Entry 1 School Information and Cover Page (New schools that were not open for instruction for the 2018-19 school year are not required to complete or submit an annual report this year).

Created: 07/12/2019 • Last updated: 07/30/2019

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer **(as of June 30, 2019)** or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME (Select name from the drop down menu)	BROOKLYN CHARTER SCHOOL (THE)
a1. Popular School Name (Optional)	(No response)
b. CHARTER AUTHORIZER (As of June 30th, 2019) Please select the correct authorizer as of June 30, 2019 or you may not be assigned the correct tasks.	NYCDOE Authorized Charter School
c. DISTRICT / CSD OF LOCATION	NYC CSD 14
d. DATE OF INITIAL CHARTER	01/2000
e. DATE FIRST OPENED FOR INSTRUCTION	07/2019

f. APPROVED SCHOOL MISSION (Regents, NYCDOE, and Buffalo BOE authorized schools only)

MISSION STATEMENT

The Brooklyn Charter School is committed to providing a nurturing and supportive community where students feel secure, recognize their own potential, respect others regardless of race, religion or culture, and are instilled with the desire to learn and achieve. It is our aim to provide a rigorous academic program supported by the Arts and Technology that cultivates the whole child. Through achievement and creativity, and in partnership with our families, students will develop the necessary confidence, intellectual capacity and leadership skills to prepare them for an evolving global society.

g. KEY DESIGN ELEMENTS (Regents, NYCDOE, and Buffalo BOE authorized schools only)

KEY DESIGN ELEMENTS (Brief heading followed by a description of each Key Design Elements (KDE). KDEs are those general aspects of the school that are innovative or unique to the school's mission and goals, are core to the school's overall design, and are critical to its success. The design elements may include a specific content area focus; unique student populations to be served; specific educational programs or pedagogical approaches; unique calendar, schedule, or configurations of students and staff; and/or innovative organizational structures and systems.

Variable 1	Fully inclusive school accommodating students with disabilities and English Language Learners.
Variable 2	Small classroom size average of no more than 20 students per classroom with two instructors per class.
Variable 3	Rigorous experiential curriculum in Humanities, Mathematics and Science.
Variable 4	A school wide culture reared in progressive discipline that promotes the philosophy of self empowerment and self reflection.
Variable 5	A rich performing arts and technology program.
Variable 6	(No response)
Variable 7	(No response)
Variable 8	(No response)
Variable 9	(No response)
Variable 10	(No response)

Need additional space for variables No

h. SCHOOL WEB ADDRESS (URL)	https://www.brooklyncharter.org/
i. TOTAL MAX APPROVED ENROLLMENT FOR THE 2018-19 SCHOOL YEAR (exclude Pre-K program enrollment)	240
j. TOTAL STUDENT ENROLLMENT ON JUNE 30, 2019 (exclude Pre-K program enrollment)	206

k. GRADES SERVED IN SCHOOL YEAR 2018-19 (does not include Pre-K program students)

Check all that apply

Grades Served	K, 1, 2, 3, 4, 5

l1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?	No

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2019-20?

	No, just one site.

School Site 1 (Primary)

m1. SCHOOL SITES

Please provide information on Site 1 for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for coming year (K 5, 6 9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	545 Willoughby Avenue, Brooklyn, New York 11206	718 302 2085	NYC CSD 14	K 5	No

m1a. Please provide the contact information for Site 1.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Joanne Hunt	[redacted]		[redacted]
Operational Leader	Robert Morales			
Compliance Contact	Robert Morales			
Complaint Contact	Joanne Hunt			
DASA Coordinator	Shannon Cullen			
Phone Contact for After Hours Emergencies	Joanne Hunt			

m1b. Is site 1 in public (co-located) space or in private space?

Co located Space

m1c. 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	N/A	No		No		Yes

IF LOCATED IN PRIVATE SPACE IN NYC OR IN DISTRICTS OUTSIDE NYC

m1d. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 1 if located in private space in NYC or located outside of NYC .

Site 1 Certificate of Occupancy (COO)

(No response)

Site 1 Fire Inspection Report

(No response)

CHARTER REVISIONS DURING THE 2018-19 SCHOOL YEAR

n1. Were there any revisions to the school's charter during the 2018-19 school year? (Please include approved or pending material and non-material charter revisions). No

ATTESTATION

o. Individual Primarily Responsible for Submitting the Annual Report.

Name	Joanne Hunt
Position	Prinicpal
Phone/Extension	[redacted]
Email	

p. Our signatures (Executive Director/School Leader/Head of School and Board President) 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 then use the mouse on your PC or the stylist on your mobile device to sign your name).

Yes

Signature, Head of Charter School

Signature, President of the Board of Trustees

Date 2019/07/29

Thank you.

Entry 2 NYS School Report Card Link

Last updated: 07/17/2019

BROOKLYN CHARTER SCHOOL (THE)

1. CHARTER AUTHORIZER (As of June 30th, 2019) (For technical reasons, please re select authorizer name from the drop down menu).	NYCDOE Authorized Charter School
2. 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.)**	https://data.nysed.gov/essa.php?instid=800000044900&year=2018&createreport=1&allchecked=1&OverallStatus=1&section_1003=1&EMindicators=1&EMcomposite=1&EMgrowth=1&EMcompgrowth=1&EMelp=1&EMprogress=1&EMchronic=1&EMpart=1&staffqual=1&expend=1&38ELA=1&38MATH=1&48SCI=1&nyseslat=1&feddata=1

Entry 3 Progress Toward Goals

Created: 07/22/2019 • Last updated: 11/01/2019

PROGRESS TOWARD CHARTER GOALS

Board of Regents authorized and NYCDOE authorized charter schools only. Complete the tables provided. List each goal and measure as contained in the school's currently approved charter, and indicate whether the school has met or not met the goal. Please provide information for all goals by November 1st.

1. ACADEMIC STUDENT PERFORMANCE GOALS

If performance data is not available by August 1st, please state this in the last column and update by November 1st.

2018-19 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal Met or Not Met	Indicate if data is not available. If/when available, Describe Efforts School Will Take If Goal Is Not Met
Academic Goal 1	NYS ELA exam proficiency rates meet or exceed comparable community school district (CSD) rates.	NYS ELA exam for grades 3 5	Met	BCS exceeded the NYS ELA exam proficiency rates for Community School District 14 (CSD 14). BCS: 54% CSD 14: 44%
Academic Goal 2	NYS ELA exam proficiency rates meet or exceed comparable Citywide rates.	NYS ELA exam for grades 3 5	Met	BCS exceeded the NYS ELA exam proficiency rates for NYC. BCS: 54% NYC Comparable rates: 47%
Academic Goal 3	NYS Math exam proficiency rates meet or exceed comparable Citywide rates.	NYS Math Exam for grades 3 5	Met	BCS exceeded the NYS Math exam proficiency rates for Community School District 14 (CSD 14). BCS: 53% CSD 14: 41%
				BCS exceeded the

Academic Goal 4	NYS Math exam proficiency rates meet or exceed comparable Citywide rates.	NYS Math Exam for grades 3 5	Met	NYS Math exam proficiency rates for NYC. BCS: 54% NYC Comparable rates: 45.7%
Academic Goal 5	NYS ELA exam proficiency rates increase.	NYS ELA Exam for grades 3 5	Met	BCS 2017 18: 47% BCS 2018 19: 54%
Academic Goal 6	NYS Math exam proficiency rates increase.	NYS Math Exam for grades 3 5	Not Met	BCS 2017 18: 67% BCS 2018 19: 53% The school took in a significant amount of students from a closing charter school in grades 3 5 in the 2018 29 school year who were fall below grade level. This unfortunately affected the overall growth of our math scores. BCS began a targeted tutoring after school program in December 2018 which allowed students to receive remediation, however there is still a great deal of math support that needs to occur in this current school year. BCS will continue the targeted tutoring after school program and will continue to work with teachers to identify further areas of improvement for students as well as creating action plans for these students to receive targeted remediation during the school day.
	NYS ELA exam			

Academic Goal 7	proficiency rates for English Language Learners will demonstrate positive academic growth for the applicable population.	NYS ELA Exam for grades 3 5	Met	ELL Data 2017 18: 0% ELL Data 2018 19: 22%
Academic Goal 8	NYS ELA exam proficiency rates for Students with Disabilities (SWD) will demonstrate positive academic growth for the applicable population.	NYS ELA Exam for grades 3 5	Met	SWD Data 2017 18: 25% SWD Data 2018 19: 42%
Academic Goal 9	NYS ELA exam proficiency rates for students eligible for free and reduced price lunch (FRLP) will demonstrate positive academic growth for the applicable population.	NYS ELA Exam for grades 3 5	Met	FRLP Data 2017 18: 48% FRLP Data 2018 19: 56% The school took in a significant amount of students from a closing charter school in grades 3 5 in the 2018 29 school year who were fall below grade level. This unfortunately affected the overall growth of our math scores. BCS began a targeted tutoring after school program in December 2018 which allowed students to receive remediation, however there is still a great deal of math support that needs to occur in this current school year. BCS will continue the targeted tutoring after school program and will continue to work with teachers to identify further areas of improvement for students as well as creating action plans

				for these students to receive targeted remediation during the school day.
Academic Goal 10	NYS Math exam proficiency rates for English Language Learners will demonstrate positive academic growth for the applicable population.	NYS Math exam for grades 3 5	Met	ELL Data 2017 18: 0% ELL Data 2018 19: 56%

2. Do have more academic goals to add? Yes

2018-19 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	Goal Met or Not Met	If Not Met, Describe Efforts School Will Take
Academic Goal 11	NYS Math exam proficiency rates for Students with Disabilities (SWD) will demonstrate positive academic growth for the applicable population.	NYS Math exam for grades 3 5	Met	SWD Data 2017 18: 38% SWD Data 2018 19: 45%
	NYS Math exam proficiency rates for			FRLP Data 2017 18: 65% FRLP Data 2018 19: 52% The school took in a significant amount of students from a closing charter school in grades 3 5 in the 2018 29 school year who were fall below grade level. This unfortunately affected the overall growth of our math scores. BCS began a targeted tutoring

Academic Goal 12	students eligible for free and reduced price lunch (FRLP) will demonstrate positive academic growth for the applicable population.	NYS Math exam for grades 3 5	Not Met	after school program in December 2018 which allowed students to receive remediation, however there is still a great deal of math support that needs to occur in this current school year. BCS will continue the targeted tutoring after school program and will continue to work with teachers to identify further areas of improvement for students as well as creating action plans for these students to receive targeted remediation during the school day.
Academic Goal 13				
Academic Goal 14				
Academic Goal 15				
Academic Goal 16				
Academic Goal 17				
Academic Goal 18				
Academic Goal 19				
Academic Goal				

20				

3. Do have more academic goals to add? No

4. ORGANIZATIONAL GOALS

2018-19 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	Goal Met or Not Met	If Not Met, Describe Efforts School Will Take
Org Goal 1	The school self reported average daily student attendance rate shall meet or exceed the average daily attendance for Community School District 14.	ATS and CSD 14 attendance data.	Met	2017 18 Attendance Data BCS: 93% CSD 14: 89% BCS met the goal in 2017 18. CSD 14 data for 2018 19 is not available as of 11/1/19. 2018 19: NA CSD 14: NA
Org Goal 2	The school retention rate will exceed the rate of CSD 14.	CSD retention rate data.	Met	2017 18 Retention Data BCS: 91% CSD 14: 88% BCS met the goal in 2017 18. CSD data for 2018 19 is not available as of 11/1/19. 2018 19 Retention data BCS: 94% CSD 14: NA
				2017 18 ELL Enrollment Targets BCS: 7.2% CSD 14: 11% BCS did not met the goal in 2017 18. CSD data for 2018 19 is

Org Goal 3	The school will meet or exceed any applicable student enrollment targets, as prescribed by the Board of Regents, for English Language Learners.	NYC DOE Annual Comprehensive Review Report.	Not Met	not available as of 11/1/19. 2018 19 ELL Enrollment Targets BCS: NA CSD 14: NA For the 2019 20 school year, BCS will continue its outreach utilizing our Recruitment Coordinator who is devoted to outreach bi monthly to Day Care Centers, Nursery & Pre Schools and Community Centers throughout Bedford Stuyvesant, Bushwick and East New York. This staff member will distribute promotional packages that contain information about the school and our programs, open houses and tours, as well as, hard copies of the application. BCS will continue to foster relationships with these organizations in order to have a platform to give presentations. BCS will continue to attend recruitment fairs throughout the school year (NYC Charter Center, etc.). BCS will be upgrading its promotional materials in several languages in order to reach a more diverse population. BCS will continue to offer tours bi monthly to Spanish speaking

				families.
Org Goal 4	The school will meet or exceed any applicable student enrollment targets, as prescribed by the Board of Regents, for students with disabilities.	NYC DOE Annual Comprehensive Review Report.	Not Met	2017 18 SWD Enrollment Targets BCS: 16.3% CSD 14: 22.1% BCS did not met the goal in 2017 18. CSD data for 2018 19 is not available as of 11/1/19. 2018 19 SWD Enrollment Targets BCS: NA CSD 14: NA For the 2019 20 school year, BCS will continue its outreach utilizing our Recruitment Coordinator who will be devoted to outreach bi monthly to Day Care Centers, Nursery & Pre Schools and Community Centers throughout Bedford Stuyvesant, Bushwick and East New York. This staff member will distribute promotional packages that contain information about the school and our programs, open houses and tours, as well as, hard copies of the application. BCS will continue to foster relationships with these organizations in order to have a platform to give presentations. These presentations will also highlight the school's special education program

				and what the school offers in order to attract more SWD's. BCS will continue to attend recruitment fairs throughout the school year (NYC Charter Center, etc.). BCS will be upgrading its promotional materials in several languages in order to reach a more diverse population.
Org Goal 5	The school will meet or exceed any applicable student enrollment targets, as prescribed by the Board of Regents, for students eligible for the Free or Reduced Price Lunch Program.	NYC DOE Annual Comprehensive Review Report.	Met	2017 18 FRLP Enrollment Targets BCS: 78% CSD 14: 72.8% BCS met the goal in 2017 18. CSD data for 2018 19 is not available as of 11/1/19. 2018 19 FRLP Enrollment Targets BCS: NA CSD 14: NA
Org Goal 6	The school will meet or exceed any applicable student retention targets, as prescribed by the Board of Regents, for English Language Learners.	NYC DOE Annual Comprehensive Review Report.	Met	2017 18 ELL Retention Targets BCS: 100% CSD 14: 85% BCS met the goal in 2017 18. CSD data for 2018 19 is not available as of 11/1/19. 2018 19 ELL Retention Targets BCS: NA CSD 14: NA
	The school will meet			2017 18 SWD Retention Targets BCS: 100% CSD 14: 87%

Org Goal 7	or exceed any applicable student retention targets, as prescribed by the Board of Regents, for students with disabilities.	NYC DOE Annual Comprehensive Review Report.	Met	BCS met the goal in 2017 18. CSD data for 2018 19 is not available as of 11/1/19. 2018 19 SWD Retention Targets BCS: NA CSD 14: NA
Org Goal 8	The school will meet or exceed any applicable student retention targets, as prescribed by the Board of Regents, for students eligible for the Free or Reduced Price Lunch Program.	NYC DOE Annual Comprehensive Review Report.	Met	2017 18 FRLP Retention Targets BCS: 89% CSD 14: 88% BCS met the goal in 2017 18. CSD data for 2018 19 is not available as of 11/1/19. 2018 19 FRLP RetentionTargets BCS: NA CSD 14: NA
Org Goal 9	Parents will express satisfaction with the school's program based on the NYC DOE School Survey. The school will only have met the goal if at least 50% of parents participate in the survey.	2018 19 NYC DOE School Survey	Met	92% of families participated. 97% of families say that they are satisfied with the education that their child received in 2018 19.
Org Goal 10	Staff will express satisfaction with the school's program based on the NYC DOE School Survey. The school will only have met the goal if at least 50% of parents participate in the survey.	2018 19 NYC DOE School Survey	Met	96% of the teachers participated . 81% of teachers are satisfied with the school's program based on the school survey questions.
Org Goal 11				
Org				

Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				
Org Goal 16				
Org Goal 17				
Org Goal 18				
Org Goal 19				
Org Goal 20				

5. Do have more organizational goals to add? No

6. FINANCIAL GOALS

2018-19 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	Goal Met or Not Met	If Not Met, Describe Efforts School Will Take
Financial Goal 1	Each year the school will maintain a stable cash flow as evidenced of having 60 days of unrestricted cash on hand reported in the yearly independent fiscal audit.	2018 19 Independent Fiscal Audit	Not Met	Although the school has a reserve of 1.5 million in the bank, it's operating account did not maintain 60 days of unrestricted cash due to under enrollment. The school will under budget and over enroll to ensure that there is a 60 day cash reserve on hand during the entire course of the 2019 20 school year.
Financial Goal 2	Each year, the school will operate on a balanced budget.	2018 19 Independent Fiscal Audit	Not Met	The school was unable to operate a balanced budget due to under enrollment. The school plans to over enroll and under budget to ensure that the school completes fiscal year 2019 20 at zero or with a surplus.
Financial Goal 3	Each year, the school will meet or exceed 85% of their authorized enrollment on 10/31 as recorded in ATS.	ATS School Data	Met	The school had 208 students enrolled as of 10/31.
Financial Goal 4				
Financial Goal 5				

7. Do have more financial goals to add? No

Thank you.

Entry 4 Expenditures per Child

Created: 07/22/2019 • Last updated: 11/01/2019

BROOKLYN CHARTER SCHOOL (THE)Section Heading

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 2018-19 Schedule of Functional Expenses) and divide by the year end FTE student enrollment. (Integers Only. No dollar signs or commas).

Note: The information on the Schedule of Functional Expenses on pages 41–43 of the Audit Guide can help schools locate the amounts to use in the two per pupil calculations: Audit Guide available within the portal or on the NYSED website at: http://www.p12.nysed.gov/psc/regentsoversightplan/otherdocuments/auditguide2018.pdf.

Line 1: Total Expenditures	4226367
Line 2: Year End FTE student enrollment	204
Line 3: Divide Line 1 by Line 2	20616

2. Administrative Expenditures per Child

To calculate **'Administrative Expenditures per Child'** To calculate "Administrative Expenditures per Child" first *add* together the following:

1. Take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2018 19 Schedule of Functional Expenses)

2. Any contracted administrative/management fee paid to other organizations or corporations

3. Take the total from above and divide it by the year end FTE enrollment. 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 officer, the finance or business offices, school operations personnel, data management and reporting, human resources, technology, etc. 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. Do not include the FTE of personnel whose role is to directly support the instructional program.

Notes:
The information on the Schedule of Functional Expenses on pages 41–43 of the Audit Guide can help schools locate the amounts to use in the two per pupil calculations: http://www.p12.nysed.gov/psc/AuditGuide.html.
Employee benefit costs or expenditures should not be reported in the above calculations.

Line 1: Relevant Personnel Services Cost (Row)	605470
Line 2: Management and General Cost (Column)	240948
Line 3: Sum of Line 1 and Line 2	846418
Line 5: Divide Line 3 by the Year End FTE student enrollment	4129

Thank you.

The Brooklyn Charter School

BUILDING BRIDGES TO TOMORROW

Audited Financial Statements In Accordance With Government Auditing Standards

June 30, 2019

BROOKLYN CHARTER SCHOOL

Table of Contents

	Page
Independent Auditor's Report	1 – 2
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7 – 15
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*	16 – 17
Schedule of Findings and Questioned Costs	18

SCHALL & ASHENFARB Certified Public Accountants, LLC

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Brooklyn Charter School

Report on the Financial Statements

We have audited the accompanying financial statements of the Brooklyn Charter School ("the School"), which comprise the statement of financial position as of June 30, 2019, 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.

307 Fifth Avenue, 15th Floor
New York, New York 10016
Tel: (212) 268-2800 Fax: (212) 268-2805
www.schallandashenfarb.com

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 Brooklyn Charter School as of June 30, 2019, 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.

Emphasis of Matter

As discussed in Note 2 to the financial statements, the School adopted Accounting Standards Update ("ASU") No. 2016-14, Not-for-Profit Entities (Topic 958): *Presentation of Financial Statements of Not-for-Profit Entities*. Our opinion is not modified with respect to this matter.

Report on Summarized Comparative Information

We have previously audited the School's 2018 financial statements, and we expressed a qualified audit opinion on those audited financial statements in our report dated October 26, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018 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 25, 2019, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's 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

Schall & Ashenfarb
Certified Public Accountants, LLC

October 25, 2019

BROOKLYN CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
AT JUNE 30, 2019
(With comparative totals at June 30, 2018)

	6/30/19	6/30/18 *
Assets		
Cash and cash equivalents	$96,691	$280,010
Investments (Note 3)	1,704,356	1,831,462
Grants receivable - New York City Department of Education (Note 4)	10,038	13,418
Government grants receivable	42,625	68,636
Contributions receivable	15,000	0
Prepaid expenses and other receivables	10,084	23,554
Employee loans receivable (Note 5)	10,860	15,767
Restricted cash (Note 6)	75,000	75,000
Fixed assets, net (Note 7)	55,590	63,540
Total assets	$2,020,244	$2,371,387
Liabilities and Net Assets		
Liabilities:		
Accounts payable and accrued expenses	$147,466	$172,262
Accrued payroll and payroll related liabilities	443,339	440,561
Total liabilities	590,805	612,823
Net assets:		
Without donor restrictions	988,836	1,338,586
With donor restrictions (Note 8)	440,603	419,978
Total net assets	1,429,439	1,758,564
Total liabilities and net assets	$2,020,244	$2,371,387

* Reclassified for comparative purposes

The attached notes and auditor's report are an integral part of these financial statements.

BROOKLYN CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019
(With comparative totals for the year ended June 30, 2018)

	Without Donor Restrictions	With Donor Restrictions	Total 6/30/19	Total 6/30/18*
Public support and revenue:				
Public school district: (Note 4)				
Revenue - resident student enrollment	$3,135,226		$3,135,226	$2,835,380
Revenue - students with special education services	320,899		320,899	169,925
Total public school district	3,456,125	0	3,456,125	3,005,305
Government grants	210,100		210,100	214,183
Contributions	65,949	10,000	75,949	90,182
In-kind contributions	1,030,969		1,030,969	876,100
Interest and dividends	40,838	7,483	48,321	55,365
Other income	54,479		54,479	45,383
Net assets released from restrictions (Note 8)	8,772	(8,772)	0	0
Total public support and revenue	4,867,232	8,711	4,875,943	4,286,518
Expenses:				
Program services:				
Instructional support	4,237,184		4,237,184	4,146,969
Supporting services:				
Management and general	1,020,782		1,020,782	887,260
Total expenses	5,257,966	0	5,257,966	5,034,229
Change in net assets from operations	(390,734)	8,711	(382,023)	(747,711)
Non operating activity:				
Decrease of investment in The Wedding Garden, Inc. (Note 1)			0	(96,252)
Net realized and unrealized gain on investments	40,984	11,914	52,898	46,834
Change in net assets	(349,750)	20,625	(329,125)	(797,129)
Net assets - beginning of year	1,338,586	419,978	1,758,564	2,555,693
Net assets - end of year	$988,836	$440,603	$1,429,439	$1,758,564

* Reclassified for comparative purposes

The attached notes and auditor's report are an integral part of these financial statements.

BROOKLYN CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019
(With comparative totals for the year ended June 30, 2018)

	Program Services	Supporting Services		
	Instructional Support	Management and General	Total Expenses 6/30/19	Total Expenses 6/30/18*
Salaries	$2,521,412	$529,068	$3,050,480	$2,866,176
Payroll taxes and employee benefits	624,428	131,025	755,453	817,314
Total personnel costs	3,145,840	660,093	3,805,933	3,683,490
Professional development	3,998	29,542	33,540	25,145
Professional fees	44,290	49,488	93,778	64,238
Student and staff recruitment	5,224	13,088	18,312	21,164
Supplies and materials	60,835	20,620	81,455	108,439
Office expense	12,967	25,534	38,501	24,586
Student services	49,348		49,348	68,136
Insurance	37,231	21,063	58,294	91,756
Technology		11,581	11,581	10,608
Occupancy and facility costs (in-kind)	852,160	178,809	1,030,969	876,100
Depreciation	25,128	5,273	30,401	31,481
Board expenses		4,615	4,615	15,912
Other	163	1,076	1,239	13,174
Total other than personnel costs	1,091,344	360,689	1,452,033	1,350,739
Total expenses	$4,237,184	$1,020,782	$5,257,966	$5,034,229

* Reclassified for comparative purposes

The attached notes and auditor's report are an integral part of these financial statements.

BROOKLYN CHARTER SCHOOL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2019
(With comparative totals for the year ended June 30, 2018)

	6/30/19	6/30/18 *
Cash flows from operating activities:		
Change in net assets	($329,125)	($797,129)
Adjustments to reconcile change in net assets to net cash used for operating activities:		
Net realized and unrealized gain on investments	(52,898)	(46,834)
Decrease of investment in The Wedding Garden, Inc.	0	96,252
Depreciation	30,401	31,481
Changes in assets and liabilities:		
Grant receivable - New York City Department of Education	3,380	(13,418)
Government grants receivable	26,011	108,238
Contributions receivable	(15,000)	60,155
Prepaid expenses and other receivables	13,470	60,454
Employee loans receivable	4,907	8,675
Accounts payable and accrued expenses	(24,796)	64,547
Accrued payroll and payroll related liabilities	2,778	(39,834)
Advance payable - New York City Department of Education	0	(5,064)
Total adjustments	(11,747)	324,652
Net cash used for operating activities	(340,872)	(472,477)
Cash flows from investing activities:		
Purchase of furniture and equipment	(22,451)	(4,469)
Purchase of investments	(616,365)	(73,521)
Proceeds from sales of investments	796,369	758,942
Net cash provided by investing activities	157,553	680,952
Net (decrease)/increase in cash and cash equivalents	(183,319)	208,475
Cash and cash equivalents - beginning of year	280,010	71,535
Cash and cash equivalents - end of year	$96,691	$280,010
Supplemental disclosures:		
Interest and taxes paid	$0	$0
Noncash contributions	$26,057	$0

* Reclassified for comparative purposes

The attached notes and auditor's report are an integral part of these financial statements.

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 Board of Regents 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 2018-2019 fiscal year with an average enrollment of approximately 205 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 State of New York, for and on behalf of the State Education Department, extended the provisional charter up through and including June 30, 2016. On February 24, 2016, the Board of Regents granted an extension of the Charter up through and including June 30, 2019.

The School has been notified by the Internal Revenue Service that it is a not-for-profit organization exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code and has not been determined to be 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. To satisfy requirements of NYCDOE to report financial information on activity of charter school separate from non-operating activity, 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 ("U.S. GAAP"). Under U.S. GAAP, organizations are required to consolidate financial statements of both entities and to eliminate intercompany transactions. During 2018 WG has taken initial steps to liquidate itself, therefore the investment is not considered to have any value as of June 30, 2018. The statement of activities for the year ended June 30, 2018 reflects a write-off of this investment.

Note 2 - Significant Accounting Policies

a. Basis of Accounting

The financial statements of the School have been prepared on the accrual basis of accounting, which is the method of recognizing revenue and expenses when earned or incurred regardless of when cash is received or paid.

Effective January 1, 2018, the School adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update No. 2016-14 – Not-for-Profit Entities (Topic 958): *Presentation of Financial Statements of Not-for-Profit Entities* (ASU 2016-14). This standard addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities. A key change required by ASU 2016-14 is the net asset classes used in these financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without

donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions. A footnote on liquidity has also been added (Note 13). Amounts previously reported as investment expense on the statement of functional expenses are now included in investment return on the statement of activities. The changes required by the update have been applied retrospectively to all periods presented.

b. 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 received or paid.

Not-for-profit organizations report information regarding its financial position and activities according to specific classes of net assets, as follows:

- *Net Assets Without Donor Restrictions* – accounts for activity without donor-imposed restrictions.

- *Net Assets With Donor Restrictions* – relates to activity based on specific donor restrictions that are expected to be satisfied by the passage of time or performance of activities.

c. Revenue Recognition

Public school district revenue is recognized based on rates established by the School's funding source and the amount realizable on the accrual basis in the period during which services are provided.

All government grants have been recognized as income when earned, either based on performance of certain milestones or by incurring expenses that can be reimbursed under the terms of the grant agreement. The difference between cash received and revenue recognized is reflected as government grants receivable or refundable advances.

Contributions are recorded as revenue at the earlier of the receipt of cash or when pledges are considered unconditional in nature. Contributions are available for unrestricted use, unless specifically restricted by the donor, in which case they are recorded in the class of net assets with donor restrictions.

Contributions expected to be received within one year are recorded at net realizable value. Long-term pledges are recorded at fair value using a risk adjusted discounted rate. Conditional contributions are recognized as income when the conditions have been substantially met.

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 for purposes of the accompanying statement of cash flows. Cash maintained in escrow per requirements of NYCDOE are treated as restricted cash.

e. Investments

Investments are recorded at fair value, which refers to the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. Realized and unrealized gains and losses are recognized in the statement of activities.

f. Fixed Assets

Fixed assets are stated at cost or fair value at the date of the 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 is computed using the straight-line method over the estimated useful life of each asset, which generally ranges between 5 and 7 years.

g. 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 value of this space as in-kind revenue and expense in the financial statements.

h. Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the accompanying financial statements. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Such allocations are determined by management on an equitable basis.

The following expenses were allocated using time and effort as the basis:

- Salaries
- Employee benefits and payroll taxes
- Office expenses
- Insurance
- Rent and utilities
- Depreciation

Certain program expenses have been allocated between Regular Education and Special Education based on student FTE rates. All other expenses have been charged directly to the applicable program or supporting services.

i. 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.

j. 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, 2018, from which the summarized information was derived.

k. 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, 2016 and later are subject to examination by applicable taxing authorities.

l. New Accounting Pronouncement

The Financial Accounting Standards Board (FASB) issued an Accounting Standards Update (ASU) No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made.* The ASU which becomes effective for the June 30, 2020 year, provides guidance on whether a receipt from a third-party resource provider should be accounted for as a contribution (nonreciprocal transaction) within the scope of Topic 958, Not-for-Profit Entities, or as an exchange (reciprocal) transaction.

In addition, FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers.* The ASU, which becomes effective for the June 30, 2020 year, focuses on a principle-based model. It highlights the identification of performance obligations of the contract, determining the price and allocating that price to the performance obligation so that revenue is recognized as each performance obligation is satisfied. This ASU does not apply to contributions.

The School is in the process of evaluating the impact these standards will have on future financial statements.

m. Subsequent Events

Management has evaluated for potential recognition and disclosure events subsequent to the date of the statement of financial position through October 25, 2019, 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 - Investments

Accounting standards have established a fair value hierarchy giving the highest priority to quoted market prices in active markets and the lowest priority to unobservable data.

The fair value hierarchy is categorized into three levels based on the inputs as follows:

Level 1 – Valuations based on unadjusted quoted prices in active markets for identical assets or liabilities that the School has the ability to access.

Level 2 – Valuations based on quoted prices in markets that are not active or for which all significant inputs are not observable, either directly or indirectly.

Level 3 – Valuations based on inputs that are unobservable and significant to the overall fair value measurement.

Investment balances consist of the following:

	June 30, 2019			
	Total	Level 1	Level 2	Level 3
Money markets	$20,033	$20,033	$0	$0
Equity mutual funds:				
U.S. large cap	615,414	615,414	0	0
EEFE equity	255,437	255,437	0	0
Japanese large cap	15,123	15,123	0	0
Global equity	70,834	70,834	0	0
Fixed income mutual funds:				
U.S. fixed income	603,058	603,058	0	0
Non-U.S. fixed income	124,457	124,457	0	0
Total	$1,704,356	$1,704,356	$0	$0

	June 30, 2018			
	Total	Level 1	Level 2	Level 3
Money markets	$32,734	$32,734	$0	$0
Equity mutual funds:				
U.S. large cap	556,023	556,023	0	0
EEFE equity	308,079	308,079	0	0
Japanese large cap	28,228	28,228	0	0
Global equity	73,795	73,795	0	0
Fixed income mutual funds:				
U.S. fixed income	727,701	727,701	0	0
Non-U.S. fixed income	104,902	104,902	0	0
Total	$1,831,462	$1,831,462	$0	$0

Level 1 securities are valued at the closing price reported on the active market that they are traded on.

These methods produce a fair value calculation that may not be indicative of net realizable value or reflective of future values. The use of different methodologies or assumptions to determine the fair value or certain financial instruments could result in different fair value measurements.

Note 4 - Grants Receivable – New York City Department of Education

	6/30/19	6/30/18
Beginning receivable/(advance payable)	$13,418	($5,064)
Payments recovered	(13,418)	5,064
Funding based on allowable FTE's	3,456,125	3,005,305
Cash receipts	(3,446,087)	(2,991,887)
Ending grants receivable	$10,038	$13,418

Note 5 - Employee Loans Receivable

In November 2014, the School entered into a loan agreement with an employee for the tuition costs of a math leadership program. The loan balance may be forgiven by the School under certain conditions at various intervals through June 30, 2019.

In June 2018, the School provided a loan to another employee in the form of a staff advance. This loan is set to be repaid in 26 installments, which corresponds to one full year of salary deductions.

Note 6 - 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 7 - Fixed Assets

Fixed assets consist of the following:

	6/30/19	6/30/18
Furniture and equipment	$568,492	$546,041
Less: accumulated depreciation	(512,902)	(482,501)
Furniture and equipment, net	$55,590	$63,540

Note 8 - Net Assets With Donor Restrictions

The following summarizes the activity of net assets with donor restrictions:

	June 30, 2019			
	Beginning Balance 7/1/18	Increases	Released from Restrictions	Ending Balance 6/30/19
W.E.A.L.T.H.Y. Program	$7,946	$0	$0	$7,946
Learning Partners Program	0	10,000	(8,772)	1,228
Endowment fund (See Note 9)	412,032	19,397	0	431,429
Total	$419,978	$29,397	($8,772)	$440,603

	June 30, 2018			
	Beginning Balance 7/1/17	Increases	Released from Restrictions	Ending Balance 6/30/18
W.E.A.L.T.H.Y. Program	$0	$30,000	($22,054)	$7,946
Endowment funds (See Note 9)	396,913	15,119	0	412,032
Total	$396,913	$45,119	($22,054)	$419,978

Note 9 - Endowment Funds

Included in the investment funds is 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, the School was required to establish a donor-restricted endowment in perpetuity.

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 to be retained in perpetuity. 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 donor-restricted in perpetuity (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the 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, endowment earnings are classified as donor 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.

The board made no appropriations from the endowment during the years ended June 30, 2019 and 2018

Endowment Investment Policies

Endowment assets were pooled with other investments 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, 2019 and 2018.

Changes in endowment net assets can be summarized as follows:

	June 30, 2019		
	Endowment Corpus	Endowment Earnings	Total
Endowment net assets, beginning of year	$366,667	$45,365	$412,032
Investment income	0	7,483	7,483
Net realized/unrealized gain	0	11,914	11,914
Endowment net assets, end of year	$366,667	$64,762	$431,429

	June 30, 2018		
	Endowment Corpus	Endowment Earnings	Total
Endowment net assets, beginning of year	$366,667	$30,246	$396,913
Investment income	0	6,545	6,545
Net realized/unrealized gain	0	8,574	8,574
Endowment net assets, end of year	$366,667	$45,365	$412,032

Note 10 - Retirement Plan

The School sponsors 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 the years ended June 30, 2019 and 2018. The total amount of employer contributions was $29,196 and $74,006 for the years ended June 30, 2019 and 2018, respectively.

Note 11 - 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. 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 2g 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.

In the normal course of business, the School is involved in proceedings, lawsuits and other claims. These matters are subject to many uncertainties, and outcomes are not predictable with a high degree of assurance. Consequently, the ultimate aggregate amount of monetary liability or financial impact with respect to these matters as of June 30, 2019 cannot be ascertained. Management believes that the final outcome of these matters will not have a material impact on the financial statements of the School.

Note 12 - Significant Concentrations

Financial instruments, which potentially subject the School to concentration of credit risk, consist of cash, money market accounts and investment securities. The School places its temporary cash and money market accounts with financial institutions that management deems to be creditworthy. At times, balances may exceed federally insured limits. At year end, there were no significant uninsured balances. The market value of investments is subject to fluctuation; however, management believes the investment policy is prudent for the long-term welfare of the School.

The School is dependent upon grants from NYCDOE to carry out its operations. Revenue from NYCDOE was 71% and 70% of the School's total public support and revenue in 2019 and 2018, respectively.

Note 13 - Liquidity and Availability of Financial Resources

The School maintains cash on hand to be available for its general expenditures, liabilities, and other obligations for on-going operations. As part of its liquidity management, the School operates its programs within a board-approved budget and relies primarily on NYC per pupil funding to fund its operations and program activities.

The following reflects the School's financial assets at December 31, 2019 that are available to meet cash needs for general expenditures within one year:

Cash and cash equivalents	$96,691	
Investments	1,704,356	
Grants receivable –		
New York City Department of Education	10,038	
Government grants receivable	42,625	
Contributions receivable	15,000	
Employee loans receivable	10,860	
Total financial assets		$1,879,570
Less amounts not available to be used within one year:		
Donor restricted endowment assets		(440,603)
Financial assets available to meet cash needs for general expenditures within one year		$1,438,967

SCHALL & ASHENFARB Certified Public Accountants, LLC

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

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 the Brooklyn Charter School ("the School"), which comprise the statement of financial position as of June 30, 2019, 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 25, 2019.

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.

307 Fifth Avenue, 15th Floor
New York, New York 10016
Tel: (212) 268-2800 Fax: (212) 268-2805
www.schallandashenfarb.com

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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

Schall & Ashenfarb
Certified Public Accountants, LLC

October 25, 2019

BROOKLYN CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2019

Current Year:

None

Prior Year Follow-Up:

2018-001 – This condition has been resolved

SCHALL & ASHENFARB Certified Public Accountants, LLC

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

Observations and Recommendations

To the Board of Directors of
Brooklyn Charter School

As a result of our audit for the year-ending June 30, 2019, we want to provide an update on recommendations from our prior audit:

I –Follow-up of Prior Year Comments - Resolved

Board Governance Matters

In prior years, we had recommended that a comparability study be made for the Head of School and that the compensation be reviewed and approved by independent persons of the board of directors. We also recommended that the decision on compensation be documented contemporaneously, such as in minutes of the board meeting.

Follow up for fiscal year 2019: *The auditor noted that the Board conducted a compensation analysis utilizing information received from a compensation survey produced by the NYC Charter School Center. This was documented in the Board minutes.*

Policies

During the prior audits we have recommended that you adopt or modify the following policies:

- Document retention policy
- Conflict of interest policy
- Operating reserve policy

Follow up for fiscal year 2019: *The auditor noted that the Board adopted these policies during the year.*

II –Follow-up of Prior Year Comments – In Progress

Endowment Regulations

Endowment laws in New York State require that all charitable organizations create investment policies that address the factors below when making decisions about the appropriation of endowment assets:

- The duration and preservation of the endowment fund
- The purpose of the organization and the endowment fund
- The general economic conditions
- The possible effects of inflation or deflation
- The expected total return from income and the appreciation of investments
- Other resources of the institution
- Alternatives to expenditure of endowment fund giving due consideration to the effect that such alternatives may have on the institution
- The investment policy of the institution

307 Fifth Avenue, 15th Floor
New York, New York 10016
Tel: (212) 268-2800 Fax: (212) 268-2805
www.schallandashenfarb.com

In prior years, we had recommended that investment policies be developed that outline the parameters of risk strategies for any investments made, that the factors for appropriation for program or operational spending conform to the new endowment laws and include the requirement that the process for determining the independence of the investment manager be documented each year.

Follow up for fiscal year 2019: *While the School did update its investment policy, it does not appear to have addressed concerns regarding complying with NYPMIFA.*

This report is intended solely for the information and use of the audit and finance committee, the board of directors and management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Schall & Ashenfarb

Schall & Ashenfarb
Certified Public Accountants, LLC

October 25, 2019

Entry 5c Additional Financial Docs

Last updated: 11/01/2019

The additional items listed below should be uploaded 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 $750,000; the corrective action plan will be submitted by the following date (should be no later than 30 days from the submission of the report); etc.

Section Heading

1. Management Letter

https://nysed_cso_reports.fluidreview.com/resp/119124095/8mMIunnVv3/

Explanation for not uploading the Management Letter.	(No response)

2. Form 990

(No response)

Explanation for not uploading the Form 990.	Not completed filed an extension.

3. Federal Single Audit

Note: A copy of the Federal Single Audit must be filed with the Federal Audit Clearinghouse. Please refer to OMB Uniform Guidelines for the federal filing requirements.

(No response)

Explanation for not uploading the Federal Single Audit.	N/A the school did not expend federal funds in excess of the threshold of $750,000.

4. CSP Agreed Upon Procedure Report

(No response)

Explanation for not uploading the procedure report.	N/A

5. Evidence of Required Escrow Account

Note: **For BOR schools chartered or renewed after the 2017-2018 school year, the escrow account per school is $100,000.**

https://nysed_cso_reports.fluidreview.com/resp/119124095/pN6H0Nalce/

Explanation for not uploading the Escrow evidence. (No response)

6. Corrective Action Plan

A **Corrective Action Plan** for Audit Findings and Management Letter Recommendations, which must include:

a. The person responsible
b. The date action was taken, or will be taken
c. Description of the action taken
d. Evidence of implementation (if available)

(No response)

Explanation for not uploading the Corrective Action Plan. N/A

545 Willoughby Avenue, 3rd Fl. Brooklyn, NY 11206 (718)302-2085 FAX (718)302-2426

Joanne Hunt
Head of School/Director

Mary Kate Boesch
Assistant Principal

October 25, 2019

Schall & Ashenfarb, CPA's, LLC
307 Fifth Avenue, 15th Floor
New York, NY 10016

This representation letter is provided in connection with your audit of the financial statements of the Brooklyn Charter School, which comprise the statements of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 25, 2019, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 20, 2019, including our responsibility for the preparation and fair presentation of the financial statements, in accordance with US GAAP.

2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP.

3. We acknowledge our responsibility for 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.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable. This specifically includes the methodology for the statement of functional expenses.

6. There have been no related party relationships or transactions that are required to be accounted for or disclosed in accordance with the requirements of U.S. GAAP.

7. There are no events subsequent to the date of the financial statements which require adjustment to or disclosure in the financial statements to be in accordance with the requirements of U.S. GAAP.

8. There were no uncorrected misstatements that are material, both individually and in the aggregate, to the financial statements as a whole.

9. There were no known actual or possible litigation, claims, and assessments required to be accounted for and disclosed in accordance with U.S. GAAP.

10. There was one material concentration required to be disclosed in accordance with U.S. GAAP related to the New York City Department of Education Funding.

11. There were no guarantees, either written or oral, under which the organization is contingently liable, that are required to be recorded or disclosed in accordance with U.S. GAAP.

Non-Attest Services

In regard to the non-attest services provided by you, we have:

1. Assumed all management responsibilities.

2. Designated an individual with suitable skill, knowledge, or experience to oversee the services.

3. Evaluated the adequacy and results of the services performed.

4. Accepted responsibility for the results of the services.

As part of your audit, you prepared the draft financial statements and related notes and schedule of expenditures of federal awards. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.

Information Provided

1. We have provided you with:

    a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
    b) Additional information that you have requested from us for the purpose of the audit.
    c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
    d) Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.

2. All material transactions have been recorded in the accounting records and are reflected in the financial statements.

3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

4. We have no knowledge of any fraud or suspected fraud that affects the organization and involves:

    a) Management,
    b) Employees who have significant roles in internal control, or
    c) Others where the fraud could have a material effect on the financial statements.

5. We have no knowledge of any allegations of fraud or suspected fraud affecting the organization's financial statements communicated by employees, former employees, grantors, regulators, or others.

6. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.

7. We are not aware of any pending or threatening litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.

8. We have disclosed to you the identity of the organization's related parties and all the related party relationships and transactions of which we are aware.

9. The organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

10. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

11. Brooklyn Charter School is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you and appropriately reported. All required filings with tax authorities are up-to-date.

12. There have been no instances that have occurred, or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

13. There have been no instances that have occurred, or are likely to have occurred, of noncompliance with provision of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

14. There have been no instances that have occurred, or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

Joanne Hunt
Head of School

Ariel Arnold
Business Manager

JPMorgan Chase Bank, N.A.
P O Box 182051
Columbus, OH 43218 - 2051

Primary Account: [redacted]

For the Period 8/1/19 to 8/30/19

[redacted]

BROOKLYN CHARTER SCHOOL
545 WILLOUGHBY AVE
BROOKLYN NY 11206-6815

J.P. Morgan Team

David M. Mathewson	(866) 215-5136
Charles Ney Heisey	
For assistance after business hours, 7 days a week.	(800) 243-6727
Deaf and Hard of Hearing	(800) 242-7383
Online access: **www.jpmorganonline.com**	

[redacted]

JPMorgan Classic Business Checking

Checking Account Summary	Instances	Amount
Beginning Balance		**75,000.00**
Ending Balance	**0**	**$75,000.00**

Please note this account had no activity during this statement period. The date of last activity for this account was 04/12/19.

Fees and Charges for Deposit Accounts

Fees

Description	Volume	Allowed	Excess	Unit Price	Fees
[redacted]					
Monthly Service Fee	1.00	0	1	0.00	0.00
Total Fees					**$0.00**

Important Information About Your Statement

In Case of Errors or Questions About Your Electronic Funds Transfers

Call us at 1-866-564-2262 or write us at the address on the front of this statement (non-consumers, use your J P Morgan Team contact information) immediately if you think your statement or receipt is incorrect or if you need more information about a transfer listed on the statement or receipt

For personal accounts only: We must hear from you no later than 60 days after we sent you the FIRST statement on which the problem or error appeared Be prepared to give us the following information:

- Your name and account number
- The dollar amount of the suspected error
- A description of the error or transfer you are unsure of, why you believe it is an error, or why you need more information

We will investigate your complaint and will correct any error promptly If we take more than 10 business days (or 20 business days for new accounts) to do this, we will credit your account for the amount you think is in error so that you will have use of the money during the time it takes us to complete our investigation

In Case of Errors or Questions About Non-Electronic Transactions:

Contact the bank immediately if your statement is incorrect or if you need more information about any non-electronic transactions (checks or deposits) on this statement If any such error appears, you must notify the bank in writing no later than 30 days after the statement was made available to you For more complete details, see the Account Rules and Regulations or other applicable account agreement that governs your account Deposit products and services are offered by JPMorgan Chase Bank, N A Member FDIC

Bank products and services are offered by JPMorgan Chase Bank, N A and its affiliates Securities are offered by J P Morgan Securities LLC, member FINRA and SIPC

Investment Products: Not FDIC insured • No bank guarantee • May lose value

[redacted]

This Page Intentionally Left Blank

Entry 5d Financial Services Contact Information

Last updated: 10/30/2019

Regents, NYCDOE and Buffalo BOE authorized schools should enter the financial contact information requested and upload the independent auditor's report and internal controls reports as one combined file.

BROOKLYN CHARTER SCHOOL (THE)Section Heading

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Ariel Arnold	[redacted]	

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Schall & Ashenfarb Certified Public Accountants	[redacted]		13

3. If applicable, please provide contact information for the school's outsourced financial services firm.

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years with Firm

New York State Education Department

Request for Proposals to Establish Charter Schools Authorized by the Board of Regents

2019-20 Budget & Cash Flow Template

General Instructions and Notes for New Application Budgets and Cash Flows Templates

1	Complete ALL SIX columns in BLUE
2	Enter information into the GRAY cells
3	Cells containing **RED** triangles in the upper right corner in columns B through G contain guidance on that particular item
4	School district per-pupil tuition information is located on the State Aid website at https://stateaid.nysed.gov/charter/. Rows may be inserted in the worksheet to accomodate additional districts if necessary.
5	The Assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, please reference the page number or section in the application narrative that indicates the assumption being made. For instance, student enrollment would reference the applicable page number in Section I, C of the application narrative.

Brooklyn Charter School

PROJECTED BUDGET FOR 2018-2019

July 1, 2019 to June 30, 2020

Please Note The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	MANAGEMENT & GENERAL	TOTAL
Total Revenue	3,762,088	324,987	-	99,892	4,186,967
Total Expenses	2,793,161	694,946	-	704,992	4,193,099
Net Income	968,927	(369,959)	-	(605,100)	(6,132)
Actual Student Enrollment	201	24			-
Total Paid Student Enrollment	-	-			-

		PROGRAM SERVICES			SUPPORT SERVICES	
		REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	MANAGEMENT & GENERAL	TOTAL
REVENUE						
REVENUES FROM STATE SOURCES						
Per Pupil Revenue	**CY** Per Pupil Rate					
District 14	*$16,150.00*	3,633,750		-	-	3,633,750
School District 2 (Enter Name)		-	-	-	-	-
School District 3 (Enter Name)		-	-	-	-	-
School District 4 (Enter Name)		-	-	-	-	-
School District 5 (Enter Name)		-	-	-	-	-
		3,633,750				3,633,750
Special Education Revenue		-	-	-	-	-
Grants						
Stimulus		-	-	-	-	-
Other		-	296,125	-	-	296,125
Other State Revenue		38,648	4,777	-	-	43,425
TOTAL REVENUE FROM STATE SOURCES		3,672,398	300,902			3,973,300
REVENUE FROM FEDERAL FUNDING						
IDEA Special Needs		-	13,000	-	-	13,000
Title I		73,448	9,078	-	-	82,526
Title Funding - Other		16,242	2,007	-	-	18,249
School Food Service (Free Lunch)		-	-	-	-	-
Grants						
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-
Other		-	-	-	-	-
Other Federal Revenue		-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES		89,690	24,085			113,775
LOCAL and OTHER REVENUE						
Contributions and Donations, Fundraising		-	-	-	74,892	74,892
Erate Reimbursement		-	-	-	-	-
Interest Income, Earnings on Investments,		-	-	-	25,000	25,000
NYC-DYCD (Department of Youth and Community Developmt.)		-	-	-	-	-
Food Service (Income from meals)		-	-	-	-	-
Text Book		-	-	-	-	-
Other Local Revenue		-	-	-	-	-
TOTAL REVENUE FROM LOCAL and OTHER SOURCES					99,892	99,892
TOTAL REVENUE		3,762,088	324,987		99,892	4,186,967
EXPENSES						
ADMINISTRATIVE STAFF PERSONNEL COSTS	No. of Positions					
Executive Management	-	-	-	-	-	-
Instructional Management	2.00	255,477	-	-	63,869	319,346
Deans, Directors & Coordinators	4.00	217,032	-	-	54,258	271,290
CFO / Director of Finance	1.00	-	-	-	77,250	77,250

Brooklyn Charter School

PROJECTED BUDGET FOR 2018-2019

July 1, 2019 to June 30, 2020

Please Note The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	MANAGEMENT & GENERAL	TOTAL
Total Revenue	3,762,088	324,987	-	99,892	4,186,967
Total Expenses	2,793,161	694,946	-	704,992	4,193,099
Net Income	968,927	(369,959)	-	(605,100)	(6,132)
Actual Student Enrollment	201	24			-
Total Paid Student Enrollment	-	-			-

		PROGRAM SERVICES			SUPPORT SERVICES	
		REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	MANAGEMENT & GENERAL	TOTAL
Operation / Business Manager	1.00	-	-	-	71,037	71,037
Administrative Staff	3.00	-	-	-	173,546	173,546
TOTAL ADMINISTRATIVE STAFF	**11**	**472,509**			**439,960**	**912,469**
INSTRUCTIONAL PERSONNEL COSTS						
Teachers - Regular	10.00	666,833	82,418	-	-	749,250
Teachers - SPED	6.00	-	386,792	-	-	386,792
Substitute Teachers	-	-	-	-	-	-
Teaching Assistants	4.00	118,079	14,594	-	-	132,673
Specialty Teachers	6.00	311,529	38,504	-	-	350,033
Aides	-	-	-	-	-	-
Therapists & Counselors	1.00	87,783	10,850	-	-	98,633
Other	-	138,840	17,160	-	-	156,000
TOTAL INSTRUCTIONAL	**27**	**1,323,064**	**550,317**			**1,873,381**
NON-INSTRUCTIONAL PERSONNEL COSTS						
Nurse	-	-	-	-	-	-
Librarian	-	-	-	-	-	-
Custodian	-	-	-	-	-	-
Security	-	-	-	-	-	-
Other	10.00	103,952	12,848	-	56,446	173,246
TOTAL NON-INSTRUCTIONAL	**10**	**103,952**	**12,848**		**56,446**	**173,246**
SUBTOTAL PERSONNEL SERVICE COSTS	**48**	**1,899,525**	**563,165**		**496,406**	**2,959,096**
PAYROLL TAXES AND BENEFITS						
Payroll Taxes		186,261	28,656	-	23,880	238,796
Fringe / Employee Benefits		451,960	69,532	-	57,944	579,436
Retirement / Pension		24,336	3,744	-	3,120	31,200
TOTAL PAYROLL TAXES AND BENEFITS		**662,557**	**101,932**		**84,943**	**849,432**
TOTAL PERSONNEL SERVICE COSTS		**2,562,082**	**665,097**		**581,349**	**3,808,528**
CONTRACTED SERVICES						
Accounting / Audit		-	-	-	22,000	22,000
Legal		-	-	-	1,000	1,000
Management Company Fee		-	-	-	-	-
Nurse Services		-	-	-	-	-
Food Service / School Lunch		-	-	-	-	-
Payroll Services		-	-	-	28,000	28,000
Special Ed Services		-	-	-	-	-
Titlement Services (i e. Title I)		2,225	275	-	-	2,500
Other Purchased / Professional / Consulting		37,914	4,686	-	11,400	54,000
TOTAL CONTRACTED SERVICES		**40,139**	**4,961**		**62,400**	**107,500**
SCHOOL OPERATIONS						
Board Expenses		-	-	-	500	500
Classroom / Teaching Supplies & Materials		25,810	3,190	-	-	29,000

Brooklyn Charter School

PROJECTED BUDGET FOR 2018-2019

July 1, 2019 to June 30, 2020

Please Note The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	MANAGEMENT & GENERAL	TOTAL
Total Revenue	3,762,088	324,987	-	99,892	4,186,967
Total Expenses	2,793,161	694,946	-	704,992	4,193,099
Net Income	968,927	(369,959)	-	(605,100)	(6,132)
Actual Student Enrollment	201	24			-
Total Paid Student Enrollment	-	-			-

	PROGRAM SERVICES			SUPPORT SERVICES	
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	MANAGEMENT & GENERAL	TOTAL
Special Ed Supplies & Materials	-	-	-	-	-
Textbooks / Workbooks	15,575	1,925	-	-	17,500
Supplies & Materials other	-	-	-	-	-
Equipment / Furniture	-	-	-	-	-
Telephone	-	-	-	1,900	1,900
Technology	-	-	-	10,000	10,000
Student Testing & Assessment	-	-	-	-	-
Field Trips	10,680	1,320	-	-	12,000
Transportation (student)	-	-	-	-	-
Student Services - other	23,140	2,860	-	-	26,000
Office Expense	-	-	-	-	-
Staff Development	57,316	7,084	-	-	64,400
Staff Recruitment	1,560	240	-	200	2,000
Student Recruitment / Marketing	8,455	1,045	-	-	9,500
School Meals / Lunch	-	-	-	-	-
Travel (Staff)	-	-	-	250	250
Fundraising	-	-	-	-	-
Other	7,343	908	-	8,128	16,378
TOTAL SCHOOL OPERATIONS	**149,879**	**18,572**		**20,978**	**189,428**
FACILITY OPERATION & MAINTENANCE					
Insurance	41,062	6,317	-	5,264	52,643
Janitorial	-	-	-	-	-
Building and Land Rent / Lease	-	-	-	-	-
Repairs & Maintenance	-	-	-	5,000	5,000
Equipment / Furniture	-	-	-	-	-
Security	-	-	-	-	-
Utilities	-	-	-	-	-
TOTAL FACILITY OPERATION & MAINTENANCE	**41,062**	**6,317**		**10,264**	**57,643**
DEPRECIATION & AMORTIZATION	-	-	-	30,000	30,000
DISSOLUTION ESCROW & RESERVES / CONTIGENCY	-	-	-	-	-
TOTAL EXPENSES	**2,793,161**	**694,946**		**704,992**	**4,193,099**
NET INCOME	**968,927**	**(369,959)**	**-**	**(605,100)**	**(6,132)**

ENROLLMENT - *School Districts Are Linked To Above Entries*	REGULAR EDUCATION	SPECIAL EDUCATION	TOTAL ENROLLED
District 14	201	24	225
School District 2 (Enter Name)			
School District 3 (Enter Name)			-
School District 4 (Enter Name)			-
School District 5 (Enter Name)			-
TOTAL ENROLLMENT	**201**	**24**	**225**
REVENUE PER PUPIL	18,717	13,541	-

Brooklyn Charter School

PROJECTED BUDGET FOR 2018-2019

July 1, 2019 to June 30, 2020

Please Note The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	MANAGEMENT & GENERAL	TOTAL
Total Revenue	3,762,088	324,987	-	99,892	4,186,967
Total Expenses	2,793,161	694,946	-	704,992	4,193,099
Net Income	968,927	(369,959)	-	(605,100)	(6,132)
Actual Student Enrollment	201	24			-
Total Paid Student Enrollment	-	-			-

	PROGRAM SERVICES			SUPPORT SERVICES	
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	MANAGEMENT & GENERAL	TOTAL
EXPENSES PER PUPIL	13,896	28,956	-		

Assumptions
DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable

Assumptions
DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable

Assumptions
DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable

Assumptions
DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:
Henry A Lambert

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):
Brooklyn Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). Chairman

2. Is the trustee an employee of any school operated by the Education Corporation?
   ____**Yes** ✓**No**

   If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?
   ____**Yes** ✓**No**

   If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

4. 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 have held or engaged in with the charter school(s) governed by the Education Corporation 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 Questions 2-4 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself

Please write "None" if applicable. Do not leave this space blank.			

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
Please write "None" if applicable. Do not leave this space blank.				

Signature

June 8 2019
Date

Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information

[redacted]

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

TONY BETANDIER.

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

THE BROOKLYN CHARTER SCHOOL

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

2. Is the trustee an employee of any school operated by the Education Corporation?
   ____Yes ✓ No

   If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?

   ____Yes ✓ No

   If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

4. 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 have held or engaged in with the charter school(s) governed by the Education Corporation 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 Questions 2-4 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself
—	NONE —		

Please write "None" if applicable. Do not leave this space blank.			

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
Please write "None" if applicable. Do not leave this space blank.				
—	NONE	—		

Signature _____ Date 06/05/19.

Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

[redacted]

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

MARK DAVID

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

The BROOKLYN CHARTER SCHOOL

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

   TRUSTEE

2. Is the trustee an employee of any school operated by the Education Corporation?
   ____**Yes** ✓ **No**

   If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?

   ____**Yes** ✓ **No**

   If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

4. 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 have held or engaged in with the charter school(s) governed by the Education Corporation 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 Questions 2-4 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself
	NONE		

Please write "None" if applicable. Do not leave this space blank. NONE			

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
Please write "None" if applicable. Do not leave this space blank. NONE				

Signature 6/5/2019 Date

Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

[redacted]

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

Diana J. Lee

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

The Brooklyn Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative).

   Trustee

2. Is the trustee an employee of any school operated by the Education Corporation?
   ____**Yes** __✓__**No**

   If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?
   ____**Yes** __✓__**No**

   If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

4. 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 have held or engaged in with the charter school(s) governed by the Education Corporation 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 Questions 2-4 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself
	None		

Please write "None" if applicable. Do not leave this space blank.			

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
Please write "None" if applicable. Do not leave this space blank.				
Manatt, Phelps + Phillips, LLP	Legal	Since 2007, $43,700 pro bono. Also did work for school's affiliate, The Wedding Garden, Inc. $45,000 paid since 2008	Diana J. Lee	

Signature

6/6/19
Date

Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

[redacted]

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:

Michael Catlyn

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

Brooklyn Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). VICE CHAIR

2. Is the trustee an employee of any school operated by the Education Corporation?
   ____Yes ✓ No

   If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?
   ____Yes ✓ No

   If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

4. 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 have held or engaged in with the charter school(s) governed by the Education Corporation 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 Questions 2-4 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to yourself

Please write "None" if applicable. Do not leave this space blank.			
NONE	NONE	NONE	NONE

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
Please write "None" if applicable. Do not leave this space blank.				
NONE	NONE	NONE	NONE	NONE

Michael Catlyn 8/1/19

Signature Date

Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

[redacted]

Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee

Trustee Name:
Mihran Keoseian, EX-OFFICIO

Name of Charter School Education Corporation (for an unmerged school, this is the Charter School Name):

_____Brooklyn Charter School

1. List all positions held on the education corporation board (e.g., president, treasurer, parent representative). **None**

2. Is the trustee an employee of any school operated by the Education Corporation?
   ____**Yes** ___X_**No**

   If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

3. Is the trustee an employee or agent of the management company or institutional partner of the charter school(s) governed by the Education Corporation?

   ____**Yes** ___X_**No**

   If **Yes**, for each school, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

4. 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 have held or engaged in with the charter school(s) governed by the Education Corporation 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 Questions 2-4 above, you need not disclose again your employment status, salary, etc.

Date(s)	Nature of Financial Interest/Transaction NONE	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion) N/A	Name of person holding interest or engaging in transaction and relationship to yourself N/A
N/A	NONE	NONE	N/A

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

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps Taken to Avoid Conflict of Interest
NONE	NONE	NONE	NONE	N/A

Mihran Keoseian July 23, 2019

Signature Date

Please note that this document is considered a public record and as such, may be made available to members of the public upon request under the Freedom of Information Law. Personal contact information provided below will be redacted.

[redacted]

Entry 8 BOT Table

Created: 07/19/2019 • Last updated: 07/24/2019

1. SUNY AUTHORIZED charter schools are required to provide information for VOTING Trustees only.
2. REGENTS, NYCDOE, and BUFFALO BOE AUTHORIZED charter schools are required to provide information for all VOTING and NON VOTING trustees.

1. Current Board Member Information (Enter info for each BOT member)

	Trustee Name and Email Address	Position on the Board	Committee Affiliations	Voting Member Per By Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2018 19
1	Henry Lambert	Chair	Finance, Legal/Governance, Education	Yes	4	09/01/2016	06/30/2019	9
2	Michael Catlyn	Vice Chair	Governance, Finance	Yes	5	09/01/2016	06/30/2019	5 or less
3	Diana Lee	Trustee/Member	Governance, Finance	Yes	3	09/01/2016	06/30/2019	5 or less
4	Anthony Betaudier	Parent Rep	Education, Parent Representative	Yes	3	09/01/2016	06/30/2019	7
5	Mark David	Secretary	Education, Finance, Governance	Yes	1	09/01/2018	06/30/2021	9
6	Mihran Keosian	Other	Education	No	1	09/01/2016	06/30/2019	5 or less
7	Joanne Hunt	Other	All Committees	No	1	09/02/3016	06/30/2019	9
8								
9								

1a. Are there more than 9 members of the Board of Trustees? No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

1. SUNY-AUTHORIZED charter schools provide response relative to VOTING Trustees only.
2. REGENTS, NYCDOE, and BUFFALO BOE-AUTHORIZED charter schools provide a response relative to all trustees.

a. Total Number of BOT Members on June 30, 2019	7
b.Total Number of Members Added During 2018 19	0
c. Total Number of Members who Departed during 2018 19	1
d.Total Number of members in 2018 19, as set by in Bylaws, Resolution or Minutes	5

3. Number of Board meetings held during 2018-19 9

4. Number of Board meetings scheduled for 2019-20 12

Thank you.

Entry 9 - Board Meeting Minutes

Last updated: 07/24/2019

Instructions for submitting minutes of the BOT monthly meetings

Regents, NYCDOE, and Buffalo BOE authorized schools must either provide a link to a complete set of minutes that are posted on the charter school website, or upload a complete set of board meeting minutes from July 2018 June 2019, which should match the number of meetings held during the 2018 19 school year.

BROOKLYN CHARTER SCHOOL (THE)

Are all monthly BOT meeting minutes posted, which should match the number of meetings held during 2018-19 school year, on the charter school's website?	Yes
A. Provide if posted on the charter school's website a URL link to the Monthly Board Meeting Minutes, which should match the number of meetings held during the 2018-19 school year.	https://www.brooklyncharter.org/about/school_documents/

Entry 10 Enrollment and Retention of Special Populations

Last updated: 07/24/2019

Instructions for Reporting Enrollment and Retention Strategies

Describe the efforts the charter school has made in 2018 19 toward meeting targets to attract and retain enrollment of students with disabilities, English language learners/Multilingual learners, and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2019 20.

BROOKLYN CHARTER SCHOOL (THE)Section Heading

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2018 19	Describe Recruitment Plans in 2019 20
Economically Disadvantaged	In an effort to increase equity and access to various special student populations, Brooklyn Charter School requested a non material change to its charter in 2017 18 in order to add lottery preferences to attract, retain, and meet/exceed enrollment and retention targets as prescribed by the Board of Regents and the board of trustees of the State University of New York. The Brooklyn Charter School Board of Trustees elected to give annual lottery preferences to students eligible for the Free/Reduced Lunch Program (FRLP's). For the 2018 19 public lottery, students deemed economically disadvantaged received preference in the school's lottery. The lottery preferences apply to all Brooklyn Charter School kindergarten applications and other grades (1 5) with available seats. BCS also continued its annual outreach to Day Care Centers, Nursery & Pre K Schools and Community Centers throughout Bedford Stuyvesant, Bushwick, East New York, Crown Heights and Clinton Hill/Fort Greene. BCS created a position in 2018 19 titled, "Recruitment Coordinator." This knowledgeable bilingual staff member was responsible for reaching out within the community on a bi monthly basis beginning	For the 2019 20 school year, BCS will continue its outreach utilizing the Recruitment Coordinator who will continue to be devoted to outreach bi monthly to Day Care Centers, Nursery & Pre Schools and Community Centers throughout Bedford Stuyvesant, Bushwick and East New York beginning in November. This staff member will continue to distribute promotional packages that contain information about the school and our programs, open houses and tours, as well as, hard copies of the application. BCS will continue to foster relationships with these organizations in order to have a platform to give presentations. BCS will continue to attend recruitment fairs throughout the school year (NYC Charter Center, etc.). BCS will be

	in November 2018 to distribute promotional packages that contained information about the school and its programs, open houses and tours, as well as, hard copies of the application. These applications were also made accessible on the school's website for easy access. BCS also did a website overhaul with professional photography in order to make information more easily accessible and user friendly. BCS did a social media launch on Instagram in order to get more information about the school, out to the public. There were two charter schools closing in the immediate area so BCS attended their open house for parents and gave priority to students who applied to BCS.	upgrading its promotional materials in several languages in order to reach a more diverse population in the 2019 20 school year.
English Language Learners/Multilingual Learners	In an effort to increase equity and access to various special student populations, Brooklyn Charter School requested a non material change to its charter in order to add lottery preferences to attract, retain, and meet/exceed enrollment and retention targets as prescribed by the Board of Regents and the board of trustees of the State University of New York. The Brooklyn Charter School Board of Trustees elected to give annual lottery preferences to English Language Learners (ELL's). For the 2018 19 public lottery, students deemed English Language Learners received preference in the school's lottery. The lottery preferences apply to all Brooklyn Charter School kindergarten applications and other grades (1 5) with available seats. BCS also made an effort to attract English language learners sending its Recruitment Coordinator to advertise within the community by visiting day care programs to speak with parents about BCS and our ELL program as well as distribute applications. Applications for the school were created in English with a translation in Spanish, to attract families within the community whose primary language was not English. These applications were also made accessible on the school's website. BCS placed advertisements in local newspapers such as El Diario to ensure further outreach to the Spanish speaking populations in our district. BCS offered school tours for Spanish speaking families every other Tuesday each month from January 2018 March 2018. BCS also did a	For the 2019 20 school year, BCS will continue its outreach utilizing our Recruitment Coordinator who is devoted to outreach bi monthly to Day Care Centers, Nursery & Pre Schools and Community Centers throughout Bedford Stuyvesant, Bushwick and East New York. This staff member will distribute promotional packages that contain information about the school and our programs, open houses and tours, as well as, hard copies of the application. BCS will continue to foster relationships with these organizations in order to have a platform to give presentations. BCS will continue to attend recruitment fairs throughout the school year (NYC Charter Center, etc.). BCS will be upgrading its promotional materials in several languages in order to reach a more diverse population. BCS will continue to offer tours bi monthly to Spanish speaking families.

	website overhaul with professional photography in order to make information more easily accessible and user friendly. BCS did a social media launch on Instagram in order to get more information about the school, out to the public.	
Students with Disabilities	In an effort to increase equity and access to various special student populations, Brooklyn Charter School requested a non material change to its charter in order to add lottery preferences to attract, retain, and meet/exceed enrollment and retention targets as prescribed by the Board of Regents and the board of trustees of the State University of New York. The Brooklyn Charter School Board of Trustees elected to give annual lottery preferences to Students with Disabilities (SWD's). For the 2018 19 public lottery, students applying with an Individualized Education Plan (IEP) received preference in the school's lottery. The lottery preferences apply to all Brooklyn Charter School kindergarten applications and other grades (1 5) with available seats. BCS utilized our recruitment coordinator to reach out to the community on a bi monthly basis beginning in November to advertise within the community by visiting day care programs to speak with parents about BCS and our Special Education program as well as distribute applications. BCS placed advertisements in local newspapers such as the Daily News which highlighted our special education program to ensure further outreach to this student population. These applications were also made accessible on the school's website for easy access. BCS also did a website overhaul with professional photography in order to make information more easily accessible and user friendly. BCS did a social media launch on Instagram in order to get more information about the school, out to the public. There were two charter schools closing in the immediate area so BCS attended their open house for parents and gave priority to students who applied to BCS.	For the 2019 20 school year, BCS will continue its outreach utilizing our Recruitment Coordinator who will be devoted to outreach bi monthly to Day Care Centers, Nursery & Pre Schools and Community Centers throughout Bedford Stuyvesant, Bushwick and East New York. This staff member will distribute promotional packages that contain information about the school and our programs, open houses and tours, as well as, hard copies of the application. BCS will continue to foster relationships with these organizations in order to have a platform to give presentations. BCS will continue to attend recruitment fairs throughout the school year (NYC Charter Center, etc.). BCS will be upgrading its promotional materials in several languages in order to reach a more diverse population.

Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2018 19	Describe Retention Plans in 2019 20

Economically Disadvantaged	Because BCS is located in one of the most underserved communities of New York City, recruitment efforts in Bedford Stuyvesant neighborhood, as well as, Bushwick and East New York have resulted in BCS having 80% of students considered economically disadvantaged. BCS is a fully inclusive school that reflects a family oriented culture where students and families feel supported academically, socially and emotionally. BCS offered free breakfast and lunch for all students in 2018 19. The school hosted a family orientation in September so that families were able to meet teachers and faculty in order to become familiar with the school's curriculum and offerings. The school employed two deans that focused on positive reinforcement and restorative justice. The school had Success Assemblies quarterly and Harambee community meetings monthly that highlighted the BCS Cornerstones, affirmations, student birthdays and much more. While the school is focused on positive narration, BCS did monitor disciplinary practices closely. BCS hosted an after school program two days per week beginning in January that supported students in grades 3 5 in ELA and Math.	BCS will continue to operate as a school that students enjoy coming to everyday. Although an academic rigorous environment, the BCS culture is about experiencing joy while learning. When school is a joyous environment and children are getting their academic, social and emotional needs met, retention becomes natural because students do not want to leave and our families are happy and satisfied with the education that their children are receiving. Besides the retention efforts described for 2018 19, BCS began a more intensive after school program that focused on students in grades 1 5 who were significantly below grade level in ELA and/or math. Groups were small, prescribed and focused on data collected in SY 2017 18 along with initial data from 2018 19 to drive the selection and instruction for these students. BCS also participated in the NYC DOE Learning Partners Program (LPP) with a focus on early childhood literacy in order to increase the capacity of teachers and students by partnering with other schools to share best practices. BCS will continue these initiatives in the 2019 20 school year in order to meet retention targets as families were pleased with student outcomes.
English Language Learners/Multilingual Learners	BCS was a fully inclusive school with a very supportive school culture where all of our ELL students were either in a general education or ICT classroom. In 2018 19, BCS continued to employ a full time ELL teacher to ensure that children who qualified for services were receiving them. BCS participated in the NYCDOE District Charter Collaborative (DCC) Program to improve its ELL program. In year 2 of this collaborative, the school implemented specific goals for the ELL program which had a major impact on the success of our ELL students based on data that was collected in house.	For the 2019 20 school year BCS will continue to employ a full time ELL teacher to ensure that children who qualify for services are receiving them. While BCS has graduated from the NYCDOE District Collaborative Program, the school will continue to utilize and incorporate many of the ideas/structures that were learned/shared in order to continue the growth of our ELL program. A focus on data and tracking the progress of our students drove our work for 2018 19. This allowed administration and teachers to make implications for instruction based on student progress/regress throughout the school year. BCS will continue this process in the 2019 20 school year. BCS will also be translating important school documents in most of the first languages that our families speak so that they are informed as to what is happening within the school in order to feel like they truly belong to the school community.
		BCS will continue to fully operate as a fully

Students with Disabilities	BCS was a fully inclusive school in 2018 19. BCS has one ICT room on each grade level with the exception of 4th and 5th grade. BCS also had a Special Education Coordinator, a full time SETSS teacher and social worker. BCS outsourced for speech and occupational therapy services as needed based on Individual Education Plans.	inclusive school as all of our students with IEP's are either in a general education classroom or an Integrated Collaborative Teaching (ICT) classroom, depending on what their IEP requires. In 2019 20 BCS will have one ICT classroom on each grade level. BCS will continue to employ a Special Education Compliance Coordinator and will have a part time SPED Coordinator on site. The SPED Coordinator will be responsible for ensuring that the school's Response to Intervention (RTI) program is operating effectively so that children who are "at risk" get support services and then move forward with an evaluation if deemed necessary. The school will also employ a full time social worker and will outsource for SETSS, occupational therapy and speech services in order to satisfy the needs of our students with Individual Education Plans. BCS will began a more intensive after school program that focused on students in grades 1 5 who were significantly below grade level in ELA and/or math. Groups were small, prescribed and focused on data collected in SY 2017 18 along with initial data from 2018 19 to drive the selection and instruction for these students. BCS will continue this intensive after school program in 2019 20 to serve the needs of these students.

Entry 11 Classroom Teacher and Administrator Attrition

Created: 07/17/2019 • Last updated: 07/22/2019

Report changes in teacher and administrator staffing.

Instructions for completing the Classroom Teacher and Administrator Attrition Tables

Charter schools must complete the tables titled 2018-2019 Classroom Teacher and Administrator Attrition to report changes in teacher and administrator staffing during the 2018-2019 school year. Please provide the full time equivalent (FTE) of staff on June 30, 2018; the FTE for any departed staff from July 1, 2018 through June 30, 2019; the FTE for added staff from July 1, 2018 through June 30, 2019; and the FTE of staff added in newly created positions from July 1, 2018 through June 30, 2019 using the tables provided.

1. Classroom Teacher Attrition Table

	FTE Classroom Teachers on 6/30/18	FTE Classroom Teachers Departed 7/1/18 6/30/19	FTE Classroom Teachers Filling Vacant Positions 7/1/18 6/30/19	FTE Classroom Teachers Added in New Positions 7/1/18 6/30/19	FTE of Classroom Teachers on 6/3019
	22	4	4	0	18

2. Administrator Position Attrition Table

	FTE Administrative Positions on 6/30/18	FTE Administrators Departed 7/1/18 6/30/19	FTE Administrators Filling Vacant Positions 7/1/18 6/30/19	FTE Administrators Added in New Positions 7/1/18 6/30/19	FTE Administrative Positions on 6/30/19
	3	0	0	0	3

3. Tell your school's story

Charter schools may provide additional information in this section of the Annual Report about their respective teacher and administrator attrition rates as some teacher or administrator departures do not reflect advancement or movement within the charter school networks. Schools may provide additional detail to reflect a teacher's advancement up the ladder to a leadership position within the network or an administrator's movement to lead a new network charter school.

Brooklyn Charter School

4. Charter schools must ensure that all prospective employees receive clearance through the NYSED Office of School Personnel Review and Accountability (OSPRA) prior to employment. After an employee has been cleared, schools are required to maintain proof of such clearance in the file of each employee. For the safety of all students, charter schools must take immediate steps to terminate the employment of individuals who have been denied clearance. Once the employees have been terminated, the school must terminate the request for clearance in the TEACH system.

Have all employees have been cleared through the NYSED TEACH system?

Yes

5. For perspective or current employees whose clearance has been denied, have you terminated their employment and removed them from the TEACH system?

	Not Applicable

Thank you

Entry 12 Uncertified Teachers

Last updated: 07/17/2019

Instructions for Reporting Percent of Uncertified Teachers

The table below is reflective of the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Enter the relevant full time equivalent (FTE) count of teachers in each column. For example, a school with 20 full time teachers and 5 half time teachers would have an FTE count of 22.5. If more than one column applies to a particular teacher, please select one column for the FTE count. Please do not include paraprofessionals, such as teacher assistants.

FTE count of uncertified teachers on 6/30/18, and each uncertified teacher should be counted only once.

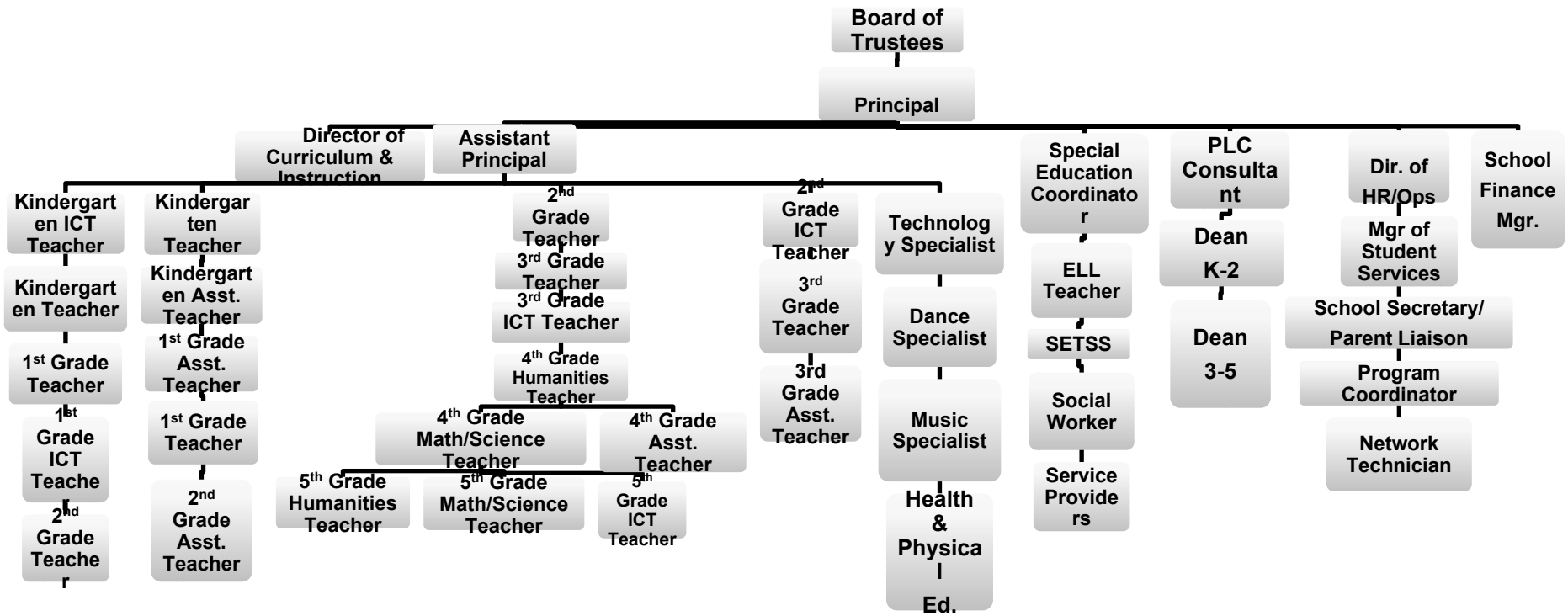
	FTE Count
1. Total FTE count of uncertified teachers (6 30 19)	6
2. FTE count of uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience (6 30 19)	2
3. FTE count of uncertified teachers who are tenured or tenure track college faculty (6 30 19)	0
4. FTE count of uncertified teachers with two years of Teach for America experience (6 30 19)	0
5. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (6 30 19)	2
6. FTE count of uncertified teachers who do not fit into any of the prior four categories (6 30 19)	2

FTE Count of All Uncertified Teachers as of 6/30/19 6

FTE Count of All Certified Teachers as of 6/30/19 16

Thank you.

Brooklyn Charter School Organizational Chart 2018-19



THE BROOKLYN CHARTER SCHOOL
2019-2020 School Year Calendar
180 School Days

**This calendar is a preliminary outline of the 2019-2020 School Year and is subject to change.*

Date	Day (s) of the Week	Event
September 4th	Wednesday	First Day of School
September 19th	Thursday	5:00-6:00pm- Curriculum Night- Session 1 6:00-6:30pm- Title 1/PTA Meeting 6:30-7:30pm- Curriculum Night- Session 2
September 27th	Friday	BCS Spirit Day!
September 30th	Monday	School Closed- Rosh Hashanah
October 1st	Tuesday	SCHOOL OPEN- Rosh Hashanah
October 9th	Wednesday	SCHOOL OPEN- Yom Kippur
October 14th	Monday	School Closed- Columbus Day
October 25th	Friday	BCS Spirit Day!
November 5th	Tuesday	No School for Students- Election Day Professional Development Day for Teachers
November 11th	Monday	School Closed- Veterans Day
November 13th	Wednesday	12:30pm- Early Dismissal for Students 1:30-4:00pm, and 5:00-7:45pm- Parent Teacher Conferences
November 15th	Friday	K-5 Success Assemblies
November 22nd	Friday	BCS Spirit Day!
November 28th-29th	Thursday-Friday	School Closed- Thanksgiving Break
December 20th	Friday	BCS Spirit Day!
December 24h- January 3rd	Tuesday-Friday	School Closed- Winter Recess
January 20th	Monday	School Closed- Martin Luther King Jr. Day
Week of January 27th	Monday- Friday	Report Cards Distributed this week
January 31st	Friday	K-5 Success Assemblies
January 31st	Friday	BCS Spirit Day!
February 12th	Wednesday	100th Day of School!!
February 17th- February 21st	Monday- Friday	School Closed- Mid Winter Recess
February 28th	Friday	BCS Spirit Day!
March 25th- March 27th	Wednesday- Friday	New York State ELA Assessments- Grades 3-5
March 27th	Friday	BCS Spirit Day!
April 2nd	Thursday	12:30pm- Early Dismissal for Students 1:30-4:00pm, and 5:00-7:45pm- Parent Teacher Conferences
April 3rd	Friday	K-5 Success Assemblies
April 9th- April 17th	Wednesday- Friday	School Closed- Spring Recess
April 21st- April 23rd	Tuesday-Thursday	New York State Math Assessments- Grades 3-5
April 24th	Friday	BCS Spirit Day!
May 14th	Thursday	5:00- 7:30pm- BCS Fest
May 25th	Monday	School Closed- Memorial Day
May 29th	Friday	BCS Spirit Day!
May 27th- 28th	Wednesday-Thursday	4th Grade- New York State Science Performance Test
June 1st	Monday	4th Grade- New York State Science Written Test
June 4th	Thursday	BCS Family Picnic in Prospect Park
June 9th	Tuesday	No School for Students- Clerical Day Professional Development Day for Teachers
June 11th	Thursday	5th Grade Banquet (tentative)
Week of June 15th	Monday-Friday	Final Report Cards sent home
June 16th	Tuesday	Kindergarten Awards Ceremony
June 18th	Thursday	Grades 1-4 Awards Ceremonies
June 19th	Friday	BCS Spirit Day!
June 23rd	Tuesday	Last Day for Students