

I. SCHOOL INFORMATION AND COVER PAGE

Created Monday, July 08, 2013

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1. SCHOOL NAME

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

331400860809 BROOKLYN CS

2. CHARTER AUTHORIZER

NYCDOE-Authorized Charter School


3. DISTRICT / CSD OF LOCATION

NYC CSD 14

4. SCHOOL INFORMATION

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
545 Willoughby Avenue, 3rd Floor	718-302-2085	718-302-2426	oescayg@aol.com

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES Contact Name	Omigbade Escayg
4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES Title	Head of School/Executive Director
4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES Emergency Phone Number (###-###-####)	

5. SCHOOL WEB ADDRESS (URL)

www.brooklyncharter.org

6. DATE OF INITIAL CHARTER

2000-05-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2000-09-01 00:00:00

8. TOTAL NUMBER OF STUDENTS ENROLLED IN 2012-13 (as reported on BEDS Day)

(as reported on BEDS Day)

260

9. GRADES SERVED IN SCHOOL YEAR 2012-13

Check all that apply

• K

• 1

• 2

• 3

• 4

• 5

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

Yes/No	Name of CMO/EMO
No	

11. FACILITIES

Will the School maintain or operate multiple sites?

No, just one site.

12. SCHOOL SITES

Please list the sites where the school will operate in 2013-14.

	Physical Address	Phone Number	District/CS D	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	545 Willoughby Avenue, 3rd Floor	718-302-2085	CSD 14	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	Omigbade Escayg			
Operational Leader				
Compliance Contact				
Complaint Contact				

13. Are the School sites co-located?

Yes

13a. Please list the terms of your current co-location.

	Date School will leave current co-location	Is school working with NYCDOE to expand into current space?	If so, list year expansion will occur.	Is school working with NYCDOE to move to separate space?	If so, list the proposed space and year planned for move	School at Full Capacity at Site
Site 1 (primary site)	undetermined	No		No		Yes
Site 2						
Site 3						

14. Were there any revisions to the school's charter during the 2012-2013 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).

No

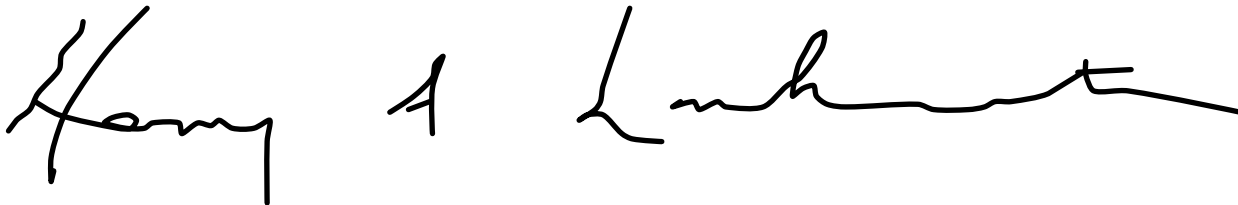
16. Our signatures below attest that all of the information contained herein is truthful and accurate and that this charter school is in compliance with all aspects of its charter, and with all pertinent Federal, State, and local laws, regulations, and rules. We understand that if any information in 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 that reads "Omigbede Esley". The signature is fluid and cursive, with a large initial 'O' and a stylized 'E'.

Signature, President of the Board of Trustees

A handwritten signature in black ink that reads "Henry A. Lumbert". The signature is cursive, with a large 'H' and 'L', and a small 'A' in the middle.

Thank you.

Signature Page for President of Board of Trustees

Created Thursday, October 31, 2013

Page 1

331400860809 BROOKLYN CS

16. My signature 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, Board President

A handwritten signature in black ink, appearing to read "Henry L. Sun". The signature is written in a cursive style with a large, prominent "H" and "S".

Thank you.

Appendix A: Progress Toward Goals

Created Monday, July 08, 2013

Updated Thursday, October 31, 2013

Page 1

Charter School Name: 331400860809 BROOKLYN CS

1. NEW YORK STATE REPORT CARD

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

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

"URL is not available"

2. APPENDIX A: PROGRESS TOWARD CHARTER GOALS

2a. ACADEMIC STUDENT PERFORMANCE GOALS

If the Progress Toward Charter Goals are based on student performance data that the school will not have access to by August 1, 2013 (e.g., the NYS Assessment results), please list goals and explain this in the "Progress Towards Attainment" column. This information can be updated for Appendix A when available but no later than November 1, 2013. Board of Regents-authorized charter schools that opened for instruction in the fall of 2012 or that were renewed in 2012-13 will be held to the same charter-specific academic goals. Board of Regents-authorized charter schools will also be held accountable to Student Performance Benchmark 1 of the Performance Framework.

2012-13 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress	2012-2013 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Academic Goal 1	Absolute Performance Goals: The Brooklyn Charter School will earn a score sufficient to place it in the 75th percentile of all schools on the "Performance" section of the citywide Progress Report.	2012-13 New York City Department of Education Progress Report	BCS did not meet this goal. BCS scored 13.9 out of 25 and a Grade "B" on the "Performance" section of the citywide Progress Report.	BCS will continue to engage the services of its School Improvement Coach to support the School in achieving its academic goals. To that end the BCS Leadership Team has established a clear focus around effective teaching and learning. This revised focused is embodied around an action plan that is benchmarked with clear goals and metrics with student advancement. The school's pre-service professional development

was, in large part, devoted to workshops involving the revised teaching and learning standards to align with the Common Core Standards. The model is based on The Nine Characteristics of High Performing Schools and identifies 5 key levers for continuous school improvement. Recognizing that teacher effectiveness is one of the most critical factors for high achievement, BCS has defined a clear plan for Professional development that addresses Pedagogy, and Literacy & Math Instruction throughout the school year. The elements of this plan are threaded through the narratives that follow for ELA & Mathematics.

Academic Goal 2	English Language Arts Goal: 75% of students in grades 3-5 who have been enrolled at the Brooklyn Charter School on BEDS day for at least two consecutive years will perform at or above Level 3 on the New York State English Language Arts Assessment.	2012-13 New York State English Language Arts Assessment in Grades 3-5	BCS did not meet this goal.	<p>Of a total of 104 students In Grades 3-5 who were enrolled on BEDS day and have been at BCS for at least two consecutive years, 28 students or 26.9% performed at or above Level 3.</p> <p>The following scores demonstrate the individual grade-specific outcomes relating to this goal:</p> <p>3rd Grade- 30.3% 4th Grade- 17.9% 5th Grade- 34.4%</p> <p>BCS has hired an Assistant Principal with a specialization in Literacy to oversee and support rigorous and effective classroom instruction. The Brooklyn Charter School Leadership Team has devised the following plan to meet the goal: Implement an intensive pre-service schedule for all faculty that includes theTheMarzano’s Characteristics of Highly Effecting Teaching and the</p>
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companion Marzano Casual Teacher Evaluation Model. BCS will continue to use these as a reference for effective teaching and accountability throughout the school year. BCS has also invested heavily in Literacy professional Development through Bank Street College offerings and faculty are expected to turnkey these trainings to their peers. Other critical pieces include the Anatomy of a Lesson Plan, Using Data to Drive Instruction, Goal Setting, Team Planning, Learning Expectations, Developing Positive Relationships with Students, Positive Behavior Intervention Systems, and Aligning Teaching and Learning with the Common Core. BCS Leadership team will also increase the number of Classroom observations of all teachers throughout the school year and teachers will be responsible for submitting all lesson plans for review.

In addition BCS will also:

1. Analyze the data from the NYS ELA grade 3, 4 and 5 assessments to identify the gaps/weaknesses. Areas of strength and weaknesses will be shared with Families and students along with the plan for improvement. BCS will also provide additional supports to its current 5th Graders who were last year's 4th Graders, and whose scores were extremely low.
2. Create two interim assessments that parallel the ELA for Grade 3-5 students to build capacity for State testing
3. Provide time for collaboration amongst the faculty in grades 2-5 to

plan lessons that build stamina for students in reading and writing.

4. Align all literacy blocks to include time in which students are involved in the exploration and experimentation of reading and writing tasks that are independent, collaborative and measureable and follow the Common Core.
5. Create a Saturday Bridging-the-Gap Academy program that provides small-group instructional support to at-risk students.
6. Create and implement a 9-week Saturday Tutorial Academy for ELA and Math that addresses the needs of individual learners and that is aligned to Common Core.
7. Develop a progress monitoring system to identify strengths and weaknesses for all students and create an individualized intervention plan. Portfolios will be developed for all students to measure their progress, in addition to formative and summative evaluations.
8. Brooklyn Charter School will include a significant outdoor education component aimed at intensifying literacy studies. Students will be engaged in tasks that will promote observation, critical thinking, analysis, descriptive, informational and creative writing and communicating with others to enhance their capacity for English Language Arts.

Academic Goal 3	Mathematics Goal: 75% of students in grades 3-5 who have been enrolled at The Brooklyn Charter School on BEDS day for at least two consecutive years will	2012-13 New York State Mathematics Assessment in Grades 3-5	BCS did not meet this goal.	Of a total of 104 students in Grades 3-5 who were enrolled on BEDS and have been at BCS for 2 or more consecutive years, 40.4% scored at or above Level 3.
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perform at or above Level
3 on the New York State
Mathematics Assessment.

Grade 3: 42.4%
Grade 4: 30.8%
Grade 5: 50.0%

BCS has invested in one of its faculty members through the Mathematics Leadership Academy at Bank Street College. That individual is now an Assistant Principal who will oversee and support rigorous and effective Math and Science Instruction and will guide ongoing Professional Development at BCS. BCS will re-instate a 90-min Math block into its weekly schedule. During the Math Blocks BCS will use two programs to support teaching and learning aligned with the Common Core. One program, enVisions, utilizes a strong technology component capable of tracking student progress throughout the year. The other program, Investigations, employs constructivist/inquiry approaches to math exploration. BCS also implemented an intensive pre-service schedule for all faculty that includes The Marzano's Characteristics of Highly Effective Teaching and the companion Marzano Casual Teacher Evaluation Model. BCS will continue to use these as a reference for effective teaching and accountability throughout the school year. In addition, BCS will also:

1. Analyze the data from the NYS Math Grade 3, 4 and 5 assessments to identify the gaps/weaknesses. Areas of strength and weaknesses will be shared with Families and students, along with the plan for

improvement.

2. Create two interim assessments that parallel the State Math for Grade 2-5 students to build stamina and capacity for testing.
3. Align all Math blocks to include time in which students are involved in the exploration, and experimentation tasks that are independent, collaborative and measurable, and follow the Common Core.
4. Create a Saturday Bridging-the-Gap Academy program that provides small-group instructional support to at-risk students.
5. Create and implement a 9-week Saturday Tutorial Academy for Math and ELA that addresses the needs of individual learners and that is aligned to Common Core.
6. Develop a progress monitoring system to identify strengths and weaknesses for all students and create an individualized intervention plan. Portfolios will be developed for all students to measure their progress, in addition to formative and summative evaluations.
7. Brooklyn Charter School will include a significant outdoor education component aimed at real applications of mathematics, science and technology. Students will be engaged in tasks that will promote, observation, discovery, meta-cognition, analysis, problem solving and the ability to reason and communicate mathematical ideas.

Academic Goal 4

Science Goal: 75% of 4th grade students who have been enrolled and attended The Brooklyn

2012-13 New York State Grade 4 Science Assessment

BCS met this goal.

100% BCS 4th Graders who've been enrolled on

Not Applicable

	Charter School on BEDS day for at least two consecutive years will perform at or above Level 3 on the New York State Grade 4 Science Assessment.		BEDS day and attended BCS for at least two years performed at or above Level 3 on the State Science test.	
Academic Goal 5	Social Studies Goal: 75% of 5th grade students who have been enrolled at The Brooklyn Charter School on BEDS Day for at least two consecutive years will perform at or above Level 3 on the New York State Social Studies examination.	Not Applicable – The New York State 5th Grade Social Studies Assessment is no longer administered.		
Academic Goal 6	Value-Added Performance/Progress Goals: The Brooklyn Charter School will earn a score sufficient to place it in the 75th percentile of all schools on the “Progress” section of the citywide Progress Report.	2012-13 New York City Department of Education Progress Report	BCS did not meet this Goal. BCS received a score of 23.9 out of 60 and a Grade of C in this area of the Progress Report.	This goal measures the amount of improvement that students made between the tests of 2012 and 2013 with a weighted measure of 3rd grade students based on demographic indicators. This is a difficult comparison to make as the tests of 2013 were structurally different from the 2012 tests and required a different set of skills. BCS demonstrated greater progress within its peer group than in comparison to NYC schools and there was greater progress within ELA than within Mathematics This is understandable as BCS Math scores were very high in 2012. The BCS plan, stated for mathematics improvement above, addresses this goal as it seeks to build mathematical strength for all grades and gives specific attention to Grade 2 students in preparation for the testing year.
Academic Goal 7	English Language Arts Goal: For years 2-5, each grade-level cohort of the same students (i.e. students who are in the school for two years in a row) will reduce by one-half the gap between the percent at or	2012-13 New York City Department of Education Progress Report and ELA test scores. 2011-2012 NYCDOE Progress Report and ELA test scores.	BCS did not meet this goal. BCS has 2 cohorts: 1. 2011-2012 3rd Grade students who were 2012-2013 4th Graders	See ELA plans outlined in the above Academic goals to address this goal.

above Level 3 on the previous year's ELA exam (baseline) and 90% at or above Level 3 on the current year's State ELA exam.

2. 2011-2012 4th Graders who were 2012-2013 5th Graders

Cohort 1:
2011-12 ELA--- 36.1%
2012-13 ELA--- 17.9%
Gap = -18.2%

Cohort 2:
2011-12 ELA--- 63.8%
2012-13 ELA--- 34.4%
Gap = -29.4%

Academic Goal 8

Mathematics Goal: For years 2-5, each grade-level cohort of the same students (i.e. students who are in the school for two years in a row) will reduce by one-half the gap between the percent at or above Level 3 on the previous year's Math exam (baseline) and 75% at or above Level 3 on the current year's State Math exam.

2012-13 New York City Department of Education Progress Report and Math test scores.

2011-2012 NYCDOE Progress Report and Math test scores

BCS did not meet this goal.

BCS has 2 cohorts:
1. 2011-2012 3rd Grade students who were 2012-2013 4th Graders

2. 2011-2012 4th Graders who were 2012-2013 5th Graders

Cohort 1:
2011-12 Math--- 89.6%
2012-13 Math--- 30.8%
Gap = -58.8%

Cohort 2:
2011-12 Math--- 86.0%
2012-13 Math--- 50.0%
Gap = -36.0%

See Mathematics plans outlined in the above Academic goals to address this goal.

2a1. Do have more academic goals to add?

Yes

2012-13 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress	2012-2013 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Academic Goal 9	Comparative Performance Goals: The Brooklyn Charter School will earn a score sufficient to place it in the 75th percentile of all schools on the citywide Progress Report.	2012-13 New York City Department of Education Progress Report.	BCS did not meet this goal. BCS earned a score of 45.3 out of 100 placing it in the overall 31st percentile rank of all schools Citywide. BCS School	This report has already addressed student performance and progress, which account for 85% of BCS overall score. This section will address School Environment and the Closing of the Achievement Gap.

EnvironmentScore: 5.8 out of 15
 Closing the Achievement Gap score: 1.7 out of 17

School Environment:
 BCS experienced a major transition in its leadership for school year 2012-13. Both the Principal and the Assistant Principal, who had been with BCS for 8 years, left BCS and 2012-13 became the year for an adjustment to a new Instructional team. BCS fielded several complaints from families throughout the year with regard to accountability in specific classrooms and student safety on the buses. BCS was only able to maintain an 89% average attendance for the year. All of these factors contributed to a relatively low score. BCS Leadership team is now stable and continues to exercise the strictest oversight in all areas of school operation. School year 2012-2013 was a milestone for BCS as we hired our first ESL teacher, increased the number of ELL learners and expanded our program. BCS will continue its outreach to attract more ELL Students. BCS also stabilized its Special Education Supports and Response to Intervention Team. All of these efforts facilitated an increased score in closing the achievement gap.

Academic Goal 10	English Language Arts Goal: The % of students performing at or above Level 3 on the NYS ELA Assessment in grades 3, 4, & 5 will exceed the average performance of students in the same tested grades of Community School District #14.	2012-13 New York State English Language Arts Assessment in grades 3-5. Community School District #14 scored: 3rd Grade: 26.6% 4th Grade: 25.0% 5th Grade: 23.9%	BCS met this goal in Grades 3 & 5. BCS scored: 3rd Grade – 28.6% which represents 2.0% above CSD #14 5th Grade – 32.4% which represents 8.4% above CSD# 14 BCS did not meet this goal
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			in Grade 4. CSD #14 scored 25% while BCS Grade 4 scored 17.1% CSD#14 outscored BCS in Grade 4 by 8.0%	
Academic Goal 11	Mathematics Goal: The % of students performing at or above Level 3 on the NYS Math Assessment in grades 3, 4, & 5 will exceed the average performance of students in the same tested grades of Community School District #14.	2012-13 New York State Mathematics Assessment in grades 3-5 CSD 14 scored 3rd Grade: 30.7% 4th Grade: 28.6% 5th Grade: 23.0%	BCS met this goal. BCS scored: 3rd Grade –45.7% 4th Grade – 29.3% 5th Grade – 50.0% BCS 3rd Grade students outperformed CSD #14 by 15.0% BCS 4th Grade students outperformed CSD #14 by 0.6% BCS 5th Grade students outperformed CSD #14 by 27.0%	
Academic Goal 12	From years 2-4, The Brooklyn Charter School will receive a “B” or higher on the Student Progress section of the NYCDOE Progress Report.	2012-13 NYCDOE Report Card	BCS did not meet this Goal. BCS received a “C” on its student progress section of the report.	BCS will institute an elevated system of monitoring student progress through performance benchmarks as stated above. In addition, • BCS will structure its internal assessment and data systems to focus on the individual student. • BCS has identified, TestWiz and Aims Web as added assessment tools for specific student groups for 2013-2014. • BCS will conduct 3 Interim Assessments and use the data to address individual weaknesses and further advance student strengths. This information will be shared with students and their families through two Developmental Profile meetings for the school year. • BCS Student portfolios will document student

in-class work with the aim of focusing the student on their own growth and responsibility for their progress
• BCS will host an Intervention Academy as well as a Tutorial Academy on Saturdays to boost student academic skills.

Academic Goal 13	AYP Status Goal: The Brooklyn Charter School will be deemed “In Good Standing”	2012-13 NYCDOEReport Card	BCS met this Goal. 2012-13 report carddeems BCS to be “In Good Standing”
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2a2. Do have more academic goals to add?

No

2b. ORGANIZATIONAL GOALS

2012-13 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2012-2013 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Org Goal 1	The Brooklyn Charter School will have an average daily student attendance rate of at least 95%.	ATS: Automate the Schools – Attendance Reporting System	<p>BCS did not meet this goal.</p> <p>BCS achieved an average daily attendance of 91.5% this year.</p> <p>This is one of the lowest attendance rates that BCS has experienced since its inception in 2000.</p> <p>A number of factors contributed to this:</p> <p>a) Hurricane Sandy resulted in the displacement of many of our families and attendance right after the hurricane was low</p> <p>b) Our attempts to engage in a make-up schedule during the mid-winter recess did not result in full participation.</p> <p>c) BCS featured a return to an overnight program this year and many families did not allow their children to participate</p> <p>d) There was a turn over in the Administrative team this year and BCS went through an adjustment period.</p>	<p>BCS has developed a plan to:</p> <ol style="list-style-type: none"> 1. Identify and document student absences – excused and unexcused 2. After 10 absences, parents will receive a letter from the Head of School and Principal. 3. After 15 absences, the parent will be requested to attend a conference with the Head of School and Principal. 4. Develop incentive program for perfect attendance, by month, trimester, and year. 5. Report to intervention authorities when necessary.
Org Goal 2	The Brooklyn Charter School will maintain 95% of the student population from 2011-12 to 2012-13.	Attendance register	<p>BCS did not meet this goal.</p> <p>BCS retained 93% of its student population from 2011-12 into 2012-13</p> <p>BCS increased its retention of student population by 9% over the previous year.</p>	<p>BCS recognizes its challenge in this area will continue to ensure greater retention of its student population. The following are strategies that are currently in place to address student recruitment & retention:</p> <ul style="list-style-type: none"> • BCS will maintain three Kindergarten classrooms in 2013-2014. • BCS has launched a competitive Ad campaign that includes a printed package and brochure, bus stops, radio and print ads. • BCS recruitment campaigns outreach for inclusion and English Language Learners. • BCS must continue to demonstrate high academic achievement and student outcomes to remain attractive

to its families and student body.
 • Maintain a consistent, transparent promotional policy that meets BCS benchmarks and is accepted by families

Org Goal 3	The Brooklyn Charter School will comply with all applicable laws, rules, regulations, and contract terms including, but not limited to, the New York Charter Schools Act, the New York Freedom of Information Law, the New York Open Meetings Law, the federal Individuals with Disabilities Education Act, and federal Family Educational Rights and Privacy Act.	State and DOE monitoring guidelines	BCS met this goal BCS was not cited by the state or DOE in failing to comply with all applicable laws, rules, regulation.
Org Goal 4	The Brooklyn Charter School will receive 7.5 or higher scores in each of the 4 domains, on the NYCDOE Learning Environment Survey that will express parent satisfaction.	2012-13 New York City Department of Education School Survey	BCS met this goal. BCS received the following scores from 2012-13 NYCDOE School Survey Parent Report: Academic Expectations: 8.2 Communication: 8.4 Engagement: 8.2 Safety & Respect: 8.4
Org Goal 5	The Brooklyn Charter School Head of School will achieve ratings of Proficient or Distinguished, and an average percentile score of 85% or higher, using the BCS Head of School Evaluation	VAL-ED 2013 rating and score	BCS met this goal. BCS Head of School received a Proficient rating and a percentile score of 91%.

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

No

2c. FINANCIAL GOALS

2012-13 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	2012-2013 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Financial Goal 1	Student enrollment will be within 15% of full enrollment as defined in The Brooklyn Charter Schools' contract.	BCS renewal contract, BCS enrollment record for 2012-2013	BCS met this goal BCS began the school year with 254 students on register and ended the year with 241 students, 5 students above its projection of 236 as defined in its contract.	

Financial Goal 2	The Brooklyn Charter School will undergo an independent financial audit that will result in an unqualified opinion and no major findings.	State Guidelines and BCS Annual Audit conducted by Schall & Aschenfarb.	BCS met this goal BCS general auditors, Schall&Aschenfarb; conducted the 2012-2013 audit and produced an unqualified management letter that reflected no major findings.
Financial Goal 3	The Brooklyn Charter School will operate a balanced budget and maintain a stable cash flow.	Annual Budget for BCS for school year 2012-13 approved by BCS Board of Trustees.	BCS met this goal. BCS operated from a balance budget based on a total enrollment of 245 students and demonstrated stable cash flow to the end of the fiscal year with a net worth of \$2.7 million as of June 30th, 2013.

Brooklyn Charter School
FY 2012-13
Annual Report / Appendix B

1) Total Expenditure per child - FY 2013

Total Expenditure = \$ 3,669,940

No. of enrolled students as of 6/30/2013 = 237

Expenditure per child = \$ 3,669,940/237 = \$ 15,484.97

2) Administrative expenditure per pupil:

Total Instructional support	-	\$ 2,384,510
Less: Employee benefit costs		<u>\$421,283</u>
		<u>\$1,963,227</u>

Administrative cost per pupil = \$1,963,227/237 = \$ 8,283.65

Audited Financial Statement Checklist

Created Thursday, October 31, 2013

Page 1

Charter School Name:

1. Please check each item that is included in the 2012-13 Audited Financial Statement submitted for your charter school.

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

2. Please indicated if there is a finding(s) noted in any of the following sections of your charter school's 2012-13 Audited Financial Statement.

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

Thank you Omigbade .



IRA L. SCHALL, CPA
DAVID C. ASHENFARB, CPA

BROOKLYN CHARTER SCHOOL

**Audited Financial Statements In Accordance
With Government Auditing Standards**

June 30, 2013

BROOKLYN CHARTER SCHOOL

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
Brooklyn Charter School

Report on the Financial Statements

We have audited the accompanying financial statements of Brooklyn Charter School ("the School"), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, 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 audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization'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 organization'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

As more fully described in Note 1 to the financial statements, the School is the sole member of another not-for-profit organization, The Wedding Garden, Inc. ("WG"). WG is being accounted for on the equity method of accounting. Accounting principles generally accepted in the United States of America requires the consolidation of this other entity and an elimination of intercompany transactions.

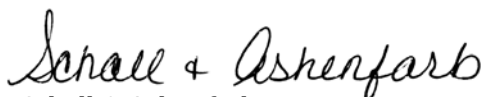
In our opinion, except for the effects of the departure of the accounting principle discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the Brooklyn Charter School as of June 30, 2013, and the changes in 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 the School's 2012 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 26, 2012. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2012 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 17, 2013 on our consideration of the School'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 the School's internal control over financial reporting and compliance.


Schall & Ashenfarb
Certified Public Accountants, LLC

October 17, 2013

BROOKLYN CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
AT JUNE 30, 2013
(With comparative totals for June 30, 2012)

	<u>6/30/13</u>	<u>6/30/12</u>
Assets		
Cash and cash equivalents (Notes 2d and 2e)	\$3,284,861	\$2,664,682
Restricted cash (Note 3)	70,000	70,000
Government grants receivable	31,878	20,862
Contributions receivable	7,050	0
Accounts receivable - meal fees (net of allowance for doubtful accounts of \$28,127) (Note 2f)	0	1,781
Prepaid expenses	65,161	66,056
Investment in The Wedding Garden, Inc. (Note 1)	105,183	84,849
Furniture and equipment, net (Notes 2g and 4)	79,507	88,507
	<u>\$3,643,640</u>	<u>\$2,996,737</u>
Total assets		
Liabilities and Net Assets		
Liabilities:		
Accounts payable and accrued expenses	\$485,159	\$412,425
Advance payable - New York City (Note 5)	69,629	71,416
	<u>554,788</u>	<u>483,841</u>
Total liabilities		
Net Assets: (Note 2a)		
Unrestricted	2,722,185	2,512,896
Permanently restricted (Note 6)	366,667	0
	<u>3,088,852</u>	<u>2,512,896</u>
Total net assets		
Total liabilities and net assets	<u>\$3,643,640</u>	<u>\$2,996,737</u>

*The attached notes and auditors' report
are an integral part of these financial statements.*

**BROOKLYN CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013**
(With comparative totals for the year ended June 30, 2012)

	Unrestricted	Permanently Restricted	6/30/13	6/30/12
Unrestricted:				
Public Support and Revenue:				
Public school district: (Notes 2c and 5)				
Revenue - resident student enrollment	\$3,345,674		\$3,345,674	3,320,468
Revenue - students with special education services			0	80,928
Subtotal public school district	3,345,674		3,345,674	3,401,396
Government grants (Note 2c)	182,069		182,069	115,959
Contributions (Notes 2b and 6)	279,646	\$366,667	646,313	51,000
In-kind contributions (Note 2h)	599,050		599,050	599,050
Interest income			0	4,694
Other income	4,830		4,830	2,384
Total public support and revenue	4,411,269	366,667	4,777,936	4,174,483
Expenses:				
Program services:				
Instructional support	3,308,804	0	3,308,804	3,202,183
Supporting services:				
Management and general	1,042,510		1,042,510	827,990
Fundraising			0	5,500
Total supporting services	1,042,510	0	1,042,510	833,490
Total expenses	4,351,314	0	4,351,314	4,035,673
Change in net assets from operations	59,955	366,667	426,622	138,810
Non operating activity:				
Increase of investment in The Wedding Garden, Inc. (Note 1)	149,334		149,334	75,792
Change in net assets	209,289	366,667	575,956	214,602
Net assets - beginning of year	2,512,896		2,512,896	2,298,294
Net assets - end of year	\$2,722,185	\$366,667	\$3,088,852	\$2,512,896

*The attached notes and auditors' report
are an integral part of these financial statements.*

BROOKLYN CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013
(With comparative totals for the year ended June 30, 2012)

	<u>Program Services</u>	<u>Supporting Services</u>		
	Instructional Support	Management and General	Total Expenses 6/30/13	Total Expenses 6/30/12
Salaries	\$1,903,324	\$609,668	\$2,512,992	\$2,219,852
Substitute teachers	10,962		10,962	60,394
Payroll taxes and employee benefits	522,596	167,396	689,992	679,214
Total personnel costs	2,436,882	777,064	3,213,946	2,959,460
Occupancy (including in-kind of \$599,050, Note 2h)	456,746	146,304	603,050	599,050
Professional fees	7,338	36,047	43,385	42,349
Insurance	44,552	14,271	58,823	48,981
Maintenance and repairs	4,299	1,377	5,676	2,307
Supplies and materials	130,909	10,732	141,641	152,914
Staff development	113,029		113,029	74,157
Depreciation	28,347	9,080	37,427	42,479
Student services	50,887		50,887	53,762
Hospitality	15,783		15,783	17,939
Advertising		35,324	35,324	21,177
Miscellaneous	20,032	12,311	32,343	21,098
Total other than personnel costs	871,922	265,446	1,137,368	1,076,213
Total expenses	\$3,308,804	\$1,042,510	\$4,351,314	\$4,035,673

*The attached notes and auditors' report
are an integral part of these financial statements.*

BROOKLYN CHARTER SCHOOL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013
(With comparative totals for the year ended June 30, 2012)

	6/30/13	6/30/12
Cash Flows from Operating Activities:		
Change in net assets	\$575,956	\$214,602
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation expense	37,427	42,479
Increase - investment in The Wedding Garden, Inc.	(149,334)	(75,792)
(Increase)/decrease in assets:		
Restricted cash	0	(70,000)
Grant receivable - New York City	0	84,295
Government grants receivable	(11,016)	51,264
Contributions receivable	(7,050)	0
Accounts receivable - meal fees	1,781	1,798
Prepaid expenses	895	(36,763)
Increase/(decrease) in liabilities:		
Accounts payable and accrued expenses	72,734	(9,138)
Advance payable - New York City	(1,787)	61,457
Total adjustments	(56,350)	49,600
Net cash provided by operating activities	519,606	264,202
Cash Flows from Investing Activities:		
Purchase of furniture and equipment	(28,427)	(29,932)
Net cash received from The Wedding Garden, Inc.	129,000	50,000
Net cash provided by investing activities	100,573	20,068
Net increase in cash and cash equivalents	620,179	284,270
Cash and cash equivalents - beginning of year	2,664,682	2,380,412
Cash and cash equivalents - end of year	\$3,284,861	\$2,664,682

Supplemental disclosures:

Interest paid - \$0

Taxes paid - \$0

*The attached notes and auditors' report
are an integral part of these financial statements.*

**BROOKLYN CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

Note 1 - Organization and Nature of Activities

Brooklyn Charter School (“the School”), located in Brooklyn, New York, is a not-for-profit education corporation chartered by the Regents of the University of the State of New York. The School provides a full range of educational services appropriate for grade levels K, 1, 2, 3, 4 and 5. The School completed the 2012-2013 fiscal year with an average enrollment of approximately 248 students. The School is a publicly funded, privately managed school, which is independent of the New York City Department of Education (“NYCDOE”).

On June 21, 2011, the Board of Regents of the University of the State of New York, for and on behalf of the State Education Department, extended the provisional charter up through and including June 30, 2016.

The School is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been reflected in the accompanying financial statements. They have not been designated as a private foundation.

The School is the sole member of The Wedding Garden, Inc. (“WG”), an organization exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The School has elected to treat its sole membership as an investment under the equity method, which differs from accounting principles generally accepted in the United States of America which requires organizations to consolidate financial statements of both entities and to eliminate intercompany transactions.

Note 2 - Significant Accounting Policies

a. Basis of Presentation

The accompanying financial statements have been prepared using the accrual basis of accounting which is the process of recognizing revenue and expenses when earned or incurred rather than when received or paid. All significant receivables, payables and other liabilities have been reflected.

The School’s net assets are classified based upon the existence or absence of donor-imposed restrictions as follows:

- *Unrestricted* – represent those resources for which there are no restrictions by donors as to their use.
- *Temporarily restricted* – represent those resources, the uses of which have been restricted by donors to specific purposes or the passage of time. The release from restrictions results from the satisfaction of the restricted purposes specified by the donor. Temporarily restricted contributions and grants, the requirements of which are met in the year of donation, are reported as unrestricted. The School did not have any temporary restricted net assets at

June 30, 2013.

- *Permanently restricted* – accounts for activity restricted by donors that must remain intact in perpetuity. During the year ended June 30, 2013 the School received a contribution from a related entity, Sheltering Arms Children's Service ("SACS"), pursuant to its plan of dissolution and distribution of assets, which was approved by the Supreme Court of the State of New York. Specific terms of this contribution require the School to establish a permanently restricted endowment.

b. Contributions

Contributions are recorded as revenue upon receipt of cash or unconditional pledges. They are considered available for unrestricted use, unless specifically restricted by the donor, in which case they are recorded as temporarily or permanently restricted, depending on the nature of the restriction.

All contributions are due within one year and have been recorded at their net realizable value. Conditional contributions received are recorded as liabilities and are recognized as income when the conditions have been substantially met.

c. Revenue Recognition

Program revenue is recognized based on the attendance level of enrolled students using rates established by the School's funding source in the period during which services are provided.

The terms of each government grant are reviewed to determine if they contain traits more closely associated with contributions or exchange transactions. Management has determined that all existing government grants are exchange transactions because they contain traits more similar to contracts for service. The difference between revenue earned and cash received is reflected as grants receivable or advances payable.

d. Cash and Cash Equivalents

Checking and money market accounts with local banks and highly liquid debt instruments purchased with a maturity of three months or less are considered to be cash and cash equivalents.

e. Significant Concentrations

Financial instruments which potentially subject the School to concentration of credit risk consist of cash and money market accounts which have been placed with a financial institution that management deems to be creditworthy. At year-end and at various points throughout the year, material cash balances were in excess of insurance levels; however, the School has not experienced any losses from these accounts.

The School is dependent upon grants from NYCDOE to carry out its operations. For the year ended June 30, 2013, 80% of the School's total public support and revenue, excluding in-kind contributions, was realized from NYCDOE.

f. Accounts Receivable – Meal Fees

Meal fees are charged to students who do not qualify for free lunch because of certain family income thresholds.

The School reviews receivables and records an allowance for doubtful accounts on those receivables they feel it is unlikely they will collect based on historical experience and a review of activity subsequent to the balance sheet date.

g. Fixed Assets

Fixed assets are stated at cost or at the fair market value at the date of gift, if donated. The School capitalizes fixed assets in excess of pre-defined amounts that have a useful life of more than one year. Depreciation was computed using the straight-line method over the estimated useful lives of the respective assets, which generally are between 5 and 7 years.

h. Contributed Space

The School's operations are located in a facility provided by NYCDOE at a charge of \$1.00 per annum and utilizes approximately 13,750 square feet. As such, the School has recorded the estimated fair market value of this space as revenue and expense in the accompanying statements of activities and functional expenses.

i. Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the accompanying statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

j. Use of Estimates

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

k. Summarized Comparative Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. 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 School's financial statements for the year ended June 30, 2012, from which the summarized information was derived.

l. Accounting for Uncertainty in Income Taxes

The School does not believe its financial statements include any material, uncertain tax positions. Tax returns for periods ending June 30, 2010 and later are subject to examination by applicable taxing authorities.

m. Subsequent Events

Management has evaluated for potential recognition and disclosure events subsequent to the date of the statement of financial position through October 17, 2013, the date the financial statements were available to be issued. No events have occurred subsequent to the statement of financial position date through our evaluation date that would require adjustment to or disclosure in the financial statements.

Note 3 - Restricted Cash

An escrow account has been established to meet the requirement of NYCDOE. The purpose of this account is to ensure sufficient funds are available for an orderly dissolution or transition process in the event of termination of the charter or school closure.

Note 4 - Furniture and Equipment

At June 30, 2013, fixed assets consist of the following:

Furniture and equipment	\$398,005
Less: accumulated depreciation	<u>(318,498)</u>
Furniture and equipment, net	<u>\$79,507</u>

Note 5 - Advance Payable – New York City

Receipts from government funding sources are recorded as advances payable and are recognized as income when earned. As of June 30, 2013, advance payable consists of the following:

Amount due to New York City at 6/30/12		(\$71,416)
Summary of fiscal year 6/30/13:		
Funding based on allowable FTE's	\$3,345,674	
Advances received	<u>(3,343,887)</u>	
Amount due from New York City for 6/30/13		<u>1,787</u>
Amount due to New York City at 6/30/13		<u>(\$69,629)</u>

Note 6 - Permanently Restricted Net Assets

As outlined in Note 2a, the School received a contribution from SACS of approximately \$594,000, of which \$366,667 is required to be maintained as a permanently restricted endowment.

Interpretation of Relevant Law

The School follows New York Prudent Management of Institutional Funds Act (“NYPMIFA”), which the board of directors has interpreted to require certain amounts be retained permanently. Absent explicit donor stipulations to the contrary, the fair value of the original gift as of the gift date for all donor-restricted endowment funds will be preserved. However, under certain circumstances, the School has the right to appropriate for expenditure the fair value of the original gift in a manner consistent with the standard of prudence specifically prescribed by NYPMIFA.

As a result of this interpretation, the School classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

Absent any specific donor-stipulations, the remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the School.

Spending Policies

In accordance with NYPMIFA, the following factors are considered in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) The duration and preservation of the fund;
- (2) The purposes of the School's mission and the donor-restricted endowment fund;
- (3) General economic conditions;
- (4) The possible effect of inflation and deflation;
- (5) The expected total return from income and the appreciation of investments;
- (6) Other resources available;
- (7) The investment policies;
- (8) Where appropriate and circumstances would otherwise warrant alternatives to expenditure of the endowment fund, giving due consideration to the effect that such alternatives may have.

During the year ended June 30, 2013, the board made no appropriations from the endowment.

Endowment Investment Policies

Endowment assets were part of cash and cash equivalents at year-end, until the School adopts an investment policy.

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or NYPMIFA requires to be retained as a fund of perpetual duration. There were no such deficiencies at June 30, 2013.

Note 7 - Related Party Transaction

The chairman of the board of directors of the School is the chairman of the board of directors of SACS. As noted earlier, SACS made a contribution totaling \$594,263 of which \$366,667 was permanently restricted (See Note 6).

Note 8 - Retirement Plan

Effective January 2008, the School established a 401(k) profit sharing plan. Employees at least 21 years old are eligible to participate. The School's contributions are determined annually, on a discretionary basis, which was 4% through June 2013. The total amount of employer contributions for 2013 totaled \$81,895.

Note 9 - Commitments and Contingencies

On July 1, 2005, the School and NYCDOE signed a facility shared use agreement for the use of certain dedicated space within a New York City public school. The agreement has been renewed on a year-to-year basis. The NYCDOE provides various operating services to the School including utilities, custodial and maintenance services, and charges a user fee of \$1.00 per annum. See Note 2h for contributed space disclosure.

Government contracts are subject to audit by the grantor. Management does not believe that any audits, if they were to occur, would result in material disallowed costs, and has not established any reserves. Any disallowed costs would be recorded in the period notified.

**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**

To the Board of Trustees of
Brooklyn Charter School

Report on the Financial Statements

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Brooklyn Charter School, which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, 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 17, 2013.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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 over financial reporting 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

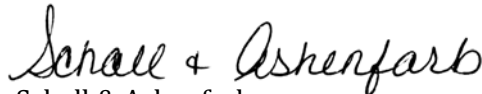
As part of obtaining reasonable assurance about whether the School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as Finding 13-1.

Management's Response to Findings

The School's response to the finding is reported in the schedule of findings and responses. The response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.


Schall & Ashenfarb
Certified Public Accountants, LLC

October 17, 2013

**BROOKLYN CHARTER SCHOOL
SCHEDULE OF FINDINGS AND RESPONSES
JUNE 30, 2013**

Current Year:

13-1 - Per Pupil Funding - Proof of Residency

Criteria: The School is required to document proof of residency of students in attendance in the school.

Condition: Nine student files out of forty student files tested did not contain documentation of proof of residency.

Cause: There is no review of the student files by anyone other than the person who maintains the student files.

Effect or Potential Effect: The rate of the district used for billing of services may not be correct.

Recommendation: The manager of student services should review the student files to insure that the proof of residency is documented and billed to correct district.

Management Response: The manager of student services will begin to review the student files to insure proof of residency is documented and the proper district is billed. Management subsequently provided proof of residency to the auditor in order to verify that students were billed at the correct rate.

Prior Year Follow-Up:

None

Appendix E: Disclosure of Financial Interest Form

Created Monday, July 08, 2013

Updated Thursday, August 15, 2013

Page 1

331400860809 BROOKLYN CS

An Appendix E: Disclosure of Financial Interest Form must be completed for each active Trustee who served on the charter school's Board of Trustees during the 2012-13 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-disclosure-of-financial-interest-form/>.

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 <http://fluidsurveys.com/account/surveys/210748/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 Monday, July 08, 2013

Updated Wednesday, July 17, 2013

Page 1

331400860809 BROOKLYN CS

1. Current Board Member Information

	Full Name of Individual Trustees	Position on Board (Officer or Rep).	Voting Member	Area of Expertise &/or Additional Role	Terms Served & Length (include date of election and expiration)	Committee affiliations
1	Henry Lambert	Chair/President	Yes	Business/Finance/Real Estate	9	Development Committee
2	Michael Catlyn	Vice Chair/Vice President	Yes	Human Resources & Finance/Chair Finance Committee	11	Finance Committee
3	Diana Lee	Secretary	Yes	Law	5	Governance Committee
4	Bambi Lyman	Member	Yes	Outreach & Fundraising/Development Committee	4	Development/Marketing Committee
5	Anthony Betaudier	Parent Rep	Yes	Real Estate/Education Committee Member	5	Family Representative/Education Committee
6	Mihran Keoseian	Member Ex-Officio	No	Education/ Education Committee	1	Education Committee
7	Colleen Rodd	Other	No	Teacher/ Faculty representative	1	Teacher Representative
8	Omigbade Escayg	Member Ex-Officio	No	Head of School/ Education	14	Head of School
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

2. Total Number of Members Joining Board during the 2012-13 school year

0

3. Total Number of Members Departing the Board during the 2012-13 school year

0

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

11

5. How many times did the Board meet during the 2012-13 school year?

8

6. How many times will the Board meet during the 2013-14 school year?

10

Thank you.

Appendix H

BCS was diligent in its efforts in 2012-2013 to attract and recruit students with disabilities, English Language Learners and youngsters who qualify for free and reduced lunch.

This year, BCS hired for the first time since its inception, a full-time ESL teacher who provided direct instructional supports to eight (8) students throughout the entire school year. This was also the highest number of ELL students ever enrolled at BCS.

BCS continued its efforts to outreach to the ELL population through the following:

- Printed Ads in El Diario, and ads in general newspapers that specified an outreach to diverse English Language Learners
- BCS printed and mailed over 8,000 post cards that were bi-lingual in their appeal
- BCS has its enrollment application in Spanish, and designed and printed an 8-page brochure in Spanish of which multiple copies were placed in packets and distributed to over 65 Daycare Centers, Nursery schools and Community Center Schools in Bushwick, Bedford-Stuyvesant, East New York, Crown Heights and Flatbush.
- BCS also placed applications and Spanish brochures in 3 libraries
- BCS attended several recruitment fairs, provided Spanish interpreters and materials in Spanish.
- BCS also made it a point of duty to hire faculty during its teacher recruitment who were multi-lingual. BCS currently has 3 faculty members who speak Spanish, 2 faculty members who speak Korean, 1 faculty member who speaks Arabic
- BCS Head of School speaks French and Spanish, and attended and lead all recruitment efforts

BCS is located in the Bedford Stuyvesant community of Brooklyn which is still considered one of the most underserved communities in New York City. BCS currently serves 79% of its student enrollment with free and reduced lunch. A general outreach effort targets all families and in-particular those students qualified for free and reduced lunch.

Along with the above outreach for ELL students BCS undertook the following efforts:

- Printed whole page ads in the Brooklyn Family magazine, Amsterdam News, Daily News and the YMCA catalog.
- Printing and distribution of brochures and flyers in neighborhoods surrounding the school
- Bulk mailing of over 8,000 post cards targeting specific neighborhoods of Bed-Stuy that include low income housing establishments

Efforts to target students with disabilities were met with equal attention. BCS began planning in 2012-13 for Collaborative Team Teaching to be implemented in the 2nd grade in 2013-14.

All BCS ads and printed materials included our discriminatory policy and our note of welcome to students with disabilities and English Language Learners.

BCS will continue the aforementioned efforts for the 2013-2014 school year with added outreach efforts as follows:

- BCS will develop a new website with more attractive features targeted to attracting all families
- BCS website will have translation capabilities into over 25 languages
- BCS will run a street level summer office during the summer months with possible intent to maintain that office as a recruitment post throughout the school year
- BCS will initiate an outreach campaign on foot, during the summer months, targeting summer camps in the immediate neighborhood, visitors to the Koskiusko pool, low income housing areas and high traffic areas like Fulton-Nostrand
- BCS will run a 4-week Bus-Shelter ad campaign throughout Bedford-Stuyvesant targeting areas that reflect low-income housing
- BCS also plans to enhance its visibility through back-pack ads and varietal giveaways to all its families and throughout its recruitment campaign

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Tuesday, July 16, 2013

<http://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/b8d3c4b4a5ed498a813ddeeb59c92>

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:

ANTHONY BETAUDIER

2. Charter School Name:

Brooklyn Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Parent Representative

• Other, please specify...: edu committee

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

No

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

No

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

No

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

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "A. Retaudier". The signature is written in a cursive style with a large, stylized initial "A" and a long horizontal stroke extending to the left.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Wednesday, July 10, 2013

<http://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/11b672f8c2ac5684d4584bf51d0d44>

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:

Cheryl Lee

2. Charter School Name:

Brooklyn Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Parent Representative

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

No

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

No

Page 2

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

No

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

No

Signature of Trustee

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Monday, July 08, 2013

Updated Thursday, July 11, 2013

<http://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/c33dcbdb1d39a0dfd21f98526f3b910>

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:

Diana J. Lee

2. Charter School Name:

Brooklyn Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Secretary

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

No

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

No


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

No

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

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "Diana J. L.", written in a cursive style. The signature is positioned below the "Signature of Trustee" label.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Monday, July 08, 2013

<http://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/7be07492ed3a6b72011ba5fd602ec4>

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:

Omigbade Escayg

2. Charter School Name:

Brooklyn Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Other, please specify...: Head of School

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

Yes

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

[TEMP.0] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Position Held	Head of School/Executive Director
[TEMP.1] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Responsibilities	Direct, manage, supervise and oversee all academic, fiscal, operational and compliance systems for BCS ensuring that the school meets its goals
[TEMP.2] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Salary	\$157,423
[TEMP.3] 9a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Start Date	July 1, 2000

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

No

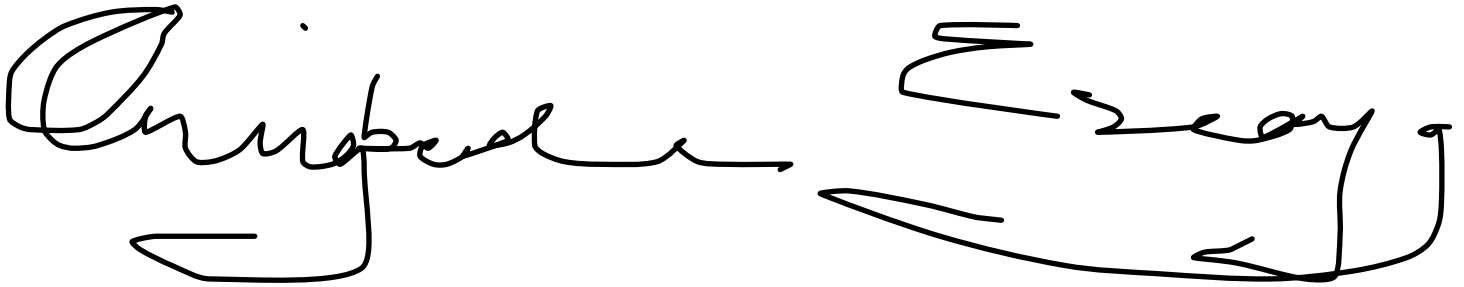
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

Two handwritten signatures in black ink. The signature on the left is cursive and appears to be 'Orin...'. The signature on the right is also cursive and appears to be '...rey'.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Tuesday, July 23, 2013

<http://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/d3e5a3e9c04382a842484b22dd9781>

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:

Mihran Keoseian

2. Charter School Name:

Brooklyn Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Other, please specify...: Ex Officio Educational Sub Committee

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

No

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

No

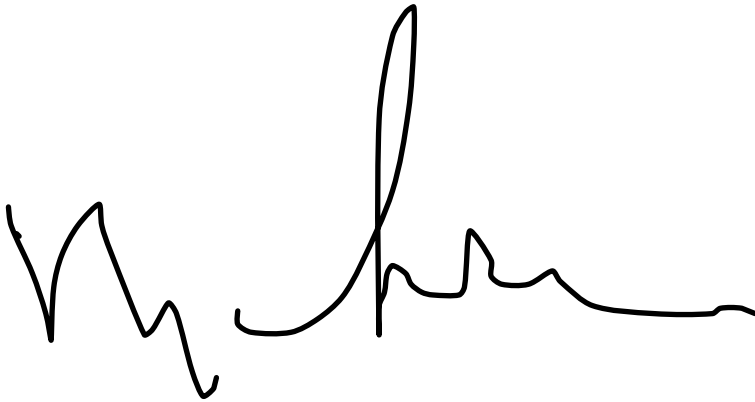
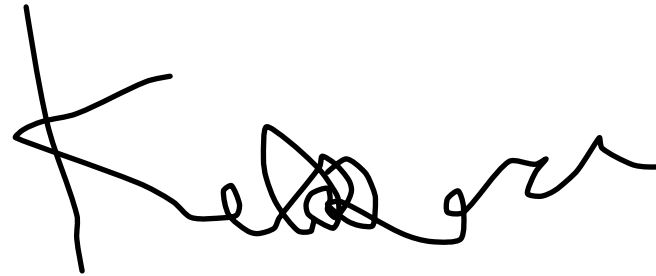
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end.A handwritten signature in black ink, featuring a large initial 'K' followed by a series of loops and a long horizontal stroke.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Thursday, July 25, 2013

<http://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/69c18ee35e8c0fd1d7c13d88f12028c>

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:

Henry A. Lambert

2. Charter School Name:

Brooklyn Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Chair/President

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

No

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

No

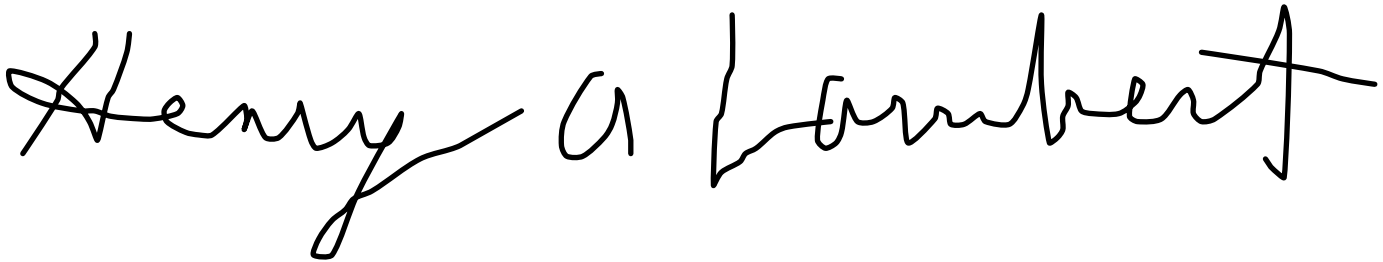
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

A handwritten signature in black ink that reads "Henry A Lambert". The signature is written in a cursive style with a large, sweeping initial 'H' and a long horizontal stroke at the end.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Monday, July 08, 2013

<http://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/d117143a9a9db6afe6213e9399b76a>

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:

Barbara Lyman

2. Charter School Name:

Brooklyn Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

(No response)

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

No

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

No

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

No

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

No

Signature of Trustee

.. . 