRACTED SERVICES</b>	

**TER LEARNING**

**g Plan**

<b>Total Revenue</b>
<b>Total Expenses</b>
<b>Net Income</b>
<b>Actual Student Enrollment</b>
<b>SCHOOL OPERATIONS</b>
Board Expenses
Classroom / Teaching Supplies & Materials
Special Ed Supplies & Materials
Textbooks / Workbooks
Supplies & Materials other
Equipment / Furniture
Telephone
Technology
Student Testing & Assessment
Field Trips
Transportation (student)
Student Services - other
Office Expense
Staff Development
Staff Recruitment
Student Recruitment / Marketing
School Meals / Lunch
Travel (Staff)
Fundraising
Other
<b>TOTAL SCHOOL OPERATIONS</b>
<b>FACILITY OPERATION &amp; MAINTENANCE</b>
Insurance
Janitorial
Building and Land Rent / Lease / Facility Finance Interest
Repairs & Maintenance
Equipment / Furniture
Security
Utilities
<b>TOTAL FACILITY OPERATION &amp; MAINTENANCE</b>
<b>DEPRECIATION &amp; AMORTIZATION</b>
<b>RESERVES / CONTINGENCY</b>
<b>TOTAL EXPENSES</b>
<b>NET INCOME</b>

**DESCRIPTION OF ASSUMPTIONS**

includes equipment normally recorded as fixed assets

<p>TER LEARNING g Plan</p>
<p>DESCRIPTION OF ASSUMPTIONS</p>

<p>Total Revenue Total Expenses Net Income Actual Student Enrollment</p>
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<p>ENROLLMENT - *School Districts Are Linked To Above Entries*</p> <p>Number of Districts:</p> <p>NYC CHANCELLOR'S OFFICE</p> <p>MT VERNON SCHOOL DISTRICT</p> <p>-</p> <p>ALL OTHER School Districts: ( Weighted Avg )</p> <p>TOTAL ENROLLMENT</p> <p>REVENUE PER PUPIL</p> <p>EXPENSES PER PUPIL</p>
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**BRONX CHARTER FOR BETTER LEARNING  
BALANCE SHEET  
2015-16**

	<u>Prior Year</u>	Q1	Q2	Q3	Q4
	<u>#NAME?</u>	As of 9/30	As of 12/31	As of 3/31	As of 6/30
<b><u>ASSETS</u></b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	\$-	\$-	\$-	\$-	\$-
Grants and contracts receivable	-	-	-	-	-
Accounts receivables	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Contributions and other receivables	-	-	-	-	-
<b>TOTAL CURRENT ASSETS</b>	-	-	-	-	-
<b>PROPERTY, BUILDING AND EQUIPMENT, net</b>	-	-	-	-	-
<b>OTHER ASSETS</b>	-	-	-	-	-
<b>TOTAL ASSETS</b>	-	-	-	-	-
<b><u>LIABILITIES AND NET ASSETS</u></b>					
<b>CURRENT LIABILITIES</b>					
Accounts payable and accrued expenses	\$-	\$-	\$-	\$-	\$-
Accrued payroll and benefits	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Current maturities of long-term debt	-	-	-	-	-
Short Term Debt - Bonds, Notes Payable	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL CURRENT LIABILITIES</b>	-	-	-	-	-
<b>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</b>	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	-	-	-	-	-
<b>NET ASSETS</b>					
Unrestricted	-	-	-	-	-
Temporarily restricted	-	-	-	-	-
<b>TOTAL NET ASSETS</b>	-	-	-	-	-
<b>TOTAL LIABILITIES AND NET ASSETS</b>	-	-	-	-	-



**BRONX CHARTER FOR BETTER LEARNING**

**Budget / Operating Plan**

**2015-16**

<b>Total Revenue</b>	#NAME?						
<b>Total Expenses</b>	#NAME?						
<b>Net Income</b>	#NAME?						
<b>Actual Student Enrollment</b>	-	#NAME?	-	-	#NAME?	-	-

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter
		Current Budget	Variance		Current Budget	Variance	
	Actual			Actual			Actual

**EXPENSES**

		Quarter 0					
		No. of Positions					
<b>ADMINISTRATIVE STAFF PERSONNEL COSTS</b>							
Executive Management	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Instructional Management	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Deans, Directors & Coordinators	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
CFO / Director of Finance	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Operation / Business Manager	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Administrative Staff	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>TOTAL ADMINISTRATIVE STAFF</b>	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>INSTRUCTIONAL PERSONNEL COSTS</b>							
Teachers - Regular	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Teachers - SPED	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Substitute Teachers	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Teaching Assistants	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Specialty Teachers	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Aides	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Therapists & Counselors	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Other	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>TOTAL INSTRUCTIONAL</b>	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>							
Nurse	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Librarian	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Custodian	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Security	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Other	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>TOTAL NON-INSTRUCTIONAL</b>	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>							
#NAME?	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>PAYROLL TAXES AND BENEFITS</b>							
Payroll Taxes	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Fringe / Employee Benefits	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Retirement / Pension	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>TOTAL PAYROLL TAXES AND BENEFITS</b>	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>TOTAL PERSONNEL SERVICE COSTS</b>							
#NAME?	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>CONTRACTED SERVICES</b>							
Accounting / Audit	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Legal	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Management Company Fee	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Nurse Services	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Food Service / School Lunch	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Payroll Services	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Special Ed Services	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Titlement Services (i.e. Title I)	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
Other Purchased / Professional / Consulting	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>TOTAL CONTRACTED SERVICES</b>	#NAME?	-	#NAME?	#NAME?	-	#NAME?	#NAME?



**BRONX CHARTER FOR BETTER LEARNING  
Budget / Operating Plan  
2015-16**

Total Revenue	#NAME?						
Total Expenses	#NAME?						
Net Income	#NAME?						
Actual Student Enrollment	-	#NAME?	-	-	#NAME?	-	-

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31
		Current Budget	Variance		Current Budget	Variance	
	Actual			Actual			Actual

**ENROLLMENT - \*School Districts Are Linked To Above Entries\***

NYC CHANCELLOR'S OFFICE	-	#NAME?	-	-	#NAME?	-	-
MT VERNON SCHOOL DISTRICT	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
-	-	#NAME?	-	-	#NAME?	-	-
ALL OTHER School Districts: ( Count = 0 )	-	#NAME?	-	-	#NAME?	-	-
<b>TOTAL ENROLLMENT</b>	-	#NAME?	-	-	#NAME?	-	-
<b>REVENUE PER PUPIL</b>	-	#NAME?	#NAME?	-	#NAME?	#NAME?	-
<b>EXPENSES PER PUPIL</b>	-	#NAME?	#NAME?	-	#NAME?	#NAME?	-



Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment	#NAME?	-	-	#NAME?	-

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30		
	Current Budget	Variance	Actual	Current Budget	Variance

EXPENSES	Quarter 0				
	No. of Positions				
<b>ADMINISTRATIVE STAFF PERSONNEL COSTS</b>					
Executive Management	#NAME?	#NAME?	-	#NAME?	#NAME?
Instructional Management	#NAME?	#NAME?	-	#NAME?	#NAME?
Deans, Directors & Coordinators	#NAME?	#NAME?	-	#NAME?	#NAME?
CFO / Director of Finance	#NAME?	#NAME?	-	#NAME?	#NAME?
Operation / Business Manager	#NAME?	#NAME?	-	#NAME?	#NAME?
Administrative Staff	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL ADMINISTRATIVE STAFF	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>INSTRUCTIONAL PERSONNEL COSTS</b>					
Teachers - Regular	#NAME?	#NAME?	-	#NAME?	#NAME?
Teachers - SPED	#NAME?	#NAME?	-	#NAME?	#NAME?
Substitute Teachers	#NAME?	#NAME?	-	#NAME?	#NAME?
Teaching Assistants	#NAME?	#NAME?	-	#NAME?	#NAME?
Specialty Teachers	#NAME?	#NAME?	-	#NAME?	#NAME?
Aides	#NAME?	#NAME?	-	#NAME?	#NAME?
Therapists & Counselors	#NAME?	#NAME?	-	#NAME?	#NAME?
Other	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL INSTRUCTIONAL	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>					
Nurse	#NAME?	#NAME?	-	#NAME?	#NAME?
Librarian	#NAME?	#NAME?	-	#NAME?	#NAME?
Custodian	#NAME?	#NAME?	-	#NAME?	#NAME?
Security	#NAME?	#NAME?	-	#NAME?	#NAME?
Other	#NAME?	#NAME?	-	#NAME?	#NAME?
TOTAL NON-INSTRUCTIONAL	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>PAYROLL TAXES AND BENEFITS</b>					
Payroll Taxes		#NAME?	-	#NAME?	#NAME?
Fringe / Employee Benefits		#NAME?	-	#NAME?	#NAME?
Retirement / Pension		#NAME?	-	#NAME?	#NAME?
TOTAL PAYROLL TAXES AND BENEFITS		#NAME?	-	#NAME?	#NAME?
<b>TOTAL PERSONNEL SERVICE COSTS</b>	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>CONTRACTED SERVICES</b>					
Accounting / Audit		#NAME?	-	#NAME?	#NAME?
Legal		#NAME?	-	#NAME?	#NAME?
Management Company Fee		#NAME?	-	#NAME?	#NAME?
Nurse Services		#NAME?	-	#NAME?	#NAME?
Food Service / School Lunch		#NAME?	-	#NAME?	#NAME?
Payroll Services		#NAME?	-	#NAME?	#NAME?
Special Ed Services		#NAME?	-	#NAME?	#NAME?
Titlement Services (i.e. Title I)		#NAME?	-	#NAME?	#NAME?
Other Purchased / Professional / Consulting		#NAME?	-	#NAME?	#NAME?
TOTAL CONTRACTED SERVICES		#NAME?	-	#NAME?	#NAME?

<b>Total Revenue</b>	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
<b>Total Expenses</b>	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
<b>Net Income</b>	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
<b>Actual Student Enrollment</b>	#NAME?	-	-	#NAME?	-
	<b>Quarter - 1/1 - 3/31</b>		<b>4th Quarter - 4/1 - 6/30</b>		
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed					
	<b>Current Budget</b>	<b>Variance</b>	<b>Actual</b>	<b>Current Budget</b>	<b>Variance</b>
<b>SCHOOL OPERATIONS</b>					
Board Expenses	#NAME?	#NAME?	-	#NAME?	#NAME?
Classroom / Teaching Supplies & Materials	#NAME?	#NAME?	-	#NAME?	#NAME?
Special Ed Supplies & Materials	#NAME?	#NAME?	-	#NAME?	#NAME?
Textbooks / Workbooks	#NAME?	#NAME?	-	#NAME?	#NAME?
Supplies & Materials other	#NAME?	#NAME?	-	#NAME?	#NAME?
Equipment / Furniture	#NAME?	#NAME?	-	#NAME?	#NAME?
Telephone	#NAME?	#NAME?	-	#NAME?	#NAME?
Technology	#NAME?	#NAME?	-	#NAME?	#NAME?
Student Testing & Assessment	#NAME?	#NAME?	-	#NAME?	#NAME?
Field Trips	#NAME?	#NAME?	-	#NAME?	#NAME?
Transportation (student)	#NAME?	#NAME?	-	#NAME?	#NAME?
Student Services - other	#NAME?	#NAME?	-	#NAME?	#NAME?
Office Expense	#NAME?	#NAME?	-	#NAME?	#NAME?
Staff Development	#NAME?	#NAME?	-	#NAME?	#NAME?
Staff Recruitment	#NAME?	#NAME?	-	#NAME?	#NAME?
Student Recruitment / Marketing	#NAME?	#NAME?	-	#NAME?	#NAME?
School Meals / Lunch	#NAME?	#NAME?	-	#NAME?	#NAME?
Travel (Staff)	#NAME?	#NAME?	-	#NAME?	#NAME?
Fundraising	#NAME?	#NAME?	-	#NAME?	#NAME?
Other	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>TOTAL SCHOOL OPERATIONS</b>	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>FACILITY OPERATION &amp; MAINTENANCE</b>					
Insurance	#NAME?	#NAME?	-	#NAME?	#NAME?
Janitorial	#NAME?	#NAME?	-	#NAME?	#NAME?
Building and Land Rent / Lease / Facility Finance Interest	#NAME?	#NAME?	-	#NAME?	#NAME?
Repairs & Maintenance	#NAME?	#NAME?	-	#NAME?	#NAME?
Equipment / Furniture	#NAME?	#NAME?	-	#NAME?	#NAME?
Security	#NAME?	#NAME?	-	#NAME?	#NAME?
Utilities	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>TOTAL FACILITY OPERATION &amp; MAINTENANCE</b>	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>DEPRECIATION &amp; AMORTIZATION</b>	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>RESERVES / CONTINGENCY</b>	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>TOTAL EXPENSES</b>	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>NET INCOME</b>	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?

Total Revenue	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Total Expenses	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Net Income	#NAME?	#NAME?	#NAME?	#NAME?	#NAME?
Actual Student Enrollment	#NAME?	-	-	#NAME?	-

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	3rd Quarter - 1/1 - 3/31		4th Quarter - 4/1 - 6/30		
	Current Budget	Variance	Actual	Current Budget	Variance

<b>ENROLLMENT - *School Districts Are Linked To Above Entries*</b>					
NYC CHANCELLOR'S OFFICE	#NAME?	-	-	#NAME?	-
MT VERNON SCHOOL DISTRICT	#NAME?	-	-	#NAME?	-
-	#NAME?	-	-	#NAME?	-
-	#NAME?	-	-	#NAME?	-
-	#NAME?	-	-	#NAME?	-
-	#NAME?	-	-	#NAME?	-
-	#NAME?	-	-	#NAME?	-
-	#NAME?	-	-	#NAME?	-
-	#NAME?	-	-	#NAME?	-
-	#NAME?	-	-	#NAME?	-
-	#NAME?	-	-	#NAME?	-
-	#NAME?	-	-	#NAME?	-
-	#NAME?	-	-	#NAME?	-
-	#NAME?	-	-	#NAME?	-
-	#NAME?	-	-	#NAME?	-
-	#NAME?	-	-	#NAME?	-
ALL OTHER School Districts: ( Count = 0 )	#NAME?	-	-	#NAME?	-
<b>TOTAL ENROLLMENT</b>	#NAME?	-	-	#NAME?	-
<b>REVENUE PER PUPIL</b>	#NAME?	#NAME?	-	#NAME?	#NAME?
<b>EXPENSES PER PUPIL</b>	#NAME?	#NAME?	-	#NAME?	#NAME?











**ARNING**

<b>Total Revenue</b>	#NAME?	#NAME?	#NAME?	#NAME?
<b>Total Expenses</b>	8,215,113	#NAME?	#NAME?	#NAME?
<b>Net Income</b>	#NAME?	#NAME?	#NAME?	#NAME?
<b>Actual Student Enrollment</b>			-	

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	Actual vs. Original		FY Actual (FY	Actual CY
	Original Budget - TY	Original Budget TY	COMPLETED Actual CY Quarters	vs. Actual PY

EXPENSES		Quarter 0			
		No. of Positions			
<b>ADMINISTRATIVE STAFF PERSONNEL COSTS</b>					
Executive Management	#NAME?		177,549	#NAME?	#NAME?
Instructional Management	#NAME?		153,107	#NAME?	#NAME?
Deans, Directors & Coordinators	#NAME?		482,969	#NAME?	#NAME?
CFO / Director of Finance	#NAME?		-	#NAME?	#NAME?
Operation / Business Manager	#NAME?		70,000	#NAME?	#NAME?
Administrative Staff	#NAME?		271,679	#NAME?	#NAME?
<b>TOTAL ADMINISTRATIVE STAFF</b>	#NAME?		1,155,304	#NAME?	#NAME?
<b>INSTRUCTIONAL PERSONNEL COSTS</b>					
Teachers - Regular	#NAME?		2,212,883	#NAME?	#NAME?
Teachers - SPED	#NAME?		383,387	#NAME?	#NAME?
Substitute Teachers	#NAME?		7,800	#NAME?	#NAME?
Teaching Assistants	#NAME?		438,104	#NAME?	#NAME?
Specialty Teachers	#NAME?		195,299	#NAME?	#NAME?
Aides	#NAME?		197,511	#NAME?	#NAME?
Therapists & Counselors	#NAME?		296,453	#NAME?	#NAME?
Other	#NAME?		559,443	#NAME?	#NAME?
<b>TOTAL INSTRUCTIONAL</b>	#NAME?		4,290,880	#NAME?	#NAME?
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>					
Nurse	#NAME?		-	#NAME?	#NAME?
Librarian	#NAME?		-	#NAME?	#NAME?
Custodian	#NAME?		-	#NAME?	#NAME?
Security	#NAME?		-	#NAME?	#NAME?
Other	#NAME?		-	#NAME?	#NAME?
<b>TOTAL NON-INSTRUCTIONAL</b>	#NAME?		-	#NAME?	#NAME?
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>	#NAME?		5,446,184	#NAME?	#NAME?
<b>PAYROLL TAXES AND BENEFITS</b>					
Payroll Taxes			462,635	#NAME?	#NAME?
Fringe / Employee Benefits			792,307	#NAME?	#NAME?
Retirement / Pension			115,045	#NAME?	#NAME?
<b>TOTAL PAYROLL TAXES AND BENEFITS</b>			1,369,987	#NAME?	#NAME?
<b>TOTAL PERSONNEL SERVICE COSTS</b>	#NAME?		6,816,171	#NAME?	#NAME?
<b>CONTRACTED SERVICES</b>					
Accounting / Audit			135,607	#NAME?	#NAME?
Legal			18,750	#NAME?	#NAME?
Management Company Fee			-	#NAME?	#NAME?
Nurse Services			-	#NAME?	#NAME?
Food Service / School Lunch			-	#NAME?	#NAME?
Payroll Services			10,816	#NAME?	#NAME?
Special Ed Services			-	#NAME?	#NAME?
Titlement Services (i.e. Title I)			-	#NAME?	#NAME?
Other Purchased / Professional / Consulting			136,742	#NAME?	#NAME?
<b>TOTAL CONTRACTED SERVICES</b>			301,915	#NAME?	#NAME?

**ARNING**

<b>Total Revenue</b>	#NAME?	#NAME?	#NAME?	#NAME?
<b>Total Expenses</b>	8,215,113	#NAME?	#NAME?	#NAME?
<b>Net Income</b>	#NAME?	#NAME?	#NAME?	#NAME?
<b>Actual Student Enrollment</b>			-	
\$				
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed				
	<b>Original Budget - TY</b>	<b>Actual vs. Original Budget TY</b>	<b>PY Actual (PY TY / No. of COMPLETED Actual CY Quarters</b>	<b>Actual CY vs. Actual PY</b>
<b>SCHOOL OPERATIONS</b>				
Board Expenses	-	#NAME?	#NAME?	#NAME?
Classroom / Teaching Supplies & Materials	-	#NAME?	#NAME?	#NAME?
Special Ed Supplies & Materials	-	#NAME?	#NAME?	#NAME?
Textbooks / Workbooks	39,264	#NAME?	#NAME?	#NAME?
Supplies & Materials other	60,746	#NAME?	#NAME?	#NAME?
Equipment / Furniture	145,038	#NAME?	#NAME?	#NAME?
Telephone	46,372	#NAME?	#NAME?	#NAME?
Technology	11,384	#NAME?	#NAME?	#NAME?
Student Testing & Assessment	42,255	#NAME?	#NAME?	#NAME?
Field Trips	-	#NAME?	#NAME?	#NAME?
Transportation (student)	-	#NAME?	#NAME?	#NAME?
Student Services - other	15,044	#NAME?	#NAME?	#NAME?
Office Expense	130,037	#NAME?	#NAME?	#NAME?
Staff Development	205,232	#NAME?	#NAME?	#NAME?
Staff Recruitment	2,326	#NAME?	#NAME?	#NAME?
Student Recruitment / Marketing	1,836	#NAME?	#NAME?	#NAME?
School Meals / Lunch	32,202	#NAME?	#NAME?	#NAME?
Travel (Staff)	10,456	#NAME?	#NAME?	#NAME?
Fundraising	27,040	#NAME?	#NAME?	#NAME?
Other	91,695	#NAME?	#NAME?	#NAME?
<b>TOTAL SCHOOL OPERATIONS</b>	860,927	#NAME?	#NAME?	#NAME?
<b>FACILITY OPERATION &amp; MAINTENANCE</b>				
Insurance	40,005	#NAME?	#NAME?	#NAME?
Janitorial	-	#NAME?	#NAME?	#NAME?
Building and Land Rent / Lease / Facility Finance Interest	-	#NAME?	#NAME?	#NAME?
Repairs & Maintenance	21,095	#NAME?	#NAME?	#NAME?
Equipment / Furniture	-	#NAME?	#NAME?	#NAME?
Security	-	#NAME?	#NAME?	#NAME?
Utilities	-	#NAME?	#NAME?	#NAME?
<b>TOTAL FACILITY OPERATION &amp; MAINTENANCE</b>	61,100	#NAME?	#NAME?	#NAME?
<b>DEPRECIATION &amp; AMORTIZATION</b>	175,000	#NAME?	#NAME?	#NAME?
<b>RESERVES / CONTINGENCY</b>	-	#NAME?	#NAME?	#NAME?
<b>TOTAL EXPENSES</b>	<b>8,215,113</b>	#NAME?	#NAME?	#NAME?
<b>NET INCOME</b>	#NAME?	#NAME?	#NAME?	#NAME?





**Annual Report Requirement**  
*for SUNY Authorized Charter Schools*  
BRONX CHARTER FOR BETTER LEARNING  
**2015-16**

Administrative expenditures per pupil: \$0.00

Per NYS Statute Administrative expenditures per pupil: the sum of all general administration salaries and other general administration expenditures divided by the total number of enrolled students. Employee benefit costs or expenditures should not be reported here.

**\*NOTE: THIS TAB ONLY NEEDS TO BE COMPLETED FOR Q4**



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

<b>Charter School Name:</b>	Bronx Charter School for Better Learning
<b>Audit Period:</b>	2014-15
<b>Prior Period:</b>	2013-14
<b>Report Due Date:</b>	Sunday, November 01, 2015
<b>Date Submitted:</b>	October 28, 2015
<b>School Fiscal Contact Name:</b>	Kevin Brennan
<b>School Fiscal Contact Email:</b>	[REDACTED]
<b>School Fiscal Contact Phone:</b>	[REDACTED]
<b>School Audit Firm Name:</b>	Mengel Metzger Barr & Co. LLP
<b>School Audit Contact Name:</b>	Michelle Cain
<b>School Audit Contact Email:</b>	<a href="mailto:mcain@mmb-co.com">mcain@mmb-co.com</a>
<b>School Audit Contact Phone:</b>	518-423-1860

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	[REDACTED]
Management Letter Response	N/A
Form 990	Not yet completed
Federal Single Audit (A-133) <sup>1</sup>	[REDACTED]
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 <a href="mailto:charterschools@mail.nysed.gov">charterschools@mail.nysed.gov</a>	NYS Education Department Office of Audit Services 89 Washington Avenue Room 524 EBA Albany, New York 12234 <a href="mailto:FSandA133@mail.nysed.gov">FSandA133@mail.nysed.gov</a>
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<sup>1</sup> A copy of the Federal Single Audit must be filed with the Federal Audit Clearinghouse. Please refer to the current "OMB Circ

**BRONX CHARTER SCHOOL FOR BETTER LEARNING**  
**Statement of Financial Position**  
**#NAME?**

<b>ASSETS</b>	<b>2014-15</b>
<b><u>CURRENT ASSETS</u></b>	
Cash and cash equivalents	548620
Grants and contracts receivable	476024
Accounts receivables	207161
Prepaid expenses	5497
Contributions and other receivables	898188
<b>TOTAL CURRENT ASSETS</b>	<b>2,135,490</b>
<b><u>PROPERTY, BUILDING AND EQUIPMENT, net</u></b>	<b>168928</b>
<b><u>OTHER ASSETS</u></b>	<b>77680</b>
<b>TOTAL ASSETS</b>	<b>2,382,098</b>
<b><u>LIABILITIES AND NET ASSETS</u></b>	
<b><u>CURRENT LIABILITIES</u></b>	
Accounts payable and accrued expenses	53902
Accrued payroll and benefits	643604
Deferred Revenue	56116
Current maturities of long-term debt	0
Short Term Debt - Bonds, Notes Payable	0
Other	0
<b>TOTAL CURRENT LIABILITIES</b>	<b>753,622</b>
<b><u>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</u></b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b><u>753,622</u></b>
<b><u>NET ASSETS</u></b>	
Unrestricted	1577310
Temporarily restricted	51166
<b>TOTAL NET ASSETS</b>	<b><u>1,628,476</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>2,382,098</b>

**BRONX CHARTER SCHOOL FOR B**  
**Statement of Financial P**  
**#NAME?**

<u>ASSETS</u>	<u>2013-14</u>	<u>IOI</u> nu
<b><u>CURRENT ASSETS</u></b>		
Cash and cash equivalents	355088	
Grants and contracts receivable	245809	
Accounts receivables	0	
Prepaid expenses	78220	
Contributions and other receivables	1104552	
<b>TOTAL CURRENT ASSETS</b>	<b>1,783,669</b>	
<b><u>PROPERTY, BUILDING AND EQUIPMENT, net</u></b>	<b>215663</b>	
<b><u>OTHER ASSETS</u></b>	<b>77373</b>	
<b>TOTAL ASSETS</b>	<b>2,076,705</b>	
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b><u>CURRENT LIABILITIES</u></b>		
Accounts payable and accrued expenses	138886	
Accrued payroll and benefits	537339	
Deferred Revenue	12560	
Current maturities of long-term debt	0	
Short Term Debt - Bonds, Notes Payable	0	
Other	200000	
<b>TOTAL CURRENT LIABILITIES</b>	<b>888,785</b>	
<b><u>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</u></b>	<b>0</b>	
<b>TOTAL LIABILITIES</b>	<b><u>888,785</u></b>	
<b><u>NET ASSETS</u></b>		
Unrestricted	1159805	
Temporarily restricted	28115	
<b>TOTAL NET ASSETS</b>	<b><u>1,187,920</u></b>	
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>2,076,705</b>	

**BRONX CHARTER SCHOOL FOR BETTER LEARNING**

**Statement of Activities**

#NAME?

	2014-15		
	Unrestricted	Temporarily Restricted	Total
<b>REVENUE, GAINS AND OTHER SUPPORT</b>			
Public School District			
Resident Student Enrollment	0	\$-	\$-
Students with disabilities	0	-	-
Grants and Contracts			
State and local	7113301	-	7,113,301
Federal - Title and IDEA	803777	-	803,777
Federal - Other	0	-	-
Other	0	-	-
Food Service/Child Nutrition Program	0	-	-
<b>TOTAL REVENUE, GAINS AND OTHER SUPPORT</b>	7,917,078	-	7,917,078
<b>EXPENSES</b>			
Program Services			
Regular Education	6056569	\$-	\$6,056,569
Special Education	579155	-	579,155
Other Programs	0	-	-
Total Program Services	6,635,724	-	6,635,724
Management and general	829999	-	829,999
Fundraising	229908	-	229,908
<b>TOTAL OPERATING EXPENSES</b>	7,695,631	-	7,695,631
<b>SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS</b>	221,447	-	221,447
<b>SUPPORT AND OTHER REVENUE</b>			
Contributions			
Foundations	122050	26330	\$148,380
Individuals	5129	0	5,129
Corporations	0	0	-
Fundraising	55097	0	55,097
Interest income	1943	0	1,943
Miscellaneous income	8560	0	8,560
Net assets released from restriction	3279	-3279	-
<b>TOTAL SUPPORT AND OTHER REVENUE</b>	196,058	23,051	219,109
<b>CHANGE IN NET ASSETS</b>	417,505	23,051	440,556
NET ASSETS BEGINNING OF YEAR	1159805	28115	1,187,920
PRIOR YEAR/PERIOD ADJUSTMENTS	0	0	-
<b>NET ASSETS END OF YEAR</b>	\$1,577,310	\$51,166	\$1,628,476

<b>2013-14</b>	<b>IOI</b>
	nu
<b>Total</b>	

0  
0

6066367  
354144  
0  
0  
0  
6,420,511

5069312  
533175  
0  
5,602,487  
777813  
190016  
6,570,316  
  
(149,805)

114660  
57000  
0  
37897  
4019  
0  
0  
213,576

63,771

1124149  
0

\$1,187,920

**BRONX CHARTER SCHOOL FOR BETTER LEARNING**  
**Statement of Cash Flows**  
**#NAME?**

	<b>2014-15</b>	<b>2013-14</b>
		*Please briefly explain any
<b>CASH FLOWS - OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	440556	63771
Revenues from School Districts	0	0
Accounts Receivable	-207161	0
Due from School Districts	0	0
Depreciation	158029	190678
Grants Receivable	0	0
Due from NYS	0	0
Grant revenues	-230215	-160987
Prepaid Expenses	72723	-16500
Accounts Payable	-84984	58869
Accrued Expenses	106265	-14936
Accrued Liabilities	0	0
Contributions and fund-raising activities	0	0
Miscellaneous sources	0	0
Deferred Revenue	43556	12560
Interest payments	0	0
Restricted Cash	-307	-646
Other	0	0
<b>NET CASH PROVIDED FROM OPERATING ACTIVITIES</b>	<b>\$298,462</b>	<b>\$132,809</b>
<b>CASH FLOWS - INVESTING ACTIVITIES</b>	<b>\$</b>	<b>\$</b>
Purchase of equipment	-111294	-27267
Other	206364	-2591
<b>NET CASH PROVIDED FROM INVESTING ACTIVITIES</b>	<b>\$95,070</b>	<b>\$(29,858)</b>
<b>CASH FLOWS - FINANCING ACTIVITIES</b>	<b>\$</b>	<b>\$</b>
Principal payments on long-term debt	-200000	0
Other	0	0
<b>NET CASH PROVIDED FROM FINANCING ACTIVITIES</b>	<b>\$(200,000)</b>	<b>\$-</b>
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>\$193,532</b>	<b>\$102,951</b>
Cash at beginning of year	355088	252137
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$548,620</b>	<b>\$355,088</b>

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**BRONX CHARTER SCHOOL FOR BETTER LEARNING**  
**Statement of Functional Expenses**  
**#NAME?**

		2014-15				
		Program Services				S
	No. of Positions	Regular Education	Special Education	Other Education	Total	Fund-raising
		\$	\$	\$	\$	\$
<b>Personnel Services Costs</b>						
Administrative Staff Personnel	4	29086	9695	-	38,781	91717
Instructional Personnel	79	3795762	329221	-	4,124,983	0
Non-Instructional Personnel	8	565883	62166	-	628,049	21790
Total Salaries and Staff	91.00	4,390,731	401,082	-	4,791,813	113,507
Fringe Benefits & Payroll Taxes		951809	105322	-	1,057,131	27521
Retirement		0	0	-	-	0
Management Company Fees		0	0	-	-	0
Legal Service		0	0	-	-	0
Accounting / Audit Services		0	0	-	-	0
Other Purchased / Professional / Consulting Services		177706	17021	-	194,727	32078
Building and Land Rent / Lease / Facility Finance Interest		0	0	-	-	0
Repairs & Maintenance		4733	524	-	5,257	137
Insurance		27286	3019	-	30,305	789
Utilities		37039	4099	-	41,138	1071
Supplies / Materials		112254	8545	-	120,799	2118
Equipment / Furnishings		9755	0	-	9,755	0
Staff Development		44673	5553	-	50,226	2125
Marketing / Recruitment		3041	284	-	3,325	0
Technology		8351	924	-	9,275	241
Food Service		5552	1642	-	7,194	429
Student Services		17330	1672	-	19,002	3368
Office Expense		126317	13977	-	140,294	3652
Depreciation		127122	14067	-	141,189	3676
OTHER		12870	1424	-	14,294	39196
<b>Total Expenses</b>		<b>\$6,056,569</b>	<b>\$579,155</b>	<b>\$-</b>	<b>\$6,635,724</b>	<b>\$229,908</b>

				2013-14
Supporting Services				
Management and General	Total	Total		
\$	\$	\$	\$	
145427	237,144	275,925	236794	
0	-	4,124,983	3374431	
141220	163,010	791,059	679871	
286,647	400,154	5,191,967	4,291,096	
293976	321,497	1,378,628	1140883	
0	-	-	0	
0	-	-	0	
13781	13,781	13,781	1308	
22253	22,253	22,253	23632	
138294	170,372	365,099	344853	
0	-	-	990	
490	627	5,884	4693	
8701	9,490	39,795	34340	
3836	4,907	46,045	52123	
7587	9,705	130,504	105227	
0	-	9,755	57000	
14218	16,343	66,569	58589	
1672	1,672	4,997	8294	
865	1,106	10,381	19084	
1536	1,965	9,159	21836	
318	3,686	22,688	43336	
13080	16,732	157,026	145750	
13164	16,840	158,029	190678	
9581	<u>48,777</u>	<u>63,071</u>	26604	
<b>\$829,999</b>	<b>\$1,059,907</b>	<b>\$7,695,631</b>	<b>\$6,570,316</b>	



# Audited Financial Statement Checklist

Created: 07/07/2015

Last updated: 10/28/2015

Page 1

**Charter School Name:**

**1. Please check each item that is included in the 2014-15 Audited Financial Statement submitted for your charter school.**

	Yes/No
Audited Financial Statements (including report on compliance and report on internal control over financial reporting)	Yes
Single Audit (if applicable)	Yes
CSP Agreed Upon Procedures (if applicable)	Yes
Management Letter	Yes
Report on Extracurricular Student Activity Accounts (if applicable)	No
Corrective Action Plans for any Findings	No

**2. Please indicated if there is a finding(s) noted in any of the following sections of your charter school's 2014-15 Audited Financial Statement.**

	Yes/No
Report on Compliance	No
Report on Internal Control over Financial Reporting	No
Single Audit	No
CSP Agreed Upon Procedures Report	No
Management Letter	No

**Thank you.**



# Appendix E: Disclosure of Financial Interest Form

Last updated: 08/06/2015

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Page 1

**321100860855 BRONX CS BETTER LEARNING**

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All trustees who served on an education corporation governing one or more charter schools during the 2014-2015 school year must complete the form in Appendix E (Disclosure of Financial Interest Form). [The Disclosure of Financial Interest Forms are due on November 1, 2015. A link to a safe and secure form that each Trustee must complete by the November 1, 2015 deadline will be provide here by September 1, 2015 or sooner.](#)

ALL charter schools or merged education corporations must complete the Board of Trustees Membership Table within the online portal in Appendix F (Board of Trustees Membership Table). The Board of Trustees Membership Table must be submitted by August 1, 2015.

Regents-authorized charter schools must upload a complete set of board of trustee Meeting Minutes from July 2014-June 2015 into Appendix G (Board Minutes). Board of Trustee Meeting Minutes must be submitted by August 1, 2015.

---

**Yes, each member of the school's Board of Trustees will receive a link to the Disclosure of Financial Interest Form.**

Yes

**Thank you.**



# Appendix F: BOT Membership Table

Last updated: 07/06/2015

Page 1

## 321100860855 BRONX CS BETTER LEARNING

### 1. Current Board Member Information

	Trustee Name	Email Address	Committee Affiliation(s)	Voting Member? (Y/N)	Area of Expertise, and/or Additional Role and School (parent, staff member, etc.)	Number of Terms Served and Length of Each (Include election date and term expiration)
1	Jefferyson Barnes	[REDACTED]	Trustee/Member	Yes	Legal	Reappointment: May 2014, Expiration: May 2017
2	Robert Bata	[REDACTED]	Trustee/Member	Yes	Legal	Reappointed: December 2013, Expiration: December 2017
3	William Bernhardt	[REDACTED]	Secretary	Yes	Education, Instruction, Curriculum	Reappointed May 2014, Expiration: May 2017
4	Sheryl Jackson	[REDACTED]	Parent Representative	Yes	Community Outreach	Reappointed: June 2014, Expiration: June 2017
5	Kimberly Kelly	[REDACTED]	Chair/Board President	Yes	Legal	Reappointed: May 2015, Expiration: May 2018
6	Marilyn Maye	[REDACTED]	Treasurer	Yes	Education, Instruction, Curriculum, Community Outreach	Reappointed: June 2014, Expiration: June 2017
7	Herbert Swain	[REDACTED]	Trustee/Member	Yes	Public Relations	Appointed: September 2013, Expiration: September 2016
8	Marjorie Swain	[REDACTED]	Trustee/Member	Yes	Fundraising/Development	Appointed: September 2013, Expiration: September 2016
9	Marvin Waldman	[REDACTED]	Vice Chair/Vice President	Yes	Public Relations, Fundraising/Development	Reappointed: May 2015, Expiration: May 2018
10	Andrew Waldman	[REDACTED]	Trustee/Member	Yes	Real Estate Development	Reappointment: May 2015, Expiration: May 2018

11	Kevin Brennan	[REDACTED]	Other	No	Educational Leadership	June 2016
12						
13						
14						
15						
16						
17						
18						
19						
20						

**2. Total Number of Members Joining Board during the 2014-15 school year**

0

**3. Total Number of Members Departing the Board during the 2014-15 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 2014-15 school year?**

11

**6. How many times will the Board meet during the 2015-16 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 2014-2015, 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 (11,000) 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: 2,720), and to similar households in South Bronx zip codes that are predominantly Hispanic (total: 8,280).
- 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.

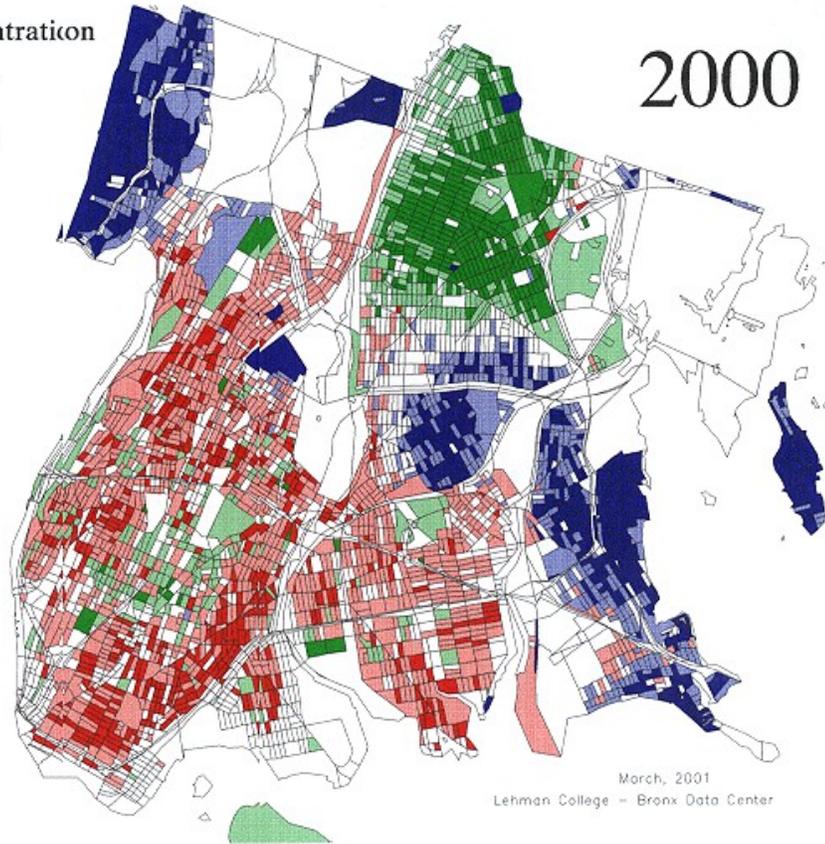
The following map identifies the targeted neighborhoods:

# 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

Last updated: 07/07/2015

Report changes in teacher and administrator staffing.

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, 2014, the FTE for added staff from July 1, 2014 through June 30, 2015, and the FTE for any departed staff from July 1, 2014 through June 30, 2015 using the two tables provided.**

### **2013-14 Teacher Attrition Table**

	FTE Teachers on June 30, 2014	FTE Teachers Additions 7/1/14 – 6/30/15	FTE Teacher Departures 7/1/14 – 6/30/15
	37	5	3

### **2013-14 Administrator Position Attrition Table**

	FTE Administrator Positions On 6/30/2014	FTE Administrator Additions 7/1/14 – 6/30/15	FTE Administrator Departures 7/1/14 – 6/30/15
	2	1	0

**Thank you**

# 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]

### 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

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 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	718-655-6660	[REDACTED]	[REDACTED]
Operational Leader	Shubert Jacobs	718-655-6660	[REDACTED]	[REDACTED]
Compliance Contact	Dr. Kevin B. Brennan	718-655-6660	[REDACTED]	[REDACTED]
Complaint Contact	Shubert Jacobs	718-655-6660	[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

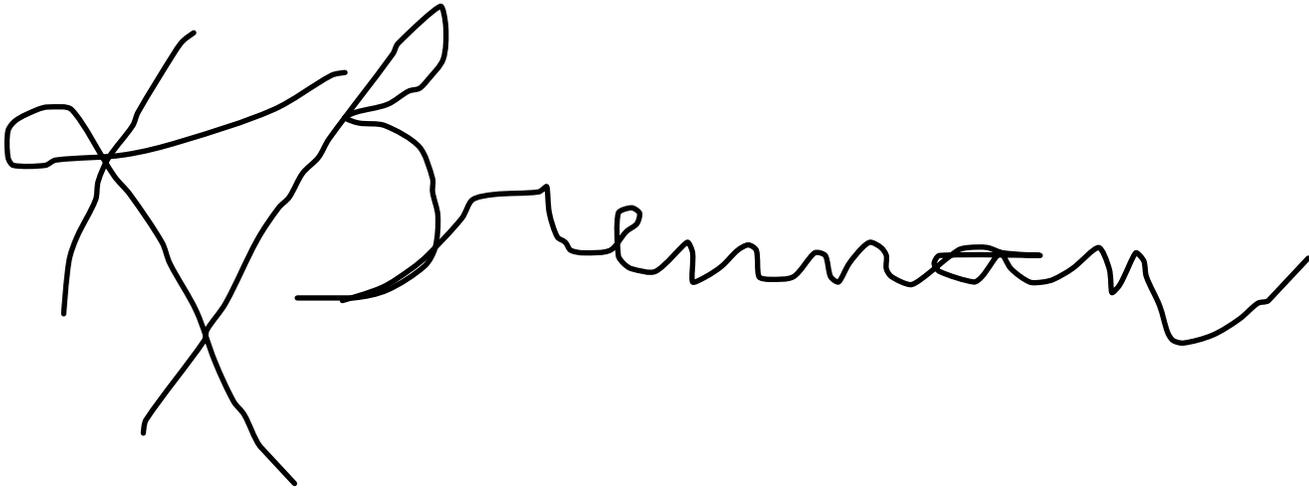
16. Our signatures below attest that all of the information contained herein is truthful and accurate and that this charter school is in compliance with all aspects of its charter, and with all pertinent Federal, State, and local laws, regulations, and rules. We understand that if any information in 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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## Page 1

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](http://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 3<sup>rd</sup> through 5<sup>th</sup> 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 <sup>1</sup>			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 4<sup>th</sup> 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**

Grade S	All Students		Enrolled in at least their Second Year	
	Percent	Number Tested	Percent	Number Tested

<sup>1</sup> 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.

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

## 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 4<sup>th</sup> grade having the largest percentage of students proficient, followed by the 5<sup>th</sup> grade and then the 3<sup>rd</sup> 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.<sup>2</sup>

## 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.<sup>3</sup>

## 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.

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

<sup>3</sup> 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 <sup>nd</sup> 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	<b>57.6</b>	<b>44.0</b>	<b>33.5</b>	<b>20.5</b>	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.<sup>4</sup>

### 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***

<sup>4</sup> 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.

## Evaluation

The school met this measure. No grade had an effect size below 0.60 and the 4<sup>th</sup> 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 Measure<sup>5</sup>

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.<sup>6</sup>

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

<sup>6</sup> Schools can acquire these data from the NYSED's Business Portal: [portal.nysed.gov](http://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	<b>52.5</b>	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 <sup>7</sup>	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

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<sup>7</sup> 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.

<b>Type</b>	<b>Measure</b>	<b>Outcome</b>
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 3<sup>rd</sup> through 5<sup>th</sup> 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 <sup>8</sup>			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 3<sup>rd</sup> grade, 55% scored at this level while 83 percent of 4<sup>th</sup> grade students did so.

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

Grade s	All Students		Enrolled in at least their Second Year	
	Percent	Number Tested	Percent	Number Tested
3	54.2	72	55.1	69

<sup>8</sup> 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.

4	82.5	57	83.0	53
5	69.0	58	69.0	58
All	67.4	187	67.8	180

## Evaluation

The school did not meet this measure. Overall, it was seven percentage points below the target of 75%. However, the 4<sup>th</sup> 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 5<sup>th</sup> 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.<sup>9</sup>

## Results

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

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

### 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.<sup>10</sup>

### 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 <sup>nd</sup> Year		All District Students	
	Percent	Number Tested	Percent	Number Tested
3	55.1	69	29.2	3297

<sup>10</sup> 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](#).

Grade	Percent of Students at Proficiency			
	Charter School Students In At Least 2 <sup>nd</sup> Year		All District Students	
4	83.0	53	32.6	3187
5	69.0	58	26.8	3144
All	67.8	180	29.6	9628

## 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.<sup>11</sup>

## 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

<sup>11</sup> 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.

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 1.11. The lowest Effect Size was 0.75 for the 5<sup>th</sup> grade and the highest was 1.73 for the 4<sup>th</sup> 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

<b>School's Overall Comparative Performance:</b>
<b><i>Higher than expected to a large degree</i></b>

## 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 Measure<sup>12</sup>

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

### Method

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

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

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.

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

<sup>13</sup> Schools can acquire these data from the NYSED's business portal: [portal.nysed.gov](http://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 <sup>14</sup>	2011-12 <sup>14</sup>	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	Achieved

<sup>14</sup> Grade level results not available.

	school district results.)	
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 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 4<sup>th</sup> 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 4<sup>th</sup> 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 <sup>nd</sup> 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
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**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 <sup>nd</sup> 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.

<b>Type</b>	<b>Measure</b>	<b>Outcome</b>
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.

## Charter Funding By NYS School District Code

\* The FY 2013-14 rates are the same as the past three fiscal years' rates.\*

	<b>District Code</b>	<b>School District Name</b>	<b>Final 2009-10 Basic Tuition</b>	<b>Final 2010-11 Basic Tuition</b>	<b>Final 2011-12 Basic Tuition</b>	<b>Final 2012-13 Basic Tuition</b>	<b>Final 2013-14 Basic Tuition</b>
1	10100	ALBANY	11,712	14,072	14,072	14,072	14,072
2	10201	BERNE KNOX	10,814	13,371	13,371	13,371	13,371
3	10306	BETHLEHEM	12,653	12,513	12,513	12,513	12,513
4	10402	RAVENA COEYMAN	11,936	13,289	13,289	13,289	13,289
5	10500	COHOES	11,070	11,791	11,791	11,791	11,791
6	10601	SOUTH COLONIE	11,422	12,137	12,137	12,137	12,137
7	10615	MENANDS	16,582	15,870	15,870	15,870	15,870
8	10623	NORTH COLONIE	10,541	10,708	10,708	10,708	10,708
9	10701	GREEN ISLAND	10,997	12,662	12,662	12,662	12,662
10	10802	GUILDERLAND	10,712	11,354	11,354	11,354	11,354
11	11003	VOORHEESVILLE	12,377	12,742	12,742	12,742	12,742
12	11200	WATERVLIET	9,070	9,404	9,404	9,404	9,404
13	20101	ALFRED ALMOND	10,226	10,628	10,628	10,628	10,628
14	20601	ANDOVER	11,107	12,353	12,353	12,353	12,353
15	20702	GENESEE VALLEY	9,686	11,013	11,013	11,013	11,013
16	20801	BELFAST	10,153	11,619	11,619	11,619	11,619
17	21102	CANASERAGA	11,354	12,329	12,329	12,329	12,329
18	21601	FRIENDSHIP	11,948	12,385	12,385	12,385	12,385
19	22001	FILLMORE	8,668	9,156	9,156	9,156	9,156
20	22101	WHITESVILLE	10,241	10,904	10,904	10,904	10,904
21	22302	CUBA-RUSHFORD	10,889	12,488	12,488	12,488	12,488
22	22401	SCIO	12,133	11,968	11,968	11,968	11,968
23	22601	WELLSVILLE	11,455	11,671	11,671	11,671	11,671
24	22902	BOLIVAR-RICHBG	11,418	10,885	10,885	10,885	10,885
25	30101	CHENANGO FORKS	10,119	10,503	10,503	10,503	10,503
26	30200	BINGHAMTON	9,820	10,220	10,220	10,220	10,220
27	30501	HARPURSVILLE	9,718	9,887	9,887	9,887	9,887
28	30601	SUSQUEHANNA VA	11,919	12,156	12,156	12,156	12,156
29	30701	CHENANGO VALLE	10,906	10,670	10,670	10,670	10,670
30	31101	MAINE ENDWELL	11,002	10,197	10,197	10,197	10,197
31	31301	DEPOSIT	14,020	14,304	14,304	14,304	14,304
32	31401	WHITNEY POINT	9,883	11,324	11,324	11,324	11,324
33	31501	UNION-ENDICOTT	10,955	11,048	11,048	11,048	11,048
34	31502	JOHNSON CITY	11,182	12,066	12,066	12,066	12,066
35	31601	VESTAL	11,413	12,166	12,166	12,166	12,166
36	31701	WINDSOR	9,813	10,115	10,115	10,115	10,115
37	40204	WEST VALLEY	13,408	13,623	13,623	13,623	13,623
38	40302	ALLEGANY-LIMES	9,652	10,362	10,362	10,362	10,362
39	40901	ELLCOTTVILLE	10,206	11,491	11,491	11,491	11,491
40	41101	FRANKLINVILLE	10,696	11,351	11,351	11,351	11,351
41	41401	HINSDALE	10,640	9,952	9,952	9,952	9,952
42	42302	CATTARAUGUS-LI	11,536	11,368	11,368	11,368	11,368
43	42400	OLEAN	9,933	10,976	10,976	10,976	10,976
44	42801	GOWANDA	10,020	11,326	11,326	11,326	11,326
45	42901	PORTVILLE	9,726	10,058	10,058	10,058	10,058
46	43001	RANDOLPH	9,806	10,720	10,720	10,720	10,720
47	43200	SALAMANCA	11,211	11,582	11,582	11,582	11,582
48	43501	YORKSHIRE-PIONE	10,566	11,406	11,406	11,406	11,406
49	50100	AUBURN	9,959	10,495	10,495	10,495	10,495
50	50301	WEEDSPORT	10,421	11,820	11,820	11,820	11,820
51	50401	CATO MERIDIAN	9,412	10,653	10,653	10,653	10,653
52	50701	SOUTHERN CAYUG	12,338	13,419	13,419	13,419	13,419
53	51101	PORT BYRON	10,138	10,865	10,865	10,865	10,865
54	51301	MORAVIA	9,940	10,202	10,202	10,202	10,202
55	51901	UNION SPRINGS	11,969	12,059	12,059	12,059	12,059
56	60201	SOUTHWESTERN	9,691	10,202	10,202	10,202	10,202
57	60301	FREWSBURG	8,965	10,206	10,206	10,206	10,206
58	60401	CASSADAGA VALL	10,976	11,359	11,359	11,359	11,359
59	60503	CHAUTAUQUA	14,330	14,457	14,457	14,457	14,457
60	60601	PINE VALLEY	11,072	11,589	11,589	11,589	11,589
61	60701	CLYMER	13,768	14,425	14,425	14,425	14,425
62	60800	DUNKIRK	12,054	12,985	12,985	12,985	12,985
63	61001	BEMUS POINT	10,726	11,810	11,810	11,810	11,810
64	61101	FALCONER	8,694	9,522	9,522	9,522	9,522
65	61501	SILVER CREEK	10,079	11,223	11,223	11,223	11,223
66	61503	FORESTVILLE	10,133	10,484	10,484	10,484	10,484
67	61601	PANAMA	10,861	11,826	11,826	11,826	11,826
68	61700	JAMESTOWN	10,157	10,164	10,164	10,164	10,164
69	62201	FREDONIA	11,242	12,007	12,007	12,007	12,007
70	62301	BROCTON	12,774	12,437	12,437	12,437	12,437
71	62401	RIPLEY	13,456	15,941	15,941	15,941	15,941
72	62601	SHERMAN	10,611	10,196	10,196	10,196	10,196
73	62901	WESTFIELD	10,983	11,891	11,891	11,891	11,891
74	70600	ELMIRA	9,965	11,012	11,012	11,012	11,012
75	70901	HORSEHEADS	9,466	10,188	10,188	10,188	10,188

## Charter Funding By NYS School District Code

\* The FY 2013-14 rates are the same as the past three fiscal years' rates.\*

	District Code	School District Name	Final 2009-10 Basic Tuition	Final 2010-11 Basic Tuition	Final 2011-12 Basic Tuition	Final 2012-13 Basic Tuition	Final 2013-14 Basic Tuition
76	70902	ELMIRA HEIGHTS	9,761	10,136	10,136	10,136	10,136
77	80101	AFTON	11,717	13,800	13,800	13,800	13,800
78	80201	BAINBRIDGE GUI	10,541	11,434	11,434	11,434	11,434
79	80601	GREENE	9,598	10,565	10,565	10,565	10,565
80	81003	UNADILLA	10,725	11,393	11,393	11,393	11,393
81	81200	NORWICH	9,089	9,956	9,956	9,956	9,956
82	81401	GRGETWN-SO OTS	11,700	12,871	12,871	12,871	12,871
83	81501	OXFORD	11,678	11,858	11,858	11,858	11,858
84	82001	SHERBURNE EARL	9,264	10,712	10,712	10,712	10,712
85	90201	AUSABLE VALLEY	12,302	13,185	13,185	13,185	13,185
86	90301	BEEKMANTOWN	11,410	11,708	11,708	11,708	11,708
87	90501	NORTHEASTERN	9,825	11,543	11,543	11,543	11,543
88	90601	CHAZY	10,616	11,716	11,716	11,716	11,716
89	90901	NORTHRN ADIRON	10,706	12,594	12,594	12,594	12,594
90	91101	PERU	11,126	11,849	11,849	11,849	11,849
91	91200	PLATTSBURGH	12,526	13,604	13,604	13,604	13,604
92	91402	SARANAC	9,535	11,333	11,333	11,333	11,333
93	100501	COPAKE-TACONIC	13,043	13,622	13,622	13,622	13,622
94	100902	GERMANTOWN	12,770	14,614	14,614	14,614	14,614
95	101001	CHATHAM	12,277	12,977	12,977	12,977	12,977
96	101300	HUDSON	11,982	13,222	13,222	13,222	13,222
97	101401	KINDERHOOK	10,114	11,239	11,239	11,239	11,239
98	101601	NEW LEBANON	13,441	15,792	15,792	15,792	15,792
99	110101	CINCINNATUS	12,195	12,691	12,691	12,691	12,691
100	110200	CORTLAND	9,778	10,142	10,142	10,142	10,142
101	110304	MCGRAW	11,222	11,248	11,248	11,248	11,248
102	110701	HOMER	10,182	11,092	11,092	11,092	11,092
103	110901	MARATHON	7,853	11,911	11,911	11,911	11,911
104	120102	ANDES	15,445	21,107	21,107	21,107	21,107
105	120301	DOWNSVILLE	16,110	17,143	17,143	17,143	17,143
106	120401	CHARLOTTE VALL	9,939	10,907	10,907	10,907	10,907
107	120501	DELHI	12,859	13,930	13,930	13,930	13,930
108	120701	FRANKLIN	12,786	13,106	13,106	13,106	13,106
109	120906	HANCOCK	13,854	14,267	14,267	14,267	14,267
110	121401	MARGARETVILLE	12,416	13,376	13,376	13,376	13,376
111	121502	ROXBURY	15,068	16,963	16,963	16,963	16,963
112	121601	SIDNEY	11,217	11,637	11,637	11,637	11,637
113	121701	STAMFORD	11,560	13,915	13,915	13,915	13,915
114	121702	S. KORTRIGHT	13,857	13,381	13,381	13,381	13,381
115	121901	WALTON	9,739	10,718	10,718	10,718	10,718
116	130200	BEACON	9,650	11,093	11,093	11,093	11,093
117	130502	DOVER	10,589	11,245	11,245	11,245	11,245
118	130801	HYDE PARK	10,965	12,055	12,055	12,055	12,055
119	131101	NORTHEAST	15,151	15,342	15,342	15,342	15,342
120	131201	PAWLING	14,556	15,571	15,571	15,571	15,571
121	131301	PINE PLAINS	12,380	14,565	14,565	14,565	14,565
122	131500	POUGHKEEPSIE	11,195	12,524	12,524	12,524	12,524
123	131601	ARLINGTON	10,651	11,469	11,469	11,469	11,469
124	131602	SPACKENKILL	14,417	16,018	16,018	16,018	16,018
125	131701	RED HOOK	12,091	13,202	13,202	13,202	13,202
126	131801	RHINEBECK	14,204	16,681	16,681	16,681	16,681
127	132101	WAPPINGERS	10,055	10,887	10,887	10,887	10,887
128	132201	MILLBROOK	11,769	12,902	12,902	12,902	12,902
129	140101	ALDEN	9,737	9,862	9,862	9,862	9,862
130	140201	AMHERST	10,138	10,721	10,721	10,721	10,721
131	140203	WILLIAMSVILLE	10,494	10,904	10,904	10,904	10,904
132	140207	SWEET HOME	10,961	11,954	11,954	11,954	11,954
133	140301	EAST AURORA	9,978	10,205	10,205	10,205	10,205
134	140600	BUFFALO	10,429	12,005	12,005	12,005	12,005
135	140701	CHEEKTOWAGA	9,733	10,235	10,235	10,235	10,235
136	140702	MARYVALE	10,025	10,433	10,433	10,433	10,433
137	140703	CLEVELAND HILL	9,946	10,428	10,428	10,428	10,428
138	140707	DEPEW	10,741	10,409	10,409	10,409	10,409
139	140709	SLOAN	10,860	11,946	11,946	11,946	11,946
140	140801	CLARENCE	8,747	9,001	9,001	9,001	9,001
141	141101	SPRINGVILLE-GR	10,053	11,347	11,347	11,347	11,347
142	141201	EDEN	8,752	9,674	9,674	9,674	9,674
143	141301	IROQUOIS	9,111	9,751	9,751	9,751	9,751
144	141401	EVANS-BRANT	11,083	11,618	11,618	11,618	11,618
145	141501	GRAND ISLAND	9,823	9,915	9,915	9,915	9,915
146	141601	HAMBURG	9,519	9,716	9,716	9,716	9,716
147	141604	FRONTIER	8,271	8,759	8,759	8,759	8,759
148	141701	HOLLAND	9,966	11,032	11,032	11,032	11,032
149	141800	LACKAWANNA	10,833	11,969	11,969	11,969	11,969
150	141901	LANCASTER	7,973	8,442	8,442	8,442	8,442

## Charter Funding By NYS School District Code

\* The FY 2013-14 rates are the same as the past three fiscal years' rates.\*

	District Code	School District Name	Final 2009-10 Basic Tuition	Final 2010-11 Basic Tuition	Final 2011-12 Basic Tuition	Final 2012-13 Basic Tuition	Final 2013-14 Basic Tuition
151	142101	AKRON	9,760	10,134	10,134	10,134	10,134
152	142201	NORTH COLLINS	10,361	13,023	13,023	13,023	13,023
153	142301	ORCHARD PARK	10,198	10,523	10,523	10,523	10,523
154	142500	TONAWANDA	9,779	10,051	10,051	10,051	10,051
155	142601	KENMORE	10,412	9,477	9,477	9,477	9,477
156	142801	WEST SENECA	8,948	10,179	10,179	10,179	10,179
157	150203	CROWN POINT	14,203	15,675	15,675	15,675	15,675
158	150301	ELIZABETHTOWN	13,228	13,358	13,358	13,358	13,358
159	150601	KEENE	18,529	19,661	19,661	19,661	19,661
160	150801	MINERVA	27,490	25,637	25,637	25,637	25,637
161	150901	MORIAH	10,922	11,855	11,855	11,855	11,855
162	151001	NEWCOMB	51,675	43,580	43,580	43,580	43,580
163	151102	LAKE PLACID	13,620	14,942	14,942	14,942	14,942
164	151401	SCHROON LAKE	16,058	15,368	15,368	15,368	15,368
165	151501	TICONDEROGA	13,258	13,455	13,455	13,455	13,455
166	151601	WESTPORT	11,244	13,591	13,591	13,591	13,591
167	151701	WILLSBORO	13,461	15,355	15,355	15,355	15,355
168	160101	TUPPER LAKE	10,281	11,461	11,461	11,461	11,461
169	160801	CHATEAUGAY	9,502	10,879	10,879	10,879	10,879
170	161201	SALMON RIVER	11,610	13,576	13,576	13,576	13,576
171	161401	SARANAC LAKE	13,140	13,999	13,999	13,999	13,999
172	161501	MALONE	10,134	10,520	10,520	10,520	10,520
173	161601	BRUSHTON MOIRA	10,152	11,409	11,409	11,409	11,409
174	161801	ST REGIS FALLS	11,664	13,886	13,886	13,886	13,886
175	170301	WHEELERVILLE	15,077	18,435	18,435	18,435	18,435
176	170500	GLOVERSVILLE	9,121	9,865	9,865	9,865	9,865
177	170600	JOHNSTOWN	9,818	10,408	10,408	10,408	10,408
178	170801	MAYFIELD	8,827	10,094	10,094	10,094	10,094
179	170901	NORTHVILLE	12,396	13,440	13,440	13,440	13,440
180	171001	OPPENHEIM EPHR	13,504	13,229	13,229	13,229	13,229
181	171102	BROADALBIN-PER	8,605	8,636	8,636	8,636	8,636
182	180202	ALEXANDER	10,005	11,335	11,335	11,335	11,335
183	180300	BATAVIA	12,503	12,293	12,293	12,293	12,293
184	180701	BYRON BERGEN	10,098	11,347	11,347	11,347	11,347
185	180901	ELBA	10,830	11,423	11,423	11,423	11,423
186	181001	LE ROY	9,837	10,790	10,790	10,790	10,790
187	181101	OAKFIELD ALABA	10,716	9,994	9,994	9,994	9,994
188	181201	PAVILION	10,273	10,682	10,682	10,682	10,682
189	181302	PEMBROKE	9,919	11,828	11,828	11,828	11,828
190	190301	CAIRO-DURHAM	9,731	10,345	10,345	10,345	10,345
191	190401	CATSKILL	11,424	14,130	14,130	14,130	14,130
192	190501	COXSACKIE ATHE	10,905	11,888	11,888	11,888	11,888
193	190701	GREENVILLE	11,269	13,454	13,454	13,454	13,454
194	190901	HUNTER TANNERS	14,001	16,482	16,482	16,482	16,482
195	191401	WINDHAM ASHLAN	14,868	18,838	18,838	18,838	18,838
196	200101	PISECO	26,736	26,047	26,047	26,047	26,047
197	200401	INDIAN LAKE	22,268	24,054	24,054	24,054	24,054
198	200501	INLET	26,736	26,047	26,047	26,047	26,047
199	200601	LAKE PLEASANT	28,900	25,331	25,331	25,331	25,331
200	200701	LONG LAKE	37,270	42,198	42,198	42,198	42,198
201	200901	WELLS	18,500	21,823	21,823	21,823	21,823
202	210302	WEST CANADA VA	10,384	11,723	11,723	11,723	11,723
203	210402	FRANKFORT-SCHU	9,084	9,210	9,210	9,210	9,210
204	210501	ILION	8,025	8,450	8,450	8,450	8,450
205	210502	MOHAWK	9,642	10,758	10,758	10,758	10,758
206	210601	HERKIMER	9,185	9,525	9,525	9,525	9,525
207	210800	LITTLE FALLS	10,818	11,471	11,471	11,471	11,471
208	211003	DOLGEVILLE	9,576	10,527	10,527	10,527	10,527
209	211103	POLAND	10,558	11,690	11,690	11,690	11,690
210	211701	VAN HORNSVILLE	12,211	11,991	11,991	11,991	11,991
211	211901	TOWN OF WEBB	18,823	20,143	20,143	20,143	20,143
212	212001	MT MARKHAM CSD	10,836	11,231	11,231	11,231	11,231
213	220101	S. JEFFERSON	8,069	9,183	9,183	9,183	9,183
214	220202	ALEXANDRIA	10,338	12,100	12,100	12,100	12,100
215	220301	INDIAN RIVER	8,380	6,996	6,996	6,996	6,996
216	220401	GENERAL BROWN	8,410	8,580	8,580	8,580	8,580
217	220701	THOUSAND ISLAND	11,183	12,027	12,027	12,027	12,027
218	220909	BELLEVILLE-HEN	9,652	10,030	10,030	10,030	10,030
219	221001	SACKETS HARBOR	10,726	10,104	10,104	10,104	10,104
220	221301	LYME	10,382	13,021	13,021	13,021	13,021
221	221401	LA FARGEVILLE	10,039	9,458	9,458	9,458	9,458
222	222000	WATERTOWN	7,934	8,985	8,985	8,985	8,985
223	222201	CARTHAGE	8,911	8,472	8,472	8,472	8,472
224	230201	COPENHAGEN	9,038	9,935	9,935	9,935	9,935
225	230301	HARRISVILLE	11,794	12,372	12,372	12,372	12,372

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226	230901	LOWVILLE	8,403	9,603	9,603	9,603	9,603
227	231101	SOUTH LEWIS	11,777	13,513	13,513	13,513	13,513
228	231301	BEAVER RIVER	10,065	9,873	9,873	9,873	9,873
229	240101	AVON	10,726	10,465	10,465	10,465	10,465
230	240201	CALEDONIA MUMF	9,239	10,218	10,218	10,218	10,218
231	240401	GENESEO	10,819	12,257	12,257	12,257	12,257
232	240801	LIVONIA	10,725	11,356	11,356	11,356	11,356
233	240901	MOUNT MORRIS	11,101	12,120	12,120	12,120	12,120
234	241001	DANSVILLE	9,525	10,313	10,313	10,313	10,313
235	241101	DALTON-NUNDA	11,704	13,107	13,107	13,107	13,107
236	241701	YORK	9,863	10,694	10,694	10,694	10,694
237	250109	BROOKFIELD	11,515	11,171	11,171	11,171	11,171
238	250201	CAZENOVIA	9,996	10,613	10,613	10,613	10,613
239	250301	DE RUYTER	12,001	13,069	13,069	13,069	13,069
240	250401	MORRISVILLE EA	11,015	12,114	12,114	12,114	12,114
241	250701	HAMILTON	12,465	12,897	12,897	12,897	12,897
242	250901	CANASTOTA	9,135	9,837	9,837	9,837	9,837
243	251101	MADISON	10,976	10,738	10,738	10,738	10,738
244	251400	ONEIDA CITY	10,485	11,079	11,079	11,079	11,079
245	251501	STOCKBRIDGE VA	9,838	10,638	10,638	10,638	10,638
246	251601	CHITTENANGO	10,080	10,983	10,983	10,983	10,983
247	260101	BRIGHTON	12,025	12,448	12,448	12,448	12,448
248	260401	GATES CHILI	11,150	12,359	12,359	12,359	12,359
249	260501	GREECE	10,422	10,979	10,979	10,979	10,979
250	260801	E. IRONDEQUOIT	10,006	11,557	11,557	11,557	11,557
251	260803	W. IRONDEQUOIT	10,711	10,413	10,413	10,413	10,413
252	260901	HONEOYE FALLS	10,103	10,435	10,435	10,435	10,435
253	261001	SPENCERPORT	10,259	10,533	10,533	10,533	10,533
254	261101	HILTON	10,019	10,200	10,200	10,200	10,200
255	261201	PENFIELD	12,155	12,346	12,346	12,346	12,346
256	261301	FAIRPORT	10,220	10,647	10,647	10,647	10,647
257	261313	EAST ROCHESTER	12,418	12,585	12,585	12,585	12,585
258	261401	PITTSFORD	12,644	12,722	12,722	12,722	12,722
259	261501	CHURCHVILLE CH	9,496	10,122	10,122	10,122	10,122
260	261600	ROCHESTER	10,868	12,090	12,090	12,090	12,090
261	261701	RUSH HENRIETTA	11,738	12,330	12,330	12,330	12,330
262	261801	BROCKPORT	10,222	10,745	10,745	10,745	10,745
263	261901	WEBSTER	10,427	10,872	10,872	10,872	10,872
264	262001	WHEATLAND CHIL	14,442	15,259	15,259	15,259	15,259
265	270100	AMSTERDAM	8,887	9,443	9,443	9,443	9,443
266	270301	CANAJOHARIE	10,533	10,845	10,845	10,845	10,845
267	270601	FONDA FULTONVI	10,509	11,108	11,108	11,108	11,108
268	270701	FORT PLAIN	10,723	12,841	12,841	12,841	12,841
269	271102	ST JOHNSVILLE	10,561	11,910	11,910	11,910	11,910
270	280100	GLEN COVE	17,909	18,185	18,185	18,185	18,185
271	280201	HEMPSTEAD	17,356	18,202	18,202	18,202	18,202
272	280202	UNIONDALE	18,310	19,864	19,864	19,864	19,864
273	280203	EAST MEADOW	15,631	15,722	15,722	15,722	15,722
274	280204	NORTH BELLMORE	15,419	17,493	17,493	17,493	17,493
275	280205	LEVITTOWN	15,793	17,280	17,280	17,280	17,280
276	280206	SEAFORD	14,547	15,660	15,660	15,660	15,660
277	280207	BELLMORE	17,562	19,638	19,638	19,638	19,638
278	280208	ROOSEVELT	16,845	16,925	16,925	16,925	16,925
279	280209	FREEPORT	14,902	15,703	15,703	15,703	15,703
280	280210	BALDWIN	15,336	15,658	15,658	15,658	15,658
281	280211	OCEANSIDE	15,026	16,067	16,067	16,067	16,067
282	280212	MALVERNE	16,487	19,705	19,705	19,705	19,705
283	280213	V STR THIRTEEN	15,193	15,487	15,487	15,487	15,487
284	280214	HEWLETT WOODME	20,329	22,408	22,408	22,408	22,408
285	280215	LAWRENCE	20,562	23,002	23,002	23,002	23,002
286	280216	ELMONT	13,210	14,397	14,397	14,397	14,397
287	280217	FRANKLIN SQUAR	13,288	13,412	13,412	13,412	13,412
288	280218	GARDEN CITY	16,464	17,620	17,620	17,620	17,620
289	280219	EAST ROCKAWAY	16,680	18,383	18,383	18,383	18,383
290	280220	LYNBROOK	16,514	17,680	17,680	17,680	17,680
291	280221	ROCKVILLE CENT	17,397	18,767	18,767	18,767	18,767
292	280222	FLORAL PARK	12,852	14,937	14,937	14,937	14,937
293	280223	WANTAGH	13,441	13,593	13,593	13,593	13,593
294	280224	V STR TWENTY-F	18,886	20,044	20,044	20,044	20,044
295	280225	MERRICK	16,693	17,936	17,936	17,936	17,936
296	280226	ISLAND TREES	14,337	15,505	15,505	15,505	15,505
297	280227	WEST HEMPSTEAD	14,732	16,759	16,759	16,759	16,759
298	280229	NORTH MERRICK	16,678	17,825	17,825	17,825	17,825
299	280230	VALLEY STR UF	17,598	19,277	19,277	19,277	19,277
300	280231	ISLAND PARK	27,655	27,985	27,985	27,985	27,985

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301	280251	VALLEY STR CHS	13,762	14,858	14,858	14,858	14,858
302	280252	SEWANHAKA	12,243	12,522	12,522	12,522	12,522
303	280253	BELLMORE-MERRI	13,037	13,764	13,764	13,764	13,764
304	280300	LONG BEACH	19,842	22,348	22,348	22,348	22,348
305	280401	WESTBURY	17,435	18,287	18,287	18,287	18,287
306	280402	EAST WILLISTON	19,814	20,784	20,784	20,784	20,784
307	280403	ROSLYN	20,081	20,898	20,898	20,898	20,898
308	280404	PORT WASHINGTO	19,475	20,028	20,028	20,028	20,028
309	280405	NEW HYDE PARK	13,585	14,771	14,771	14,771	14,771
310	280406	MANHASSET	20,254	21,235	21,235	21,235	21,235
311	280407	GREAT NECK	21,183	22,468	22,468	22,468	22,468
312	280409	HERRICKS	16,522	17,029	17,029	17,029	17,029
313	280410	MINEOLA	22,566	23,709	23,709	23,709	23,709
314	280411	CARLE PLACE	19,902	20,187	20,187	20,187	20,187
315	280501	NORTH SHORE	20,288	23,323	23,323	23,323	23,323
316	280502	SYOSSET	19,526	20,263	20,263	20,263	20,263
317	280503	LOCUST VALLEY	22,104	22,507	22,507	22,507	22,507
318	280504	PLAINVIEW	16,964	17,942	17,942	17,942	17,942
319	280506	OYSTER BAY	22,633	22,533	22,533	22,533	22,533
320	280515	JERICHO	22,601	23,911	23,911	23,911	23,911
321	280517	HICKSVILLE	14,580	14,942	14,942	14,942	14,942
322	280518	PLAINEDGE	13,977	15,704	15,704	15,704	15,704
323	280521	BETHPAGE	17,066	17,350	17,350	17,350	17,350
324	280522	FARMINGDALE	15,641	16,831	16,831	16,831	16,831
325	280523	MASSAPEQUA	15,232	16,052	16,052	16,052	16,052
326	300000	NEW YORK CITY	12,443	13,527	13,527	13,527	13,527
327	400301	LEWISTON PORTE	12,236	12,229	12,229	12,229	12,229
328	400400	LOCKPORT	10,220	9,915	9,915	9,915	9,915
329	400601	NEWFANE	9,476	10,086	10,086	10,086	10,086
330	400701	NIAGARA WHEATF	9,672	10,443	10,443	10,443	10,443
331	400800	NIAGARA FALLS	10,015	10,925	10,925	10,925	10,925
332	400900	N. TONAWANDA	9,630	10,593	10,593	10,593	10,593
333	401001	STARPOINT	9,058	9,789	9,789	9,789	9,789
334	401201	ROYALTON HARTL	9,683	10,207	10,207	10,207	10,207
335	401301	BARKER	13,293	12,895	12,895	12,895	12,895
336	401501	WILSON	10,584	10,386	10,386	10,386	10,386
337	410401	ADIRONDACK	10,915	11,671	11,671	11,671	11,671
338	410601	CAMDEN	9,386	10,655	10,655	10,655	10,655
339	411101	CLINTON	11,072	11,529	11,529	11,529	11,529
340	411501	NEW HARTFORD	11,712	11,431	11,431	11,431	11,431
341	411504	NEW YORK MILLS	12,248	11,834	11,834	11,834	11,834
342	411603	SAUQUOIT VALLE	10,057	10,956	10,956	10,956	10,956
343	411701	REMSEN	13,154	14,798	14,798	14,798	14,798
344	411800	ROME	10,778	11,413	11,413	11,413	11,413
345	411902	WATERVILLE	10,734	10,900	10,900	10,900	10,900
346	412000	SHERRILL	9,667	9,651	9,651	9,651	9,651
347	412201	HOLLAND PATENT	10,071	10,388	10,388	10,388	10,388
348	412300	UTICA	8,441	9,280	9,280	9,280	9,280
349	412801	WESTMORELAND	11,188	11,938	11,938	11,938	11,938
350	412901	ORISKANY	10,625	10,992	10,992	10,992	10,992
351	412902	WHITESBORO	9,505	9,886	9,886	9,886	9,886
352	420101	WEST GENESEE	9,820	10,199	10,199	10,199	10,199
353	420303	NORTH SYRACUSE	9,332	10,709	10,709	10,709	10,709
354	420401	E SYRACUSE-MIN	12,805	13,674	13,674	13,674	13,674
355	420411	JAMESVILLE-DEW	10,805	10,944	10,944	10,944	10,944
356	420501	JORDAN ELBRIDG	10,342	11,623	11,623	11,623	11,623
357	420601	FABIUS-POMPEY	11,565	12,479	12,479	12,479	12,479
358	420701	WESTHILL	10,372	10,635	10,635	10,635	10,635
359	420702	SOLVAY	10,721	11,760	11,760	11,760	11,760
360	420807	LA FAYETTE	15,526	15,766	15,766	15,766	15,766
361	420901	BALDWINSVILLE	10,185	10,722	10,722	10,722	10,722
362	421001	FAYETTEVILLE	10,267	10,653	10,653	10,653	10,653
363	421101	MARCELLUS	8,871	9,775	9,775	9,775	9,775
364	421201	ONONDAGA	10,459	12,132	12,132	12,132	12,132
365	421501	LIVERPOOL	11,946	12,529	12,529	12,529	12,529
366	421504	LYNCOURT	13,521	15,499	15,499	15,499	15,499
367	421601	SKANEATELES	12,010	12,337	12,337	12,337	12,337
368	421800	SYRACUSE	10,362	11,930	11,930	11,930	11,930
369	421902	TULLY	9,585	10,036	10,036	10,036	10,036
370	430300	CANANDAIGUA	10,181	10,828	10,828	10,828	10,828
371	430501	EAST BLOOMFIEL	10,213	11,117	11,117	11,117	11,117
372	430700	GENEVA	10,458	12,688	12,688	12,688	12,688
373	430901	GORHAM-MIDDLES	11,367	11,872	11,872	11,872	11,872
374	431101	MANCHSTR-SHRTS	10,485	10,420	10,420	10,420	10,420
375	431201	NAPLES	13,488	13,135	13,135	13,135	13,135

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376	431301	PHELPS-CLIFTON	10,623	11,376	11,376	11,376	11,376
377	431401	HONEOYE	10,487	12,141	12,141	12,141	12,141
378	431701	VICTOR	9,618	9,518	9,518	9,518	9,518
379	440102	WASHINGTONVILL	11,687	11,931	11,931	11,931	11,931
380	440201	CHESTER	12,532	13,170	13,170	13,170	13,170
381	440301	CORNWALL	11,413	11,262	11,262	11,262	11,262
382	440401	PINE BUSH	10,576	11,570	11,570	11,570	11,570
383	440601	GOSHEN	12,560	12,773	12,773	12,773	12,773
384	440901	HIGHLAND FALLS	13,618	14,583	14,583	14,583	14,583
385	441000	MIDDLETOWN	11,355	12,759	12,759	12,759	12,759
386	441101	MINISINK VALLE	10,099	10,552	10,552	10,552	10,552
387	441201	MONROE WOODBUR	12,538	13,089	13,089	13,089	13,089
388	441202	KIRYAS JOEL	25,769	36,930	36,930	36,930	36,930
389	441301	VALLEY-MONTGMR	9,864	11,222	11,222	11,222	11,222
390	441600	NEWBURGH	12,738	14,796	14,796	14,796	14,796
391	441800	PORT JERVIS	11,776	11,904	11,904	11,904	11,904
392	441903	TUXEDO	18,323	17,470	17,470	17,470	17,470
393	442101	WARWICK VALLEY	11,493	12,198	12,198	12,198	12,198
394	442111	GREENWOOD LAKE	15,132	18,311	18,311	18,311	18,311
395	442115	FLORIDA	13,088	14,007	14,007	14,007	14,007
396	450101	ALBION	8,887	10,580	10,580	10,580	10,580
397	450607	KENDALL	9,917	12,590	12,590	12,590	12,590
398	450704	HOLLEY	9,844	10,275	10,275	10,275	10,275
399	450801	MEDINA	10,525	10,827	10,827	10,827	10,827
400	451001	LYNDONVILLE	9,930	10,519	10,519	10,519	10,519
401	460102	ALTMAR PARISH	11,395	11,463	11,463	11,463	11,463
402	460500	FULTON	10,413	11,616	11,616	11,616	11,616
403	460701	HANNIBAL	9,278	10,178	10,178	10,178	10,178
404	460801	CENTRAL SQUARE	9,066	9,571	9,571	9,571	9,571
405	460901	MEXICO	10,521	11,702	11,702	11,702	11,702
406	461300	OSWEGO	12,105	12,270	12,270	12,270	12,270
407	461801	PULASKI	10,270	11,580	11,580	11,580	11,580
408	461901	SANDY CREEK	10,747	12,911	12,911	12,911	12,911
409	462001	PHOENIX	11,107	12,226	12,226	12,226	12,226
410	470202	GLBTSVILLE-MT U	9,683	11,319	11,319	11,319	11,319
411	470501	EDMESTON	9,031	11,243	11,243	11,243	11,243
412	470801	LAURENS	10,185	10,634	10,634	10,634	10,634
413	470901	SCHENEVUS	11,100	12,566	12,566	12,566	12,566
414	471101	MILFORD	11,422	12,217	12,217	12,217	12,217
415	471201	MORRIS	9,185	10,436	10,436	10,436	10,436
416	471400	ONEONTA	10,915	11,790	11,790	11,790	11,790
417	471601	OTEGO-UNADILLA	10,367	11,481	11,481	11,481	11,481
418	471701	COOPERSTOWN	11,595	11,917	11,917	11,917	11,917
419	472001	RICHFIELD SPRI	10,271	10,916	10,916	10,916	10,916
420	472202	CHERRY VLY-SPR	12,632	12,674	12,674	12,674	12,674
421	472506	WORCESTER	10,422	12,352	12,352	12,352	12,352
422	480101	MAHOPAC	13,264	13,925	13,925	13,925	13,925
423	480102	CARMEL	14,865	15,409	15,409	15,409	15,409
424	480401	HALDANE	14,783	16,487	16,487	16,487	16,487
425	480404	GARRISON	20,327	21,713	21,713	21,713	21,713
426	480503	PUTNAM VALLEY	16,294	16,888	16,888	16,888	16,888
427	480601	BREWSTER	15,649	16,808	16,808	16,808	16,808
428	490101	BERLIN	12,019	12,890	12,890	12,890	12,890
429	490202	BRUNSWICK CENT	10,274	10,501	10,501	10,501	10,501
430	490301	EAST GREENBUSH	11,464	11,659	11,659	11,659	11,659
431	490501	HOOSICK FALLS	10,071	11,782	11,782	11,782	11,782
432	490601	LANSINGBURGH	8,509	9,352	9,352	9,352	9,352
433	490801	NORTH GREENBUSH	10,735	11,741	11,741	11,741	11,741
434	490804	WYNANTSKILL	10,613	11,243	11,243	11,243	11,243
435	491200	RENSSELAER	10,996	8,884	8,884	8,884	8,884
436	491302	AVERILL PARK	9,363	10,036	10,036	10,036	10,036
437	491401	HOOSIC VALLEY	9,733	10,338	10,338	10,338	10,338
438	491501	SCHODACK	11,674	12,169	12,169	12,169	12,169
439	491700	TROY	13,360	15,986	15,986	15,986	15,986
440	500101	CLARKSTOWN	12,759	13,310	13,310	13,310	13,310
441	500108	NANUET	17,763	18,531	18,531	18,531	18,531
442	500201	HAVERSTRAW-ST	15,854	17,121	17,121	17,121	17,121
443	500301	S. ORANGETOWN	14,729	15,503	15,503	15,503	15,503
444	500304	NYACK	17,016	18,240	18,240	18,240	18,240
445	500308	PEARL RIVER	14,413	14,858	14,858	14,858	14,858
446	500401	RAMAPO	17,571	16,919	16,919	16,919	16,919
447	500402	EAST RAMAPO	16,326	16,555	16,555	16,555	16,555
448	510101	BRASHER FALLS	9,507	10,172	10,172	10,172	10,172
449	510201	CANTON	11,114	11,252	11,252	11,252	11,252
450	510401	CLIFTON FINE	18,407	17,107	17,107	17,107	17,107

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451	510501	COLTON PIERREP	16,949	18,381	18,381	18,381	18,381
452	511101	GOUVERNEUR	8,945	10,255	10,255	10,255	10,255
453	511201	HAMMOND	11,478	12,727	12,727	12,727	12,727
454	511301	HERMON DEKALB	13,114	12,646	12,646	12,646	12,646
455	511602	LISBON	11,867	12,322	12,322	12,322	12,322
456	511901	MADRID WADDING	10,883	10,491	10,491	10,491	10,491
457	512001	MASSENA	9,131	10,197	10,197	10,197	10,197
458	512101	MORRISTOWN	13,150	13,680	13,680	13,680	13,680
459	512201	NORWOOD NORFOL	10,085	10,652	10,652	10,652	10,652
460	512300	OGDENSBURG	13,053	13,953	13,953	13,953	13,953
461	512404	HEUVELTON	11,007	10,704	10,704	10,704	10,704
462	512501	PARISHVILLE	9,890	10,609	10,609	10,609	10,609
463	512902	POTSDAM	10,840	11,390	11,390	11,390	11,390
464	513102	EDWARDS-KNOX	10,001	10,536	10,536	10,536	10,536
465	520101	BURNT HILLS	10,562	10,168	10,168	10,168	10,168
466	520302	SHENENDEHOWA	10,502	10,919	10,919	10,919	10,919
467	520401	CORINTH	10,020	10,919	10,919	10,919	10,919
468	520601	EDINBURG	28,077	20,896	20,896	20,896	20,896
469	520701	GALWAY	9,042	10,157	10,157	10,157	10,157
470	521200	MECHANICVILLE	9,597	10,280	10,280	10,280	10,280
471	521301	BALLSTON SPA	11,233	11,797	11,797	11,797	11,797
472	521401	S. GLENS FALLS	9,844	10,667	10,667	10,667	10,667
473	521701	SCHUYLERVILLE	11,600	11,472	11,472	11,472	11,472
474	521800	SARATOGA SPRIN	10,496	10,532	10,532	10,532	10,532
475	522001	STILLWATER	8,971	9,269	9,269	9,269	9,269
476	522101	WATERFORD	12,183	12,844	12,844	12,844	12,844
477	530101	DUANESBURG	9,259	9,234	9,234	9,234	9,234
478	530202	SCOTIA GLENVIL	10,245	11,013	11,013	11,013	11,013
479	530301	NISKAYUNA	11,408	11,790	11,790	11,790	11,790
480	530501	SCHALMONT	12,830	13,862	13,862	13,862	13,862
481	530515	MOHONASEN	8,047	8,989	8,989	8,989	8,989
482	530600	SCHENECTADY	10,272	12,015	12,015	12,015	12,015
483	540801	GILBOA CONESVI	13,436	15,707	15,707	15,707	15,707
484	540901	JEFFERSON	11,905	12,445	12,445	12,445	12,445
485	541001	MIDDLEBURGH	13,341	12,453	12,453	12,453	12,453
486	541102	COBLESKL-RICHM	10,568	10,802	10,802	10,802	10,802
487	541201	SCHOHARIE	10,626	12,147	12,147	12,147	12,147
488	541401	SHARON SPRINGS	12,510	14,154	14,154	14,154	14,154
489	550101	ODESSA MONTOUR	9,698	11,363	11,363	11,363	11,363
490	550301	WATKINS GLEN	9,562	10,489	10,489	10,489	10,489
491	560501	SOUTH SENECA	12,642	13,574	13,574	13,574	13,574
492	560603	ROMULUS	11,830	14,567	14,567	14,567	14,567
493	560701	SENECA FALLS	10,676	11,016	11,016	11,016	11,016
494	561006	WATERLOO CENT	9,295	10,263	10,263	10,263	10,263
495	570101	ADDISON	10,215	11,263	11,263	11,263	11,263
496	570201	AVOCA	11,471	13,203	13,203	13,203	13,203
497	570302	BATH	9,370	9,780	9,780	9,780	9,780
498	570401	BRADFORD	12,185	13,266	13,266	13,266	13,266
499	570603	CAMPBELL-SAVON	9,702	10,531	10,531	10,531	10,531
500	571000	CORNING	10,255	10,637	10,637	10,637	10,637
501	571502	CANISTEO-GREEN	11,986	13,797	13,797	13,797	13,797
502	571800	HORNELL	10,088	9,858	9,858	9,858	9,858
503	571901	ARKPORT	8,587	9,680	9,680	9,680	9,680
504	572301	PRATTSBURG	9,983	10,626	10,626	10,626	10,626
505	572702	JASPER-TRPSBRG	9,625	10,590	10,590	10,590	10,590
506	572901	HAMMONDSPORT	14,515	14,766	14,766	14,766	14,766
507	573002	WAYLAND-COHOCT	9,611	10,769	10,769	10,769	10,769
508	580101	BABYLON	17,161	16,928	16,928	16,928	16,928
509	580102	WEST BABYLON	13,840	14,849	14,849	14,849	14,849
510	580103	NORTH BABYLON	13,353	14,290	14,290	14,290	14,290
511	580104	LINDENHURST	13,409	14,253	14,253	14,253	14,253
512	580105	COPIAGUE	13,079	15,361	15,361	15,361	15,361
513	580106	AMITYVILLE	16,765	17,777	17,777	17,777	17,777
514	580107	DEER PARK	15,380	15,685	15,685	15,685	15,685
515	580109	WYANDANCH	15,791	16,666	16,666	16,666	16,666
516	580201	THREE VILLAGE	14,277	15,887	15,887	15,887	15,887
517	580203	COMSEWOGUE	12,594	13,498	13,498	13,498	13,498
518	580205	SACHEM	13,313	13,251	13,251	13,251	13,251
519	580206	PORT JEFFERSON	21,369	21,199	21,199	21,199	21,199
520	580207	MOUNT SINAI	14,326	14,841	14,841	14,841	14,841
521	580208	MILLER PLACE	14,009	12,922	12,922	12,922	12,922
522	580209	ROCKY POINT	12,271	12,814	12,814	12,814	12,814
523	580211	MIDDLE COUNTRY	12,109	13,119	13,119	13,119	13,119
524	580212	LONGWOOD	13,845	14,380	14,380	14,380	14,380
525	580224	PATCHOGUE-MEDF	12,251	12,814	12,814	12,814	12,814

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526	580232	WILLIAM FLOYD	13,077	14,169	14,169	14,169	14,169
527	580233	CENTER MORICHE	14,851	14,847	14,847	14,847	14,847
528	580234	EAST MORICHES	15,102	17,372	17,372	17,372	17,372
529	580235	SOUTH COUNTRY	15,404	15,951	15,951	15,951	15,951
530	580301	EAST HAMPTON	21,330	23,729	23,729	23,729	23,729
531	580302	WAINSCOTT	19,419	15,281	15,281	15,281	15,281
532	580303	AMAGANSETT	45,754	57,648	57,648	57,648	57,648
533	580304	SPRINGS	19,627	21,775	21,775	21,775	21,775
534	580305	SAG HARBOR	23,814	24,725	24,725	24,725	24,725
535	580306	MONTAUK	23,842	31,259	31,259	31,259	31,259
536	580401	ELWOOD	14,427	14,773	14,773	14,773	14,773
537	580402	COLD SPRING HA	20,529	20,586	20,586	20,586	20,586
538	580403	HUNTINGTON	16,922	17,512	17,512	17,512	17,512
539	580404	NORTHPORT	16,459	18,008	18,008	18,008	18,008
540	580405	HALF HOLLOW HI	14,381	14,896	14,896	14,896	14,896
541	580406	HARBORFIELDS	13,134	13,773	13,773	13,773	13,773
542	580410	COMMACK	14,858	15,506	15,506	15,506	15,506
543	580413	S. HUNTINGTON	15,252	15,758	15,758	15,758	15,758
544	580501	BAY SHORE	15,048	15,357	15,357	15,357	15,357
545	580502	ISLIP	12,916	14,288	14,288	14,288	14,288
546	580503	EAST ISLIP	13,735	14,659	14,659	14,659	14,659
547	580504	SAYVILLE	15,751	16,460	16,460	16,460	16,460
548	580505	BAYPORT BLUE P	17,035	17,566	17,566	17,566	17,566
549	580506	HAUPPAUGE	15,992	16,435	16,435	16,435	16,435
550	580507	CONNETQUOT	14,373	15,947	15,947	15,947	15,947
551	580509	WEST ISLIP	12,679	13,799	13,799	13,799	13,799
552	580512	BRENTWOOD	12,950	13,483	13,483	13,483	13,483
553	580513	CENTRAL ISLIP	18,571	19,614	19,614	19,614	19,614
554	580514	FIRE ISLAND	105,135	107,803	107,803	107,803	107,803
555	580601	SHOREHAM-WADIN	14,471	15,726	15,726	15,726	15,726
556	580602	RIVERHEAD	15,743	16,076	16,076	16,076	16,076
557	580701	SHELTER ISLAND	25,456	28,013	28,013	28,013	28,013
558	580801	SMITHTOWN	13,272	13,969	13,969	13,969	13,969
559	580805	KINGS PARK	13,065	13,928	13,928	13,928	13,928
560	580901	REMSENBURG	29,102	36,414	36,414	36,414	36,414
561	580902	WESTHAMPTON BE	18,052	18,354	18,354	18,354	18,354
562	580903	QUOGUE	38,866	46,923	46,923	46,923	46,923
563	580905	HAMPTON BAYS	14,438	16,093	16,093	16,093	16,093
564	580906	SOUTHAMPTON	24,096	23,414	23,414	23,414	23,414
565	580909	BRIDGEHAMPTON	51,579	53,545	53,545	53,545	53,545
566	580910	SAGAPONACK	19,419	15,281	15,281	15,281	15,281
567	580912	EASTPORT-SOUTH	12,376	13,276	13,276	13,276	13,276
568	580913	TUCKAHOE COMMO	24,715	28,200	28,200	28,200	28,200
569	580917	EAST QUOGUE	21,071	22,116	22,116	22,116	22,116
570	581002	OYSTERPONDS	30,893	32,931	32,931	32,931	32,931
571	581004	FISHERS ISLAND	37,296	42,471	42,471	42,471	42,471
572	581005	SOUTHOLD	15,431	17,400	17,400	17,400	17,400
573	581010	GREENPORT	14,945	16,700	16,700	16,700	16,700
574	581012	MATTITUCK-CUTC	15,260	15,967	15,967	15,967	15,967
575	581015	NEW SUFFOLK	19,419	15,281	15,281	15,281	15,281
576	590501	FALLSBURGH	16,265	19,402	19,402	19,402	19,402
577	590801	ELDRED	13,588	13,570	13,570	13,570	13,570
578	590901	LIBERTY	15,551	17,477	17,477	17,477	17,477
579	591201	TRI VALLEY	16,260	18,324	18,324	18,324	18,324
580	591301	ROSCOE	17,289	17,826	17,826	17,826	17,826
581	591302	LIVINGSTON MAN	14,627	16,085	16,085	16,085	16,085
582	591401	MONTICELLO	12,084	14,106	14,106	14,106	14,106
583	591502	SULLIVAN WEST	14,012	15,008	15,008	15,008	15,008
584	600101	WAVERLY	8,476	9,063	9,063	9,063	9,063
585	600301	CANDOR	10,252	11,287	11,287	11,287	11,287
586	600402	NEWARK VALLEY	10,412	10,287	10,287	10,287	10,287
587	600601	OWEGO-APALACHI	10,347	11,524	11,524	11,524	11,524
588	600801	SPENCER VAN ET	8,771	10,808	10,808	10,808	10,808
589	600903	TIOGA	8,451	9,451	9,451	9,451	9,451
590	610301	DRYDEN	10,200	11,012	11,012	11,012	11,012
591	610501	GROTON	9,486	10,406	10,406	10,406	10,406
592	610600	ITHACA	12,113	12,670	12,670	12,670	12,670
593	610801	LANSING	12,850	10,855	10,855	10,855	10,855
594	610901	NEWFIELD	8,923	9,832	9,832	9,832	9,832
595	611001	TRUMANSBURG	10,114	10,227	10,227	10,227	10,227
596	620600	KINGSTON	12,731	14,461	14,461	14,461	14,461
597	620803	HIGHLAND	11,914	12,457	12,457	12,457	12,457
598	620901	RONDOUT VALLEY	15,569	17,589	17,589	17,589	17,589
599	621001	MARLBORO	14,591	15,512	15,512	15,512	15,512
600	621101	NEW PALTZ	12,290	13,284	13,284	13,284	13,284

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601	621201	ONTEORA	15,687	18,571	18,571	18,571	18,571
602	621601	SAUGERTIES	11,303	11,822	11,822	11,822	11,822
603	621801	WALLKILL	10,532	10,997	10,997	10,997	10,997
604	622002	ELLENVILLE	15,427	15,150	15,150	15,150	15,150
605	630101	BOLTON	18,295	20,535	20,535	20,535	20,535
606	630202	NORTH WARREN	15,288	15,475	15,475	15,475	15,475
607	630300	GLENS FALLS	10,923	11,469	11,469	11,469	11,469
608	630601	JOHNSBURG	16,769	18,365	18,365	18,365	18,365
609	630701	LAKE GEORGE	12,636	12,521	12,521	12,521	12,521
610	630801	HADLEY LUZERNE	11,969	13,745	13,745	13,745	13,745
611	630902	QUEENSBURY	8,801	9,538	9,538	9,538	9,538
612	630918	GLENS FALLS CO	14,736	12,000	12,000	12,000	12,000
613	631201	WARRENSBURG	14,290	14,836	14,836	14,836	14,836
614	640101	ARGYLE	10,694	11,402	11,402	11,402	11,402
615	640502	FORT ANN	13,187	13,847	13,847	13,847	13,847
616	640601	FORT EDWARD	11,926	11,493	11,493	11,493	11,493
617	640701	GRANVILLE	10,678	10,360	10,360	10,360	10,360
618	640801	GREENWICH	11,995	12,131	12,131	12,131	12,131
619	641001	HARTFORD	11,389	12,205	12,205	12,205	12,205
620	641301	HUDSON FALLS	9,322	10,021	10,021	10,021	10,021
621	641401	PUTNAM	23,086	23,966	23,966	23,966	23,966
622	641501	SALEM	11,650	13,082	13,082	13,082	13,082
623	641610	CAMBRIDGE	10,634	12,350	12,350	12,350	12,350
624	641701	WHITEHALL	10,832	12,236	12,236	12,236	12,236
625	650101	NEWARK	9,934	11,100	11,100	11,100	11,100
626	650301	CLYDE-SAVANNAH	11,351	13,326	13,326	13,326	13,326
627	650501	LYONS	9,951	10,690	10,690	10,690	10,690
628	650701	MARION	10,933	11,418	11,418	11,418	11,418
629	650801	WAYNE	10,781	11,034	11,034	11,034	11,034
630	650901	PALMYRA-MACEDO	10,787	10,655	10,655	10,655	10,655
631	650902	GANANDA	9,476	9,757	9,757	9,757	9,757
632	651201	SODUS	12,258	12,623	12,623	12,623	12,623
633	651402	WILLIAMSON	11,381	12,113	12,113	12,113	12,113
634	651501	N. ROSE-WOLCOT	11,430	12,030	12,030	12,030	12,030
635	651503	RED CREEK	9,664	10,916	10,916	10,916	10,916
636	660101	KATONAH LEWISB	18,574	20,507	20,507	20,507	20,507
637	660102	BEDFORD	19,852	20,556	20,556	20,556	20,556
638	660202	CROTON HARMON	15,550	15,733	15,733	15,733	15,733
639	660203	HENDRICK HUDSO	16,618	18,174	18,174	18,174	18,174
640	660301	EASTCHESTER	17,035	17,832	17,832	17,832	17,832
641	660302	TUCKAHOE	18,600	20,009	20,009	20,009	20,009
642	660303	BRONXVILLE	21,219	22,106	22,106	22,106	22,106
643	660401	TARRYTOWN	16,455	16,449	16,449	16,449	16,449
644	660402	IRVINGTON	18,320	20,150	20,150	20,150	20,150
645	660403	DOBBS FERRY	18,231	18,927	18,927	18,927	18,927
646	660404	HASTINGS ON HU	17,463	19,404	19,404	19,404	19,404
647	660405	ARDSLEY	17,638	20,471	20,471	20,471	20,471
648	660406	EDGEMONT	16,226	17,814	17,814	17,814	17,814
649	660407	GREENBURGH	20,451	22,343	22,343	22,343	22,343
650	660409	ELMSFORD	21,033	22,211	22,211	22,211	22,211

## Charter Funding By NYS School District Code

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	<b>District Code</b>	<b>School District Name</b>	<b>Final 2009-10 Basic Tuition</b>	<b>Final 2010-11 Basic Tuition</b>	<b>Final 2011-12 Basic Tuition</b>	<b>Final 2012-13 Basic Tuition</b>	<b>Final 2013-14 Basic Tuition</b>
651	660501	HARRISON	20,737	23,457	23,457	23,457	23,457
652	660701	MAMARONECK	16,404	18,416	18,416	18,416	18,416
653	660801	MT PLEAS CENT	18,168	18,590	18,590	18,590	18,590
654	660802	POCANTICO HILL	36,989	46,333	46,333	46,333	46,333
655	660805	VALHALLA	19,877	20,983	20,983	20,983	20,983
656	660809	PLEASANTVILLE	15,490	16,558	16,558	16,558	16,558
657	660900	MOUNT VERNON	15,367	16,794	16,794	16,794	16,794
658	661004	CHAPPAQUA	18,326	19,041	19,041	19,041	19,041
659	661100	NEW ROCHELLE	15,491	16,138	16,138	16,138	16,138
660	661201	BYRAM HILLS	19,805	20,054	20,054	20,054	20,054
661	661301	NORTH SALEM	20,267	20,280	20,280	20,280	20,280
662	661401	OSSINING	16,981	18,296	18,296	18,296	18,296
663	661402	BRIARCLIFF MAN	20,102	22,861	22,861	22,861	22,861
664	661500	PEEKSKILL	16,068	16,430	16,430	16,430	16,430
665	661601	PELHAM	15,317	16,187	16,187	16,187	16,187
666	661800	RYE	18,846	18,917	18,917	18,917	18,917
667	661901	RYE NECK	18,168	18,357	18,357	18,357	18,357
668	661904	PORT CHESTER	12,674	13,392	13,392	13,392	13,392
669	661905	BLIND BROOK-RY	18,589	20,318	20,318	20,318	20,318
670	662001	SCARSDALE	20,819	22,148	22,148	22,148	22,148
671	662101	SOMERS	15,818	16,825	16,825	16,825	16,825
672	662200	WHITE PLAINS	18,811	19,443	19,443	19,443	19,443
673	662300	YONKERS	12,006	14,523	14,523	14,523	14,523
674	662401	LAKELAND	14,318	15,009	15,009	15,009	15,009
675	662402	YORKTOWN	14,859	16,743	16,743	16,743	16,743
676	670201	ATTICA	9,393	9,552	9,552	9,552	9,552
677	670401	LETCHWORTH	10,945	11,337	11,337	11,337	11,337
678	671002	WYOMING	14,555	15,376	15,376	15,376	15,376
679	671201	PERRY	10,672	11,041	11,041	11,041	11,041
680	671501	WARSAW	12,111	11,643	11,643	11,643	11,643
681	680601	PENN YAN	10,287	11,554	11,554	11,554	11,554
682	680801	DUNDEE	9,390	9,998	9,998	9,998	9,998

## Charter Funding Alphabetical By NYS School District

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	District Code	School District Name	Final 2009-10 Basic Tuition	Final 2010-11 Basic Tuition	Final 2011-12 Basic Tuition	Final 2012-13 Basic Tuition	Final 2013-14 Basic Tuition
1	570101	ADDISON	10,215	11,263	11,263	11,263	11,263
2	410401	ADIRONDACK	10,915	11,671	11,671	11,671	11,671
3	80101	AFTON	11,717	13,800	13,800	13,800	13,800
4	142101	AKRON	9,760	10,134	10,134	10,134	10,134
5	10100	ALBANY	11,712	14,072	14,072	14,072	14,072
6	450101	ALBION	8,887	10,580	10,580	10,580	10,580
7	140101	ALDEN	9,737	9,862	9,862	9,862	9,862
8	180202	ALEXANDER	10,005	11,335	11,335	11,335	11,335
9	220202	ALEXANDRIA	10,338	12,100	12,100	12,100	12,100
10	20101	ALFRED ALMOND	10,226	10,628	10,628	10,628	10,628
11	40302	ALLEGANY-LIMES	9,652	10,362	10,362	10,362	10,362
12	460102	ALTMAR PARISH	11,395	11,463	11,463	11,463	11,463
13	580303	AMAGANSETT	45,754	57,648	57,648	57,648	57,648
14	140201	AMHERST	10,138	10,721	10,721	10,721	10,721
15	580106	AMITYVILLE	16,765	17,777	17,777	17,777	17,777
16	270100	AMSTERDAM	8,887	9,443	9,443	9,443	9,443
17	120102	ANDES	15,445	21,107	21,107	21,107	21,107
18	20601	ANDOVER	11,107	12,353	12,353	12,353	12,353
19	660405	ARDSLEY	17,638	20,471	20,471	20,471	20,471
20	640101	ARGYLE	10,694	11,402	11,402	11,402	11,402
21	571901	ARKPORT	8,587	9,680	9,680	9,680	9,680
22	131601	ARLINGTON	10,651	11,469	11,469	11,469	11,469
23	670201	ATTICA	9,393	9,552	9,552	9,552	9,552
24	50100	AUBURN	9,959	10,495	10,495	10,495	10,495
25	90201	AUSABLE VALLEY	12,302	13,185	13,185	13,185	13,185
26	491302	AVERILL PARK	9,363	10,036	10,036	10,036	10,036
27	570201	AVOCA	11,471	13,203	13,203	13,203	13,203
28	240101	AVON	10,726	10,465	10,465	10,465	10,465
29	580101	BABYLON	17,161	16,928	16,928	16,928	16,928
30	80201	BAINBRIDGE GUI	10,541	11,434	11,434	11,434	11,434
31	280210	BALDWIN	15,336	15,658	15,658	15,658	15,658
32	420901	BALDWINSVILLE	10,185	10,722	10,722	10,722	10,722
33	521301	BALLSTON SPA	11,233	11,797	11,797	11,797	11,797
34	401301	BARKER	13,293	12,895	12,895	12,895	12,895
35	180300	BATAVIA	12,503	12,293	12,293	12,293	12,293
36	570302	BATH	9,370	9,780	9,780	9,780	9,780
37	580501	BAY SHORE	15,048	15,357	15,357	15,357	15,357
38	580505	BAYPORT BLUE P	17,035	17,566	17,566	17,566	17,566
39	130200	BEACON	9,650	11,093	11,093	11,093	11,093
40	231301	BEAVER RIVER	10,065	9,873	9,873	9,873	9,873
41	660102	BEDFORD	19,852	20,556	20,556	20,556	20,556
42	90301	BEEKMANTOWN	11,410	11,708	11,708	11,708	11,708
43	20801	BELFAST	10,153	11,619	11,619	11,619	11,619
44	220909	BELLEVILLE-HEN	9,652	10,030	10,030	10,030	10,030
45	280207	BELLMORE	17,562	19,638	19,638	19,638	19,638
46	280253	BELLMORE-MERRI	13,037	13,764	13,764	13,764	13,764
47	61001	BEMUS POINT	10,726	11,810	11,810	11,810	11,810
48	490101	BERLIN	12,019	12,890	12,890	12,890	12,890
49	10201	BERNE KNOX	10,814	13,371	13,371	13,371	13,371
50	10306	BETHLEHEM	12,653	12,513	12,513	12,513	12,513
51	280521	BETHPAGE	17,066	17,350	17,350	17,350	17,350
52	30200	BINGHAMTON	9,820	10,220	10,220	10,220	10,220
53	661905	BLIND BROOK-RY	18,589	20,318	20,318	20,318	20,318
54	22902	BOLIVAR-RICHBG	11,418	10,885	10,885	10,885	10,885
55	630101	BOLTON	18,295	20,535	20,535	20,535	20,535
56	570401	BRADFORD	12,185	13,266	13,266	13,266	13,266
57	510101	BRASHER FALLS	9,507	10,172	10,172	10,172	10,172
58	580512	BRENTWOOD	12,950	13,483	13,483	13,483	13,483
59	480601	BREWSTER	15,649	16,808	16,808	16,808	16,808
60	661402	BRIARCLIFF MAN	20,102	22,861	22,861	22,861	22,861
61	580909	BRIDGEHAMPTON	51,579	53,545	53,545	53,545	53,545
62	260101	BRIGHTON	12,025	12,448	12,448	12,448	12,448
63	171102	BROADALBIN-PER	8,605	8,636	8,636	8,636	8,636
64	261801	BROCKPORT	10,222	10,745	10,745	10,745	10,745
65	62301	BROCTON	12,774	12,437	12,437	12,437	12,437
66	660303	BRONXVILLE	21,219	22,106	22,106	22,106	22,106
67	250109	BROOKFIELD	11,515	11,171	11,171	11,171	11,171
68	490202	BRUNSWICK CENT	10,274	10,501	10,501	10,501	10,501
69	161601	BRUSHTON MOIRA	10,152	11,409	11,409	11,409	11,409
70	140600	BUFFALO	10,429	12,005	12,005	12,005	12,005
71	520101	BURNT HILLS	10,562	10,168	10,168	10,168	10,168
72	661201	BYRAM HILLS	19,805	20,054	20,054	20,054	20,054
73	180701	BYRON BERGEN	10,098	11,347	11,347	11,347	11,347
74	190301	CAIRO-DURHAM	9,731	10,345	10,345	10,345	10,345
75	240201	CALEDONIA MUMF	9,239	10,218	10,218	10,218	10,218

## Charter Funding Alphabetical By NYS School District

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76	641610	CAMBRIDGE	10,634	12,350	12,350	12,350	12,350
77	410601	CAMDEN	9,386	10,655	10,655	10,655	10,655
78	570603	CAMPBELL-SAVON	9,702	10,531	10,531	10,531	10,531
79	270301	CANAJOHARIE	10,533	10,845	10,845	10,845	10,845
80	430300	CANANDAIGUA	10,181	10,828	10,828	10,828	10,828
81	21102	CANASERAGA	11,354	12,329	12,329	12,329	12,329
82	250901	CANASTOTA	9,135	9,837	9,837	9,837	9,837
83	600301	CANDOR	10,252	11,287	11,287	11,287	11,287
84	571502	CANISTEO-GREEN	11,986	13,797	13,797	13,797	13,797
85	510201	CANTON	11,114	11,252	11,252	11,252	11,252
86	280411	CARLE PLACE	19,902	20,187	20,187	20,187	20,187
87	480102	CARMEL	14,865	15,409	15,409	15,409	15,409
88	222201	CARTHAGE	8,911	8,472	8,472	8,472	8,472
89	60401	CASSADAGA VALL	10,976	11,359	11,359	11,359	11,359
90	50401	CATO MERIDIAN	9,412	10,653	10,653	10,653	10,653
91	190401	CATSKILL	11,424	14,130	14,130	14,130	14,130
92	42302	CATTARAUGUS-LI	11,536	11,368	11,368	11,368	11,368
93	250201	CAZENOVIA	9,996	10,613	10,613	10,613	10,613
94	580233	CENTER MORICHE	14,851	14,847	14,847	14,847	14,847
95	580513	CENTRAL ISLIP	18,571	19,614	19,614	19,614	19,614
96	460801	CENTRAL SQUARE	9,066	9,571	9,571	9,571	9,571
97	661004	CHAPPAQUA	18,326	19,041	19,041	19,041	19,041
98	120401	CHARLOTTE VALL	9,939	10,907	10,907	10,907	10,907
99	160801	CHATEAUGAY	9,502	10,879	10,879	10,879	10,879
100	101001	CHATHAM	12,277	12,977	12,977	12,977	12,977
101	60503	CHAUTAUQUA	14,330	14,457	14,457	14,457	14,457
102	90601	CHAZY	10,616	11,716	11,716	11,716	11,716
103	140701	CHEEKTOWAGA	9,733	10,235	10,235	10,235	10,235
104	30101	CHENANGO FORKS	10,119	10,503	10,503	10,503	10,503
105	30701	CHENANGO VALLE	10,906	10,670	10,670	10,670	10,670
106	472202	CHERRY VLY-SPR	12,632	12,674	12,674	12,674	12,674
107	440201	CHESTER	12,532	13,170	13,170	13,170	13,170
108	251601	CHITTENANGO	10,080	10,983	10,983	10,983	10,983
109	261501	CHURCHVILLE CH	9,496	10,122	10,122	10,122	10,122
110	110101	CINCINNATUS	12,195	12,691	12,691	12,691	12,691
111	140801	CLARENCE	8,747	9,001	9,001	9,001	9,001
112	500101	CLARKSTOWN	12,759	13,310	13,310	13,310	13,310
113	140703	CLEVELAND HILL	9,946	10,428	10,428	10,428	10,428
114	510401	CLIFTON FINE	18,407	17,107	17,107	17,107	17,107
115	411101	CLINTON	11,072	11,529	11,529	11,529	11,529
116	650301	CLYDE-SAVANNAH	11,351	13,326	13,326	13,326	13,326
117	60701	CLYMER	13,768	14,425	14,425	14,425	14,425
118	541102	COBLESKIL-RICHM	10,568	10,802	10,802	10,802	10,802
119	10500	COHOES	11,070	11,791	11,791	11,791	11,791
120	580402	COLD SPRING HA	20,529	20,586	20,586	20,586	20,586
121	510501	COLTON PIERREP	16,949	18,381	18,381	18,381	18,381
122	580410	COMMACK	14,858	15,506	15,506	15,506	15,506
123	580203	COMSEWOGUE	12,594	13,498	13,498	13,498	13,498
124	580507	CONNETHQUOT	14,373	15,947	15,947	15,947	15,947
125	471701	COOPERSTOWN	11,595	11,917	11,917	11,917	11,917
126	100501	COPAQUE-TACONIC	13,043	13,622	13,622	13,622	13,622
127	230201	COPENHAGEN	9,038	9,935	9,935	9,935	9,935
128	580105	COPIAGUE	13,079	15,361	15,361	15,361	15,361
129	520401	CORINTH	10,020	10,919	10,919	10,919	10,919
130	571000	CORNING	10,255	10,637	10,637	10,637	10,637
131	440301	CORNWALL	11,413	11,262	11,262	11,262	11,262
132	110200	CORTLAND	9,778	10,142	10,142	10,142	10,142
133	190501	COXSACKIE ATHE	10,905	11,888	11,888	11,888	11,888
134	660202	CROTON HARMON	15,550	15,733	15,733	15,733	15,733
135	150203	CROWN POINT	14,203	15,675	15,675	15,675	15,675
136	22302	CUBA-RUSHFORD	10,889	12,488	12,488	12,488	12,488
137	241101	DALTON-NUNDA	11,704	13,107	13,107	13,107	13,107
138	241001	DANSVILLE	9,525	10,313	10,313	10,313	10,313
139	250301	DE RUYTER	12,001	13,069	13,069	13,069	13,069
140	580107	DEER PARK	15,380	15,685	15,685	15,685	15,685
141	120501	DELHI	12,859	13,930	13,930	13,930	13,930
142	140707	DEPEW	10,741	10,409	10,409	10,409	10,409
143	31301	DEPOSIT	14,020	14,304	14,304	14,304	14,304
144	660403	DOBBS FERRY	18,231	18,927	18,927	18,927	18,927
145	211003	DOLGEVILLE	9,576	10,527	10,527	10,527	10,527
146	130502	DOVER	10,589	11,245	11,245	11,245	11,245
147	120301	DOWNSVILLE	16,110	17,143	17,143	17,143	17,143
148	610301	DRYDEN	10,200	11,012	11,012	11,012	11,012
149	530101	DUANESBURG	9,259	9,234	9,234	9,234	9,234
150	680801	DUNDEE	9,390	9,998	9,998	9,998	9,998

## Charter Funding Alphabetical By NYS School District

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151	60800	DUNKIRK	12,054	12,985	12,985	12,985	12,985
152	420401	E SYRACUSE-MIN	12,805	13,674	13,674	13,674	13,674
153	260801	E. IRONDEQUOIT	10,006	11,557	11,557	11,557	11,557
154	140301	EAST AURORA	9,978	10,205	10,205	10,205	10,205
155	430501	EAST BLOOMFIEL	10,213	11,117	11,117	11,117	11,117
156	490301	EAST GREENBUSH	11,464	11,659	11,659	11,659	11,659
157	580301	EAST HAMPTON	21,330	23,729	23,729	23,729	23,729
158	580503	EAST ISLIP	13,735	14,659	14,659	14,659	14,659
159	280203	EAST MEADOW	15,631	15,722	15,722	15,722	15,722
160	580234	EAST MORICHES	15,102	17,372	17,372	17,372	17,372
161	580917	EAST QUOGUE	21,071	22,116	22,116	22,116	22,116
162	500402	EAST RAMAPO	16,326	16,555	16,555	16,555	16,555
163	261313	EAST ROCHESTER	12,418	12,585	12,585	12,585	12,585
164	280219	EAST ROCKAWAY	16,680	18,383	18,383	18,383	18,383
165	280402	EAST WILLISTON	19,814	20,784	20,784	20,784	20,784
166	660301	EASTCHESTER	17,035	17,832	17,832	17,832	17,832
167	580912	EASTPORT-SOUTH	12,376	13,276	13,276	13,276	13,276
168	141201	EDEN	8,752	9,674	9,674	9,674	9,674
169	660406	EDGEMONT	16,226	17,814	17,814	17,814	17,814
170	520601	EDINBURG	28,077	20,896	20,896	20,896	20,896
171	470501	EDMESTON	9,031	11,243	11,243	11,243	11,243
172	513102	EDWARDS-KNOX	10,001	10,536	10,536	10,536	10,536
173	180901	ELBA	10,830	11,423	11,423	11,423	11,423
174	590801	ELDRED	13,588	13,570	13,570	13,570	13,570
175	150301	ELIZABETHTOWN	13,228	13,358	13,358	13,358	13,358
176	622002	ELLENVILLE	15,427	15,150	15,150	15,150	15,150
177	40901	ELLCOTTVILLE	10,206	11,491	11,491	11,491	11,491
178	70600	ELMIRA	9,965	11,012	11,012	11,012	11,012
179	70902	ELMIRA HEIGHTS	9,761	10,136	10,136	10,136	10,136
180	280216	ELMONT	13,210	14,397	14,397	14,397	14,397
181	660409	ELMSFORD	21,033	22,211	22,211	22,211	22,211
182	580401	ELWOOD	14,427	14,773	14,773	14,773	14,773
183	141401	EVANS-BRANT	11,083	11,618	11,618	11,618	11,618
184	420601	FABIUS-POMPEY	11,565	12,479	12,479	12,479	12,479
185	261301	FAIRPORT	10,220	10,647	10,647	10,647	10,647
186	61101	FALCONER	8,694	9,522	9,522	9,522	9,522
187	590501	FALLSBURGH	16,265	19,402	19,402	19,402	19,402
188	280522	FARMINGDALE	15,641	16,831	16,831	16,831	16,831
189	421001	FAYETTEVILLE	10,267	10,653	10,653	10,653	10,653
190	22001	FILLMORE	8,668	9,156	9,156	9,156	9,156
191	580514	FIRE ISLAND	105,135	107,803	107,803	107,803	107,803
192	581004	FISHERS ISLAND	37,296	42,471	42,471	42,471	42,471
193	280222	FLORAL PARK	12,852	14,937	14,937	14,937	14,937
194	442115	FLORIDA	13,088	14,007	14,007	14,007	14,007
195	270601	FONDA FULTONVI	10,509	11,108	11,108	11,108	11,108
196	61503	FORESTVILLE	10,133	10,484	10,484	10,484	10,484
197	640502	FORT ANN	13,187	13,847	13,847	13,847	13,847
198	640601	FORT EDWARD	11,926	11,493	11,493	11,493	11,493
199	270701	FORT PLAIN	10,723	12,841	12,841	12,841	12,841
200	210402	FRANKFORT-SCHU	9,084	9,210	9,210	9,210	9,210
201	120701	FRANKLIN	12,786	13,106	13,106	13,106	13,106
202	280217	FRANKLIN SQUAR	13,288	13,412	13,412	13,412	13,412
203	41101	FRANKLINVILLE	10,696	11,351	11,351	11,351	11,351
204	62201	FREDONIA	11,242	12,007	12,007	12,007	12,007
205	280209	FREEPORT	14,902	15,703	15,703	15,703	15,703
206	60301	FREWSBURG	8,965	10,206	10,206	10,206	10,206
207	21601	FRIENDSHIP	11,948	12,385	12,385	12,385	12,385
208	141604	FRONTIER	8,271	8,759	8,759	8,759	8,759
209	460500	FULTON	10,413	11,616	11,616	11,616	11,616
210	520701	GALWAY	9,042	10,157	10,157	10,157	10,157
211	650902	GANANDA	9,476	9,757	9,757	9,757	9,757
212	280218	GARDEN CITY	16,464	17,620	17,620	17,620	17,620
213	480404	GARRISON	20,327	21,713	21,713	21,713	21,713
214	260401	GATES CHILI	11,150	12,359	12,359	12,359	12,359
215	220401	GENERAL BROWN	8,410	8,580	8,580	8,580	8,580
216	20702	GENESEEE VALLEY	9,686	11,013	11,013	11,013	11,013
217	240401	GENESE	10,819	12,257	12,257	12,257	12,257
218	430700	GENEVA	10,458	12,688	12,688	12,688	12,688
219	100902	GERMANTOWN	12,770	14,614	14,614	14,614	14,614
220	540801	GILBOA CONESVI	13,436	15,707	15,707	15,707	15,707
221	470202	GLBTSVLLLE-MT U	9,683	11,319	11,319	11,319	11,319
222	280100	GLEN COVE	17,909	18,185	18,185	18,185	18,185
223	630300	GLENS FALLS	10,923	11,469	11,469	11,469	11,469
224	630918	GLENS FALLS CO	14,736	12,000	12,000	12,000	12,000
225	170500	GLOVERSVILLE	9,121	9,865	9,865	9,865	9,865

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226	430901	GORHAM-MIDDLES	11,367	11,872	11,872	11,872	11,872
227	440601	GOSHEN	12,560	12,773	12,773	12,773	12,773
228	511101	GOUVERNEUR	8,945	10,255	10,255	10,255	10,255
229	42801	GOWANDA	10,020	11,326	11,326	11,326	11,326
230	141501	GRAND ISLAND	9,823	9,915	9,915	9,915	9,915
231	640701	GRANVILLE	10,678	10,360	10,360	10,360	10,360
232	280407	GREAT NECK	21,183	22,468	22,468	22,468	22,468
233	260501	GREECE	10,422	10,979	10,979	10,979	10,979
234	10701	GREEN ISLAND	10,997	12,662	12,662	12,662	12,662
235	660407	GREENBURGH	20,451	22,343	22,343	22,343	22,343
236	80601	GREENE	9,598	10,565	10,565	10,565	10,565
237	581010	GREENPORT	14,945	16,700	16,700	16,700	16,700
238	190701	GREENVILLE	11,269	13,454	13,454	13,454	13,454
239	640801	GREENWICH	11,995	12,131	12,131	12,131	12,131
240	442111	GREENWOOD LAKE	15,132	18,311	18,311	18,311	18,311
241	81401	GRGETWN-SO OTS	11,700	12,871	12,871	12,871	12,871
242	610501	GROTON	9,486	10,406	10,406	10,406	10,406
243	10802	GUILDERLAND	10,712	11,354	11,354	11,354	11,354
244	630801	HADLEY LUZERNE	11,969	13,745	13,745	13,745	13,745
245	480401	HALDANE	14,783	16,487	16,487	16,487	16,487
246	580405	HALF HOLLOW HI	14,381	14,896	14,896	14,896	14,896
247	141601	HAMBURG	9,519	9,716	9,716	9,716	9,716
248	250701	HAMILTON	12,465	12,897	12,897	12,897	12,897
249	511201	HAMMOND	11,478	12,727	12,727	12,727	12,727
250	572901	HAMMONDSPORT	14,515	14,766	14,766	14,766	14,766
251	580905	HAMPTON BAYS	14,438	16,093	16,093	16,093	16,093
252	120906	HANCOCK	13,854	14,267	14,267	14,267	14,267
253	460701	HANNIBAL	9,278	10,178	10,178	10,178	10,178
254	580406	HARBORFIELDS	13,134	13,773	13,773	13,773	13,773
255	30501	HARPURVILLE	9,718	9,887	9,887	9,887	9,887
256	660501	HARRISON	20,737	23,457	23,457	23,457	23,457
257	230301	HARRISVILLE	11,794	12,372	12,372	12,372	12,372
258	641001	HARTFORD	11,389	12,205	12,205	12,205	12,205
259	660404	HASTINGS ON HU	17,463	19,404	19,404	19,404	19,404
260	580506	HAUPPAUGE	15,992	16,435	16,435	16,435	16,435
261	500201	HAYERSTRAW-ST	15,854	17,121	17,121	17,121	17,121
262	280201	HEMPSTEAD	17,356	18,202	18,202	18,202	18,202
263	660203	HENDRICK HUDSO	16,618	18,174	18,174	18,174	18,174
264	210601	HERKIMER	9,185	9,525	9,525	9,525	9,525
265	511301	HERMON DEKALB	13,114	12,646	12,646	12,646	12,646
266	280409	HERRICKS	16,522	17,029	17,029	17,029	17,029
267	512404	HEUVELTON	11,007	10,704	10,704	10,704	10,704
268	280214	HEWLETT WOODME	20,329	22,408	22,408	22,408	22,408
269	280517	HICKSVILLE	14,580	14,942	14,942	14,942	14,942
270	620803	HIGHLAND	11,914	12,457	12,457	12,457	12,457
271	440901	HIGHLAND FALLS	13,618	14,583	14,583	14,583	14,583
272	261101	HILTON	10,019	10,200	10,200	10,200	10,200
273	41401	HINSDALE	10,640	9,952	9,952	9,952	9,952
274	141701	HOLLAND	9,966	11,032	11,032	11,032	11,032
275	412201	HOLLAND PATENT	10,071	10,388	10,388	10,388	10,388
276	450704	HOLLEY	9,844	10,275	10,275	10,275	10,275
277	110701	HOMER	10,182	11,092	11,092	11,092	11,092
278	431401	HONEOYE	10,487	12,141	12,141	12,141	12,141
279	260901	HONEOYE FALLS	10,103	10,435	10,435	10,435	10,435
280	491401	HOOSIC VALLEY	9,733	10,338	10,338	10,338	10,338
281	490501	HOOSICK FALLS	10,071	11,782	11,782	11,782	11,782
282	571800	HORNELL	10,088	9,858	9,858	9,858	9,858
283	70901	HORSEHEADS	9,466	10,188	10,188	10,188	10,188
284	101300	HUDSON	11,982	13,222	13,222	13,222	13,222
285	641301	HUDSON FALLS	9,322	10,021	10,021	10,021	10,021
286	190901	HUNTER TANNERS	14,001	16,482	16,482	16,482	16,482
287	580403	HUNTINGTON	16,922	17,512	17,512	17,512	17,512
288	130801	HYDE PARK	10,965	12,055	12,055	12,055	12,055
289	210501	ILION	8,025	8,450	8,450	8,450	8,450
290	200401	INDIAN LAKE	22,268	24,054	24,054	24,054	24,054
291	220301	INDIAN RIVER	8,380	6,996	6,996	6,996	6,996
292	200501	INLET	26,736	26,047	26,047	26,047	26,047
293	141301	IROQUOIS	9,111	9,751	9,751	9,751	9,751
294	660402	IRVINGTON	18,320	20,150	20,150	20,150	20,150
295	280231	ISLAND PARK	27,655	27,985	27,985	27,985	27,985
296	280226	ISLAND TREES	14,337	15,505	15,505	15,505	15,505
297	580502	ISLIP	12,916	14,288	14,288	14,288	14,288
298	610600	ITHACA	12,113	12,670	12,670	12,670	12,670
299	61700	JAMESTOWN	10,157	10,164	10,164	10,164	10,164
300	420411	JAMESVILLE-DEW	10,805	10,944	10,944	10,944	10,944

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301	572702	JASPER-TRPSBRG	9,625	10,590	10,590	10,590	10,590
302	540901	JEFFERSON	11,905	12,445	12,445	12,445	12,445
303	280515	JERICHO	22,601	23,911	23,911	23,911	23,911
304	630601	JOHNSBURG	16,769	18,365	18,365	18,365	18,365
305	31502	JOHNSON CITY	11,182	12,066	12,066	12,066	12,066
306	170600	JOHNSTOWN	9,818	10,408	10,408	10,408	10,408
307	420501	JORDAN ELBRIDG	10,342	11,623	11,623	11,623	11,623
308	660101	KATONAH LEWISB	18,574	20,507	20,507	20,507	20,507
309	150601	KEENE	18,529	19,661	19,661	19,661	19,661
310	450607	KENDALL	9,917	12,590	12,590	12,590	12,590
311	142601	KENMORE	10,412	9,477	9,477	9,477	9,477
312	101401	KINDERHOOK	10,114	11,239	11,239	11,239	11,239
313	580805	KINGS PARK	13,065	13,928	13,928	13,928	13,928
314	620600	KINGSTON	12,731	14,461	14,461	14,461	14,461
315	441202	KIRYAS JOEL	25,769	36,930	36,930	36,930	36,930
316	221401	LA FARGEVILLE	10,039	9,458	9,458	9,458	9,458
317	420807	LA FAYETTE	15,526	15,766	15,766	15,766	15,766
318	141800	LACKAWANNA	10,833	11,969	11,969	11,969	11,969
319	630701	LAKE GEORGE	12,636	12,521	12,521	12,521	12,521
320	151102	LAKE PLACID	13,620	14,942	14,942	14,942	14,942
321	200601	LAKE PLEASANT	28,900	25,331	25,331	25,331	25,331
322	662401	LAKELAND	14,318	15,009	15,009	15,009	15,009
323	141901	LANCASTER	7,973	8,442	8,442	8,442	8,442
324	610801	LANSING	12,850	10,855	10,855	10,855	10,855
325	490601	LANSINGBURGH	8,509	9,352	9,352	9,352	9,352
326	470801	LAURENS	10,185	10,634	10,634	10,634	10,634
327	280215	LAWRENCE	20,562	23,002	23,002	23,002	23,002
328	181001	LE ROY	9,837	10,790	10,790	10,790	10,790
329	670401	LETCHWORTH	10,945	11,337	11,337	11,337	11,337
330	280205	LEVITTOWN	15,793	17,280	17,280	17,280	17,280
331	400301	LEWISTON PORTE	12,236	12,229	12,229	12,229	12,229
332	590901	LIBERTY	15,551	17,477	17,477	17,477	17,477
333	580104	LINDENHURST	13,409	14,253	14,253	14,253	14,253
334	511602	LISBON	11,867	12,322	12,322	12,322	12,322
335	210800	LITTLE FALLS	10,818	11,471	11,471	11,471	11,471
336	421501	LIVERPOOL	11,946	12,529	12,529	12,529	12,529
337	591302	LIVINGSTON MAN	14,627	16,085	16,085	16,085	16,085
338	240801	LIVONIA	10,725	11,356	11,356	11,356	11,356
339	400400	LOCKPORT	10,220	9,915	9,915	9,915	9,915
340	280503	LOCUST VALLEY	22,104	22,507	22,507	22,507	22,507
341	280300	LONG BEACH	19,842	22,348	22,348	22,348	22,348
342	200701	LONG LAKE	37,270	42,198	42,198	42,198	42,198
343	580212	LONGWOOD	13,845	14,380	14,380	14,380	14,380
344	230901	LOWVILLE	8,403	9,603	9,603	9,603	9,603
345	221301	LYME	10,382	13,021	13,021	13,021	13,021
346	280220	LYNBROOK	16,514	17,680	17,680	17,680	17,680
347	421504	LYNCOURT	13,521	15,499	15,499	15,499	15,499
348	451001	LYNDONVILLE	9,930	10,519	10,519	10,519	10,519
349	650501	LYONS	9,951	10,690	10,690	10,690	10,690
350	251101	MADISON	10,976	10,738	10,738	10,738	10,738
351	511901	MADRID WADDING	10,883	10,491	10,491	10,491	10,491
352	480101	MAHOPAC	13,264	13,925	13,925	13,925	13,925
353	31101	MAINE ENDWELL	11,002	10,197	10,197	10,197	10,197
354	161501	MALONE	10,134	10,520	10,520	10,520	10,520
355	280212	MALVERNE	16,487	19,705	19,705	19,705	19,705
356	660701	MAMARONECK	16,404	18,416	18,416	18,416	18,416
357	431101	MANCHSTR-SHRTS	10,485	10,420	10,420	10,420	10,420
358	280406	MANHASSET	20,254	21,235	21,235	21,235	21,235
359	110901	MARATHON	7,853	11,911	11,911	11,911	11,911
360	421101	MARCELLUS	8,871	9,775	9,775	9,775	9,775
361	121401	MARGARETVILLE	12,416	13,376	13,376	13,376	13,376
362	650701	MARION	10,933	11,418	11,418	11,418	11,418
363	621001	MARLBORO	14,591	15,512	15,512	15,512	15,512
364	140702	MARYVALE	10,025	10,433	10,433	10,433	10,433
365	280523	MASSAPEQUA	15,232	16,052	16,052	16,052	16,052
366	512001	MASSENA	9,131	10,197	10,197	10,197	10,197
367	581012	MATTITUCK-CUTC	15,260	15,967	15,967	15,967	15,967
368	170801	MAYFIELD	8,827	10,094	10,094	10,094	10,094
369	110304	MCGRAW	11,222	11,248	11,248	11,248	11,248
370	521200	MECHANICVILLE	9,597	10,280	10,280	10,280	10,280
371	450801	MEDINA	10,525	10,827	10,827	10,827	10,827
372	10615	MENANDS	16,582	15,870	15,870	15,870	15,870
373	280225	MERRICK	16,693	17,936	17,936	17,936	17,936
374	460901	MEXICO	10,521	11,702	11,702	11,702	11,702
375	580211	MIDDLE COUNTRY	12,109	13,119	13,119	13,119	13,119

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376	541001	MIDDLEBURGH	13,341	12,453	12,453	12,453	12,453
377	441000	MIDDLETOWN	11,355	12,759	12,759	12,759	12,759
378	471101	MILFORD	11,422	12,217	12,217	12,217	12,217
379	132201	MILLBROOK	11,769	12,902	12,902	12,902	12,902
380	580208	MILLER PLACE	14,009	12,922	12,922	12,922	12,922
381	280410	MINEOLA	22,566	23,709	23,709	23,709	23,709
382	150801	MINERVA	27,490	25,637	25,637	25,637	25,637
383	441101	MINISINK VALLE	10,099	10,552	10,552	10,552	10,552
384	210502	MOHAWK	9,642	10,758	10,758	10,758	10,758
385	530515	MOHONASEN	8,047	8,989	8,989	8,989	8,989
386	441201	MONROE WOODBUR	12,538	13,089	13,089	13,089	13,089
387	580306	MONTAUK	23,842	31,259	31,259	31,259	31,259
388	591401	MONTICELLO	12,084	14,106	14,106	14,106	14,106
389	51301	MORAVIA	9,940	10,202	10,202	10,202	10,202
390	150901	MORIAH	10,922	11,855	11,855	11,855	11,855
391	471201	MORRIS	9,185	10,436	10,436	10,436	10,436
392	512101	MORRISTOWN	13,150	13,680	13,680	13,680	13,680
393	250401	MORRISVILLE EA	11,015	12,114	12,114	12,114	12,114
394	240901	MOUNT MORRIS	11,101	12,120	12,120	12,120	12,120
395	580207	MOUNT SINAI	14,326	14,841	14,841	14,841	14,841
396	660900	MOUNT VERNON	15,367	16,794	16,794	16,794	16,794
397	212001	MT MARKHAM CSD	10,836	11,231	11,231	11,231	11,231
398	660801	MT PLEAS CENT	18,168	18,590	18,590	18,590	18,590
399	651501	N. ROSE-WOLCOT	11,430	12,030	12,030	12,030	12,030
400	400900	N. TONAWANDA	9,630	10,593	10,593	10,593	10,593
401	500108	NANUET	17,763	18,531	18,531	18,531	18,531
402	431201	NAPLES	13,488	13,135	13,135	13,135	13,135
403	411501	NEW HARTFORD	11,712	11,431	11,431	11,431	11,431
404	280405	NEW HYDE PARK	13,585	14,771	14,771	14,771	14,771
405	101601	NEW LEBANON	13,441	15,792	15,792	15,792	15,792
406	621101	NEW PALTZ	12,290	13,284	13,284	13,284	13,284
407	661100	NEW ROCHELLE	15,491	16,138	16,138	16,138	16,138
408	581015	NEW SUFFOLK	19,419	15,281	15,281	15,281	15,281
409	300000	NEW YORK CITY	12,443	13,527	13,527	13,527	13,527
410	411504	NEW YORK MILLS	12,248	11,834	11,834	11,834	11,834
411	650101	NEWARK	9,934	11,100	11,100	11,100	11,100
412	600402	NEWARK VALLEY	10,412	10,287	10,287	10,287	10,287
413	441600	NEWBURGH	12,738	14,796	14,796	14,796	14,796
414	151001	NEWCOMB	51,675	43,580	43,580	43,580	43,580
415	400601	NEWFANE	9,476	10,086	10,086	10,086	10,086
416	610901	NEWFIELD	8,923	9,832	9,832	9,832	9,832
417	400800	NIAGARA FALLS	10,015	10,925	10,925	10,925	10,925
418	400701	NIAGARA WHEATF	9,672	10,443	10,443	10,443	10,443
419	530301	NISKAYUNA	11,408	11,790	11,790	11,790	11,790
420	580103	NORTH BABYLON	13,353	14,290	14,290	14,290	14,290
421	280204	NORTH BELLMORE	15,419	17,493	17,493	17,493	17,493
422	142201	NORTH COLLINS	10,361	13,023	13,023	13,023	13,023
423	10623	NORTH COLONIE	10,541	10,708	10,708	10,708	10,708
424	490801	NORTH GREENBUSH	10,735	11,741	11,741	11,741	11,741
425	280229	NORTH MERRICK	16,678	17,825	17,825	17,825	17,825
426	661301	NORTH SALEM	20,267	20,280	20,280	20,280	20,280
427	280501	NORTH SHORE	20,288	23,323	23,323	23,323	23,323
428	420303	NORTH SYRACUSE	9,332	10,709	10,709	10,709	10,709
429	630202	NORTH WARREN	15,288	15,475	15,475	15,475	15,475
430	131101	NORTHEAST	15,151	15,342	15,342	15,342	15,342
431	90501	NORTHEASTERN	9,825	11,543	11,543	11,543	11,543
432	580404	NORTHPORT	16,459	18,008	18,008	18,008	18,008
433	90901	NORTHRN ADIRON	10,706	12,594	12,594	12,594	12,594
434	170901	NORTHVILLE	12,396	13,440	13,440	13,440	13,440
435	81200	NORWICH	9,089	9,956	9,956	9,956	9,956
436	512201	NORWOOD NORFOL	10,085	10,652	10,652	10,652	10,652
437	500304	NYACK	17,016	18,240	18,240	18,240	18,240
438	181101	OAKFIELD ALABA	10,716	9,994	9,994	9,994	9,994
439	280211	OCEANSIDE	15,026	16,067	16,067	16,067	16,067
440	550101	ODESSA MONTOUR	9,698	11,363	11,363	11,363	11,363
441	512300	OGDENSBURG	13,053	13,953	13,953	13,953	13,953
442	42400	OLEAN	9,933	10,976	10,976	10,976	10,976
443	251400	ONEIDA CITY	10,485	11,079	11,079	11,079	11,079
444	471400	ONEONTA	10,915	11,790	11,790	11,790	11,790
445	421201	ONONDAGA	10,459	12,132	12,132	12,132	12,132
446	621201	ONTEORA	15,687	18,571	18,571	18,571	18,571
447	171001	OPPENHEIM EPHR	13,504	13,229	13,229	13,229	13,229
448	142301	ORCHARD PARK	10,198	10,523	10,523	10,523	10,523
449	412901	ORISKANY	10,625	10,992	10,992	10,992	10,992
450	661401	OSSINING	16,981	18,296	18,296	18,296	18,296

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	<b>District Code</b>	<b>School District Name</b>	<b>Final 2009-10 Basic Tuition</b>	<b>Final 2010-11 Basic Tuition</b>	<b>Final 2011-12 Basic Tuition</b>	<b>Final 2012-13 Basic Tuition</b>	<b>Final 2013-14 Basic Tuition</b>
451	461300	OSWEGO	12,105	12,270	12,270	12,270	12,270
452	471601	OTEGO-UNADILLA	10,367	11,481	11,481	11,481	11,481
453	600601	OWEGO-APALACHI	10,347	11,524	11,524	11,524	11,524
454	81501	OXFORD	11,678	11,858	11,858	11,858	11,858
455	280506	OYSTER BAY	22,633	22,533	22,533	22,533	22,533
456	581002	OYSTERPONDS	30,893	32,931	32,931	32,931	32,931
457	650901	PALMYRA-MACEDO	10,787	10,655	10,655	10,655	10,655
458	61601	PANAMA	10,861	11,826	11,826	11,826	11,826
459	512501	PARISHVILLE	9,890	10,609	10,609	10,609	10,609
460	580224	PATCHOGUE-MEDF	12,251	12,814	12,814	12,814	12,814
461	181201	PAVILION	10,273	10,682	10,682	10,682	10,682
462	131201	PAWLING	14,556	15,571	15,571	15,571	15,571
463	500308	PEARL RIVER	14,413	14,858	14,858	14,858	14,858
464	661500	PEEKSKILL	16,068	16,430	16,430	16,430	16,430
465	661601	PELHAM	15,317	16,187	16,187	16,187	16,187
466	181302	PEMBROKE	9,919	11,828	11,828	11,828	11,828
467	261201	PENFIELD	12,155	12,346	12,346	12,346	12,346
468	680601	PENN YAN	10,287	11,554	11,554	11,554	11,554
469	671201	PERRY	10,672	11,041	11,041	11,041	11,041
470	91101	PERU	11,126	11,849	11,849	11,849	11,849
471	431301	PHELPS-CLIFTON	10,623	11,376	11,376	11,376	11,376
472	462001	PHOENIX	11,107	12,226	12,226	12,226	12,226
473	440401	PINE BUSH	10,576	11,570	11,570	11,570	11,570
474	131301	PINE PLAINS	12,380	14,565	14,565	14,565	14,565
475	60601	PINE VALLEY	11,072	11,589	11,589	11,589	11,589
476	200101	PISECO	26,736	26,047	26,047	26,047	26,047
477	261401	PITTSFORD	12,644	12,722	12,722	12,722	12,722
478	280518	PLAINEDGE	13,977	15,704	15,704	15,704	15,704
479	280504	PLAINVIEW	16,964	17,942	17,942	17,942	17,942
480	91200	PLATTSBURGH	12,526	13,604	13,604	13,604	13,604
481	660809	PLEASANTVILLE	15,490	16,558	16,558	16,558	16,558
482	660802	POCANTICO HILL	36,989	46,333	46,333	46,333	46,333
483	211103	POLAND	10,558	11,690	11,690	11,690	11,690
484	51101	PORT BYRON	10,138	10,865	10,865	10,865	10,865
485	661904	PORT CHESTER	12,674	13,392	13,392	13,392	13,392
486	580206	PORT JEFFERSON	21,369	21,199	21,199	21,199	21,199
487	441800	PORT JERVIS	11,776	11,904	11,904	11,904	11,904
488	280404	PORT WASHINGTON	19,475	20,028	20,028	20,028	20,028
489	42901	PORTVILLE	9,726	10,058	10,058	10,058	10,058
490	512902	POTSDAM	10,840	11,390	11,390	11,390	11,390
491	131500	POUGHKEEPSIE	11,195	12,524	12,524	12,524	12,524
492	572301	PRATTSBURG	9,983	10,626	10,626	10,626	10,626
493	461801	PULASKI	10,270	11,580	11,580	11,580	11,580
494	641401	PUTNAM	23,086	23,966	23,966	23,966	23,966
495	480503	PUTNAM VALLEY	16,294	16,888	16,888	16,888	16,888
496	630902	QUEENSBURY	8,801	9,538	9,538	9,538	9,538
497	580903	QUOGUE	38,866	46,923	46,923	46,923	46,923
498	500401	RAMAPO	17,571	16,919	16,919	16,919	16,919
499	43001	RANDOLPH	9,806	10,720	10,720	10,720	10,720
500	10402	RAVENA COEYMAN	11,936	13,289	13,289	13,289	13,289
501	651503	RED CREEK	9,664	10,916	10,916	10,916	10,916
502	131701	RED HOOK	12,091	13,202	13,202	13,202	13,202
503	411701	REMSEN	13,154	14,798	14,798	14,798	14,798
504	580901	REMSENBURG	29,102	36,414	36,414	36,414	36,414
505	491200	RENSSELAER	10,996	8,884	8,884	8,884	8,884
506	131801	RHINEBECK	14,204	16,681	16,681	16,681	16,681
507	472001	RICHFIELD SPRI	10,271	10,916	10,916	10,916	10,916
508	62401	RIPLEY	13,456	15,941	15,941	15,941	15,941
509	580602	RIVERHEAD	15,743	16,076	16,076	16,076	16,076
510	261600	ROCHESTER	10,868	12,090	12,090	12,090	12,090
511	280221	ROCKVILLE CENT	17,397	18,767	18,767	18,767	18,767
512	580209	ROCKY POINT	12,271	12,814	12,814	12,814	12,814
513	411800	ROME	10,778	11,413	11,413	11,413	11,413
514	560603	ROMULUS	11,830	14,567	14,567	14,567	14,567
515	620901	RONDOUT VALLEY	15,569	17,589	17,589	17,589	17,589
516	280208	ROOSEVELT	16,845	16,925	16,925	16,925	16,925
517	591301	ROSCOE	17,289	17,826	17,826	17,826	17,826
518	280403	ROSLYN	20,081	20,898	20,898	20,898	20,898
519	121502	ROXBURY	15,068	16,963	16,963	16,963	16,963
520	401201	ROYALTON HARTL	9,683	10,207	10,207	10,207	10,207
521	261701	RUSH HENRIETTA	11,738	12,330	12,330	12,330	12,330
522	661800	RYE	18,846	18,917	18,917	18,917	18,917
523	661901	RYE NECK	18,168	18,357	18,357	18,357	18,357
524	521401	S. GLENS FALLS	9,844	10,667	10,667	10,667	10,667
525	580413	S. HUNTINGTON	15,252	15,758	15,758	15,758	15,758

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526	220101	S. JEFFERSON	8,069	9,183	9,183	9,183	9,183
527	121702	S. KORTRIGHT	13,857	13,381	13,381	13,381	13,381
528	500301	S. ORANGETOWN	14,729	15,503	15,503	15,503	15,503
529	580205	SACHEM	13,313	13,251	13,251	13,251	13,251
530	221001	SACKETS HARBOR	10,726	10,104	10,104	10,104	10,104
531	580305	SAG HARBOR	23,814	24,725	24,725	24,725	24,725
532	580910	SAGAPONACK	19,419	15,281	15,281	15,281	15,281
533	43200	SALAMANCA	11,211	11,582	11,582	11,582	11,582
534	641501	SALEM	11,650	13,082	13,082	13,082	13,082
535	161201	SALMON RIVER	11,610	13,576	13,576	13,576	13,576
536	461901	SANDY CREEK	10,747	12,911	12,911	12,911	12,911
537	91402	SARANAC	9,535	11,333	11,333	11,333	11,333
538	161401	SARANAC LAKE	13,140	13,999	13,999	13,999	13,999
539	521800	SARATOGA SPRIN	10,496	10,532	10,532	10,532	10,532
540	621601	SAUGERTIES	11,303	11,822	11,822	11,822	11,822
541	411603	SAUQUOIT VALLE	10,057	10,956	10,956	10,956	10,956
542	580504	SAYVILLE	15,751	16,460	16,460	16,460	16,460
543	662001	SCARSDALE	20,819	22,148	22,148	22,148	22,148
544	530501	SCHALMONT	12,830	13,862	13,862	13,862	13,862
545	530600	SCHENECTADY	10,272	12,015	12,015	12,015	12,015
546	470901	SCHENEVUS	11,100	12,566	12,566	12,566	12,566
547	491501	SCHODACK	11,674	12,169	12,169	12,169	12,169
548	541201	SCHOHARIE	10,626	12,147	12,147	12,147	12,147
549	151401	SCHROON LAKE	16,058	15,368	15,368	15,368	15,368
550	521701	SCHUYLERVILLE	11,600	11,472	11,472	11,472	11,472
551	22401	SCIO	12,133	11,968	11,968	11,968	11,968
552	530202	SCOTIA GLENVIL	10,245	11,013	11,013	11,013	11,013
553	280206	SEAFORD	14,547	15,660	15,660	15,660	15,660
554	560701	SENECA FALLS	10,676	11,016	11,016	11,016	11,016
555	280252	SEWANHAKA	12,243	12,522	12,522	12,522	12,522
556	541401	SHARON SPRINGS	12,510	14,154	14,154	14,154	14,154
557	580701	SHELTER ISLAND	25,456	28,013	28,013	28,013	28,013
558	520302	SHENENDEHOWA	10,502	10,919	10,919	10,919	10,919
559	82001	SHERBURNE EARL	9,264	10,712	10,712	10,712	10,712
560	62601	SHERMAN	10,611	10,196	10,196	10,196	10,196
561	412000	SHERRILL	9,667	9,651	9,651	9,651	9,651
562	580601	SHOREHAM-WADIN	14,471	15,726	15,726	15,726	15,726
563	121601	SIDNEY	11,217	11,637	11,637	11,637	11,637
564	61501	SILVER CREEK	10,079	11,223	11,223	11,223	11,223
565	421601	SKANEATELES	12,010	12,337	12,337	12,337	12,337
566	140709	SLOAN	10,860	11,946	11,946	11,946	11,946
567	580801	SMITHTOWN	13,272	13,969	13,969	13,969	13,969
568	651201	SODUS	12,258	12,623	12,623	12,623	12,623
569	420702	SOLVAY	10,721	11,760	11,760	11,760	11,760
570	662101	SOMERS	15,818	16,825	16,825	16,825	16,825
571	10601	SOUTH COLONIE	11,422	12,137	12,137	12,137	12,137
572	580235	SOUTH COUNTRY	15,404	15,951	15,951	15,951	15,951
573	231101	SOUTH LEWIS	11,777	13,513	13,513	13,513	13,513
574	560501	SOUTH SENECA	12,642	13,574	13,574	13,574	13,574
575	580906	SOUTHAMPTON	24,096	23,414	23,414	23,414	23,414
576	50701	SOUTHERN CAYUG	12,338	13,419	13,419	13,419	13,419
577	581005	SOUTHOLD	15,431	17,400	17,400	17,400	17,400
578	60201	SOUTHWESTERN	9,691	10,202	10,202	10,202	10,202
579	131602	SPACKENKILL	14,417	16,018	16,018	16,018	16,018
580	600801	SPENCER VAN ET	8,771	10,808	10,808	10,808	10,808
581	261001	SPENCERPORT	10,259	10,533	10,533	10,533	10,533
582	580304	SPRINGS	19,627	21,775	21,775	21,775	21,775
583	141101	SPRINGVILLE-GR	10,053	11,347	11,347	11,347	11,347
584	271102	ST JOHNSVILLE	10,561	11,910	11,910	11,910	11,910
585	161801	ST REGIS FALLS	11,664	13,886	13,886	13,886	13,886
586	121701	STAMFORD	11,560	13,915	13,915	13,915	13,915
587	401001	STARPOINT	9,058	9,789	9,789	9,789	9,789
588	522001	STILLWATER	8,971	9,269	9,269	9,269	9,269
589	251501	STOCKBRIDGE VA	9,838	10,638	10,638	10,638	10,638
590	591502	SULLIVAN WEST	14,012	15,008	15,008	15,008	15,008
591	30601	SUSQUEHANNA VA	11,919	12,156	12,156	12,156	12,156
592	140207	SWEET HOME	10,961	11,954	11,954	11,954	11,954
593	280502	SYOSSET	19,526	20,263	20,263	20,263	20,263
594	421800	SYRACUSE	10,362	11,930	11,930	11,930	11,930
595	660401	TARRYTOWN	16,455	16,449	16,449	16,449	16,449
596	220701	THOUSAND ISLAND	11,183	12,027	12,027	12,027	12,027
597	580201	THREE VILLAGE	14,277	15,887	15,887	15,887	15,887
598	151501	TICONDEROGA	13,258	13,455	13,455	13,455	13,455
599	600903	TIOGA	8,451	9,451	9,451	9,451	9,451
600	142500	TONAWANDA	9,779	10,051	10,051	10,051	10,051

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601	211901	TOWN OF WEBB	18,823	20,143	20,143	20,143	20,143
602	591201	TRI VALLEY	16,260	18,324	18,324	18,324	18,324
603	491700	TROY	13,360	15,986	15,986	15,986	15,986
604	611001	TRUMANSBURG	10,114	10,227	10,227	10,227	10,227
605	660302	TUCKAHOE	18,600	20,009	20,009	20,009	20,009
606	580913	TUCKAHOE COMMO	24,715	28,200	28,200	28,200	28,200
607	421902	TULLY	9,585	10,036	10,036	10,036	10,036
608	160101	TUPPER LAKE	10,281	11,461	11,461	11,461	11,461
609	441903	TUXEDO	18,323	17,470	17,470	17,470	17,470
610	81003	UNADILLA	10,725	11,393	11,393	11,393	11,393
611	51901	UNION SPRINGS	11,969	12,059	12,059	12,059	12,059
612	280202	UNIONDALE	18,310	19,864	19,864	19,864	19,864
613	31501	UNION-ENDICOTT	10,955	11,048	11,048	11,048	11,048
614	412300	UTICA	8,441	9,280	9,280	9,280	9,280
615	280213	V STR THIRTEEN	15,193	15,487	15,487	15,487	15,487
616	280224	V STR TWENTY-F	18,886	20,044	20,044	20,044	20,044
617	660805	VALHALLA	19,877	20,983	20,983	20,983	20,983
618	280251	VALLEY STR CHS	13,762	14,858	14,858	14,858	14,858
619	280230	VALLEY STR UF	17,598	19,277	19,277	19,277	19,277
620	441301	VALLEY-MONTGMR	9,864	11,222	11,222	11,222	11,222
621	211701	VAN HORNSVILLE	12,211	11,991	11,991	11,991	11,991
622	31601	VESTAL	11,413	12,166	12,166	12,166	12,166
623	431701	VICTOR	9,618	9,518	9,518	9,518	9,518
624	11003	VOORHEESVILLE	12,377	12,742	12,742	12,742	12,742
625	260803	W. IRONDEQUOIT	10,711	10,413	10,413	10,413	10,413
626	580302	WAINSCOTT	19,419	15,281	15,281	15,281	15,281
627	621801	WALLKILL	10,532	10,997	10,997	10,997	10,997
628	121901	WALTON	9,739	10,718	10,718	10,718	10,718
629	280223	WANTAGH	13,441	13,593	13,593	13,593	13,593
630	132101	WAPPINGERS	10,055	10,887	10,887	10,887	10,887
631	631201	WARRENSBURG	14,290	14,836	14,836	14,836	14,836
632	671501	WARSAW	12,111	11,643	11,643	11,643	11,643
633	442101	WARWICK VALLEY	11,493	12,198	12,198	12,198	12,198
634	440102	WASHINGTONVILL	11,687	11,931	11,931	11,931	11,931
635	522101	WATERFORD	12,183	12,844	12,844	12,844	12,844
636	561006	WATERLOO CENT	9,295	10,263	10,263	10,263	10,263
637	222000	WATERTOWN	7,934	8,985	8,985	8,985	8,985
638	411902	WATERVILLE	10,734	10,900	10,900	10,900	10,900
639	11200	WATERVLIET	9,070	9,404	9,404	9,404	9,404
640	550301	WATKINS GLEN	9,562	10,489	10,489	10,489	10,489
641	600101	WAVERLY	8,476	9,063	9,063	9,063	9,063
642	573002	WAYLAND-COHOCT	9,611	10,769	10,769	10,769	10,769
643	650801	WAYNE	10,781	11,034	11,034	11,034	11,034
644	261901	WEBSTER	10,427	10,872	10,872	10,872	10,872
645	50301	WEEDSPORT	10,421	11,820	11,820	11,820	11,820
646	200901	WELLS	18,500	21,823	21,823	21,823	21,823
647	22601	WELLSVILLE	11,455	11,671	11,671	11,671	11,671
648	580102	WEST BABYLON	13,840	14,849	14,849	14,849	14,849
649	210302	WEST CANADA VA	10,384	11,723	11,723	11,723	11,723
650	420101	WEST GENESEE	9,820	10,199	10,199	10,199	10,199

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651	280227	WEST HEMPSTEAD	14,732	16,759	16,759	16,759	16,759
652	580509	WEST ISLIP	12,679	13,799	13,799	13,799	13,799
653	142801	WEST SENECA	8,948	10,179	10,179	10,179	10,179
654	40204	WEST VALLEY	13,408	13,623	13,623	13,623	13,623
655	280401	WESTBURY	17,435	18,287	18,287	18,287	18,287
656	62901	WESTFIELD	10,983	11,891	11,891	11,891	11,891
657	580902	WESTHAMPTON BE	18,052	18,354	18,354	18,354	18,354
658	420701	WESTHILL	10,372	10,635	10,635	10,635	10,635
659	412801	WESTMORELAND	11,188	11,938	11,938	11,938	11,938
660	151601	WESTPORT	11,244	13,591	13,591	13,591	13,591
661	262001	WHEATLAND CHIL	14,442	15,259	15,259	15,259	15,259
662	170301	WHEELERVILLE	15,077	18,435	18,435	18,435	18,435
663	662200	WHITE PLAINS	18,811	19,443	19,443	19,443	19,443
664	641701	WHITEHALL	10,832	12,236	12,236	12,236	12,236
665	412902	WHITESBORO	9,505	9,886	9,886	9,886	9,886
666	22101	WHITESVILLE	10,241	10,904	10,904	10,904	10,904
667	31401	WHITNEY POINT	9,883	11,324	11,324	11,324	11,324
668	580232	WILLIAM FLOYD	13,077	14,169	14,169	14,169	14,169
669	651402	WILLIAMSON	11,381	12,113	12,113	12,113	12,113
670	140203	WILLIAMSVILLE	10,494	10,904	10,904	10,904	10,904
671	151701	WILLSBORO	13,461	15,355	15,355	15,355	15,355
672	401501	WILSON	10,584	10,386	10,386	10,386	10,386
673	191401	WINDHAM ASHLAN	14,868	18,838	18,838	18,838	18,838
674	31701	WINDSOR	9,813	10,115	10,115	10,115	10,115
675	472506	WORCESTER	10,422	12,352	12,352	12,352	12,352
676	580109	WYANDANCH	15,791	16,666	16,666	16,666	16,666
677	490804	WYNANTSKILL	10,613	11,243	11,243	11,243	11,243
678	671002	WYOMING	14,555	15,376	15,376	15,376	15,376
679	662300	YONKERS	12,006	14,523	14,523	14,523	14,523
680	241701	YORK	9,863	10,694	10,694	10,694	10,694
681	43501	YORKSHRE-PIONE	10,566	11,406	11,406	11,406	11,406
682	662402	YORKTOWN	14,859	16,743	16,743	16,743	16,743



Charter School Institute  
The State University of New York

**Budget and Quarterly Report Template**  
*for SUNY Authorized Charter Schools*

# Bronx Charter School for Better Learning

Contact Name: Kevin Brennan, Ed.D.

Contact Email: [REDACTED]

Contact Phone: [REDACTED]

Prior Year: 2013-14

Current Year: 2014-15

**Bronx Charter School for Better Learning**  
**BALANCE SHEET**  
**2014-15**

	<u>Prior Year</u> 2013-14	Q1 As of 9/30	Q2 As of 12/31	Q3 As of 3/31	Q4 As of 6/30
<b><u>ASSETS</u></b>					
<b><u>CURRENT ASSETS</u></b>					
Cash and cash equivalents	\$-	\$-	\$-	\$-	\$-
Grants and contracts receivable	-	-	-	-	-
Accounts receivables	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Contributions and other receivables	-	-	-	-	-
<b>TOTAL CURRENT ASSETS</b>	-	-	-	-	-
<b>PROPERTY, BUILDING AND EQUIPMENT, net</b>	-	-	-	-	-
<b>OTHER ASSETS</b>	-	-	-	-	-
<b>TOTAL ASSETS</b>	-	-	-	-	-
<b><u>LIABILITIES AND NET ASSETS</u></b>					
<b><u>CURRENT LIABILITIES</u></b>					
Accounts payable and accrued expenses	\$-	\$-	\$-	\$-	\$-
Accrued payroll and benefits	-	-	-	-	-
Dreferred Revenue	-	-	-	-	-
Current maturities of long-term debt	-	-	-	-	-
Short Term Debt - Bonds, Notes Payable	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL CURRENT LIABILITIES</b>	-	-	-	-	-
<b>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</b>	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	-	-	-	-	-
<b><u>NET ASSETS</u></b>					
Unrestricted	-	-	-	-	-
Temporarily restricted	-	-	-	-	-
<b>TOTAL NET ASSETS</b>	-	-	-	-	-
<b>TOTAL LIABILITIES AND NET ASSETS</b>	-	-	-	-	-

Bronx Charter School for Better Learning Budget / Operating Plan 2014-15														
Total Revenue		-	1,810,101	-	-	1,841,030	-	-	2,000,483	-	-	1,898,019		
Total Expenses		-	1,852,113	-	-	1,900,543	-	-	1,852,112	-	-	2,027,113		
Net Income		-	(42,011)	-	-	(59,513)	-	-	148,371	-	-	(129,093)		
Actual Student Enrollment		-	474	-	-	474	-	-	474	-	-	474		
Total Paid Student Enrollment		-	-	-	-	-	-	-	-	-	-	-		
		Prior Year Actual 2013-14	Original	Current	Variance									
<p><b>REVENUE</b></p> <p>* If there are NO budget revisions at the time of quarterly submittal leave 'CURRENT' Column(s) COMPLETELY BLANK. IF Current Column(s) are left blank the Original Budget numbers for that particular quarter will flow to the TY Current Budget AND to the Quarterly Tab. IF Current Budget column is utilized, the ORANGE CELLS MUST be filled in first for the entire column to register. If utilizing the CURRENT BUDGET column the entire column should be completed.</p>														
<b>REVENUES FROM STATE SOURCES</b>														
Per Pupil Revenue		CY Per Pupil Rate												
School District 1 NYC		-	1,615,353	-	-	1,615,353	-	-	1,615,353	-	-	1,615,353	-	-
School District 2 Mount Vernon		-	20,993	-	-	20,993	-	-	20,993	-	-	20,993	-	-
School District 3 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-	-
School District 4 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-	-
School District 5 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-	-
School District 6 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-	-
School District 7 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-	-
School District 8 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-	-
School District 9 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-	-
School District 10 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-	-
School District 11 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-	-
School District 12 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-	-
School District 13 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-	-
School District 14 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-	-
School District 15 (Enter Name)		-	-	-	-	-	-	-	-	-	-	-	-	-
School District - ALL OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Average Districts Per Pupil Funding)		15,411	-	-	-	-	-	-	-	-	-	-	-	-
Special Education Revenue		-	118,189	-	-	118,189	-	-	118,189	-	-	118,189	-	-
Grants		-	-	-	-	-	-	-	-	-	-	-	-	-
Stimulus		-	-	-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Developmt.)		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES		-	1,754,535	-	-	1,754,535	-	-	1,754,535	-	-	1,754,535	-	-
<b>REVENUE FROM FEDERAL FUNDING</b>														
IDEA Special Needs		-	-	-	-	-	-	-	-	-	-	45,642	-	-
Title I		-	-	-	-	45,081	-	-	180,326	-	-	-	-	-
Title Funding - Other		-	-	-	-	2,514	-	-	10,056	-	-	-	-	-
School Food Service (Free Lunch)		-	-	-	-	-	-	-	-	-	-	-	-	-
Grants		-	-	-	-	-	-	-	-	-	-	-	-	-
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES		-	-	-	-	47,595	-	-	190,382	-	-	45,642	-	-
<b>LOCAL and OTHER REVENUE</b>														
Contributions and Donations		-	41,479	-	-	24,813	-	-	41,479	-	-	46,479	-	-
Fundraising		-	-	-	-	-	-	-	-	-	-	-	-	-
Erate Reimbursement		-	13,088	-	-	13,088	-	-	13,088	-	-	13,088	-	-
Earnings on Investments		-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income		-	1,000	-	-	1,000	-	-	1,000	-	-	1,000	-	-
Food Service (Income from meals)		-	-	-	-	-	-	-	-	-	-	-	-	-
Text Book		-	-	-	-	-	-	-	-	-	-	37,276	-	-
OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		-	55,567	-	-	38,900	-	-	55,567	-	-	97,843	-	-
<b>TOTAL REVENUE</b>		-	<b>1,810,101</b>	-	-	<b>1,841,030</b>	-	-	<b>2,000,483</b>	-	-	<b>1,898,019</b>	-	-



Bronx Charter School for Better Learning Budget / Operating Plan 2014-15													
	Prior Year Actual 2013-14	Original	Current	Variance									
6	Total Revenue	-	1,810,101	-	-	1,841,030	-	-	2,000,463	-	-	1,898,019	-
7	Total Expenses	-	1,852,113	-	-	1,900,543	-	-	1,852,112	-	-	2,027,113	-
8	Net Income	-	(42,011)	-	-	(59,513)	-	-	148,371	-	-	(129,093)	-
9	Actual Student Enrollment	-	474	-	-	474	-	-	474	-	-	474	-
10	Total Paid Student Enrollment	-	-	-	-	-	-	-	-	-	-	-	-
13													
139													
160	<b>ENROLLMENT - *School Districts Are Linked To Above Entries*</b>												
161	School District 1 NYC	-	469	-	-	469	-	-	469	-	-	469	-
162	School District 2 Mount Vernon	-	5	-	-	5	-	-	5	-	-	5	-
163	School District 3 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
164	School District 4 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
165	School District 5 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
166	School District 6 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
167	School District 7 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
168	School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
169	School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
170	School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
171	School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
172	School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
173	School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
174	School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
175	School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
176	School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-
177	<b>TOTAL ENROLLMENT</b>	-	<b>474</b>	-									
179	<b>REVENUE PER PUPIL</b>	-	<b>3,819</b>	-	-	<b>3,884</b>	-	-	<b>4,220</b>	-	-	<b>4,004</b>	-
180	<b>EXPENSES PER PUPIL</b>	-	<b>3,907</b>	-	-	<b>4,010</b>	-	-	<b>3,907</b>	-	-	<b>4,277</b>	-

Bronx Charter School for Better Learning Budget / Operating Plan 2014-15						DESCRIPTION OF ASSUMPTIONS
2						
3						
4						
5						
6	<b>Total Revenue</b>	7,549,634	7,549,634	-	7,549,634	7,549,634
7	<b>Total Expenses</b>	7,631,881	7,631,881	-	(7,631,881)	(7,631,881)
8	<b>Net Income</b>	(82,246)	(82,246)	-	(82,246)	(82,246)
9	<b>Actual Student Enrollment</b>					
10	<b>Total Paid Student Enrollment</b>					
11						
12						
13						
14						
15						
16	<b>REVENUE</b>					
17	<b>REVENUES FROM STATE SOURCES</b>					
18	Per Pupil Revenue					
19	School District 1 NYC	13,777				
20	School District 2 Mount Vernon	17,044				
21	School District 3 (Enter Name)	-				
22	School District 4 (Enter Name)	-				
23	School District 5 (Enter Name)	-				
24	School District 6 (Enter Name)	-				
25	School District 7 (Enter Name)	-				
26	School District 8 (Enter Name)	-				
27	School District 9 (Enter Name)	-				
28	School District 10 (Enter Name)	-				
29	School District 11 (Enter Name)	-				
30	School District 12 (Enter Name)	-				
31	School District 13 (Enter Name)	-				
32	School District 14 (Enter Name)	-				
33	School District 15 (Enter Name)	-				
34	School District - ALL OTHER	-				
35	TOTAL Per Pupil Revenue (Average Districts Per Pupil Funding)	15,411				
36	Special Education Revenue					
37	Grants					
38	Stimulus					
39	DYCD (Department of Youth and Community Developm.)					
40	Other					
41	TOTAL REVENUE FROM STATE SOURCES	7,018,138	7,018,138	-	7,018,138	7,018,138
42						
43	<b>REVENUE FROM FEDERAL FUNDING</b>					
44	IDEA Special Needs					
45	Title I	45,642	45,642	-	45,642	45,642
46	Title Funding - Other	225,407	225,407	-	225,407	225,407
47	School Food Service (Free Lunch)	12,570	12,570	-	12,570	12,570
48	Grants	-	-	-	-	-
49	Charter School Program (CSP) Planning & Implementation	-	-	-	-	-
50	Other	-	-	-	-	-
51	Other	-	-	-	-	-
52	TOTAL REVENUE FROM FEDERAL SOURCES	283,619	283,619	-	283,619	283,619
53						
54	<b>LOCAL and OTHER REVENUE</b>					
55	Contributions and Donations					
56	Fundraising	154,250	154,250	-	154,250	154,250
57	Erate Reimbursement					
58	Earnings on Investments	52,351	52,351	-	52,351	52,351
59	Interest Income					
60	Food Service (Income from meals)	4,000	4,000	-	4,000	4,000
61	Text Book					
62	OTHER	37,276	37,276	-	37,276	37,276
63	TOTAL REVENUE FROM LOCAL and OTHER SOURCES	247,877	247,877	-	247,877	247,877
64						
65	<b>TOTAL REVENUE</b>	<b>7,549,634</b>	<b>7,549,634</b>	<b>-</b>	<b>7,549,634</b>	<b>7,549,634</b>
66						

Includes \$175K in depreciation - noncash expense

Bronx Charter School for Better Learning Budget / Operating Plan 2014-15						DESCRIPTION OF ASSUMPTIONS
		7,549,634	7,549,634	-	7,549,634	7,549,634
Total Revenue		7,549,634	7,549,634	-	7,549,634	7,549,634
Total Expenses		7,631,881	7,631,881	-	(7,631,881)	(7,631,881)
Net Income		(82,246)	(82,246)	-	(82,246)	(82,246)
Actual Student Enrollment						
Total Paid Student Enrollment						
		Original	Current	Variance	Original vs. PY	Current vs. PY
EXPENSES		Total Year			VARIANCE	
ADMINISTRATIVE STAFF PERSONNEL COSTS		No. of Positions				
69	Executive Management	1.00	158,566	158,566	-	(158,566)
70	Instructional Management	2.00	213,316	213,316	-	(213,316)
71	Deans, Directors & Coordinators	4.00	467,533	467,533	-	(467,533)
72	CEO / Director of Finance	-	-	-	-	-
73	Operation / Business Manager	1.00	51,231	51,231	-	(51,231)
74	Administrative Staff	4.00	164,303	164,303	-	(164,303)
75	TOTAL ADMINISTRATIVE STAFF	12.00	1,054,949	1,054,949	-	(1,054,949)
INSTRUCTIONAL PERSONNEL COSTS						
76	Teachers - Regular	35.00	2,549,120	2,549,120	-	(2,549,120)
77	Teachers - SPED	7.00	405,798	405,798	-	(405,798)
78	Substitute Teachers	-	3,000	3,000	-	(3,000)
79	Teaching Assistants	22.00	607,500	607,500	-	(607,500)
80	Specialty Teachers	2.00	140,261	140,261	-	(140,261)
81	Aides	2.00	38,686	38,686	-	(38,686)
82	Therapists & Counselors	4.00	300,192	300,192	-	(300,192)
83	Other	-	-	-	-	-
84	TOTAL INSTRUCTIONAL	72.00	4,044,558	4,044,558	-	(4,044,558)
NON-INSTRUCTIONAL PERSONNEL COSTS						
85	Nurse	-	-	-	-	-
86	Librarian	-	-	-	-	-
87	Custodian	-	-	-	-	-
88	Security	-	-	-	-	-
89	Other	1.00	91,138	91,138	-	(91,138)
90	TOTAL NON-INSTRUCTIONAL	1.00	91,138	91,138	-	(91,138)
91	SUBTOTAL PERSONNEL SERVICE COSTS	85.00	5,190,644	5,190,644	-	(5,190,644)
PAYROLL TAXES AND BENEFITS						
92	Payroll Taxes		443,086	443,086	-	(443,086)
93	Fringe / Employee Benefits		792,307	792,307	-	(792,307)
94	Retirement / Pension		111,317	111,317	-	(111,317)
95	TOTAL PAYROLL TAXES AND BENEFITS		1,346,711	1,346,711	-	(1,346,711)
96	TOTAL PERSONNEL SERVICE COSTS	85.00	6,537,355	6,537,355	-	(6,537,355)
CONTRACTED SERVICES						
97	Accounting / Audit		117,880	117,880	-	(117,880)
98	Legal		18,750	18,750	-	(18,750)
99	Management Company Fee		-	-	-	-
100	Nurse Services		-	-	-	-
101	Food Service / School Lunch		-	-	-	-
102	Payroll Services		10,400	10,400	-	(10,400)
103	Special Ed Services		-	-	-	-
104	Tabernment Services (i.e. Title I)		-	-	-	-
105	Other Purchased / Professional / Consulting		66,975	66,975	-	(66,975)
106	TOTAL CONTRACTED SERVICES		214,005	214,005	-	(214,005)
SCHOOL OPERATIONS						
107	Board Expenses		-	-	-	-
108	Classroom / Teaching Supplies & Materials		106,111	106,111	-	(106,111)
109	Special Ed Supplies & Materials		-	-	-	-
110	Textbooks / Workbooks		73,610	73,610	-	(73,610)
111	Supplies & Materials other		-	-	-	-
112	Equipment / Furniture		-	-	-	-
113	Telephone		58,168	58,168	-	(58,168)
114	Technology		19,061	19,061	-	(19,061)
115	Student Testing & Assessment		35,493	35,493	-	(35,493)
116	Field Trips		1,883	1,883	-	(1,883)
117	Transportation (student)		-	-	-	-
118	Student Services - other		26,227	26,227	-	(26,227)
119	Office Expense		27,027	27,027	-	(27,027)
120	Staff Development		112,557	112,557	-	(112,557)
121	Staff Recruitment		2,237	2,237	-	(2,237)
122	Student Recruitment / Marketing		520	520	-	(520)
123	School Meals / Lunch		27,041	27,041	-	(27,041)
124	Travel (Staff)		39,409	39,409	-	(39,409)
125	Fundraising		36,400	36,400	-	(36,400)
126	Other		14,301	14,301	-	(14,301)
127	TOTAL SCHOOL OPERATIONS		580,046	580,046	-	(580,046)
FACILITY OPERATION & MAINTENANCE						
128	Insurance		40,005	40,005	-	(40,005)
129	Janitorial		10,084	10,084	-	(10,084)
130	Building and Land Rent / Lease		5,200	5,200	-	(5,200)
131	Repairs & Maintenance		70,186	70,186	-	(70,186)
132	Equipment / Furniture		-	-	-	-
133	Security		-	-	-	-
134	Utilities		-	-	-	-
135	TOTAL FACILITY OPERATION & MAINTENANCE		125,475	125,475	-	(125,475)
136	DEPRECIATION & AMORTIZATION		175,000	175,000	-	(175,000)
137	RESERVES / CONTINGENCY		-	-	-	-
138	TOTAL EXPENSES		7,631,881	7,631,881	-	(7,631,881)
139	NET INCOME		(82,246)	(82,246)	-	(82,246)

Includes \$175K in depreciation - non-cash expense

Bronx Charter School for Better Learning Budget / Operating Plan 2014-15						DESCRIPTION OF ASSUMPTIONS
6	<b>Total Revenue</b>	7,549,634	7,549,634	-	7,549,634	7,549,634
7	<b>Total Expenses</b>	7,631,881	7,631,881	-	(7,631,881)	(7,631,881)
8	<b>Net Income</b>	(82,246)	(82,246)	-	(82,246)	(82,246)
9	<b>Actual Student Enrollment</b>					
10	<b>Total Paid Student Enrollment</b>					
11						
12						
13						
14						
15						
160	<b>ENROLLMENT - *School Districts Are Linked To Above Entries*</b>					
161	School District 1 NYC					
162	School District 2 Mount Vernon					
163	School District 3 (Enter Name)					
164	School District 4 (Enter Name)					
165	School District 5 (Enter Name)					
166	School District 6 (Enter Name)					
167	School District 7 (Enter Name)					
168	School District 8 (Enter Name)					
169	School District 9 (Enter Name)					
170	School District 10 (Enter Name)					
171	School District 11 (Enter Name)					
172	School District 12 (Enter Name)					
173	School District 13 (Enter Name)					
174	School District 14 (Enter Name)					
175	School District 15 (Enter Name)					
176	School District - ALL OTHER					
177	<b>TOTAL ENROLLMENT</b>					
178						
179	<b>REVENUE PER PUPIL</b>					
180						
181	<b>EXPENSES PER PUPIL</b>					

Includes \$175K in depreciation - noncash expense

**Bronx Charter School for Better Learning  
Budget / Operating Plan  
2014-15**

<b>Total Revenue</b>	-	1,810,101	-	-	1,841,030	-	-	2,000,483	-	-	1,898,019	-
<b>Total Expenses</b>	-	1,852,113	-	-	1,900,543	-	-	1,852,112	-	-	2,027,113	-
<b>Net Income</b>	-	(42,011)	-	-	(59,513)	-	-	148,371	-	-	(129,093)	-
<b>Actual Student Enrollment</b>	-	474	-	-	474	-	-	474	-	-	474	-
<b>Total Paid Student Enrollment</b>	-	-	-	-	-	-	-	-	-	-	-	-

<b>* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed</b>	<b>1st Quarter - 7/1 - 9/30</b>			<b>2nd Quarter - 10/1 - 12/31</b>			<b>3rd Quarter - 1/1 - 3/31</b>			<b>4th Quarter - 4/1 - 6/30</b>		
	<b>Actual</b>	<b>Current Budget</b>	<b>Variance</b>	<b>Actual</b>	<b>Current Budget</b>	<b>Variance</b>	<b>Actual</b>	<b>Current Budget</b>	<b>Variance</b>	<b>Actual</b>	<b>Current Budget</b>	<b>Variance</b>

<b>REVENUE</b>	<b>* When entering in Actuals, ORANGE cells must be entered in EACH SECTION in order to generate variance analysis.</b>												
<b>REVENUES FROM STATE SOURCES</b>													
Per Pupil Revenue	<b>CY Per Pupil Rate</b>												
School District 1 NYC	13,777	-	1,615,353	-	-	1,615,353	-	-	1,615,353	-	-	1,615,353	-
School District 2 Mount Vernon	17,044	-	20,993	-	-	20,993	-	-	20,993	-	-	20,993	-
School District 3 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 4 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 5 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 6 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 7 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-	-
School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL Per Pupil Revenue (Average Districts Per Pupil Funding)</b>	15,411	-	1,636,346	-	-	1,636,346	-	-	1,636,346	-	-	1,636,346	-
Special Education Revenue	-	-	118,189	-	-	118,189	-	-	118,189	-	-	118,189	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Stimulus	-	-	-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Developmt.)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE FROM STATE SOURCES</b>	-	-	1,754,535	-	-	1,754,535	-	-	1,754,535	-	-	1,754,535	-
<b>REVENUE FROM FEDERAL FUNDING</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
IDEA Special Needs	-	-	-	-	-	-	-	-	-	-	-	45,642	-
Title I	-	-	-	-	45,081	-	-	180,326	-	-	-	-	-
Title Funding - Other	-	-	-	-	2,514	-	-	10,056	-	-	-	-	-
School Food Service (Free Lunch)	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Charter School Program (CSP) Planning & Implementation	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	-	-	-	-	47,595	-	-	190,382	-	-	-	45,642	-
<b>LOCAL and OTHER REVENUE</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions and Donations	-	-	41,479	-	-	24,813	-	-	41,479	-	-	46,479	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-
Erate Reimbursement	-	-	13,088	-	-	13,088	-	-	13,088	-	-	13,088	-
Earnings on Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	1,000	-	-	1,000	-	-	1,000	-	-	1,000	-
Food Service (Income from meals)	-	-	-	-	-	-	-	-	-	-	-	-	-
Text Book	-	-	-	-	-	-	-	-	-	-	-	37,276	-
OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE FROM LOCAL and OTHER SOURCES</b>	-	-	55,567	-	-	38,900	-	-	55,567	-	-	97,843	-
<b>TOTAL REVENUE</b>	-	-	1,810,101	-	-	1,841,030	-	-	2,000,483	-	-	1,898,019	-

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<b>Total Revenue</b>	-	1,810,101	-	-	1,841,030	-	-	2,000,483	-	-	1,898,019	-
<b>Total Expenses</b>	-	1,852,113	-	-	1,900,543	-	-	1,852,112	-	-	2,027,113	-
<b>Net Income</b>	-	(42,011)	-	-	(59,513)	-	-	148,371	-	-	(129,093)	-
<b>Actual Student Enrollment</b>	-	474	-	-	474	-	-	474	-	-	474	-
<b>Total Paid Student Enrollment</b>	-	-	-	-	-	-	-	-	-	-	-	-

* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance

<b>EXPENSES</b>												
<b>ADMINISTRATIVE STAFF PERSONNEL COSTS</b>												
	No. of Positions											
Executive Management	-	-	39,641	-	-	39,641	-	-	39,641	-	-	39,641
Instructional Management	-	-	53,329	-	-	53,329	-	-	53,329	-	-	53,329
Deans, Directors & Coordinators	-	-	116,883	-	-	116,883	-	-	116,883	-	-	116,883
CFO / Director of Finance	-	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	-	-	12,808	-	-	12,808	-	-	12,808	-	-	12,808
Administrative Staff	-	-	41,076	-	-	41,076	-	-	41,076	-	-	41,076
<b>TOTAL ADMINISTRATIVE STAFF</b>	-	-	263,737	-	-	263,737	-	-	263,737	-	-	263,737
<b>INSTRUCTIONAL PERSONNEL COSTS</b>												
Teachers - Regular	-	-	625,172	-	-	673,603	-	-	625,172	-	-	625,172
Teachers - SPED	-	-	101,450	-	-	101,450	-	-	101,450	-	-	101,450
Substitute Teachers	-	-	750	-	-	750	-	-	750	-	-	750
Teaching Assistants	-	-	151,875	-	-	151,875	-	-	151,875	-	-	151,875
Specialty Teachers	-	-	35,065	-	-	35,065	-	-	35,065	-	-	35,065
Aides	-	-	9,671	-	-	9,671	-	-	9,671	-	-	9,671
Therapists & Counselors	-	-	75,048	-	-	75,048	-	-	75,048	-	-	75,048
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL INSTRUCTIONAL</b>	-	-	999,032	-	-	1,047,462	-	-	999,032	-	-	999,032
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>												
Nurse	-	-	-	-	-	-	-	-	-	-	-	-
Librarian	-	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	22,784	-	-	22,784	-	-	22,784	-	-	22,784
<b>TOTAL NON-INSTRUCTIONAL</b>	-	-	22,784	-	-	22,784	-	-	22,784	-	-	22,784
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>	-	-	1,285,553	-	-	1,333,984	-	-	1,285,553	-	-	1,285,553
<b>PAYROLL TAXES AND BENEFITS</b>												
Payroll Taxes	-	-	110,772	-	-	110,772	-	-	110,772	-	-	110,772
Fringe / Employee Benefits	-	-	198,077	-	-	198,077	-	-	198,077	-	-	198,077
Retirement / Pension	-	-	27,829	-	-	27,829	-	-	27,829	-	-	27,829
<b>TOTAL PAYROLL TAXES AND BENEFITS</b>	-	-	336,678	-	-	336,678	-	-	336,678	-	-	336,678
<b>TOTAL PERSONNEL SERVICE COSTS</b>	-	-	1,622,231	-	-	1,670,662	-	-	1,622,231	-	-	1,622,231
<b>CONTRACTED SERVICES</b>												
Accounting / Audit	-	-	29,470	-	-	29,470	-	-	29,470	-	-	29,470
Legal	-	-	4,688	-	-	4,688	-	-	4,688	-	-	4,688
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	2,600	-	-	2,600	-	-	2,600	-	-	2,600
Special Ed Services	-	-	-	-	-	-	-	-	-	-	-	-
Titement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchases / Professional / Consulting	-	-	16,744	-	-	16,744	-	-	16,744	-	-	16,744
<b>TOTAL CONTRACTED SERVICES</b>	-	-	53,501	-	-	53,501	-	-	53,501	-	-	53,501
<b>SCHOOL OPERATIONS</b>												
Board Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Classroom / Teaching Supplies & Materials	-	-	26,528	-	-	26,528	-	-	26,528	-	-	26,528
Special Ed Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks / Workbooks	-	-	18,402	-	-	18,402	-	-	18,402	-	-	18,402
Supplies & Materials other	-	-	-	-	-	-	-	-	-	-	-	-
Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	14,542	-	-	14,542	-	-	14,542	-	-	14,542
Technology	-	-	4,765	-	-	4,765	-	-	4,765	-	-	4,765
Student Testing & Assessment	-	-	8,873	-	-	8,873	-	-	8,873	-	-	8,873
Field Trips	-	-	471	-	-	471	-	-	471	-	-	471
Transportation (student)	-	-	-	-	-	-	-	-	-	-	-	-
Student Services - other	-	-	6,557	-	-	6,557	-	-	6,557	-	-	6,557
Office Expense	-	-	6,757	-	-	6,757	-	-	6,757	-	-	6,757
Staff Development	-	-	28,139	-	-	28,139	-	-	28,139	-	-	28,139
Staff Recruitment	-	-	559	-	-	559	-	-	559	-	-	559
Student Recruitment / Marketing	-	-	130	-	-	130	-	-	130	-	-	130
School Meals / Lunch	-	-	6,760	-	-	6,760	-	-	6,760	-	-	6,760
Travel (Staff)	-	-	9,852	-	-	9,852	-	-	9,852	-	-	9,852
Fundraising	-	-	9,100	-	-	9,100	-	-	9,100	-	-	9,100
Other	-	-	3,575	-	-	3,575	-	-	3,575	-	-	3,575
<b>TOTAL SCHOOL OPERATIONS</b>	-	-	145,012	-	-	145,012	-	-	145,011	-	-	145,012
<b>FACILITY OPERATION &amp; MAINTENANCE</b>												
Insurance	-	-	10,001	-	-	10,001	-	-	10,001	-	-	10,001
Janitorial	-	-	2,521	-	-	2,521	-	-	2,521	-	-	2,521
Building and Land Rent / Lease	-	-	1,300	-	-	1,300	-	-	1,300	-	-	1,300
Repairs & Maintenance	-	-	17,547	-	-	17,547	-	-	17,547	-	-	17,547
Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL FACILITY OPERATION &amp; MAINTENANCE</b>	-	-	31,369	-	-	31,369	-	-	31,369	-	-	31,369
<b>DEPRECIATION &amp; AMORTIZATION RESERVES / CONTINGENCY</b>												
	-	-	-	-	-	-	-	-	-	-	-	175,000
<b>TOTAL EXPENSES</b>	-	-	1,852,113	-	-	1,900,543	-	-	1,852,112	-	-	2,027,113

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Total Revenue	-	1,810,101	-	-	1,841,030	-	-	2,000,483	-	-	1,898,019	-
Total Expenses	-	1,852,113	-	-	1,900,543	-	-	1,852,112	-	-	2,027,113	-
Net Income	-	(42,011)	-	-	(59,513)	-	-	148,371	-	-	(129,093)	-
Actual Student Enrollment	-	474	-	-	474	-	-	474	-	-	474	-
Total Paid Student Enrollment	-		-	-		-	-		-	-		-
	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
<b>NET INCOME</b>	-	(42,011)	-	-	(59,513)	-	-	148,371	-	-	(129,093)	-

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<b>Total Revenue</b>	-	1,810,101	-	-	1,841,030	-	-	2,000,483	-	-	1,898,019	-
<b>Total Expenses</b>	-	1,852,113	-	-	1,900,543	-	-	1,852,112	-	-	2,027,113	-
<b>Net Income</b>	-	(42,011)	-	-	(59,513)	-	-	148,371	-	-	(129,093)	-
<b>Actual Student Enrollment</b>	-	474	-	-	474	-	-	474	-	-	474	-
<b>Total Paid Student Enrollment</b>	-	474	-	-	474	-	-	474	-	-	474	-
<b>* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed</b>	<b>1st Quarter - 7/1 - 9/30</b>			<b>2nd Quarter - 10/1 - 12/31</b>			<b>3rd Quarter - 1/1 - 3/31</b>			<b>4th Quarter - 4/1 - 6/30</b>		
	<b>Actual</b>	<b>Current Budget</b>	<b>Variance</b>	<b>Actual</b>	<b>Current Budget</b>	<b>Variance</b>	<b>Actual</b>	<b>Current Budget</b>	<b>Variance</b>	<b>Actual</b>	<b>Current Budget</b>	<b>Variance</b>
	<b>ENROLLMENT - *School Districts Are Linked To Above Entries*</b>											
School District 1 NYC	-	469	-	-	469	-	-	469	-	-	469	-
School District 2 Mount Vernon	-	5	-	-	5	-	-	5	-	-	5	-
School District 3 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 4 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 5 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 6 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 7 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ENROLLMENT</b>	-	474	-	-	474	-	-	474	-	-	474	-
<b>REVENUE PER PUPIL</b>	-	3,819	-	-	3,884	-	-	4,220	-	-	4,004	-
<b>EXPENSES PER PUPIL</b>	-	3,907	-	-	4,010	-	-	3,907	-	-	4,277	-

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DESCRIPTION OF ASSUMPTIONS

<b>Total Revenue</b>	-	-	-	7,549,634	(7,549,634)	-	-	7,549,634	(7,549,634)	-	-
<b>Total Expenses</b>	-	-	-	7,631,881	7,631,881	-	-	7,631,881	7,631,881	-	-
<b>Net Income</b>	-	-	-	(82,246)	82,246	-	-	(82,246)	82,246	-	-
<b>Actual Student Enrollment</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Paid Student Enrollment</b>	-	-	-	-	-	-	-	-	-	-	-

\* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

**TOTALS AND VARIANCE ANALYSIS**

	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual Budget TY	Original	Actual (PY TY / No. of COMPLETED Actual CY Quarters	Actual CY vs. Actual PY
<b>REVENUE</b>												
<b>REVENUES FROM STATE SOURCES</b>												
Per Pupil Revenue												
	<b>CY Per Pupil Rate</b>											
School District 1 NYC	13,777	-	-	-	6,461,413	(6,461,413)	-	-	6,461,413	(6,461,413)	-	-
School District 2 Mount Vernon	17,044	-	-	-	83,970	(83,970)	-	-	83,970	(83,970)	-	-
School District 3 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 4 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 5 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 6 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 7 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 8 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 9 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 10 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 11 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 12 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 13 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 14 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District 15 (Enter Name)	-	-	-	-	-	-	-	-	-	-	-	-
School District - ALL OTHER	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL Per Pupil Revenue (Average Districts Per Pupil Funding)	15,411	-	-	-	6,545,383	(6,545,383)	-	-	6,545,383	(6,545,383)	-	-
Special Education Revenue	-	-	-	-	472,755	(472,755)	-	-	472,755	(472,755)	-	-
Grants												
Stimulus	-	-	-	-	-	-	-	-	-	-	-	-
DYCD (Department of Youth and Community Developmt.)	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE FROM STATE SOURCES</b>					7,018,138	(7,018,138)			7,018,138	(7,018,138)		
<b>REVENUE FROM FEDERAL FUNDING</b>												
IDEA Special Needs	-	-	-	-	45,642	(45,642)	-	-	45,642	(45,642)	-	-
Title I	-	-	-	-	225,407	(225,407)	-	-	225,407	(225,407)	-	-
Title Funding - Other	-	-	-	-	12,570	(12,570)	-	-	12,570	(12,570)	-	-
School Food Service (Free Lunch)	-	-	-	-	-	-	-	-	-	-	-	-
Grants												
Charter School Program (CSP) Planning & Implementation	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>					283,619	(283,619)			283,619	(283,619)		
<b>LOCAL and OTHER REVENUE</b>												
Contributions and Donations	-	-	-	-	154,250	(154,250)	-	-	154,250	(154,250)	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-
Erate Reimbursement	-	-	-	-	52,351	(52,351)	-	-	52,351	(52,351)	-	-
Earnings on Investments	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	4,000	(4,000)	-	-	4,000	(4,000)	-	-
Food Service (Income from meals)	-	-	-	-	-	-	-	-	-	-	-	-
Text Book	-	-	-	-	37,276	(37,276)	-	-	37,276	(37,276)	-	-
OTHER	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE FROM LOCAL and OTHER SOURCES</b>					247,877	(247,877)			247,877	(247,877)		
<b>TOTAL REVENUE</b>					7,549,634	(7,549,634)			7,549,634	(7,549,634)		

**Bronx Charter School for Better Learning  
Budget / Operating Plan  
2014-15**

DESCRIPTION OF ASSUMPTIONS

<b>Total Revenue</b>	-	-	-	7,549,634	(7,549,634)	-	-	7,549,634	(7,549,634)	-	-
<b>Total Expenses</b>	-	-	-	7,631,881	7,631,881	-	-	7,631,881	7,631,881	-	-
<b>Net Income</b>	-	-	-	(82,246)	82,246	-	-	(82,246)	82,246	-	-
<b>Actual Student Enrollment</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Paid Student Enrollment</b>	-	-	-	-	-	-	-	-	-	-	-

\* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

**TOTALS AND VARIANCE ANALYSIS**

	No. of Positions	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual Budget TY	vs. Current Budget	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual Budget TY	vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
<b>EXPENSES</b>														
<b>ADMINISTRATIVE STAFF PERSONNEL COSTS</b>														
Executive Management	-	-	-	-	158,566	158,566	-	-	-	158,566	158,566	-	-	-
Instructional Management	-	-	-	-	213,316	213,316	-	-	-	213,316	213,316	-	-	-
Deans, Directors & Coordinators	-	-	-	-	467,533	467,533	-	-	-	467,533	467,533	-	-	-
CFD / Director of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operation / Business Manager	-	-	-	-	51,231	51,231	-	-	-	51,231	51,231	-	-	-
Administrative Staff	-	-	-	-	164,303	164,303	-	-	-	164,303	164,303	-	-	-
<b>TOTAL ADMINISTRATIVE STAFF</b>	-	-	-	-	1,054,949	1,054,949	-	-	-	1,054,949	1,054,949	-	-	-
<b>INSTRUCTIONAL PERSONNEL COSTS</b>														
Teachers - Regular	-	-	-	-	2,549,120	2,549,120	-	-	-	2,549,120	2,549,120	-	-	-
Teachers - SPED	-	-	-	-	405,798	405,798	-	-	-	405,798	405,798	-	-	-
Substitute Teachers	-	-	-	-	3,000	3,000	-	-	-	3,000	3,000	-	-	-
Teaching Assistants	-	-	-	-	607,500	607,500	-	-	-	607,500	607,500	-	-	-
Specialty Teachers	-	-	-	-	140,261	140,261	-	-	-	140,261	140,261	-	-	-
Aides	-	-	-	-	38,686	38,686	-	-	-	38,686	38,686	-	-	-
Therapists & Counselors	-	-	-	-	300,192	300,192	-	-	-	300,192	300,192	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL INSTRUCTIONAL</b>	-	-	-	-	4,044,558	4,044,558	-	-	-	4,044,558	4,044,558	-	-	-
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>														
Nurse	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Librarian	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	91,138	91,138	-	-	-	91,138	91,138	-	-	-
<b>TOTAL NON-INSTRUCTIONAL</b>	-	-	-	-	91,138	91,138	-	-	-	91,138	91,138	-	-	-
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>	-	-	-	-	5,190,644	5,190,644	-	-	-	5,190,644	5,190,644	-	-	-
<b>PAYROLL TAXES AND BENEFITS</b>														
Payroll Taxes	-	-	-	-	443,086	443,086	-	-	-	443,086	443,086	-	-	-
Fringe / Employee Benefits	-	-	-	-	792,307	792,307	-	-	-	792,307	792,307	-	-	-
Retirement / Pension	-	-	-	-	111,317	111,317	-	-	-	111,317	111,317	-	-	-
<b>TOTAL PAYROLL TAXES AND BENEFITS</b>	-	-	-	-	1,346,711	1,346,711	-	-	-	1,346,711	1,346,711	-	-	-
<b>TOTAL PERSONNEL SERVICE COSTS</b>	-	-	-	-	6,537,355	6,537,355	-	-	-	6,537,355	6,537,355	-	-	-
<b>CONTRACTED SERVICES</b>														
Accounting / Audit	-	-	-	-	117,880	117,880	-	-	-	117,880	117,880	-	-	-
Legal	-	-	-	-	18,750	18,750	-	-	-	18,750	18,750	-	-	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	10,400	10,400	-	-	-	10,400	10,400	-	-	-
Special Ed Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Titement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	-	-	-	66,975	66,975	-	-	-	66,975	66,975	-	-	-
<b>TOTAL CONTRACTED SERVICES</b>	-	-	-	-	214,005	214,005	-	-	-	214,005	214,005	-	-	-
<b>SCHOOL OPERATIONS</b>														
Board Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Classroom / Teaching Supplies & Materials	-	-	-	-	106,111	106,111	-	-	-	106,111	106,111	-	-	-
Special Ed Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Textbooks / Workbooks	-	-	-	-	73,610	73,610	-	-	-	73,610	73,610	-	-	-
Supplies & Materials other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	58,168	58,168	-	-	-	58,168	58,168	-	-	-
Technology	-	-	-	-	19,061	19,061	-	-	-	19,061	19,061	-	-	-
Student Testing & Assessment	-	-	-	-	35,493	35,493	-	-	-	35,493	35,493	-	-	-
Field Trips	-	-	-	-	1,883	1,883	-	-	-	1,883	1,883	-	-	-
Transportation (student)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Student Services - other	-	-	-	-	26,227	26,227	-	-	-	26,227	26,227	-	-	-
Office Expense	-	-	-	-	27,027	27,027	-	-	-	27,027	27,027	-	-	-
Staff Development	-	-	-	-	112,557	112,557	-	-	-	112,557	112,557	-	-	-
Staff Recruitment	-	-	-	-	2,237	2,237	-	-	-	2,237	2,237	-	-	-
Student Recruitment / Marketing	-	-	-	-	520	520	-	-	-	520	520	-	-	-
School Meals / Lunch	-	-	-	-	27,041	27,041	-	-	-	27,041	27,041	-	-	-
Travel (Staff)	-	-	-	-	39,409	39,409	-	-	-	39,409	39,409	-	-	-
Fundraising	-	-	-	-	36,400	36,400	-	-	-	36,400	36,400	-	-	-
Other	-	-	-	-	14,301	14,301	-	-	-	14,301	14,301	-	-	-
<b>TOTAL SCHOOL OPERATIONS</b>	-	-	-	-	580,046	580,046	-	-	-	580,046	580,046	-	-	-
<b>FACILITY OPERATION &amp; MAINTENANCE</b>														
Insurance	-	-	-	-	40,005	40,005	-	-	-	40,005	40,005	-	-	-
Jaritorial	-	-	-	-	10,084	10,084	-	-	-	10,084	10,084	-	-	-
Building and Land Rent / Lease	-	-	-	-	5,200	5,200	-	-	-	5,200	5,200	-	-	-
Repairs & Maintenance	-	-	-	-	70,186	70,186	-	-	-	70,186	70,186	-	-	-
Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL FACILITY OPERATION &amp; MAINTENANCE</b>	-	-	-	-	125,475	125,475	-	-	-	125,475	125,475	-	-	-
<b>DEPRECIATION &amp; AMORTIZATION RESERVES / CONTINGENCY</b>														
	-	-	-	-	175,000	175,000	-	-	-	175,000	175,000	-	-	-
<b>TOTAL EXPENSES</b>	-	-	-	-	7,631,881	7,631,881	-	-	-	7,631,881	7,631,881	-	-	-

**Bronx Charter School for Better Learning  
Budget / Operating Plan  
2014-15**

DESCRIPTION OF ASSUMPTIONS

Total Revenue	-	-	-	7,549,634	(7,549,634)	-	-	7,549,634	(7,549,634)	-	-
Total Expenses	-	-	-	7,631,881	7,631,881	-	-	7,631,881	7,631,881	-	-
Net Income	-	-	-	(82,246)	82,246	-	-	(82,246)	82,246	-	-
Actual Student Enrollment	-	-	-			-	-			-	-
Total Paid Student Enrollment	-	-	-			-	-			-	-

\* Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed

TOTALS AND VARIANCE ANALYSIS

	Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual Original Budget TY	Actual Original Budget vs. - TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters	Actual CY vs. Actual PY
NET INCOME	-	-	-	(82,246)	82,246	-	-	(82,246)	82,246		-	-





Charter Schools Institute  
The S [REDACTED]

**Annual Report Requirement**  
*for SUNY Authorized Charter Schools*

## Learning

Administrative  
expenditures per pupil:

\$0.00

Per NYS Statute

Administrative expenditures per pupil: the sum of all general administration salaries and other general administration expenditures divided by the total number of enrolled students. Employee benefit costs or expenditures should not be reported here.

**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
<b>Personnel services costs:</b>										
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
<b>Total personnel services costs</b>	<b>80</b>	<b>3,506,058</b>	<b>384,286</b>	<b>3,890,344</b>	<b>247,762</b>	<b>105,971</b>	<b>353,733</b>	<b>4,244,077</b>	<b>4,479,018</b>	<b>4,479,018</b>
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
		<b>\$ 5,069,312</b>	<b>\$ 533,175</b>	<b>\$ 5,602,487</b>	<b>\$ 777,813</b>	<b>\$ 190,016</b>	<b>\$ 967,829</b>	<b>\$ 6,570,316</b>	<b>\$ 7,083,981</b>	<b>\$ 7,083,981</b>

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*

<b>School Name:</b>	<b>Bronx Charter School for Better Learning</b>
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:	<a href="mailto:mcain@mmb-co.com">mcain@mmb-co.com</a>
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) <sup>1</sup>	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 <a href="mailto:charterschools@mail.nysed.gov">charterschools@mail.nysed.gov</a>	NYS Education Department Office of Audit Services 89 Washington Avenue Room 524 EBA Room 524 EBA Albany, New York 12234 <a href="mailto:fsanda133@mail.nysed.gov">fsanda133@mail.nysed.gov</a>
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<sup>1</sup> A copy of the Federal Single Audit must be filed with the Federal Audit Clearinghouse. Please refer to OMB Cir

**Bronx Charter School for Better Learning  
Statement of Financial Position  
as of June 30**

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>	<u>FIC</u>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	1459640	1354098	
Grants and contracts receivable	245809	84822	
Accounts receivables	0	0	
Prepaid expenses	78220	61720	
Contributions and other receivables	0	0	
<b>TOTAL CURRENT ASSETS</b>	<b>1,783,669</b>	<b>1,500,640</b>	
<b>PROPERTY, BUILDING AND EQUIPMENT, net</b>	<b>215663</b>	<b>379074</b>	
<b>OTHER ASSETS</b>	<b>77373</b>	<b>76727</b>	
<b>TOTAL ASSETS</b>	<b>2,076,705</b>	<b>1,956,441</b>	
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable and accrued expenses	338886	280017	
Accrued payroll and benefits	537339	552275	
Deferred Revenue	12560	0	
Current maturities of long-term debt	0	0	
Short Term Debt - Bonds, Notes Payable	0	0	
Other	0	0	
<b>TOTAL CURRENT LIABILITIES</b>	<b>888,785</b>	<b>832,292</b>	
<b>LONG-TERM DEBT and NOTES PAYABLE, net current maturities</b>	<b>0</b>	<b>0</b>	
<b>TOTAL LIABILITIES</b>	<b><u>888,785</u></b>	<b><u>832,292</u></b>	
<b>NET ASSETS</b>			
Unrestricted	1159805	1085043	
Temporarily restricted	28115	39106	
<b>TOTAL NET ASSETS</b>	<b><u>1,187,920</u></b>	<b><u>1,124,149</u></b>	
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>2,076,705</b>	<b>1,956,441</b>	

CSI:  
State, Federal or other

CSI:  
NON GRANT  
- Due from School Districts  
- Due from Governments

CSI:  
Operating and Capital  
Reserves, Deferred Costs,  
Investments, Due from  
Affiliate/CMO, Fixed  
Assets

**Bronx Charter School for Better Learning**  
**Statement of Activities**  
**as of June 30**

	2014			2013
	Unrestricted	Temporarily Restricted	Total	Total
<b>REVENUE, GAINS AND OTHER SUPPORT</b>				
Public School District				
Resident Student Enrollment	5686781.9	\$-	\$5,686,782	5363264
Students with disabilities	379585.28	-	379,585	264820
Grants and Contracts				
State and local	0	-	-	30558
Federal - Title and IDEA	291760	-	291,760	258079
Federal - Other	30933.92	-	30,934	144188
Other	31450	-	31,450	0
Food Service/Child Nutrition Program	0	-	-	0
<b>TOTAL REVENUE, GAINS AND OTHER SUPPORT</b>	<b>6,420,511</b>	<b>-</b>	<b>6,420,511</b>	<b>6,060,909</b>
<b>EXPENSES</b>				
Program Services				
Regular Education	5069312	\$-	\$5,069,312	5414533
Special Education	533175	-	533,175	465402
Other Programs	0	-	-	0
Total Program Services	5,602,487	-	5,602,487	5,879,935
Management and general	777813	-	777,813	1022142
Fundraising	190016	-	<u>190,016</u>	181904
<b>TOTAL OPERATING EXPENSES</b>	<b>6,570,316</b>	<b>-</b>	<b>6,570,316</b>	<b>7,083,981</b>
<b>SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS</b>	<b>(149,805)</b>	<b>-</b>	<b>(149,805)</b>	<b>(1,023,072)</b>
<b>SUPPORT AND OTHER REVENUE</b>				
Contributions				
Foundations	94860.45	9850	\$104,710	101383
Individuals	66950	0	66,950	0
Corporations	0	0	-	0
Fundraising	37896.68	0	37,897	50714
Interest income	4019.05	0	4,019	2982
Miscellaneous income	0	0	-	19674
Net assets released from restriction	20841	-20841	-	0
<b>TOTAL SUPPORT AND OTHER REVENUE</b>	<b>224,567</b>	<b>(10,991)</b>	<b>213,576</b>	<b>174,753</b>
<b>CHANGE IN NET ASSETS</b>	<b>74,762</b>	<b>(10,991)</b>	<b>63,771</b>	<b>(848,319)</b>
NET ASSETS BEGINNING OF YEAR	1085043	39106	1,124,149	1972468
PRIOR YEAR/PERIOD ADJUSTMENTS	0	0	-	0
<b>NET ASSETS END OF YEAR</b>	<b>\$1,159,805</b>	<b>\$28,115</b>	<b>\$1,187,920</b>	<b>\$1,124,149</b>

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**Bronx Charter School for Better Learning  
Statement of Cash Flows**

**as of June 30**

	<b>2014</b>	<b>2013</b>
		<small>*Please briefly explain at</small>
<b>CASH FLOWS - OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	63771	-848319
Revenues from School Districts	0	0
Accounts Receivable	0	0
Due from School Districts	0	0
Depreciation	190678	175080
Grants Receivable	-160987	-28851
Due from NYS	0	0
Grant revenues	0	0
Prepaid Expenses	-16500	-22362
Accounts Payable	58869	-32996
Accrued Expenses	-14936	135620
Accrued Liabilities	0	0
Contributions and fund-raising activities	0	0
Miscellaneous sources	0	0
Deferred Revenue	12560	0
Interest payments	0	0
Restricted Cash	-646	0
Other	0	0
<b>NET CASH PROVIDED FROM OPERATING ACTIVITIES</b>	<b>\$132,809</b>	<b>\$(621,828)</b>
<b>CASH FLOWS - INVESTING ACTIVITIES</b>	<b>\$</b>	<b>\$</b>
Purchase of equipment	-27267	-321809
Other	-2591	-1582
<b>NET CASH PROVIDED FROM INVESTING ACTIVITIES</b>	<b>\$(29,858)</b>	<b>\$(323,391)</b>
<b>CASH FLOWS - FINANCING ACTIVITIES</b>	<b>\$</b>	<b>\$</b>
Principal payments on long-term debt	0	0
Other	0	200000
<b>NET CASH PROVIDED FROM FINANCING ACTIVITIES</b>	<b>\$-</b>	<b>\$200,000</b>
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>\$102,951</b>	<b>\$(745,219)</b>
Cash at beginning of year	252137	997357
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>\$355,088</b>	<b>\$252,138</b>

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**Bronx Charter School for Better Learning**  
**Statement of Functional Expenses**  
**as of June 30**

		<b>2014</b>					
		Program Services				Supporting Service	
	No. of Positions	Regular Education	Special Education	Other Education	Total	Fund-raising	Management and General
		\$	\$	\$	\$	\$	\$
<b>Personnel Services Costs</b>							
Administrative Staff Personnel	4	23689	7896	-	31,585	86763	118446
Instructional Personnel	69	3003611.04	323801	-	3,327,412	0	0
Non-Instructional Personnel	7	478758	52589	-	531,347	19208	129315
<b>Total Salaries and Staff</b>	<b>80.00</b>	<b>3,506,058</b>	<b>384,286</b>	<b>-</b>	<b>3,890,344</b>	<b>105,971</b>	<b>247,761</b>
Fringe Benefits & Payroll Taxes		826266	91430	-	917,696	23891	246315
Retirement		0	0	-	-	0	0
Management Company Fees		0	0	-	-	0	0
Legal Service		0	0	-	-	0	1308
Accounting / Audit Services		0	0	-	-	0	23632
Other Purchased / Professional / Consulting Services		180962	17245	-	198,207	31943	114701
Building and Land Rent / Lease		796	88	-	884	23	82
Repairs & Maintenance		3776	418	-	4,194	109	391
Insurance		23173	2564	-	25,737	670	7933
Utilities		41929	4640	-	46,569	1212	4342
Supplies / Materials		90798	6567	-	97,365	1716	6146
Equipment / Furnishings		57000	0	-	57,000	0	0
Staff Development		42555	5145	-	47,700	1827	9063
Marketing / Recruitment		5953	556	-	6,509	0	1784
Technology		15351	1699	-	17,050	444	1590
Food Service		18742	1408	-	20,150	368	1318
Student Services		33183	3165	-	36,348	6607	382
Office Expense		117245	12974	-	130,219	3390	12141
Depreciation		96575	0	-	96,575	0	94102
OTHER		8949	990	-	<u>9,939</u>	11845	4823
<b>Total Expenses</b>		<b>\$5,069,311</b>	<b>\$533,175</b>	<b>\$-</b>	<b>\$5,602,486</b>	<b>\$190,016</b>	<b>\$777,814</b>

			<b>2013</b>
			<b>S</b>
Total	Total	Total	
\$	\$	\$	
205,209	236,794	218469	
-	3,327,412	3647827	
148,523	679,870	612722	
353,732	4,244,076	4,479,018	
270,206	1,187,902	1319104	
-	-	0	
-	-	0	
1,308	1,308	6017	
23,632	23,632	19544	
146,644	344,851	497406	
105	989	1915	
500	4,694	10555	
8,603	34,340	30556	
5,554	52,123	40595	
7,862	105,227	119753	
-	57,000	0	
10,890	58,590	54925	
1,784	8,293	35246	
2,034	19,084	33961	
1,686	21,836	12998	
6,989	43,337	52074	
15,531	145,750	136529	
94,102	190,677	175080	
<u>16,668</u>	<u>26,607</u>	58705	
<b>\$967,830</b>	<b>\$6,570,316</b>	<b>\$7,083,981</b>	

# Appendix E: Disclosure of Financial Interest Form

Created Tuesday, July 22, 2014

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Page 1

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

## Page 1

### 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.

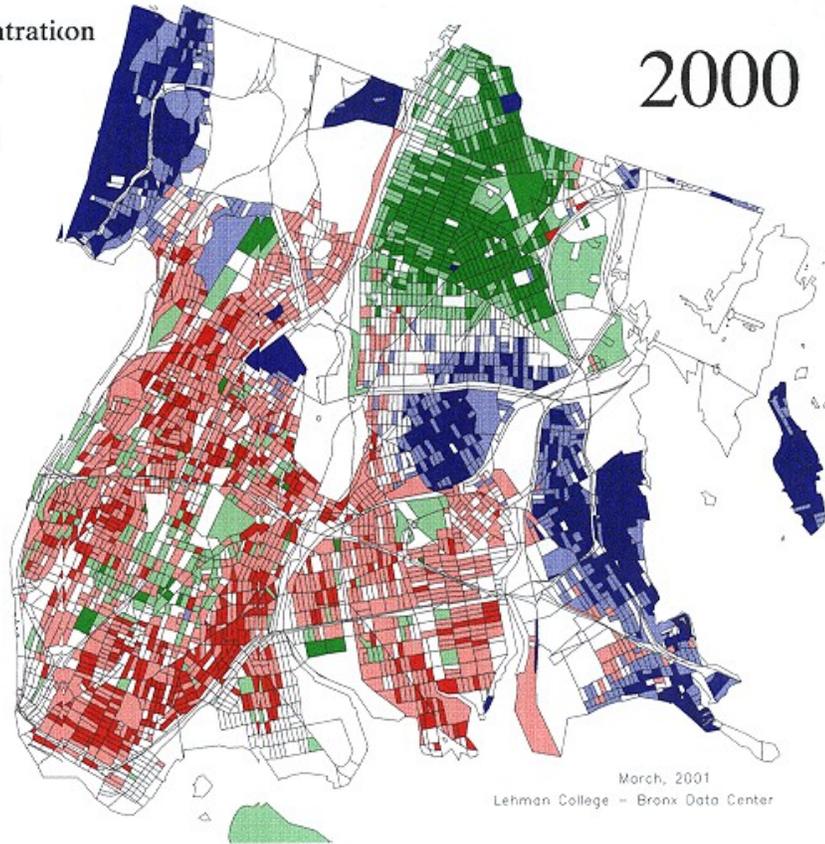
The following map identifies the targeted neighborhoods:

# 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

March, 2001  
Lehman College - Bronx Data Center

# Appendix I: Teacher and Administrator Attrition

Created Tuesday, July 22, 2014

Updated Monday, July 28, 2014

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## 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**

**OTHER FINANCIAL INFORMATION**

**AND**

**INDEPENDENT AUDITOR'S REPORTS**

**JUNE 30, 2015**

**(With Comparative Totals for 2014)**



**MENGEL METZGER BARR & CO. LLP**

Certified Public Accountants

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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, 2015, 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 audit. 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, 2015, 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, 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 23, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014 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 20, 2015 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, Barw & Co. LLP*

Rochester, New York  
October 20, 2015

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2015

(With Comparative Totals for 2014)

<u>ASSETS</u>	<u>June 30,</u>	
	<u>2015</u>	<u>2014</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 548,620	\$ 355,088
Certificates of deposit	898,188	1,104,552
Accounts receivable	207,161	-
Grants and other receivables	476,024	245,809
Prepaid expenses and other current assets	<u>5,497</u>	<u>78,220</u>
TOTAL CURRENT ASSETS	2,135,490	1,783,669
<u>PROPERTY AND EQUIPMENT, net</u>	168,928	215,663
<u>OTHER ASSET</u> - restricted cash	<u>77,680</u>	<u>77,373</u>
TOTAL ASSETS	<u>\$ 2,382,098</u>	<u>\$ 2,076,705</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Line of credit	\$ -	\$ 200,000
Accounts payable and accrued expenses	53,902	138,886
Accrued payroll and benefits	643,604	537,339
Deferred revenue	<u>56,116</u>	<u>12,560</u>
TOTAL CURRENT LIABILITIES	753,622	888,785
<u>NET ASSETS</u>		
Unrestricted	1,577,310	1,159,805
Temporarily restricted	<u>51,166</u>	<u>28,115</u>
TOTAL NET ASSETS	<u>1,628,476</u>	<u>1,187,920</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,382,098</u>	<u>\$ 2,076,705</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, 2015  
 (With Comparative Totals for 2014)

	Year ended June 30,			2014
	2015			
	Unrestricted	Temporarily restricted	Total	
Operating revenue and support:				
State and local per pupil operating revenue	\$ 7,113,301	\$ -	\$ 7,113,301	\$ 6,066,367
Governmental grants	803,777	-	803,777	354,144
Contributions	122,050	26,330	148,380	114,660
In-kind contributions	5,129	-	5,129	57,000
Interest income	1,943	-	1,943	4,019
Special events	55,097	-	55,097	37,897
Other income	8,560	-	8,560	-
Net assets released from restrictions	3,279	(3,279)	-	-
<b>TOTAL OPERATING REVENUE AND SUPPORT</b>	<b>8,113,136</b>	<b>23,051</b>	<b>8,136,187</b>	<b>6,634,087</b>
Expenses:				
Program:				
Regular education	6,056,569	-	6,056,569	5,069,312
Special education	579,155	-	579,155	533,175
Management and general	829,999	-	829,999	777,813
Fundraising and special events	229,908	-	229,908	190,016
<b>TOTAL EXPENSES</b>	<b>7,695,631</b>	<b>-</b>	<b>7,695,631</b>	<b>6,570,316</b>
<b>CHANGE IN NET ASSETS</b>	<b>417,505</b>	<b>23,051</b>	<b>440,556</b>	<b>63,771</b>
Net assets at beginning of year	1,159,805	28,115	1,187,920	1,124,149
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 1,577,310</b>	<b>\$ 51,166</b>	<b>\$ 1,628,476</b>	<b>\$ 1,187,920</b>

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, 2015  
 (With Comparative Totals for 2014)

	No. of Positions	Year ended June 30,						Total	Total
		2015			2014				
		Program Services			Supporting Services				
Regular Education	Special Education	Sub-total	Management and general	Fundraising and special events	Sub-total	Total	Total		
Personnel services costs:									
Administrative staff personnel	4	\$ 29,086	\$ 9,695	\$ 38,781	\$ 145,427	\$ 91,717	\$ 237,144	\$ 275,925	\$ 236,794
Instructional personnel	79	3,795,762	329,221	4,124,983	-	-	-	4,124,983	3,374,431
Non-instructional personnel	8	565,883	62,166	628,049	141,220	21,790	163,010	791,059	679,871
Total personnel services costs	91	4,390,731	401,082	4,791,813	286,647	113,507	400,154	5,191,967	4,291,096
Fringe benefits and payroll taxes		951,809	105,322	1,057,131	293,976	27,521	321,497	1,378,628	1,140,883
Legal service		-	-	-	13,781	-	13,781	13,781	1,308
Accounting / audit services		-	-	-	22,253	-	22,253	22,253	23,632
Other purchased / professional / and consulting services		177,706	17,021	194,727	138,294	32,078	170,372	365,099	344,853
Building and land rent / lease		-	-	-	-	-	-	-	990
Repairs and maintenance		4,733	524	5,257	490	137	627	5,884	4,693
Insurance		27,286	3,019	30,305	8,701	789	9,490	39,795	34,340
Utilities		37,039	4,099	41,138	3,836	1,071	4,907	46,045	52,123
Supplies and materials		112,254	8,545	120,799	7,587	2,118	9,705	130,504	105,227
Staff development		44,673	5,553	50,226	14,218	2,125	16,343	66,569	58,589
Marketing and recruitment		3,041	284	3,325	1,672	-	1,672	4,997	8,294
Non-capitalized equipment/ furnishings		9,755	-	9,755	-	-	-	9,755	57,000
Technology		8,351	924	9,275	865	241	1,106	10,381	19,084
Food service		5,552	1,642	7,194	1,536	429	1,965	9,159	21,836
Student services		17,330	1,672	19,002	318	3,368	3,686	22,688	43,336
Office expense		126,317	13,977	140,294	13,080	3,652	16,732	157,026	145,750
Depreciation		127,122	14,067	141,189	13,164	3,676	16,840	158,029	190,678
Other		12,870	1,424	14,294	9,581	39,196	48,777	63,071	26,604
		\$ 6,056,569	\$ 579,155	\$ 6,635,724	\$ 829,999	\$ 229,908	\$ 1,059,907	\$ 7,695,631	\$ 6,570,316

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, 2015  
(With Comparative Totals for 2014)

	<u>Year ended June 30,</u>	
	<u>2015</u>	<u>2014</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 440,556	\$ 63,771
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation	158,029	190,678
Changes in certain assets and liabilities affecting operations:		
Restricted cash	(307)	(646)
Accounts receivable	(207,161)	
Grants and other receivables	(230,215)	(160,987)
Prepaid expenses and other current assets	72,723	(16,500)
Accounts payable and accrued expenses	(84,984)	58,869
Accrued payroll and benefits	106,265	(14,936)
Deferred revenue	<u>43,556</u>	<u>12,560</u>
NET CASH PROVIDED FROM OPERATING ACTIVITIES	298,462	132,809
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(111,294)	(27,267)
Proceeds from (purchases of) certificates of deposit	<u>206,364</u>	<u>(2,591)</u>
NET CASH PROVIDED FROM (USED FOR) INVESTING ACTIVITIES	95,070	(29,858)
<u>CASH FLOWS - FINANCING ACTIVITIES</u>		
Payments on line of credit	<u>(200,000)</u>	-
NET CASH USED FOR FINANCING ACTIVITIES	<u>(200,000)</u>	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	193,532	102,951
Cash and cash equivalents at beginning of year	<u>355,088</u>	<u>252,137</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 548,620</u>	<u>\$ 355,088</u>

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, 2015  
(With Comparative Totals for 2014)

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. The Charter School operates two schools, Bronx Charter School for Better Learning (“BBL I”) and Bronx Charter School for Better Learning II (“BBL II”). On March 25, 2003, the Board of Regents of the University of the State of New York granted BBL I a provisional charter valid for a term of five years and renewable upon expiration. On June 24, 2013, BBL I obtained a five year charter renewal, with the ability to operate through July 31, 2018.

On July 22, 2014, the Board of Regents of the University of the State of New York amended the charter agreement permitting an additional school to be opened by the Charter School. During the 2015 fiscal year, the Charter School added BBL II under its expanded charter. BBL II has the authority to operate through July 30, 2020. 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.

The accompanying financial statements include the accounts of BBL I and BBL II (collectively referred to as the “Charter School”). All intercompany balances and transactions have been eliminated in the accompanying financial statements.

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, 2015 or 2014.

*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 \$51,166 and \$28,115 of temporarily restricted net assets at June 30, 2015 and 2014, 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.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2015  
(With Comparative Totals for 2014)

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

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.

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.

Accounts, 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, 2015 or 2014.

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.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2015  
(With Comparative Totals for 2014)

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

Tax exempt status

The Charter School is a tax-exempt Charter School 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, 2015, the Charter School is no longer subject to U.S. federal income tax examinations by tax authorities for years ended before June 30, 2012. Years ended June 30, 2012 through June 30, 2015 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.

In-kind donations

Gifts and donations other than cash are recorded at fair value at the date of contribution. The Charter School received in-kind contributions of \$5,129 and \$57,000 in the years ended June 30, 2015 and 2014, respectively.

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 \$5,000 and \$8,000 for the years ended June 30, 2015 and 2014, respectively.

Comparatives for year ended June 30, 2014

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, 2014, 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.

Reclassification

Certain 2014 amounts have been reclassified to conform to the 2015 presentation.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2015  
(With Comparative Totals for 2014)

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

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 20, 2015, 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 an agreement with the New York City Department of Education for dedicated and shared space at no charge at P.S. 111 Annex, a New York City Public School located at 3740 Baychester Avenue, Bronx, New York.

The Charter School has an agreement with the New York City Department of Education for dedicated and shared space at no charge at MS 144, a New York City Public School located at 2545 Gunther Ave, Bronx, New York.

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:

	<u>June 30,</u>	
	<u>2015</u>	<u>2014</u>
Furniture and fixtures	\$ 485,009	\$ 456,083
Computer equipment	<u>714,320</u>	<u>631,952</u>
	1,199,329	1,088,035
Less accumulated depreciation	<u>1,030,401</u>	<u>872,372</u>
	<u>\$ 168,928</u>	<u>\$ 215,663</u>

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2015  
(With Comparative Totals for 2014)

NOTE E: LINE OF CREDIT

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, 2015). There was no outstanding balance at June 30, 2015. There was an outstanding balance of \$200,000 at June 30, 2014. 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 \$76,000 and \$70,000 for the years ended June 30, 2015 and 2014, respectively. The future minimum payments on these agreements are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2016	\$ 50,568
2017	50,568
2018	44,568
2019	<u>4,667</u>
	<u>\$ 150,371</u>

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, 2015 and 2014, the Charter School contributed approximately \$119,000 and \$109,000, 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.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2015  
(With Comparative Totals for 2014)

NOTE I: CONCENTRATIONS

At June 30, 2015 and 2014, approximately 57% and 56%, respectively, of grants and other receivables are due from the federal government relating to certain grants. At June 30, 2015 and 2014, approximately 43% and 37%, respectively, of grants and other receivables are due from Mt. Vernon Department of Education.

During the years ended June 30, 2015 and 2014, 87% and 91%, 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, 2015 and 2014, temporarily restricted net assets were available for the following:

	June 30,	
	<u>2015</u>	<u>2014</u>
Scholarship fund	\$ 31,166	\$ 28,115
Internship program	<u>20,000</u>	<u>-</u>
	<u>\$ 51,166</u>	<u>\$ 28,115</u>

**BRONX CHARTER SCHOOL FOR BETTER LEARNING**

**OTHER FINANCIAL INFORMATION**

INDEPENDENT AUDITOR'S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees  
Bronx Charter School for Better Learning

We have audited the financial statements of Bronx Charter School for Better Learning as of and for the year ended June 30, 2015, and have issued our report thereon dated October 20, 2015, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The financial information hereinafter is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements for the year ended June 30, 2015, as a whole.

*Mengel, Metzger, Barr & Co. LLP*

Rochester, New York  
October 20, 2015

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF FINANCIAL POSITION BY CHARTER

JUNE 30, 2015

	<u>Bronx Charter School for Better Learning</u>	<u>Bronx Charter School for Better Learning II</u>	<u>Eliminations</u>	<u>Total</u>
<u>ASSETS</u>				
<u>CURRENT ASSETS</u>				
Cash and cash equivalents	\$ 548,620	\$ -	\$ -	\$ 548,620
Certificates of deposit	898,188	-	-	898,188
Accounts receivable	207,161	-	-	207,161
Grants and other receivables	242,679	233,345	-	476,024
Due from Bronx Charter School for Better Learning II	243,336	-	(243,336)	-
Prepaid expenses and other current assets	5,497	-	-	5,497
TOTAL CURRENT ASSETS	<u>2,145,481</u>	<u>233,345</u>	<u>(243,336)</u>	<u>2,135,490</u>
<u>PROPERTY AND EQUIPMENT, net</u>	158,937	9,991	-	168,928
<u>OTHER ASSET - restricted cash</u>	<u>77,680</u>	<u>-</u>	<u>-</u>	<u>77,680</u>
TOTAL ASSETS	<u>\$ 2,382,098</u>	<u>\$ 243,336</u>	<u>\$ (243,336)</u>	<u>\$ 2,382,098</u>
<u>LIABILITIES AND NET ASSETS</u>				
<u>CURRENT LIABILITIES</u>				
Accounts payable and accrued expenses	\$ 53,902	\$ -	\$ -	\$ 53,902
Accrued payroll and benefits	643,604	-	-	643,604
Due to Bronx Charter School for Better Learning	-	243,336	(243,336)	-
Deferred revenue	56,116	-	-	56,116
TOTAL CURRENT LIABILITIES	<u>753,622</u>	<u>243,336</u>	<u>(243,336)</u>	<u>753,622</u>
<u>NET ASSETS</u>				
Unrestricted	1,577,310	-	-	1,577,310
Temporarily restricted	51,166	-	-	51,166
TOTAL NET ASSETS	<u>1,628,476</u>	<u>-</u>	<u>-</u>	<u>1,628,476</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,382,098</u>	<u>\$ 243,336</u>	<u>\$ (243,336)</u>	<u>\$ 2,382,098</u>

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS BY CHARTER

JUNE 30, 2015

	Bronx Charter School for Better Learning	Bronx Charter School for Better Learning II	Eliminations	Total
Operating revenue and support:				
State and local per pupil operating revenue	\$ 7,113,301	\$ -	\$ -	\$ 7,113,301
Governmental grants	512,096	291,681	-	803,777
Contributions	148,380	-	-	148,380
In-kind contributions	5,129	-	-	5,129
Interest income	1,943	-	-	1,943
Special events	55,097	-	-	55,097
Other income	8,560	-	-	8,560
Net assets released from restrictions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OPERATING REVENUE AND SUPPORT	7,844,506	291,681	-	8,136,187
Expenses:				
Program:				
Regular education	6,056,569	-	-	6,056,569
Special education	579,155	-	-	579,155
Management and general	538,318	291,681	-	829,999
Fundraising and special events	<u>229,908</u>	<u>-</u>	<u>-</u>	<u>229,908</u>
TOTAL EXPENSES	<u>7,403,950</u>	<u>291,681</u>	<u>-</u>	<u>7,695,631</u>
CHANGE IN NET ASSETS	440,556	-	-	440,556
Net assets at beginning of year	<u>1,187,920</u>	<u>-</u>	<u>-</u>	<u>1,187,920</u>
NET ASSETS AT END OF YEAR	<u>\$ 1,628,476</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,628,476</u>

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Thursday, August 20, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/b7c1e3b6a0ac7762c4>

## 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

	First Name	Last Name
Trustee Name	Kevin	Brennan

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

[REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*Bronx Charter School for Better Learning (Ed Corp)*

Bronx Charter School for Better Learning

Bronx Charter School for Better Learning II

8. Select all positions you have held on the Board:

(check all that apply)

- Other, please specify...: 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.

[TEMP.0] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   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.   Responsibilities	Administration
[TEMP.2] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   Salary	180,000
[TEMP.3] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date.   Start Date	5/2010

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

No

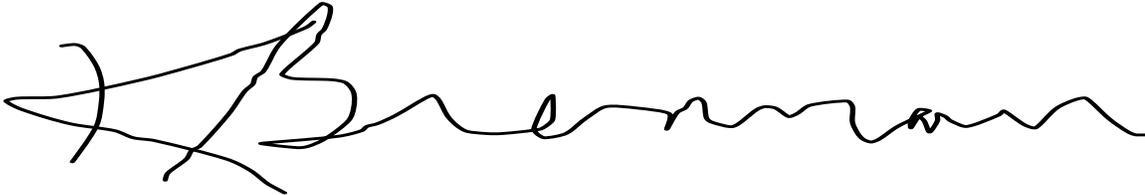
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a 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 "Brennan", written in a cursive style.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Thursday, August 20, 2015

Updated Friday, August 21, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/aae09dcf059a299e18>

## 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

	First Name	Last Name
Trustee Name	Marilyn	Maye

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

[REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*Bronx Charter School for Better Learning (Ed Corp)*

Bronx Charter School for Better Learning

Bronx Charter School for Better Learning II

8. Select all positions you have held on the 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

11. 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

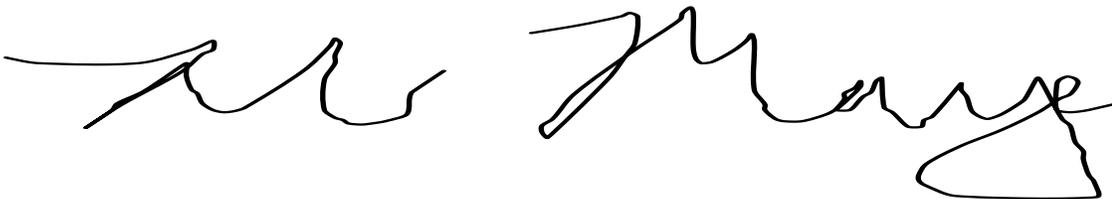
11a. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house held or engaged in with the charter school during the time you have served on the board, and in the six-month period prior to 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	12/1/2010 - 2/21//2013	Employee	Did not vote or participate in discussion of employment matters	Richard Maye, son
2	9/1/2009 - 6/30/2010	Employee	Did not vote or participate	Richard Maye, son
3	9/1/2005 - 6/30/2007	Employee	Did not vote or participate	Richard Maye, son
4				
5				

12. Are you a member, director, officer or employee of an organization formally partnered with a 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



Thank you.

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Friday, August 21, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/517531bcfb9dd0cc9e>

## 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

	First Name	Last Name
Trustee Name	Marvin	Waldman

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

[REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*Bronx Charter School for Better Learning (Ed Corp)*

Bronx Charter School for Better Learning

Bronx Charter School for Better Learning II

8. Select all positions you have held on the 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

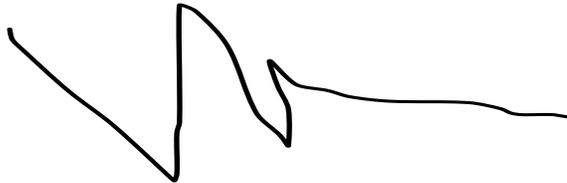
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

A handwritten signature in black ink, consisting of several sharp peaks and valleys, followed by a long horizontal tail.A handwritten signature in black ink, similar in style to the first one, with a prominent vertical stroke and a long horizontal tail.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Friday, September 04, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/8e3fc8b20d37d626fc>

## 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

	First Name	Last Name
Trustee Name	Kimberly	Kelly

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

[REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*Bronx Charter School for Better Learning (Ed Corp)*

Bronx Charter School for Better Learning

Bronx Charter School for Better Learning II

8. Select all positions you have held on the 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

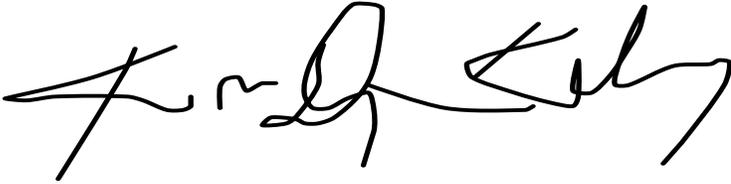
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a 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 be 'K. M. Kelly', written in a cursive style.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Thursday, September 17, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/d00800689390ffef62>

## 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

	First Name	Last Name
Trustee Name	Andrew	Waldman

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

[REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*Bronx Charter School for Better Learning (Ed Corp)*

Bronx Charter School for Better Learning

Bronx Charter School for Better Learning II

8. Select all positions you have held on the 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

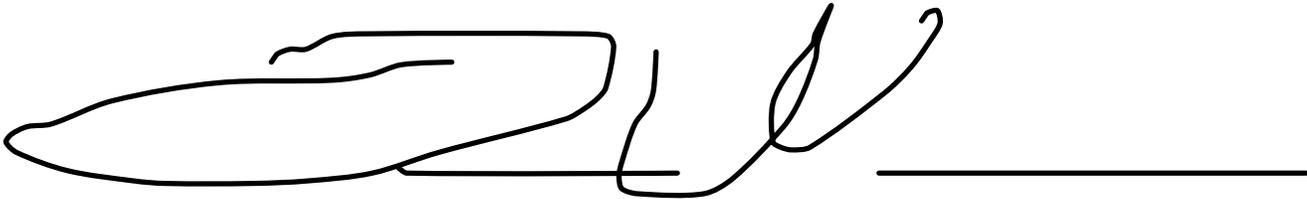
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a 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 'L' followed by a cursive name, written over a horizontal line.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Friday, September 18, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/80bfd18e5b0248c38>

## 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

	First Name	Last Name
Trustee Name	Woody	Swain

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

[REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*Bronx Charter School for Better Learning (Ed Corp)*

Bronx Charter School for Better Learning

Bronx Charter School for Better Learning II

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Other, please specify...: Education Committee
- 

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

No

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

No

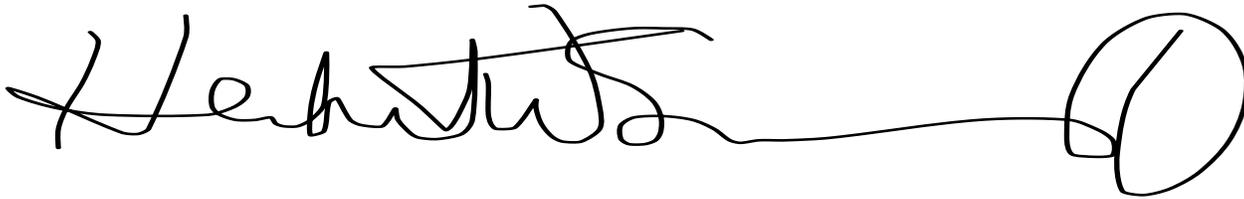
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a 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 "Hebert", followed by a long horizontal line and a large, stylized circular flourish on the right side.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Friday, September 18, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/15cc2eb6f0f5d37764>

## 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

	First Name	Last Name
Trustee Name	Robert	Bata

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

[REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*Bronx Charter School for Better Learning (Ed Corp)*

Bronx Charter School for Better Learning

Bronx Charter School for Better Learning II

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Other, please specify...: Member
- 

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

No

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

No

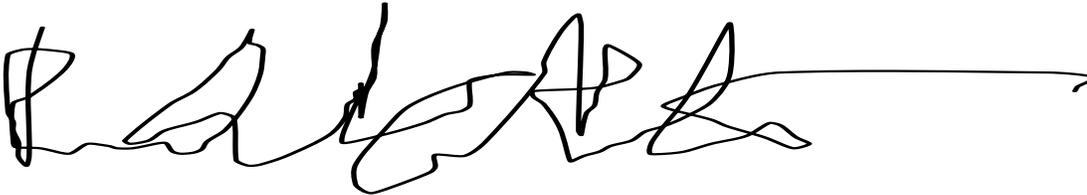
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

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

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Friday, September 18, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/e378637e9de0d377b>

## 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

	First Name	Last Name
Trustee Name	Gregg	Swain, Jr

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

[REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*Bronx Charter School for Better Learning (Ed Corp)*

Bronx Charter School for Better Learning

Bronx Charter School for Better Learning II

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Other, please specify...: Development
- 

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

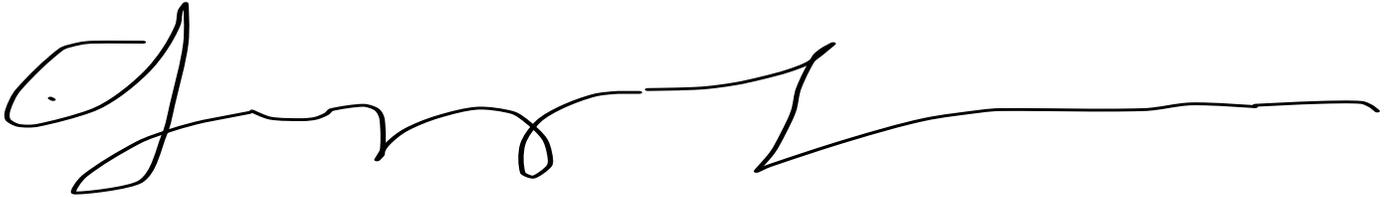
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a 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 be 'John J. ...', written across the page.

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Tuesday, October 13, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/760cef212283b555c2>

## 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

	First Name	Last Name
Trustee Name	William	Bernhardt

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

[REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*Bronx Charter School for Better Learning (Ed Corp)*

Bronx Charter School for Better Learning

Bronx Charter School for Better Learning II

8. Select all positions you have held on the 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

11. 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

12. Are you a member, director, officer or employee of an organization formally partnered with a 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 "William Bernhardt". The signature is written in a cursive style with a large, prominent initial "W".

**Thank you.**

# Required Form: 2014-15 Appendix E - Trustee Disclosure of Financial Interest Form

Created Monday, October 26, 2015

<https://nysed.fluidsurveys.com/account/surveys/537586/responses/export//s/Regents-Appendix-E-BOT-Form/08d70265b47f76f716>

## 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

	First Name	Last Name
Trustee Name	Roo	Rogers

### 2. \*Your Home Address:

2. *Your Home Address:   Street Address	[REDACTED]
2. *Your Home Address:   City/State	[REDACTED]
2. *Your Home Address:   Zip	[REDACTED]

### 3. \*Your Business Address

3. *Your Business Address   Street Address	[REDACTED]
3. *Your Business Address   City/State	[REDACTED]
3. *Your Business Address   Zip	[REDACTED]

### 4. \*Daytime Phone Number:

[REDACTED]

### 5. \*E-mail Address:

[REDACTED]

6. I am a Trustee of a parent education corporation listed below which governs one or more charter schools.

*Bronx Charter School for Better Learning (Ed Corp)*

Bronx Charter School for Better Learning

Bronx Charter School for Better Learning II

8. Select all positions you have held on the Board:

(check all that apply)

- 
- Other, please specify...: Member
- 

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

No

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

No

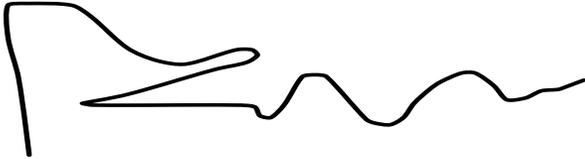
11. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

12. Are you a member, director, officer or employee of an organization formally partnered with a 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 vertical line on the left, a horizontal line extending to the right, and several wavy, connected strokes above and below the horizontal line.

**Thank you.**

**BRONX CHARTER SCHOOL FOR BETTER LEARNING**

**BRONX, NEW YORK**

**AUDITED FINANCIAL STATEMENTS**

**OTHER FINANCIAL INFORMATION**

**AND**

**INDEPENDENT AUDITOR'S REPORTS**

**JUNE 30, 2015**

**(With Comparative Totals for 2014)**



**MENGEL METZGER BARR & CO. LLP**

Certified Public Accountants

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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, 2015, 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 audit. 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, 2015, 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, 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 23, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014 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 20, 2015 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, Barw & Co. LLP*

Rochester, New York  
October 20, 2015

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2015

(With Comparative Totals for 2014)

<u>ASSETS</u>	<u>June 30,</u>	
	<u>2015</u>	<u>2014</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 548,620	\$ 355,088
Certificates of deposit	898,188	1,104,552
Accounts receivable	207,161	-
Grants and other receivables	476,024	245,809
Prepaid expenses and other current assets	<u>5,497</u>	<u>78,220</u>
TOTAL CURRENT ASSETS	2,135,490	1,783,669
<u>PROPERTY AND EQUIPMENT, net</u>	168,928	215,663
<u>OTHER ASSET</u> - restricted cash	<u>77,680</u>	<u>77,373</u>
TOTAL ASSETS	<u>\$ 2,382,098</u>	<u>\$ 2,076,705</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Line of credit	\$ -	\$ 200,000
Accounts payable and accrued expenses	53,902	138,886
Accrued payroll and benefits	643,604	537,339
Deferred revenue	<u>56,116</u>	<u>12,560</u>
TOTAL CURRENT LIABILITIES	753,622	888,785
<u>NET ASSETS</u>		
Unrestricted	1,577,310	1,159,805
Temporarily restricted	<u>51,166</u>	<u>28,115</u>
TOTAL NET ASSETS	<u>1,628,476</u>	<u>1,187,920</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,382,098</u>	<u>\$ 2,076,705</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, 2015  
(With Comparative Totals for 2014)

	Year ended June 30,			2014
	2015		Total	
	Unrestricted	Temporarily restricted		
Operating revenue and support:				
State and local per pupil operating revenue	\$ 7,113,301	\$ -	\$ 7,113,301	\$ 6,066,367
Governmental grants	803,777	-	803,777	354,144
Contributions	122,050	26,330	148,380	114,660
In-kind contributions	5,129	-	5,129	57,000
Interest income	1,943	-	1,943	4,019
Special events	55,097	-	55,097	37,897
Other income	8,560	-	8,560	-
Net assets released from restrictions	3,279	(3,279)	-	-
<b>TOTAL OPERATING REVENUE AND SUPPORT</b>	<b>8,113,136</b>	<b>23,051</b>	<b>8,136,187</b>	<b>6,634,087</b>
Expenses:				
Program:				
Regular education	6,056,569	-	6,056,569	5,069,312
Special education	579,155	-	579,155	533,175
Management and general	829,999	-	829,999	777,813
Fundraising and special events	229,908	-	229,908	190,016
<b>TOTAL EXPENSES</b>	<b>7,695,631</b>	<b>-</b>	<b>7,695,631</b>	<b>6,570,316</b>
<b>CHANGE IN NET ASSETS</b>	<b>417,505</b>	<b>23,051</b>	<b>440,556</b>	<b>63,771</b>
Net assets at beginning of year	1,159,805	28,115	1,187,920	1,124,149
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 1,577,310</b>	<b>\$ 51,166</b>	<b>\$ 1,628,476</b>	<b>\$ 1,187,920</b>

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, 2015  
 (With Comparative Totals for 2014)

	No. of Positions	Year ended June 30,						Total	Total
		2015			2014				
		Program Services			Supporting Services				
Regular Education	Special Education	Sub-total	Management and general	Fundraising and special events	Sub-total	Total	Total		
Personnel services costs:									
Administrative staff personnel	4	\$ 29,086	\$ 9,695	\$ 38,781	\$ 145,427	\$ 91,717	\$ 237,144	\$ 275,925	\$ 236,794
Instructional personnel	79	3,795,762	329,221	4,124,983	-	-	-	4,124,983	3,374,431
Non-instructional personnel	8	565,883	62,166	628,049	141,220	21,790	163,010	791,059	679,871
Total personnel services costs	91	4,390,731	401,082	4,791,813	286,647	113,507	400,154	5,191,967	4,291,096
Fringe benefits and payroll taxes		951,809	105,322	1,057,131	293,976	27,521	321,497	1,378,628	1,140,883
Legal service		-	-	-	13,781	-	13,781	13,781	1,308
Accounting / audit services		-	-	-	22,253	-	22,253	22,253	23,632
Other purchased / professional / and consulting services		177,706	17,021	194,727	138,294	32,078	170,372	365,099	344,853
Building and land rent / lease		-	-	-	-	-	-	-	990
Repairs and maintenance		4,733	524	5,257	490	137	627	5,884	4,693
Insurance		27,286	3,019	30,305	8,701	789	9,490	39,795	34,340
Utilities		37,039	4,099	41,138	3,836	1,071	4,907	46,045	52,123
Supplies and materials		112,254	8,545	120,799	7,587	2,118	9,705	130,504	105,227
Staff development		44,673	5,553	50,226	14,218	2,125	16,343	66,569	58,589
Marketing and recruitment		3,041	284	3,325	1,672	-	1,672	4,997	8,294
Non-capitalized equipment/ furnishings		9,755	-	9,755	-	-	-	9,755	57,000
Technology		8,351	924	9,275	865	241	1,106	10,381	19,084
Food service		5,552	1,642	7,194	1,536	429	1,965	9,159	21,836
Student services		17,330	1,672	19,002	318	3,368	3,686	22,688	43,336
Office expense		126,317	13,977	140,294	13,080	3,652	16,732	157,026	145,750
Depreciation		127,122	14,067	141,189	13,164	3,676	16,840	158,029	190,678
Other		12,870	1,424	14,294	9,581	39,196	48,777	63,071	26,604
		<u>\$ 6,056,569</u>	<u>\$ 579,155</u>	<u>\$ 6,635,724</u>	<u>\$ 829,999</u>	<u>\$ 229,908</u>	<u>\$ 1,059,907</u>	<u>\$ 7,695,631</u>	<u>\$ 6,570,316</u>

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, 2015  
(With Comparative Totals for 2014)

	Year ended June 30,	
	<u>2015</u>	<u>2014</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 440,556	\$ 63,771
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation	158,029	190,678
Changes in certain assets and liabilities affecting operations:		
Restricted cash	(307)	(646)
Accounts receivable	(207,161)	
Grants and other receivables	(230,215)	(160,987)
Prepaid expenses and other current assets	72,723	(16,500)
Accounts payable and accrued expenses	(84,984)	58,869
Accrued payroll and benefits	106,265	(14,936)
Deferred revenue	<u>43,556</u>	<u>12,560</u>
NET CASH PROVIDED FROM OPERATING ACTIVITIES	298,462	132,809
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(111,294)	(27,267)
Proceeds from (purchases of) certificates of deposit	<u>206,364</u>	<u>(2,591)</u>
NET CASH PROVIDED FROM (USED FOR) INVESTING ACTIVITIES	95,070	(29,858)
<u>CASH FLOWS - FINANCING ACTIVITIES</u>		
Payments on line of credit	<u>(200,000)</u>	-
NET CASH USED FOR FINANCING ACTIVITIES	<u>(200,000)</u>	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	193,532	102,951
Cash and cash equivalents at beginning of year	<u>355,088</u>	<u>252,137</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 548,620</u>	<u>\$ 355,088</u>

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, 2015  
(With Comparative Totals for 2014)

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. The Charter School operates two schools, Bronx Charter School for Better Learning (“BBL I”) and Bronx Charter School for Better Learning II (“BBL II”). On March 25, 2003, the Board of Regents of the University of the State of New York granted BBL I a provisional charter valid for a term of five years and renewable upon expiration. On June 24, 2013, BBL I obtained a five year charter renewal, with the ability to operate through July 31, 2018.

On July 22, 2014, the Board of Regents of the University of the State of New York amended the charter agreement permitting an additional school to be opened by the Charter School. During the 2015 fiscal year, the Charter School added BBL II under its expanded charter. BBL II has the authority to operate through July 30, 2020. 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.

The accompanying financial statements include the accounts of BBL I and BBL II (collectively referred to as the “Charter School”). All intercompany balances and transactions have been eliminated in the accompanying financial statements.

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, 2015 or 2014.

*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 \$51,166 and \$28,115 of temporarily restricted net assets at June 30, 2015 and 2014, 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.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2015  
(With Comparative Totals for 2014)

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

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.

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.

Accounts, 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, 2015 or 2014.

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.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2015  
(With Comparative Totals for 2014)

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

Tax exempt status

The Charter School is a tax-exempt Charter School 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, 2015, the Charter School is no longer subject to U.S. federal income tax examinations by tax authorities for years ended before June 30, 2012. Years ended June 30, 2012 through June 30, 2015 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.

In-kind donations

Gifts and donations other than cash are recorded at fair value at the date of contribution. The Charter School received in-kind contributions of \$5,129 and \$57,000 in the years ended June 30, 2015 and 2014, respectively.

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 \$5,000 and \$8,000 for the years ended June 30, 2015 and 2014, respectively.

Comparatives for year ended June 30, 2014

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, 2014, 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.

Reclassification

Certain 2014 amounts have been reclassified to conform to the 2015 presentation.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2015  
(With Comparative Totals for 2014)

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

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 20, 2015, 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 an agreement with the New York City Department of Education for dedicated and shared space at no charge at P.S. 111 Annex, a New York City Public School located at 3740 Baychester Avenue, Bronx, New York.

The Charter School has an agreement with the New York City Department of Education for dedicated and shared space at no charge at MS 144, a New York City Public School located at 2545 Gunther Ave, Bronx, New York.

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:

	<u>June 30,</u>	
	<u>2015</u>	<u>2014</u>
Furniture and fixtures	\$ 485,009	\$ 456,083
Computer equipment	<u>714,320</u>	<u>631,952</u>
	1,199,329	1,088,035
Less accumulated depreciation	<u>1,030,401</u>	<u>872,372</u>
	<u>\$ 168,928</u>	<u>\$ 215,663</u>

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2015  
(With Comparative Totals for 2014)

NOTE E: LINE OF CREDIT

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, 2015). There was no outstanding balance at June 30, 2015. There was an outstanding balance of \$200,000 at June 30, 2014. 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 \$76,000 and \$70,000 for the years ended June 30, 2015 and 2014, respectively. The future minimum payments on these agreements are as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2016	\$ 50,568
2017	50,568
2018	44,568
2019	<u>4,667</u>
	<u>\$ 150,371</u>

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, 2015 and 2014, the Charter School contributed approximately \$119,000 and \$109,000, 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.

BRONX CHARTER SCHOOL FOR BETTER LEARNING

NOTES TO FINANCIAL STATEMENTS, Cont'd

YEAR ENDED JUNE 30, 2015  
(With Comparative Totals for 2014)

NOTE I: CONCENTRATIONS

At June 30, 2015 and 2014, approximately 57% and 56%, respectively, of grants and other receivables are due from the federal government relating to certain grants. At June 30, 2015 and 2014, approximately 43% and 37%, respectively, of grants and other receivables are due from Mt. Vernon Department of Education.

During the years ended June 30, 2015 and 2014, 87% and 91%, 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, 2015 and 2014, temporarily restricted net assets were available for the following:

	June 30,	
	<u>2015</u>	<u>2014</u>
Scholarship fund	\$ 31,166	\$ 28,115
Internship program	<u>20,000</u>	<u>-</u>
	<u>\$ 51,166</u>	<u>\$ 28,115</u>

**BRONX CHARTER SCHOOL FOR BETTER LEARNING**

**OTHER FINANCIAL INFORMATION**

INDEPENDENT AUDITOR'S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees  
Bronx Charter School for Better Learning

We have audited the financial statements of Bronx Charter School for Better Learning as of and for the year ended June 30, 2015, and have issued our report thereon dated October 20, 2015, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The financial information hereinafter is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements for the year ended June 30, 2015, as a whole.

*Mengel, Metzger, Barr & Co. LLP*

Rochester, New York  
October 20, 2015

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF FINANCIAL POSITION BY CHARTER

JUNE 30, 2015

	<u>Bronx Charter School for Better Learning</u>	<u>Bronx Charter School for Better Learning II</u>	<u>Eliminations</u>	<u>Total</u>
<u>ASSETS</u>				
<u>CURRENT ASSETS</u>				
Cash and cash equivalents	\$ 548,620	\$ -	\$ -	\$ 548,620
Certificates of deposit	898,188	-	-	898,188
Accounts receivable	207,161	-	-	207,161
Grants and other receivables	242,679	233,345	-	476,024
Due from Bronx Charter School for Better Learning II	243,336	-	(243,336)	-
Prepaid expenses and other current assets	5,497	-	-	5,497
TOTAL CURRENT ASSETS	<u>2,145,481</u>	<u>233,345</u>	<u>(243,336)</u>	<u>2,135,490</u>
<u>PROPERTY AND EQUIPMENT, net</u>	158,937	9,991	-	168,928
<u>OTHER ASSET - restricted cash</u>	<u>77,680</u>	<u>-</u>	<u>-</u>	<u>77,680</u>
TOTAL ASSETS	<u>\$ 2,382,098</u>	<u>\$ 243,336</u>	<u>\$ (243,336)</u>	<u>\$ 2,382,098</u>
<u>LIABILITIES AND NET ASSETS</u>				
<u>CURRENT LIABILITIES</u>				
Accounts payable and accrued expenses	\$ 53,902	\$ -	\$ -	\$ 53,902
Accrued payroll and benefits	643,604	-	-	643,604
Due to Bronx Charter School for Better Learning	-	243,336	(243,336)	-
Deferred revenue	56,116	-	-	56,116
TOTAL CURRENT LIABILITIES	<u>753,622</u>	<u>243,336</u>	<u>(243,336)</u>	<u>753,622</u>
<u>NET ASSETS</u>				
Unrestricted	1,577,310	-	-	1,577,310
Temporarily restricted	51,166	-	-	51,166
TOTAL NET ASSETS	<u>1,628,476</u>	<u>-</u>	<u>-</u>	<u>1,628,476</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,382,098</u>	<u>\$ 243,336</u>	<u>\$ (243,336)</u>	<u>\$ 2,382,098</u>

BRONX CHARTER SCHOOL FOR BETTER LEARNING

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS BY CHARTER

JUNE 30, 2015

	Bronx Charter School for Better Learning	Bronx Charter School for Better Learning II	Eliminations	Total
Operating revenue and support:				
State and local per pupil operating revenue	\$ 7,113,301	\$ -	\$ -	\$ 7,113,301
Governmental grants	512,096	291,681	-	803,777
Contributions	148,380	-	-	148,380
In-kind contributions	5,129	-	-	5,129
Interest income	1,943	-	-	1,943
Special events	55,097	-	-	55,097
Other income	8,560	-	-	8,560
Net assets released from restrictions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OPERATING REVENUE AND SUPPORT	7,844,506	291,681	-	8,136,187
Expenses:				
Program:				
Regular education	6,056,569	-	-	6,056,569
Special education	579,155	-	-	579,155
Management and general	538,318	291,681	-	829,999
Fundraising and special events	<u>229,908</u>	<u>-</u>	<u>-</u>	<u>229,908</u>
TOTAL EXPENSES	<u>7,403,950</u>	<u>291,681</u>	<u>-</u>	<u>7,695,631</u>
CHANGE IN NET ASSETS	440,556	-	-	440,556
Net assets at beginning of year	<u>1,187,920</u>	<u>-</u>	<u>-</u>	<u>1,187,920</u>
NET ASSETS AT END OF YEAR	<u>\$ 1,628,476</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,628,476</u>