



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: 07/02/2019 • 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 BROOKLYN URBAN GARDEN CHARTER SCHOOL

(Select name from the drop down menu)

a1. Popular School Name BUGS
(Optional)

b. CHARTER AUTHORIZER (As of June 30th, 2019) Regents Authorized Charter School

Please select the correct authorizer as of June 30, 2019 or you may not be assigned the correct tasks.

c. DISTRICT / CSD OF LOCATION NYC CSD 15

d. DATE OF INITIAL CHARTER 09/2011

e. DATE FIRST OPENED FOR INSTRUCTION 07/2019

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

MISSION STATEMENT

The mission of BUGS is to provide a hands on, interdisciplinary education to young adolescents of all abilities and backgrounds, with a focus on real world problem solving and the exploration of sustainability. BUGS students will excel in the core academic subjects and become engaged community members who are critical thinkers prepared to achieve excellence in high school and beyond.

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	1. Inquiry Based Study of the Science of Sustainability: BUGS will be a middle school focused on the science of sustainability, which incorporates the natural sciences, math, economics, history, social sciences, and the humanities to examine the intersection of human and ecological systems. This interdisciplinary field has the capacity to develop new knowledge and ways of thinking needed for students to become actively aware of the larger world, ask significant and relevant questions, wrestle with big ideas, deepen understanding of core subjects, and develop necessary 21st century skills.
Variable 2	2. Extended Time for Learning: Longer blocks of class time, a longer school day and a longer school year will provide additional time to: maximize learning opportunities; implement innovative, cross disciplinary approaches to curriculum, instruction, and assessment; and provide rigorous supports for ELL, special education, and struggling students.
Variable 3	3. A Positive and Inclusive School Climate: BUGS will create a safe, welcoming, and respectful school climate that supports equity and access for all learners. Through its advisory program, school wide discipline program, positive behavior supports, and research based interventions, BUGS will foster a college bound, career ready student body that respects and values the diversity of others in their community and around the world.
Variable 4	4. A Professional Learning Community: A learning focused,

	collaborative culture will be based on trust, shared instructional leadership, and mutual accountability. Daily common planning time and on going professional development will enhance teachers' collective focus on student learning.
Variable 5	5. Authentic Assessments and Individualization: Instruction is driven by ongoing, authentic assessment and analysis of academic and behavioral data, which support students' individual needs and is facilitated by trained and supported teachers.
Variable 6	6. Use of Technology: Computer based instruction will allow for intensive, targeted remediation in basic skills, individualized learning and assessments, and the development of 21st century skills in visual, media and technological literacy.
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) www.BUGSbrooklyn.org

i. TOTAL MAX APPROVED ENROLLMENT FOR THE 2018-19 SCHOOL YEAR (exclude Pre-K program enrollment) 300

j. TOTAL STUDENT ENROLLMENT ON JUNE 30, 2019 (exclude Pre-K program enrollment) 275

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

Check all that apply

Grades Served	6, 7, 8
---------------	---------

I1. 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	500 19th Street Brooklyn NY 11215	718 280 9556	NYC CSD 15	6 8	7,8

m1a. Please provide the contact information for Site 1.

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Susan Tenner			
Operational Leader	Lydia Bailey			
Compliance Contact	Susan Tenner			
Complaint Contact	Susan Tenner			
DASA Coordinator	Dameon Muhammad			
Phone Contact for After Hours Emergencies	Susan Tenner			

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

Private Space

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)

<https://nysed.cso.reports.fluidreview.com/resp/93650250/yFPTXS6fVy/>

Site 1 Fire Inspection Report

<https://nysed.cso.reports.fluidreview.com/resp/93650250/nBJtmqxAKU/>

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

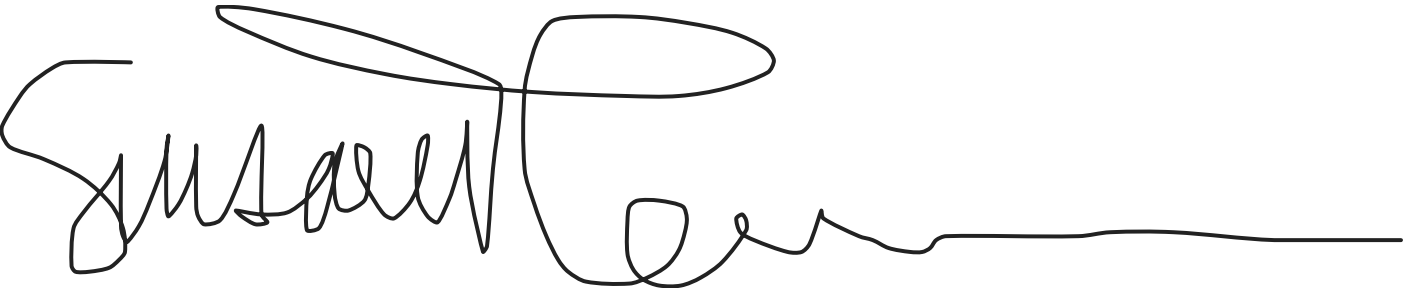
o. Individual Primarily Responsible for Submitting the Annual Report.

Name	Susan Tenner
Position	Executive Director
Phone/Extension	
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

BT

Date 2019/07/30

Thank you.



CROSS STREETS

Prospect Park W
10 aveCITY OF NEW YORK
FIRE DEPARTMENT

A-10(B) 10-03

BATTALION 2041

D.O. 41

E 842022

VIOLATION ORDER

To 500 19 ST Bklyn NY 11215 Brooklyn Urban Garden Center
ADDRESS NAME OF OWNER, LEASEE, OCCUPANT, ETC.
Educational 37052305
ROOM NO. OR FLOOR TYPE OF OCCUPANCY ACCOUNT NO.

An inspection this date of the above premises indicates the existence of the following violations under the enforcement jurisdiction of this Department. You are hereby directed to correct such violations by compliance with the following order:

STANDARD ORDER FORM NO.	ITEM NO.	
PBU-521	1	Failed to maintain the limited permissible of 20% of decorations / artwork in corridors walls in violation of FC 803.3.2 Remedy: Artwork and educational materials shall be limited on the walls of corridors on Bulletin Boards only and to not exceed 20% of the wall area. Locations: 2nd Floor Corridors.

If this order has not been complied with in, fourteen days of the issuance date, A SUMMONS will be served for violations of the Administrative Code of the City of New York.

TO 25

FOR-NUMBERING

TO 24

FOR DISMISSAL

By Order of the Fire Commissioner

This is to certify that I have made an inspection of said premises and have issued the above order to:

Wynett Casar principal
NAME OF PERSON WHO RECEIVED THIS ORDER TITLE
Inspector 01/03/19
INSPECTOR DATE
42
UNIT

Unit Address 9 Metropolitan Ctr
Bklyn 11201
Unit Telephone

Certificate of Occupancy

CO Number:

301573161F

Permissible Use and Occupancy							
Floor From To	Maximum persons permitted	Live load lbs per sq. ft.	Building Code habitable rooms	Building Code occupancy group	Zoning dwelling or rooming units	Zoning use group	Description of use
CEL	664	100		G		3	SCHOOL & BOILER ROOM
001	908	100		G		3	SCHOOL
002	896	120		G		3	SCHOOL
003	257	40	30	G	27	3	SCHOOL, RECTORY
END OF SECTION							


Borough Commissioner
Brooklyn 2

Borough Commissioner



Commissioner



Certificate of Occupancy

CO Number: [REDACTED]

This certifies that the premises described herein conforms substantially to the approved plans and specifications and to the requirements of all applicable laws, rules and regulations for the uses and occupancies specified. No change of use or occupancy shall be made unless a new Certificate of Occupancy is issued. *This document or a copy shall be available for inspection at the building at all reasonable times.*

A.	Borough: Brooklyn	Block Number: 00889	Certificate Type: Final
	Address: 500 19 STREET	Lot Number(s): 1	Effective Date: 10/17/2005
	Building Identification Number (BIN): 3017307		
	Special District: None	Building Type: Altered	
This Certificate supercedes CO Number(s): None			
For zoning lot metes & bounds, please see <i>BiSivob</i> .			
B.	Construction classification: OLD CODE: 1	Number of stories: 3	
	Building Occupancy Group classification: G	Height in feet: 58	
	Multiple Dwelling Law Classification: HAEA	Number of dwelling units: 21	
C.	Fire Protection Equipment: None associated with this filing.		
D.	Type and number of open spaces: None associated with this filing.		
E.	This Certificate is issued with the following legal limitations: None		
Borough Comments: None			


Borough Commissioner
Brooklyn 1

Borough Commissioner



Commissioner



Entry 2 NYS School Report Card Link

Last updated: 07/30/2019

BROOKLYN URBAN GARDEN CHARTER SCHOOL

1. CHARTER AUTHORIZER (As of June 30th, 2019) REGENTS Authorized Charter School

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

2. NEW YORK STATE REPORT CARD <https://data.nysed.gov/essa.php?year=2018&instid=800000071074>

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.)



Entry 3 Progress Toward Goals

Created: 07/30/2019 • Last updated: 10/31/2019

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	Each year, the school will be designated as in "good standing."	ESEA Accountability Designations	Met	
				<p>BUGS has not met this goal. The state exceeded BUGS's ELA average by 3% (BUGS 42%, State 45%) for 6 8th grade. The district of location (CSD15) average exceeded BUGS by 17% (BUGS 42%, CSD15 59%). Of note is that BUGS launched CBT this year and the 8th grade did CBT for State exams, which the state warns can affect test performance.</p> <p>NEXT STEPS ELA: As per our 2019 2020 School wide Goal, BUGS will continue</p>

Academic Goal
2

Each year, the percent of students who score proficiently on 6-8 ELA state assessments for all students at the school level will meet or exceed the district and state average.

NYS ELA Exam

Not Met

working to improve planning and preparation in all subject areas by designing and implementing curricula that facilitate sustainability integration in all academic areas including the climate and culture.

The theory of action is that a planning focus will help us meet the needs of all students in the content area and that using our sustainability education mission driven approach will put content learning into a real world context, motivate adolescents, be data driven, provide multiple access points for various learners, be both common core standards and IS standards aligned, and create opportunities for higher order thinking.

By June 2020, the ELA Department will design and implement curricula that facilitates sustainability integration by incorporating project based learning and sustainability aligned reading material in lessons as well as facilitating feedback loops across units to

improve assessment scores in ELA.

This primarily includes aligning department and grade level goals to our sustainability mission; integrating BUGS Interdisciplinary Sustainability (IS) Competencies and performance indicators in each lesson across subjects; IS team and directors, with dept. Chairs and teachers, designing sustainability integrated Essential Questions for each unit of study; IS team and directors, with dept. Chairs and teachers reviewing and assigning specific sustainability standards to each unit and lesson; students demonstrating the ability to observe and describe phenomena, as well as their ability to ask and answer high order question in written and discussion form about their observations through inquiry; and Directors and Dean attend IS meetings (and/or meet w/ IS Director) learning how to support teachers in curriculum integration.

Additionally, we will use Tier 1

				<p>interventions; project based learning through interdisciplinary curriculum units and technology integration; as well as using Achieve 3000 reading program as an additional intervention for struggling readers.</p>
				<p>BUGS has not met this goal. The State Math average exceeded BUGS by 6% (BUGS 36%, state 42%) for 6 8th grade. The district of location average exceeded BUGS by 14% (BUGS 36%, CSD15 50%). Of note is that BUGS launched CBT this year and the 8th grade did CBT for State exams, which the state warns can affect test performance.</p> <p>NEXT STEPS MATH: As per our 2019 2020 School wide Goal, BUGS will continue working to improve planning and preparation in all subject areas by designing and implementing curricula that facilitates sustainability integration in all academic areas including the climate and culture.</p> <p>The theory of action</p>

<p>Academic Goal 3</p>	<p>Each year, the percent of students who score proficiently on 6 8 math assessments for all students at the school level will meet or exceed the district and state average.</p>	<p>NYS Math Exam</p>	<p>Not Met</p>	<p>is that a planning focus will help us meet the needs of all students in the content area and that using our sustainability education mission driven approach will put content learning into a real world context, motivate adolescents, be data driven, provide multiple access points for various learners, be both common core standards and IS standards aligned, and create opportunities for higher order thinking.</p> <p>This primarily includes aligning department and grade level goals to our sustainability mission; integrating BUGS Interdisciplinary Sustainability (IS) Competencies and performance indicators with common core standards in each lesson across subjects; IS team and directors, with dept. Chairs and teachers, designing sustainability integrated Essential Questions for each unit of study; IS team and directors , with dept. Chairs and teachers reviewing and assigning specific sustainability standards to each</p>
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unit and lesson;
students
demonstrating the
ability to observe and
describe phenomena,
as well as their ability
to ask and answer
high order question
in written and
discussion form
about their
observations through
inquiry; and Directors
and Dean attend IS
meetings (and/or
meet w/ IS Director)
learning how to
support teachers in
curriculum
integration.

A primarily
consideration is using
data to differentiate
and modify activities;
planning for the use
best practice co
teaching models such
as station, parallel
and alternative
teaching;
professional
development in the
content area,
continuous coaching
and feedback to
teachers.

Use of Tier 1
interventions;
project based
learning through
interdisciplinary
curriculum units and
technology
integration; Math
intervention classes
during Advancement
Group taught
specifically by Math
teachers, as well as
implementing a CCLS
based common

				assessment that would allow more data driven planning throughout the school year.
Academic Goal 4	Each year, as measured by the New York City Department of Education's School Quality Guide, the school will meet or exceed the target for Median Adjusted Growth Percentile of the School's Lowest Performing Students in ELA.	NYC DOE School Quality Guide Goal: Closing the Achievement Gap ELA Growth		As per DOE October 2019, this data is not available.
Academic Goal 5	Each year, as measured by the New York City Department of Education's School Quality Guide, the school will meet or exceed the target for Median Adjusted Growth Percentile of the School's Lowest Performing Students ¹ in math.	NYC DOE School Quality Guide Goal: Closing the Achievement Gap math Growth		As per DOE October 2019, this data is not available.
Academic Goal 6	Each year, as measured by the New York City Department of Education's School Quality Guide, the school will meet or exceed the performance of the school's "comparison group" in ELA.	NYC DOE School Quality Guide Goal: Comparison Group ELA		As per DOE October 2019, this data is not available.
Academic Goal 7	Each year, as measured by the New York City Department of Education's School Quality Guide, the school will meet or exceed the	NYC DOE School Quality Guide Goal: Comparison Group Math		As per DOE October 2019, this data is not available.

	performance of the school's "comparison group" in math.			
Academic Goal 8	<p>ELA Growth: The school will maintain or increase the percent of students in the school testing at a proficient level for ELA or trending toward proficiency for ELA from one year's test administration to the next.</p>	<p>Analysis will examine proficiency maintenance or improvement of all students in the school compared to each student's previous year's test scores. Annual growth will be determined by the percent of the total student population who: a) moved from level 1 to 2, 3, or 4; b) moved from level 2 to 3 or 4; c) remained at level 3; d) moved from level 3 to 4; or e) remained at level 4.</p>	Met	<p>2017 18 to 2018 19 (293 students total tested)</p> <p>a) moved from level 1 to 2, 3, or 4 = 19 students, 6.5% b) moved from level 2 to 3 or 4 = 33 students, 11.3% c) remained at level 3 = 31 students, 10.5% d) moved from level 3 to 4 = 17 students, 5.7% e) remained at level 4 = 34 students, 11.4%</p> <p>Total Students who made growth = 134 students, 45.7%</p>
Academic Goal 9	<p>Growth Math: The school will maintain or increase the percent of students in the school testing at a proficient level for math or trending toward proficiency for math from one year's test administration to the next.</p>	<p>Analysis will examine proficiency maintenance or improvement of all students in the school compared to each student's previous year's test scores. Annual growth will be determined by the percent of the total student population who: a) moved from level 1 to 2, 3, or 4; b) moved from level 2 to 3 or 4; c) remained at level 3; d) moved from level 3 to 4; or e) remained at level 4.</p>	Met	<p>2017 18 to 2018 19 (263 tested)</p> <p>a) moved from level 1 to 2, 3, or 4 = 17 students, 6.5% b) moved from level 2 to 3 or 4 = 18 students, 6.8% c) remained at level 3 = 30 students, 11.4% d) moved from level 3 to 4 = 9 students, 3.4% e) remained at level 4 = 39 students, 14.8%</p> <p>Total Students who made growth = 113 students, 43%</p>
Academic Goal 10				

2. Do have more academic goals to add? No

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	Parent Satisfaction: In each year of the charter term, parents will express satisfaction with the school’s program, based on the school’s annual survey and/or NYC Department of Education Survey, at an 80% satisfaction rate. The school will only have met this goal if 50% or more parents participate in the survey.	DOE and/or school's internal surveys.	Met	97% of families say they are satisfied with the overall quality of their child's teachers this year. (A rate for "Satisfaction with the school's program" does not appear to be present in the DOE survey for 18 19)
Org Goal 2	Teacher Satisfaction: In each year of the charter term, teachers will express satisfaction with the school’s program, based on the school’s annual survey and/or NYC Department of Education Survey, at an 80% satisfaction rate. The school will only have met this goal if 50% or more teachers participate in the survey.	DOE and/or school's internal surveys.	Met	90% of teacher say that they recommend their school to families. (A rate for "Satisfaction with the school's program" does not appear to be present in the DOE survey for 18 19)
	Student Satisfaction: In each year of the			

Org Goal 3	charter term, students will express satisfaction with the school's program, based on the school's annual survey and/or NYC Department of Education Survey, at an 80% satisfaction rate. The school will only have met this goal if 50% or more students participate in the survey.	DOE and/or school's internal surveys.	Met	86% of students say that they are learning a lot in their classes at school to prepare them for the next level or grade. (A rate for "Satisfaction with the school's program" does not appear to be present in the DOE survey for 18 19)
Org Goal 4				
Org Goal 5				
Org Goal 6				
Org Goal 7				
Org Goal 8				
Org Goal 9				
Org Goal 10				
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
Financia l Goal 1	Each year, the school will maintain financial stability, with total revenue meeting or exceeding total expenses, or in the event expenses exceed revenue in a given year, previous year retained earnings are adequate to supplement revenue.	Official Audit was completed by Nov. 1	Met	
Financia l Goal 2				
Financia l Goal 3				
Financia l Goal 4				
Financia l Goal 5				

7. Do have more financial goals to add? No

Thank you.



Entry 4 Expenditures per Child

Last updated: 07/30/2019

BROOKLYN URBAN GARDEN CHARTER SCHOOLSection 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	6279783
Line 2: Year End FTE student enrollment	281
Line 3: Divide Line 1 by Line 2	22348

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)	770747
Line 2: Management and General Cost (Column)	1130361
Line 3: Sum of Line 1 and Line 2	1901108
Line 5: Divide Line 3 by the Year End FTE student enrollment	6766

Thank you.

Brooklyn Urban Garden Charter School

Independent Auditor's Report and Financial Statements

June 30, 2019 and 2018



Brooklyn Urban Garden Charter School

June 30, 2019 and 2018

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Financial Statements

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	16
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Independent Auditor's Report

Board of Trustees
Brooklyn Urban Garden Charter School
Brooklyn, New York

Report on the Financial Statements

We have audited the accompanying financial statements of Brooklyn Urban Garden Charter School, which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Brooklyn Urban Garden Charter School as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in *Note 8* to the financial statements, in 2019, Brooklyn Urban Garden Charter School adopted ASU 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.

Supplementary Information

Our audits were performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information within the statements of functional expenses is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2019, on our consideration of Brooklyn Urban Garden Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements 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 Brooklyn Urban Garden Charter 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 Brooklyn Urban Garden Charter School's internal control over financial reporting and compliance.

BKD, LLP

New York, New York
October 28, 2019

Brooklyn Urban Garden Charter School

Statements of Financial Position

June 30, 2019 and 2018

	2019	2018
Assets		
Current Assets		
Cash	\$ 732,819	\$ 1,831,692
Certificates of deposit	1,500,003	-
Grants and contracts receivable	162,586	176,890
Prepaid expenses	78,580	67,098
Security deposits	45,000	45,000
Total current assets	2,518,988	2,120,680
Noncurrent Assets		
Cash – reserve	75,197	75,161
Fixed assets, net	48,752	32,521
Security deposits	58,208	58,208
Total noncurrent assets	182,157	165,890
Total assets	\$ 2,701,145	\$ 2,286,570
Liabilities and Net Assets		
Liabilities		
Accounts payable and accrued expenses	\$ 83,627	\$ 51,437
Accrued salaries and related liabilities	591,268	498,349
Deferred revenue	6,664	-
Deferred rent	65,418	43,186
Total liabilities	746,977	592,972
Net Assets		
Without donor restrictions	1,933,374	1,688,249
Net assets without donor restrictions	1,933,374	1,688,249
With donor restrictions		
Purpose restrictions	20,794	5,349
Total net assets with donor restrictions	20,794	5,349
Total net assets	1,954,168	1,693,598
Total liabilities and net assets	\$ 2,701,145	\$ 2,286,570

Brooklyn Urban Garden Charter School

Statements of Activities

Years Ended June 30, 2019 and 2018

	2019			2018		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains and Other Support						
State and local per-pupil operating revenues	\$ 4,291,930	\$ -	\$ 4,291,930	\$ 4,033,477	\$ -	\$ 4,033,477
Students with disabilities	1,083,621	-	1,083,621	898,182	-	898,182
NYCDOE rental assistance revenue	719,455	-	719,455	698,500	-	698,500
Government grants and contracts	409,386	-	409,386	233,354	-	233,354
Auxiliary program revenues	37,456	-	37,456	55,952	-	55,952
Contributions	54,149	42,294	96,443	59,932	19,032	78,964
Interest income	22,420	-	22,420	37	-	37
Net assets released from restrictions	26,849	(26,849)	-	52,006	(52,006)	-
Total revenues, gains and other support	6,645,266	15,445	6,660,711	6,031,440	(32,974)	5,998,466
Expenses						
Program services						
Education	4,060,146	-	4,060,146	3,719,845	-	3,719,845
Special education	1,332,675	-	1,332,675	1,055,822	-	1,055,822
Total program services	5,392,821	-	5,392,821	4,775,667	-	4,775,667

Brooklyn Urban Garden Charter School
Statements of Activities (Continued)
Years Ended June 30, 2019 and 2018

	2019			2018		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Expenses (continued)						
Supporting services						
Management and general	\$ 964,954	\$ -	\$ 964,954	\$ 1,010,692	\$ -	\$ 1,010,692
Fund raising	42,366	-	42,366	40,845	-	40,845
Total supporting services	<u>1,007,320</u>	<u>-</u>	<u>1,007,320</u>	<u>1,051,537</u>	<u>-</u>	<u>1,051,537</u>
Total expenses	<u>6,400,141</u>	<u>-</u>	<u>6,400,141</u>	<u>5,827,204</u>	<u>-</u>	<u>5,827,204</u>
Change in Net Assets	245,125	15,445	260,570	204,236	(32,974)	171,262
Net Assets, Beginning of Year	<u>1,688,249</u>	<u>5,349</u>	<u>1,693,598</u>	<u>1,484,013</u>	<u>38,323</u>	<u>1,522,336</u>
Net Assets, End of Year	<u>\$ 1,933,374</u>	<u>\$ 20,794</u>	<u>\$ 1,954,168</u>	<u>\$ 1,688,249</u>	<u>\$ 5,349</u>	<u>\$ 1,693,598</u>

Brooklyn Urban Garden Charter School

Statements of Functional Expenses

Year Ended June 30, 2019

	Supplementary Information**	Program Services			Supporting Services			Total	
		Education	Special Education	Total	Management and General	Fund Raising	Total	2019	2018
Personnel service costs									
Administrative staff personnel	6	\$ 94,442	\$ 30,999	\$ 125,441	\$ 446,839	\$ 18,937	\$ 465,776	\$ 591,217	\$ 802,058
Instructional personnel	47	2,306,199	756,971	3,063,170	-	-	-	3,063,170	2,512,771
Non-instructional personnel	4	116,911	38,374	155,285	79,156	-	79,156	234,441	195,423
Total personnel service costs		2,517,552	826,344	3,343,896	525,995	18,937	544,932	3,888,828	3,510,252
Payroll taxes and employee benefits		537,055	176,279	713,334	112,207	4,040	116,247	829,581	681,465
Occupancy		499,012	163,792	662,804	104,259	3,753	108,012	770,816	774,707
Supplies and equipment		15,554	5,105	20,659	3,115	112	3,227	23,886	17,275
Repairs and maintenance		72,703	23,864	96,567	15,190	547	15,737	112,304	85,860
Professional fees		196,412	64,469	260,881	160,238	12,884	173,122	434,003	472,170
Classroom supplies and textbooks		51,898	17,035	68,933	-	-	-	68,933	67,293
Insurance		24,082	7,904	31,986	5,031	181	5,212	37,198	35,341
Student and staff recruitment		43,777	14,369	58,146	-	-	-	58,146	65,165
Telephone		44,287	14,537	58,824	9,253	333	9,586	68,410	28,919
Student field trips		4,706	1,545	6,251	-	-	-	6,251	6,054
Food services		5,913	1,941	7,854	1,235	44	1,279	9,133	6,286
Board and staff development		31,928	10,480	42,408	7,583	544	8,127	50,535	32,348
Depreciation and amortization		15,267	5,011	20,278	3,190	115	3,305	23,583	33,612
Miscellaneous expenses		-	-	-	17,658	876	18,534	18,534	10,457
Total expenses		\$ 4,060,146	\$ 1,332,675	\$ 5,392,821	\$ 964,954	\$ 42,366	\$ 1,007,320	\$ 6,400,141	\$ 5,827,204

** Number of positions

Brooklyn Urban Garden Charter School

Statements of Cash Flows

Years Ended June 30, 2019 and 2018

	2019	2018
Operating Activities		
Change in net assets	\$ 260,570	\$ 171,262
Items not requiring (providing) operating cash flows		
Depreciation and amortization	23,583	33,612
Changes in		
Grants and contracts receivable	14,304	(52,537)
Security deposits	-	(6,125)
Prepaid expenses	(11,482)	(13,452)
Accounts payable and accrued expenses	32,190	(31,215)
Accrued salaries and related liabilities	92,919	30,215
Deferred income	6,664	-
Deferred rent	22,232	43,186
Net cash provided by operating activities	440,980	174,946
Investing Activities		
Fixed asset acquisitions	(39,814)	(38,917)
Purchase of certificates of deposit	(1,500,003)	-
Change in cash – reserve	(36)	(37)
Net cash used in investing activities	(1,539,853)	(38,954)
Net Change in Cash	(1,098,873)	135,992
Cash, Beginning of Year	1,831,692	1,695,700
Cash, End of Year	\$ 732,819	\$ 1,831,692

Brooklyn Urban Garden Charter School

Notes to Financial Statements

June 30, 2019 and 2018

Note 1: Nature of Operations and Summary of Significant Accounting Policies

Nature of Organization

Brooklyn Urban Garden Charter School (BUGS) is an educational corporation that operates as a charter school in Brooklyn, New York. On September 13, 2011, the Board of Regents and the Board of Trustees of the University of the State of New York, for and on behalf of the State Education Department, granted BUGS a charter valid for a term of 5 years after the date of opening and renewable upon expiration on June 30, 2018. On March 12, 2018, the Board of Regents granted a renewal to BUGS through June 30, 2022. BUGS was granted a charter for grades 6-8.

BUGS was organized to increase learning opportunities for students through innovative educational programs and to enable parents to be more involved in their children's education. During fiscal years ended June 30, 2019 and 2018, BUGS served approximately 290 students.

BUGS is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. BUGS is supported primarily by state and local per-pupil operating revenues.

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.

Certificates of Deposit

Certificates of deposit with maturity dates of more than three months are recorded at amortized cost and are considered investments for cash flow purposes.

Cash – Reserve

As part of BUGS' charter agreement, BUGS agreed to establish a long-term reserve account to pay legal and audit expenses that would be associated with a dissolution, should it occur.

Property and Equipment

Property and equipment are recorded at cost, less accumulated depreciation and amortization. Items with a cost in excess of \$1,000 or more and a useful life of greater than one year are capitalized. Leasehold improvements are amortized over the shorter of the term of the lease or their estimated useful lives. Depreciation and amortization is charged to expense on the straight-line basis over the estimated useful lives of each asset as follows:

Leasehold improvements	2-4 years
Furniture, fixtures and equipment	3-5 years

Brooklyn Urban Garden Charter School

Notes to Financial Statements

June 30, 2019 and 2018

Long-Lived Asset Impairment

BUGS evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimated future cash flows expected to result from the use and eventual disposition of the asset is less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value.

No asset impairment was recognized during the years ended June 30, 2019 and 2018.

Deferred Revenue

Revenue from the state and local governments is deferred and recognized over the periods to which the fees relate.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor restrictions.

Net assets without donor restrictions are available for use in general operations and not subject to donor restrictions.

Net assets with donor restrictions are subject to donor restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

State and Local Per-Pupil Revenues

Revenues from the state and local governments resulting from BUGS' charter status and based on the number of students enrolled are recorded when services are performed in accordance with the charter agreement.

Grants and Contracts Revenue and Receivables

Revenues and receivables from government grants and contracts are based mostly on the number of students enrolled and are recognized when related expenditures are incurred by BUGS. Some grants are provided for specific educational endeavors, which are not based on student enrollment and are recognized when related expenditures are incurred by BUGS.

Operating Leases

Operating lease payments are charged to rental expense. Operating lease expense has been recorded on the straight-line basis over the life of the lease. Deferred rent, when material, is recorded for the difference between the fixed payment and the rent expense.

Brooklyn Urban Garden Charter School

Notes to Financial Statements

June 30, 2019 and 2018

Allowance for Doubtful Accounts

Bad debt expense is charged if a receivable is determined to be uncollectible based on periodic review by management. Factors used to determine whether an allowance should be recorded include the age of the receivable and a review of payments subsequent to year-end. Management has determined that no allowance is necessary as of June 30, 2019 and 2018.

Contributions

Contributions are provided to the BUGS either with or without restrictions placed on the gift by the donor. Revenues and net assets are separately reported to reflect the nature of those gifts – with or without donor restrictions. The value recorded for each contribution is recognized as follows:

Nature of the Gift	Value Recognized
<i>Conditional gifts, with or without restriction</i>	
Gifts that depend on BUGS overcoming a donor imposed barrier to be entitled to the funds	Not recognized until the gift becomes unconditional, <i>i.e.</i> , the donor imposed barrier is met
<i>Unconditional gifts, with or without restriction</i>	
Received at date of gift – cash and other assets	Fair value
Received at date of gift – property, equipment and long-lived assets	Estimated fair value
Expected to be collected within one year	Net realizable value
Collected in future years	Initially reported at fair value determined using the discounted present value of estimated future cash flows technique

In addition to the amount initially recognized, revenue for unconditional gifts to be collected in future years is also recognized each year as the present-value discount is amortized using the level-yield method.

When a donor stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. Absent explicit donor stipulations for the period of time that long-lived assets must be held, expirations of restrictions for gifts of land, buildings, equipment and other long-lived assets are reported when those assets are placed in service.

Gifts and investment income that are originally restricted by the donor and for which the restriction is met in the same time period the gift is received are recorded as revenue with donor restrictions and then released from restriction.

Brooklyn Urban Garden Charter School

Notes to Financial Statements

June 30, 2019 and 2018

Functional Allocation of Expenses

The costs of supporting the various programs and other activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Certain costs have been allocated among the program, management and general and fundraising categories based on the actual expenditure and cost allocations estimated by the BUGS' personnel.

Subsequent Events

Subsequent events have been evaluated through October 28, 2019, which is the date the financial statements were available to be issued.

Note 2: Property and Equipment

	<u>2019</u>	<u>2018</u>
Furniture and fixtures	\$ 81,015	\$ 81,015
Equipment	286,828	256,164
Leasehold improvements	<u>316,405</u>	<u>307,255</u>
	684,248	644,434
Accumulated depreciation and amortization	<u>(635,496)</u>	<u>(611,913)</u>
	<u>\$ 48,752</u>	<u>\$ 32,521</u>

Note 3: Occupancy

BUGS has a lease agreement with Rocklyn Assets Corporation for a term of 5 years expiring on June 30, 2022.

Effective July 1, 2019, BUGS assigned the lease to Friends of Brooklyn Urban Garden Charter School, Inc. (Friends of BUGS), an unrelated entity. BUGS guaranteed the lease between Friends of BUGS and Rocklyn Assets Corporation. Also effective July 1, 2019, BUGS subleased the facility from Friends of BUGS through 2022.

Future commitments under the sublease are as follows:

2020	\$ 908,455
2021	935,408
2022	<u>963,171</u>
	<u>\$ 2,807,034</u>

Brooklyn Urban Garden Charter School

Notes to Financial Statements

June 30, 2019 and 2018

Rent expense for the years ended June 30, 2019 and 2018 was \$741,686 and \$741,686, respectively.

Note 4: Net Assets with Donor Restrictions

Net assets with donor restrictions at December 31 are restricted for the following purposes or periods:

	<u>2019</u>	<u>2018</u>
Gardening program	\$ 15,869	\$ -
Technology and equipment	-	5,349
Education program	<u>4,925</u>	<u>-</u>
	<u>\$ 20,794</u>	<u>\$ 5,349</u>

Net assets were released from restriction by incurring expenses satisfying the following restricted purposes:

	<u>2019</u>	<u>2018</u>
Gardening program	\$ 3,000	\$ 16,575
Technology and equipment	15,850	11,601
Time restriction	<u>8,000</u>	<u>23,830</u>
	<u>\$ 26,850</u>	<u>\$ 52,006</u>

Note 5: Contingencies and Concentrations

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

Approximately 80 percent of BUGS' operating revenue is paid by New York City Department of Education for 2019 and 2018.

Financial instruments which potentially subject BUGS to a concentration of credit risk are cash accounts with financial institutions in excess of FDIC insurance limits. At June 30, 2019, BUGS' cash accounts exceeded federally insured limits by approximately \$385,000.

Brooklyn Urban Garden Charter School

Notes to Financial Statements

June 30, 2019 and 2018

Note 6: Pension

All employees age 21 or older are eligible to participate in the ADP TotalSource Retirement Savings Plan. Pension expense in 2019 and 2018 was \$69,693 and \$60,951, respectively.

Note 7: Liquidity and Availability

Financial assets available for general expenditure, that is without donor or other restrictions limiting their use, within one year of June 30, 2019 as the following:

Financial assets at year-end	
Cash and cash equivalent	\$ 732,819
Certificates of deposit	1,500,003
Grants and contracts receivable	<u>162,586</u>
Total financial assets	2,395,408
With donor restrictions	
Purpose restrictions	<u>(20,794)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 2,374,614</u>

BUGS manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged. BUGS has a liquidity policy to maintain current financial assets less current liabilities at a minimum of 90 days' operating expenses. To achieve these targets, BUGS forecasts its future cash flows and monitors its liquidity monthly, and monitors its reserves annually. During the year ended June 30, 2019, the level of liquidity and reserves was managed within the policy requirements.

Note 8: Change in Accounting Principle

In 2019, BUGS adopted Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities* (Topic 958): *Presentation of Financial Statements of Not-for-Profit Entities*. A summary of the changes is as follows:

Statements of Financial Position

- The statements of financial position distinguishes between two new classes of net assets – those with donor-imposed restrictions and those without. This is a change from the previously required three classes of net assets – unrestricted, temporarily restricted and permanently restricted.

Brooklyn Urban Garden Charter School

Notes to Financial Statements

June 30, 2019 and 2018

Statements of Activities and Functional Expenses

- Expenses are reported by both nature and function in one location.

Notes to the Financial Statements

- Enhanced quantitative and qualitative disclosures provide additional information useful in assessing liquidity and cash flows available to meet operating expenses for one year from the date of the statements of financial position.

This change had no impact on previously reported total change in net assets.

Note 9: Future Change in Accounting Principles

Revenue Recognition

The Financial Accounting Standards Board (FASB) amended its standards related to revenue recognition. This amendment replaces all existing revenue recognition guidance and provides a single, comprehensive revenue recognition model for all contracts with customers. The guidance provides a five-step analysis of transactions to determine when and how revenue is recognized. Other major provisions include capitalization of certain contract costs, consideration of the time value of money in the transaction price and allowing estimates of variable consideration to be recognized before contingencies are resolved in certain circumstances. The amendment also requires additional disclosure about the nature, amount, timing and uncertainty of revenue and cash flows arising from customer contracts, including significant judgments and changes in those judgments and assets recognized from costs incurred to fulfill a contract. The standard allows either full or modified retrospective adoption effective for annual periods beginning after December 15, 2018 for nonpublic entities. BUGS is in the process of evaluating the impact the amendment will have on the financial statements.

FASB Releases Not-for-Profit Accounting Standard for Grants and Contributions

On June 21, 2018, FASB issued ASU 2018-08. This standard clarifies existing guidance on determining whether a transaction with a resource provider, *e.g.*, the receipt of funds under a government grant or contract, is a contribution or an exchange transaction. The guidance requires all organizations to evaluate whether the resource provider is receiving commensurate value in a transfer of assets transaction, and whether contributions are conditional or unconditional. If commensurate value is received by the resource provider, the transaction would be accounted for as an exchange transaction by applying (Topic 606), *Revenue from Contracts with Customers*, or other topics. The standard clarifies that a resource provider is not synonymous with the general public. Indirect benefit received by the public as a result of the assets transferred is not equivalent to commensurate value received by the resource provider. If commensurate value is not received by the resource provider, *i.e.*, the transaction is nonexchange, the recipient organization would record the transaction as a contribution under (Topic 958) and determine whether the contribution is conditional or unconditional.

Brooklyn Urban Garden Charter School

Notes to Financial Statements

June 30, 2019 and 2018

FASB expects that the new standard could result in more grants and contracts being accounted for as contributions (often conditional contributions) than under current generally accepted accounting principles (GAAP). Because of this, it believes the clarifying guidance about whether a contribution is conditional or unconditional, which affects the timing of revenue recognition, is important. Both the recipient and resource provider would equally apply the guidance.

For BUGS, the standard will be effective for reporting periods beginning on or after December 15, 2018.

FASB Issues New Lease Accounting Standard

FASB issued ASU 2016-02, *Leases* (Topic 842), the long-awaited new standard on lease accounting. FASB has issued various ASUs since that date related to (Topic 842) as well seeking to clarify guidance and provide more transition relief in certain areas.

Under the new ASU, lessees will recognize lease assets and liabilities on their balance sheet for all leases with terms of more than 12 months. The new lessee accounting model retains two types of leases, and is consistent with the lessee accounting model under existing GAAP. One type of lease (finance leases) will be accounted for in substantially the same manner as capital leases are accounted for today. The other type of lease (operating leases) will be accounted for (both in the income statement and statement of cash flows) in a manner consistent with today's operating leases. Lessor accounting under the new standard is fundamentally consistent with existing GAAP.

Lessees and lessors would be required to provide additional qualitative and quantitative disclosures to help financial statement users assess the amount, timing and uncertainty of cash flows arising from leases. These disclosures are intended to supplement the amounts recorded in the financial statements so that users can understand more about the nature of an organization's leasing activities.

Effective Dates

- For public business entities, not-for-profit entities that have issued, or is a conduit bond obligor for, securities that are traded, listed or quoted on an exchange or an over-the-counter market, and employee benefit plans that file financial statements within the U.S. Securities and Exchange Commission, the final leases standard will be effective for fiscal years beginning after December 15, 2018, including interim periods within those fiscal years.
- All other entities are currently* required to adopt (Topic 842) for fiscal years beginning after December 15, 2019 – that is fiscal year 2020 for calendar year-end entities and fiscal year 2021 for those entities with other fiscal years. Early application is permitted.
 - * A tentative board decision was reached by FASB at its July 17, 2019 meeting to delay the effective date of (Topic 842) by one year for these entities (*i.e.*, fiscal year beginning after December 15, 2020). Issuance of a final ASU related to this decision is expected later in 2019.

**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

Independent Auditor's Report

Board of Trustees
Brooklyn Urban Garden Charter School
Brooklyn, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Brooklyn Urban Garden Charter 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 28, 2019. Our report contained an “Emphasis of a Matter” paragraph regarding a change in accounting principles.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Brooklyn Urban Garden Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts.

However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

BKD, LLP

New York, New York
October 28, 2019



Annual Financial Statement Audit Report

School Name:	Brooklyn Urban Garden Charter School
Date (Report is due Nov. 1):	November 1, 2019
Primary District of Location (If NYC select NYC DOE):	New York City Department of Education
If located in NYC DOE select CSD:	NYCSD #1
School Fiscal Contact Name:	Susan Tenner
School Fiscal Contact Email:	
School Fiscal Contact Phone:	
School Audit Firm Name:	BKD
School Audit Contact Name:	Monica Fraczek, CPA
School Audit Contact Email:	
School Audit Contact Phone:	
Audit Period:	2018-19
Prior Year:	2017-18

The following items are required to be included:

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

The additional items listed below should be included if applicable. Please explain the reason(s) if the items are not included. Examples might include: a written management letter was not issued; the school did not expend federal funds in excess of the Single Audit Threshold of \$750,000; the management letter response will be submitted by the following date (should be no later than 30 days from the submission of the report); etc.

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

Brooklyn Urban Garden Charter School
Statement of Financial Position
as of June 30

	<u>2019</u>	<u>2018</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 732,819	\$ 1,831,692
Grants and contracts receivable	162,586	176,890
Accounts receivables		-
Prepaid Expenses	78,580	67,098
Contributions and other receivables	-	-
Other current assets	<u>1,500,003</u>	<u>-</u>
TOTAL CURRENT ASSETS	2,473,988	2,075,680
<u>NON-CURRENT ASSETS</u>		
Property, Building and Equipment, net	\$ 48,752	\$ 32,521
Restricted Cash	75,197	75,161
Security Deposits	103,208	103,208
Other Non-Current Assets	<u>-</u>	<u>-</u>
TOTAL NON-CURRENT	227,157	210,890
TOTAL ASSETS	<u><u>2,701,145</u></u>	<u><u>2,286,570</u></u>
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 83,627	\$ 51,437
Accrued payroll, payroll taxes and benefits	591,268	498,349
Current Portion of Loan Payable	-	
Due to Related Parties	-	
Refundable Advances		
Deferred Revenue	6,664	
Other Current Liabilities		
TOTAL CURRENT	681,559	549,786
<u>LONG-TERM LIABILITIES</u>		
Loan Payable; Due in More than One Year		\$ -
Deferred Rent	65,418	43,186
Due to Related Party	-	-
Other Long-Term Liabilities	<u>-</u>	<u>-</u>
TOTAL LONG-TERM	65,418	43,186
TOTAL LIABILITIES	<u>746,977</u>	<u>592,972</u>

NET ASSETS

Unrestricted

\$ 1,933,374

\$ 1,688,249

Temporarily restricted

20,794

5,349

Permanently restricted

-

TOTAL NET ASSETS1,954,1681,693,598**TOTAL LIABILITIES AND NET ASSETS**2,701,1452,286,570

Brooklyn Urban Garden Charter School
Statement of Activities
as of June 30

	2019			2018
	Unrestricted	Temporarily Restricted	Total	Total
OPERATING REVENUE				
State and Local Per Pupil Revenue - Reg. Ed	\$ 4,291,930	\$ -	\$ 4,291,930	\$ 4,033,477
State and Local Per Pupil Revenue - SPED	1,083,621	-	1,083,621	898,182
State and Local Per Pupil Facilities Revenue	719,455	-	719,455	698,500
Federal Grants	409,386	-	409,386	233,354
State and City Grants	37,456	-	37,456	55,952
Other Operating Income	-	-	-	-
Food Service/Child Nutrition Program	-	-	-	-
TOTAL OPERATING REVENUE	6,541,848	-	6,541,848	5,919,465
EXPENSES				
Program Services				
Regular Education	\$ 4,060,146	\$ -	\$ 4,060,146	\$ 3,719,845
Special Education	1,332,675	-	1,332,675	1,055,822
Other Programs	-	-	-	-
Total Program Services	5,392,821	-	5,392,821	4,775,667
Management and general	964,954	-	964,954	1,010,692
Fundraising	42,366	-	42,366	40,845
TOTAL EXPENSES	6,400,141	-	6,400,141	5,827,204
SURPLUS / (DEFICIT) FROM OPERATIONS	141,707	-	141,707	92,261
SUPPORT AND OTHER REVENUE				
Interest and Other Income	\$ 22,420	\$ -	\$ 22,420	\$ 37
Contributions and Grants	54,149	42,294	96,443	78,964
Fundraising Support	-	-	-	-
Investments	-	-	-	-
Donated Services	-	-	-	-
Other Support and Revenue	-	-	-	-
TOTAL SUPPORT AND OTHER REVENUE	76,569	42,294	118,863	79,001
Net Assets Released from Restrictions / Loss on Disposal	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET ASSETS	218,276	42,294	260,570	171,262
NET ASSETS - BEGINNING OF YEAR	\$ 1,693,598	\$ -	\$ 1,693,598	\$ 1,522,336
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-

NET ASSETS - END OF YEAR

<u>\$</u>	<u>1,911,874</u>	<u>\$</u>	<u>42,294</u>	<u>\$</u>	<u>1,954,168</u>	<u>\$</u>	<u>1,693,598</u>
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Brooklyn Urban Garden Charter School
Statement of Cash Flows

as of June 30

	2019	2018
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 260,570	\$ 171,262
Revenues from School Districts	-	-
Accounts Receivable	-	-
Due from School Districts	-	-
Depreciation	23,583	33,612
Grants Receivable	14,304	(52,537)
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	(11,482)	(13,452)
Accounts Payable	32,190	(31,215)
Accrued Expenses	92,919	30,215
Accrued Liabilities	-	-
Contributions and fund-raising activities	-	-
Miscellaneous sources	-	-
Deferred Revenue	6,664	-
Interest payments	-	-
Deferred rent	22,232	43,186
Security deposit	-	(6,125)
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ 440,980	\$ 174,946
CASH FLOWS - INVESTING ACTIVITIES	\$	\$
Purchase of equipment	(39,814)	(38,917)
Other	(1,500,039)	(37)
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ (1,539,853)	\$ (38,954)
CASH FLOWS - FINANCING ACTIVITIES	\$	\$
Principal payments on long-term debt	-	-
Other	-	-
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ -	\$ -
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ (1,098,873)	\$ 135,992
Cash at beginning of year	1,831,692	1,695,700
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 732,819	\$ 1,831,692

Brooklyn Urban Garden Charter School
Statement of Functional Expenses
as of June 30

		2019						
	No. of Positions	Program Services				Supporting Services		
		Regular Education	Special Education	Other Education	Total	Fundraising	Management and General	Total
Personnel Services Costs		\$	\$	\$	\$	\$	\$	\$
Administrative Staff Personnel	6.00	94,442	30,999	-	125,441	18,937	446,839	465,776
Instructional Personnel	47.00	2,306,199	756,971	-	3,063,170	-	-	-
Non-Instructional Personnel	4.00	116,911	38,374	-	155,285	-	79,156	79,156
Total Salaries and Staff	57.00	2,517,552	826,344	-	3,343,896	18,937	525,995	544,932
Fringe Benefits & Payroll Taxes		537,055	176,279	-	713,334	4,040	112,207	116,247
Retirement		-	-	-	-	-	-	-
Management Company Fees		-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	-	-
Accounting / Audit Services		-	-	-	-	-	-	-
Other Purchased / Professional / Consulting Services		196,412	64,469	-	260,881	12,884	160,238	173,122
Building and Land Rent / Lease		499,012	163,792	-	662,804	3,753	104,259	108,012
Repairs & Maintenance		72,703	23,864	-	96,567	547	15,190	15,737
Insurance		24,082	7,904	-	31,986	181	5,031	5,212
Utilities		-	-	-	-	-	-	-
Supplies / Materials		15,554	5,105	-	20,659	112	3,115	3,227
Equipment / Furnishings		-	-	-	-	-	-	-
Staff Development		31,928	10,480	-	42,408	544	7,583	8,127
Marketing / Recruitment		43,777	14,369	-	58,146	-	-	-
Technology		44,287	14,537	-	58,824	333	9,253	9,586
Food Service		5,913	1,941	-	7,854	44	1,235	1,279
Student Services		56,604	18,580	-	75,184	-	-	-
Office Expense		-	-	-	-	-	-	-
Depreciation		15,267	5,011	-	20,278	115	3,190	3,305
OTHER		-	-	-	-	876	17,658	18,534
Total Expenses		\$ 4,060,146	\$ 1,332,675	\$ -	\$ 5,392,821	\$ 42,366	\$ 964,954	\$ 1,007,320

	2018
Total	
\$	\$
591,217	802,058
3,063,170	2,512,771
234,441	195,423
3,888,828	3,510,252
829,581	681,465
-	-
-	-
-	-
-	-
434,003	472,170
770,816	774,707
112,304	85,860
37,198	35,341
-	-
23,886	17,275
-	-
50,535	32,348
58,146	65,165
68,410	28,919
9,133	6,286
75,184	73,347
-	-
23,583	33,612
18,534	10,457
\$ 6,400,141	\$ 5,827,204



Entry 5c Additional Financial Docs

Last updated: 10/31/2019

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/119068667/8mMlunnVv3/>

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

2. Form 990

(No response)

Explanation for not uploading the Form 990. Not Applicable. School will either file return or apply for extension by November 15, 2019.

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. Not Applicable.

4. CSP Agreed Upon Procedure Report

(No response)

Explanation for not uploading the procedure report. Not Applicable.

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.

(No response)

Explanation for not uploading the Escrow evidence. Not Applicable.

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. Not Applicable. Clean report.

Board of Trustees and Management
Brooklyn Urban Garden Charter School
Brooklyn, New York

In planning and performing our audit of the financial statements of Brooklyn Urban Garden Charter School (BUGS) as of and for the year ended June 30, 2019, 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, we considered BUGS' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of BUGS' internal control. Accordingly, we do not express an opinion on the effectiveness of BUGS' internal control.

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

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of BUGS' financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

We observed a matter that we consider to be a deficiency that we communicated to management orally.

This communication is intended solely for the information and use of management, the Board of Trustees and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

New York, New York
October 28, 2019



Entry 5d Financial Services Contact Information

Last updated: 10/31/2019

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 URBAN GARDEN CHARTER SCHOOLSection Heading

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone
	Susan Tenner		

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm
	Monica Fraczek			24

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
	Accounting Solutions of NY Inc. (ASNY)	Digant Bahl				10

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 accommodate 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 Urban Garden Charter School

PROJECTED BUDGET FOR 2018-19

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	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	4,646,267	2,336,275	-	-	-	6,982,542
Total Expenses	3,702,135	2,456,969	-	-	810,449	6,969,553
Net Income	944,132	(120,694)	-	-	(810,449)	12,989
Actual Student Enrollment	226	71				297
Total Paid Student Enrollment	226	71				297

		PROGRAM SERVICES			SUPPORT SERVICES	
		REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	MANAGEMENT & GENERAL	TOTAL
REVENUE						
REVENUES FROM STATE SOURCES						
Per Pupil Revenue	CY Per Pupil Rate					
New York City	\$16,154.00	3,650,804	1,146,934	-	-	4,797,738
School District 2 (Enter Name)		-	-	-	-	-
School District 3 (Enter Name)		-	-	-	-	-
School District 4 (Enter Name)		-	-	-	-	-
School District 5 (Enter Name)		-	-	-	-	-
		3,650,804	1,146,934			4,797,738
Special Education Revenue			845,000	-	-	845,000
Grants						
Stimulus		93,763	40,184	-	-	133,947
Other		610,621	261,695	-	-	872,316
Other State Revenue		-	-	-	-	-
TOTAL REVENUE FROM STATE SOURCES		4,355,188	2,293,813			6,649,001
REVENUE FROM FEDERAL FUNDING						
IDEA Special Needs		42,023	18,010	-	-	60,033
Title I		53,390	22,882	-	-	76,272
Title Funding - Other		3,665	1,571	-	-	5,236
School Food Service (Free Lunch)		-	-	-	-	-
Grants						
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-
Other		-	-	-	-	-
Other Federal Revenue		-	-	-	-	-
TOTAL REVENUE FROM FEDERAL SOURCES		99,079	42,462			141,541
LOCAL and OTHER REVENUE						
Contributions and Donations, Fundraising		130,000	-	-	-	130,000
Erate Reimbursement		-	-	-	-	-
Interest Income, Earnings on Investments,		30,000	-	-	-	30,000
NYC-DYCD (Department of Youth and Community Developmt.)		-	-	-	-	-
Food Service (Income from meals)		-	-	-	-	-
Text Book		-	-	-	-	-
Other Local Revenue		32,000	-	-	-	32,000
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		192,000				192,000
TOTAL REVENUE		4,646,267	2,336,275			6,982,542

Brooklyn Urban Garden Charter School

PROJECTED BUDGET FOR 2018-19

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.

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Actual Student Enrollment	226	71				297
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PROGRAM SERVICES

SUPPORT SERVICES

REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
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EXPENSES

ADMINISTRATIVE STAFF PERSONNEL COSTS

No. of Positions

Executive Management	1.00	72,818	31,208	-	-	26,007	130,033
Instructional Management	1.00	85,979	36,848	-	-	13,648	136,475
Deans, Directors & Coordinators	6.00	309,983	132,850	-	-	49,204	492,036
CFO / Director of Finance	-	-	-	-	-	-	-
Operation / Business Manager	6.00	46,110	19,762	-	-	263,487	329,359
Administrative Staff	1.00	7,570	3,245	-	-	43,260	54,075
TOTAL ADMINISTRATIVE STAFF	15	522,461	223,912			395,605	1,141,978

INSTRUCTIONAL PERSONNEL COSTS

Teachers - Regular	20.00	925,451	396,622	-	-	-	1,322,073
Teachers - SPED	15.00		1,134,313	-	-	-	1,134,313
Substitute Teachers	-	-	-	-	-	-	-
Teaching Assistants	-	-	-	-	-	-	-
Specialty Teachers	5.00	235,207	100,803	-	-	-	336,010
Aides	-	-	-	-	-	-	-

Brooklyn Urban Garden Charter School

PROJECTED BUDGET FOR 2018-19

July 1, 2019 to June 30, 2020

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		PROGRAM SERVICES			SUPPORT SERVICES		
		REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Therapists & Counselors	2.00	103,867	44,514	-	-	-	148,381
Other	19.00	116,550	49,950	-	-	-	166,500
TOTAL INSTRUCTIONAL	61	1,381,075	1,726,202				3,107,277
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse	-	-	-	-	-	-	-
Librarian	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-
Other	3.00	19,604	8,402	-	-	112,024	140,030
TOTAL NON-INSTRUCTIONAL	3	19,604	8,402			112,024	140,030
SUBTOTAL PERSONNEL SERVICE COSTS	79	1,923,140	1,958,516			507,629	4,389,285
PAYROLL TAXES AND BENEFITS							
Payroll Taxes		158,659	161,578	-	-	41,879	362,116
Fringe / Employee Benefits		192,314.02	195,851.59	-	-	50,762.89	438,929
Retirement / Pension		35,052	35,696	-	-	9,252	80,000
TOTAL PAYROLL TAXES AND BENEFITS		386,025	393,125			101,894	881,045
TOTAL PERSONNEL SERVICE COSTS		2,309,165	2,351,641			609,523	5,270,330
CONTRACTED SERVICES							
Accounting / Audit		-	-	-	-	108,902	108,902
Legal		-	-	-	-	20,000	20,000
Management Company Fee		-	-	-	-	-	-
Nurse Services		-	-	-	-	-	-
Food Service / School Lunch		-	-	-	-	-	-
Payroll Services		125,000	-	-	-	-	125,000
Special Ed Services		5,464	-	-	-	-	5,464
Titelment Services (i e. Title I)		-	-	-	-	-	-

Brooklyn Urban Garden Charter School

PROJECTED BUDGET FOR 2018-19

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.

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Actual Student Enrollment	226	71				297
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	PROGRAM SERVICES			SUPPORT SERVICES		
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Other Purchased / Professional / Consulting	79,549	34,092	-	-	28,410	142,051
TOTAL CONTRACTED SERVICES	210,013	34,092			157,312	401,417
SCHOOL OPERATIONS						
Board Expenses	-	-	-	-	1,545	1,545
Classroom / Teaching Supplies & Materials	29,705	12,731	-	-	-	42,436
Special Ed Supplies & Materials		6,899	-	-	-	6,899
Textbooks / Workbooks	4,326	1,854	-	-	-	6,180
Supplies & Materials other	12,257	5,253	-	-	-	17,510
Equipment / Furniture	20,000	5,000	-	-	-	25,000
Telephone	2,520	360	-	-	720	3,600
Technology	38,500	5,500	-	-	11,000	55,000
Student Testing & Assessment	10,815	4,635	-	-	-	15,450
Field Trips	3,825	1,639	-	-	-	5,464
Transportation (student)	-	-	-	-	-	-
Student Services - other		12,000	-	-	-	12,000
Office Expense	-	-	-	-	13,390	13,390
Staff Development	45,500	6,500	-	-	13,000	65,000
Staff Recruitment	13,853	1,979	-	-	3,958	19,790
Student Recruitment / Marketing	10,659	4,568	-	-	-	15,227
School Meals / Lunch	5,408	2,318	-	-	-	7,725
Travel (Staff)	3,278	-	-	-	-	3,278
Fundraising	1,648	-	-	-	-	1,648
Other	56,010	-	-	-	-	56,010
TOTAL SCHOOL OPERATIONS	258,303	71,236			43,613	373,152
FACILITY OPERATION & MAINTENANCE						
Insurance	43,709	-	-	-	-	43,709
Janitorial	86,646	-	-	-	-	86,646
Building and Land Rent / Lease	741,039	-	-	-	-	741,039
Repairs & Maintenance	10,000	-	-	-	-	10,000
Equipment / Furniture	-	-	-	-	-	-
Security	8,240	-	-	-	-	8,240
Utilities	35,020	-	-	-	-	35,020
TOTAL FACILITY OPERATION & MAINTENANCE	924,654					924,654
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-
DISSOLUTION ESCROW & RESERVES / CONTINGENCY	-	-	-	-	-	-
TOTAL EXPENSES	3,702,135	2,456,969			810,449	6,969,553

Brooklyn Urban Garden Charter School

PROJECTED BUDGET FOR 2018-19

July 1, 2019 to June 30, 2020

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Total Paid Student Enrollment	226	71				297

	PROGRAM SERVICES			SUPPORT SERVICES		
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
NET INCOME	944,132	(120,694)	-	-	(810,449)	12,989

ENROLLMENT - *School Districts Are Linked To Above Entries*

	REGULAR EDUCATION	SPECIAL EDUCATION	TOTAL ENROLLED
New York City	226	71	297
School District 2 (Enter Name)			-
School District 3 (Enter Name)			-
School District 4 (Enter Name)			-
School District 5 (Enter Name)			-
TOTAL ENROLLMENT	226	71	297
REVENUE PER PUPIL	20,559	32,905	-
EXPENSES PER PUPIL	16,381	34,605	-

Assumptions
DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Based on the projected per pupil rate as per NYSED.
Based on the projected per pupil rate as per NYSED.
Budgeted based on FY18-19 actuals
Budgeted based on the rent of the year
Estimated based on FY18-19 actuals
Estimated based on FY18-19 actuals
Estimated based on FY18-19 actuals
Estimated based on FY18-19 actuals
Estimated based on FY18-19 actuals
Included Due 8th Grade, NJHS and Field Trip Income
List exact titles and staff FTE"s (Full time equiilivalent)

Assumptions
DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Based on one FTE and 3% increase from FY18-19 actuals 80% Time on Instructional (split 70% and 30% i.e. student population) & rest 20% for Admin
A new role for Associate Dean. Based on two FTE and 3% increase from FY18-19 actuals 90% Time on Instructional (split 70% and 30% i.e. student population) & rest 10% for Admin
Based on six FTE and 3% increase from FY18-19 actuals 90% Time on Instructional (split 70% and 30% i.e. student population) & rest 10% for Admin
A new role for Office of Student Affairs Assisstant plus five FTE and 3% increase from FY18-19 actuals 20% Time on Instructional (split 70% and 30% i.e. student population) & rest 80% for Admin
Based on one FTE and 3% increase from FY18-19 actuals 20% Time on Instructional (split 70% and 30% i.e. student population) & rest 80% for Admin
Based on twenty FTE regular teacher and 3% increase from FY18-19 actuals 100% Instructional (split 70% and 30% i.e. student population)
Based on fifteen FTE SPED teachers and 3% increase from FY18-19 actuals 100% Spl Ed Instructional
Based on give FTE specialty teachers and 3% increase from FY18-19 actuals 100% Instructional (split 70% and 30% i.e. student population)

Assumptions
DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Based on the FY18-19 actuals and a 3% increase. IT Support (\$5K), Enrichment Services (\$12K), Substitute Teacher (\$26K), Development Consultants (\$30k) and others
Based on the FY18-19 actuals and a 2% increase
Based on the FY18-19 actuals and a 2% increase
Based on the FY18-19 actuals and a 2% increase
Based on the FY18-19 actuals and a 2% increase
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Based on the FY18-19 actuals and a 2% increase
Based on the FY18-19 actuals and a 2% increase
Based on the FY18-19 actuals and a 2% increase
David Lynch Meditation Program (\$50K), Gardening Supplies (5K)
Based on the FY18-19 actuals and a 2% increase
Based on the FY18-19 actuals and a 2% increase
Based on the Building
Based on the FY18-19 actuals and a 2% increase
Based on the FY18-19 actuals and a 2% increase
Based on the FY18-19 actuals and a 2% increase

[illegible]

<p align="center">Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee</p>

Trustee Name:

Catherine Boeckmann

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

Brooklyn Urban Garden 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
<u>None</u>			

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

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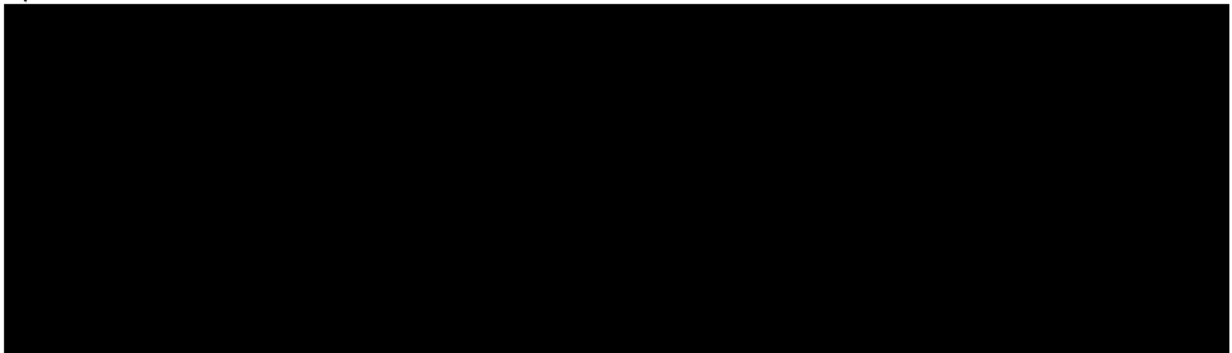
5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) governed 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
<i>Please write "None" if applicable. Do not leave this space blank.</i>				
None				

Callie Bent
Signature

6/25/19
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.



<p align="center">Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee</p>

Trustee Name:

Jamal Deek

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

Brooklyn Urban Garden Charter School

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

Finance Committee Member

Education & Accountability Committee Member

2. Is the trustee an employee of any school operated by the Education Corporation?
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?

No

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

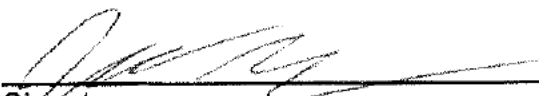
4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the 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	
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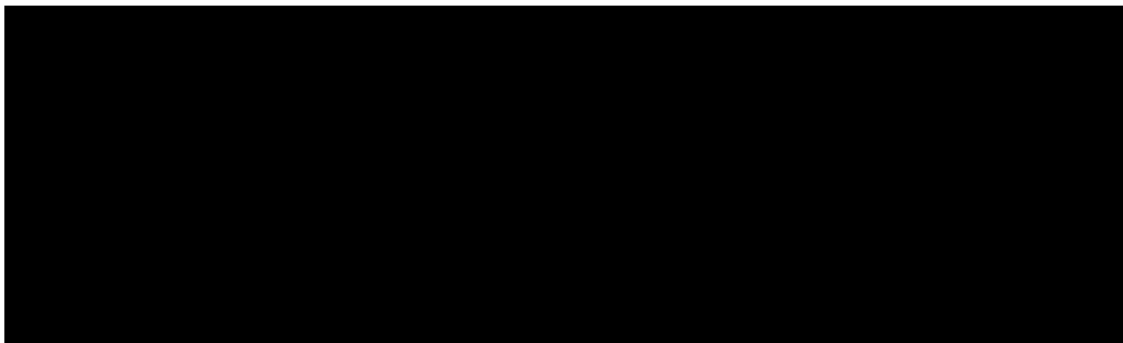
5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) governed 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	


 Signature

7/1/19
 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.



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

Trustee Name:

Regina Fechter

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

Brooklyn Urban Garden Charter School

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

Chair of Education + Accountability committee

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
<u>NONE</u>			

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

None			
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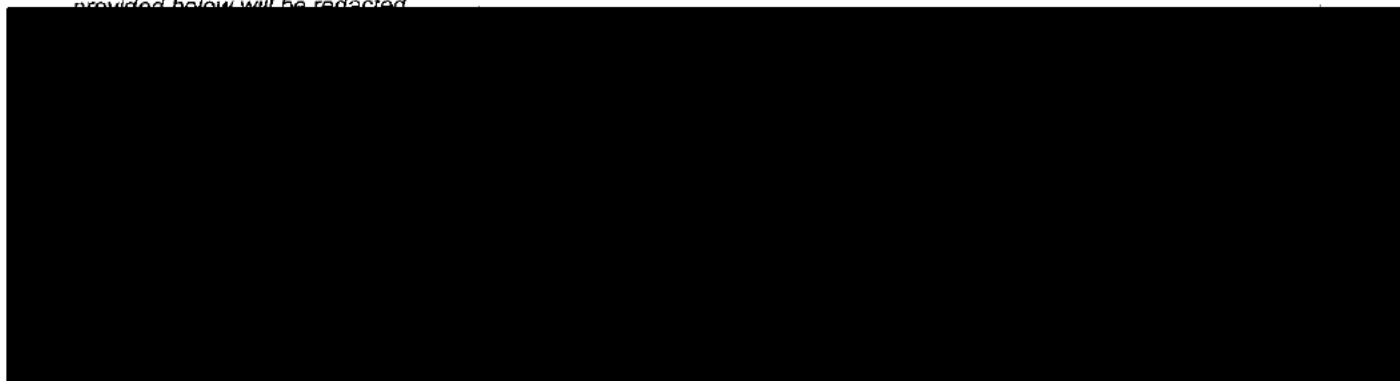
5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) governed 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
<i>Please write "None" if applicable. Do not leave this space blank.</i>				

Ry. Peck
Signature

8/25/19
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.



<p align="center">Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee</p>

Trustee Name:

HALLIE IANNOLI

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

Brooklyn Urban Garden Charter School

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

*Member of Education + Accountability
Subcommittee*

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
<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>

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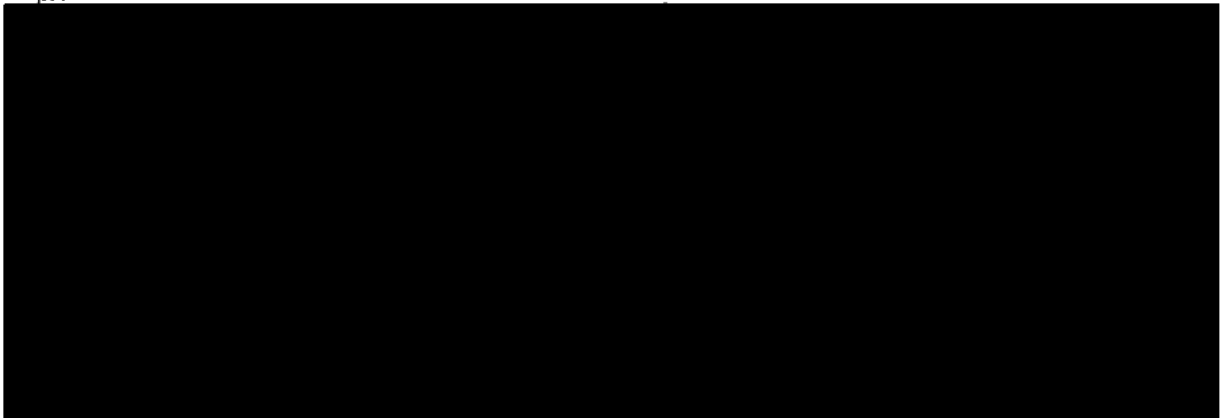
5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) governed 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	NONE

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.



<p align="center">Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee</p>

Trustee Name:

Angela Ort 12

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

Brooklyn Urban Garden Charter School

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

Secretary

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.

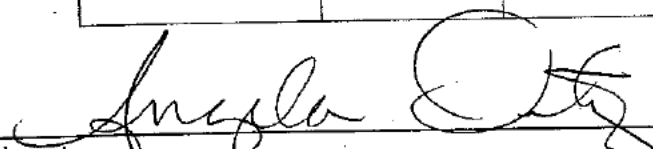
4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the 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
<i>None</i>			

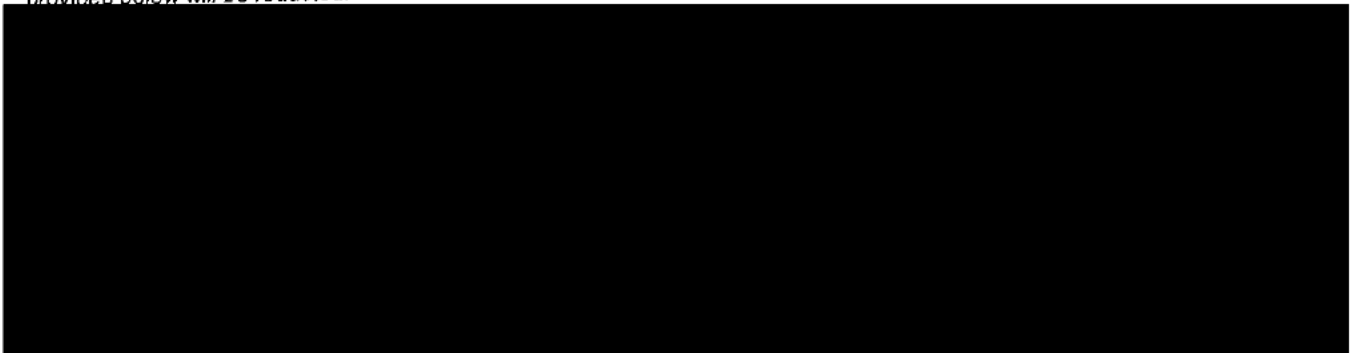
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5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group 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				


 Signature _____ Date _____

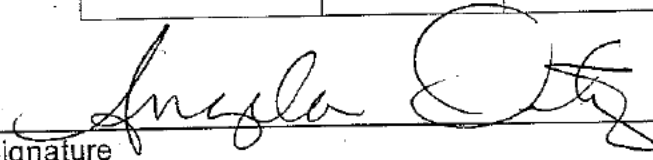
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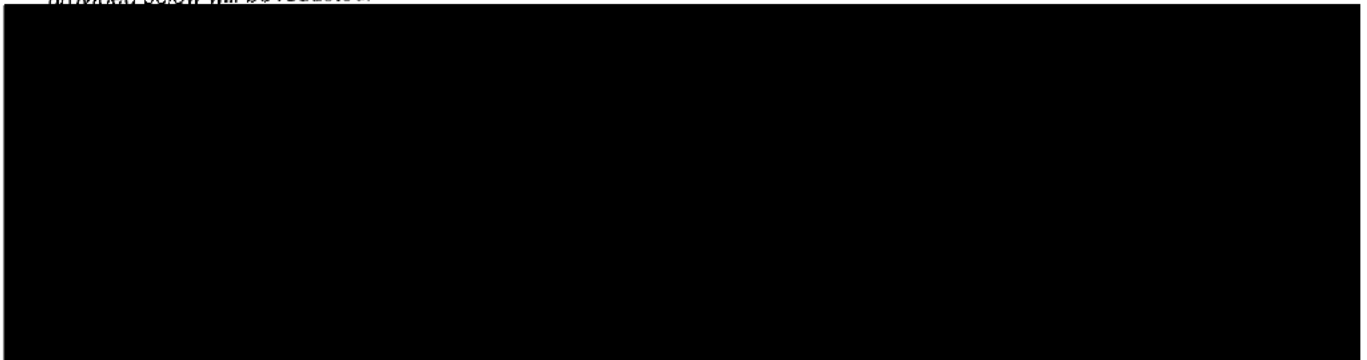
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5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group 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				


 Signature _____ Date _____

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<p align="center">Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee</p>

Trustee Name:

Christine Kang

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

Brooklyn Urban Garden Charter School

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

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			
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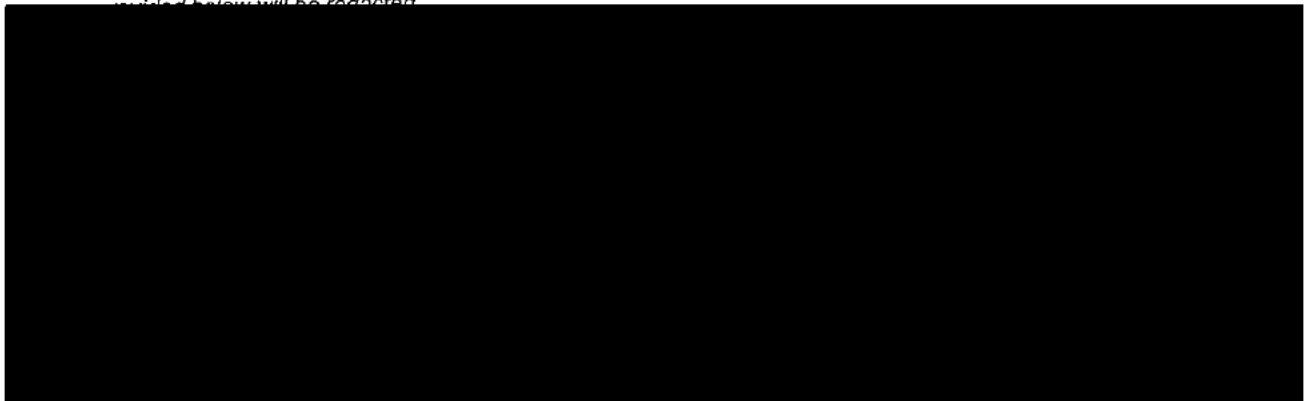
5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) governed 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				




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.



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

Trustee Name:

Jacqueline Piccolo

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

Brooklyn Urban Garden 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.

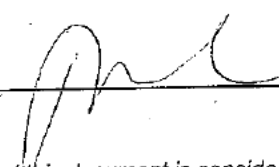
4. Identify each interest/transaction (and provide the requested information) that you or any of your immediate family members or any persons who live with you in your house have held or engaged in with the charter school(s) governed by the Education Corporation during the time you have served on the 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
<u>NONE</u>			

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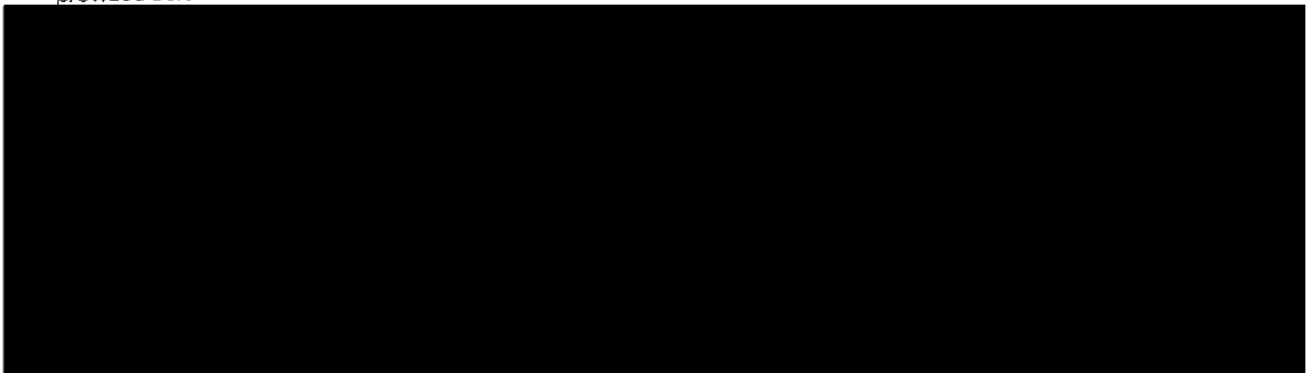
5. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school(s) governed 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				

Signature 

Date 6/25/19

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.



<p align="center">Disclosure of Financial Interest by a Current or Proposed Charter School Education Corporation Trustee</p>

Trustee Name:

Brooks Tanner_

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

Brooklyn Urban Garden Charter School

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

Board Chair

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	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
<i>Please write "None" if applicable. Do not leave this space blank.</i>			

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
<i>Please write "None" if applicable. Do not leave this space blank.</i>				

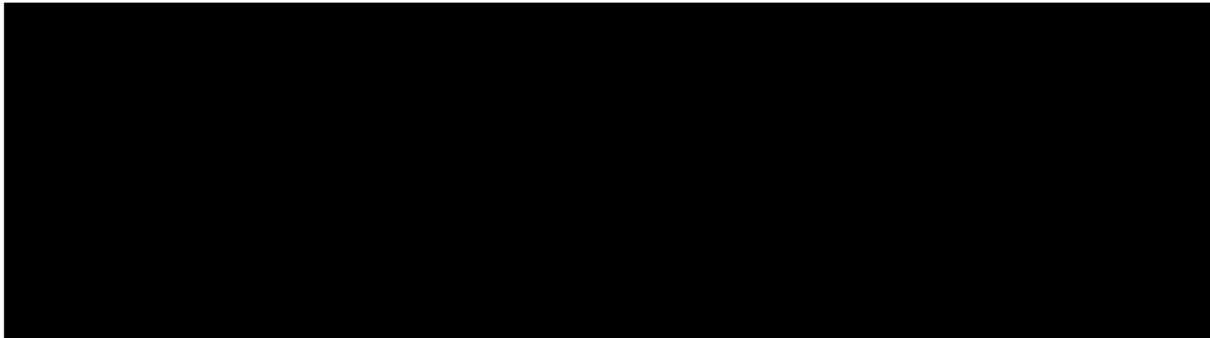
B. M. Tan

6/25/19

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.







Entry 8 BOT Table

Created: 07/30/2019 • Last updated: 07/31/2019

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	Brooks Tanner	Chair	Executive , Finance, Education & Accountability, Governance & Nominating	Yes	4	9/01/2011	06/30/2021	11
2	Angela Ortiz	Secretary	Executive , Governance & Nominating, Human Resources Task Force	Yes	2	6/01/2013	06/30/2019	10
3	Christine Kang	Treasurer	Finance Committee	Yes	1	6/01/2016	6/30/2019	7
4	Cathy Boeckmann	Vice Chair	Education & Accountability, Governance & Nominating, Executive	Yes	2	06/01/2015	06/30/2019	9

5	Hallie Ianolli	Trustee/Member	Education & Accountability	Yes	1	09/01/2017	06/30/2020	11
6	Regina Fechter	Trustee/Member	Education & Accountability	Yes	1	08/01/2016	06/30/2019	8
7	Jackie Piccolo	Trustee/Member	Finance Committee	Yes	1	09/01/2018	06/30/2021	5 or less
8	Jamal Deek	Trustee/Member	Finance Committee	Yes	1	05/01/2019	06/30/2021	5 or less
9	Ellen Walker	Parent Rep	Education & Accountability	No	1	06/01/2018	06/30/2019	10

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	9
b.Total Number of Members Added During 2018 19	2
c. Total Number of Members who Departed during 2018 19	2
d.Total Number of members in 2018 19, as set by in Bylaws, Resolution or Minutes	9

3. Number of Board meetings held during 2018-19 12

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

Thank you.



Entry 9 - Board Meeting Minutes

Last updated: 07/30/2019

[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 URBAN GARDEN CHARTER SCHOOL

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.bugsbrooklyn.org/board meetings](https://www.bugsbrooklyn.org/board%20meetings)



Entry 10 Enrollment and Retention of Special Populations

Created: 07/30/2019 • Last updated: 08/01/2019

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 URBAN GARDEN CHARTER SCHOOLSection Heading

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2018 19	Describe Recruitment Plans in 2019 20
Economically Disadvantaged	<p>We met our targets in this area. This fall we hired a highly experienced Director of Marketing & Outreach who drove recruitment with the Executive Director and in partnership with our Spanish speaking Parent Coordinator and a team of students, parents and staff.</p> <p>BUGS provided a range of recruitment materials and venues, communications and hosted events for guidance counselors, parent coordinators, and special education and ELL staff from targeted “feeder” elementary schools in CSD 15 and surrounding districts.</p> <p>We identified schools with high populations of the three target groups (ED, SWD, and ELL). Cultivating relationships with these schools and customizing our materials and events for them has been a good source of referrals for students. BUGS also recruited current parents with children who formerly attended those feeder schools to reach out to the guidance counselors to relay their experiences to those staff and fellow parents through formal and informal settings.</p> <p>BUGS conducted outreach to community</p>	<p>We will forge and continue to deepen relationships with feeder schools that reflect the targeted student populations, including ED.</p> <p>We will continue to refine and deepen the use of ambassadors: parents, students and our growing alumni base. As a recent Student Recruitment analysis conducted by Columbia Business School interns showed, 50% of our enrollments come from word of mouth referrals.</p> <p>We continue to refine our outreach materials and show how our education for sustainability approach can close the achievement gap for a diversity of students.</p>

based organizations serving SWD, ELLs, and ED students. BUGS conducted tours at the school during a variety of hours and days to accommodate different family work schedules and shifts.

We attended Middle School Fairs in surrounding districts. We sent a more targeted Vanguard mailing to draw from communities closer to the school, to address student tardy and travel challenges.

We increased our social media presence and customized our outreach using phone, text, email, print, and ongoing translations. We hired a Mandarin translator to expand our reach.

Our new Free After School Program via SONYC this year was greatly attractive to families and enriched students' growth while supporting parents' work schedules and concerns for after school safety.

We plan to continue our Vanguard mailing to reach a broad range of families, and plan to maintain our google search optimization since 19% of our enrollees found BUGS via an internet search. With more families coming to BUGS from CSD15, we will focus on word of mouth and relationships with feeder schools who serve high ED populations.

English
Language
Learners/
Multilingual
Learners

After targeted outreach announcing our ELL/ENL weighting in the lottery, we had a slight uptick in ELL applications this year, but did not meet our targets in this area for accepted seats of current incoming 6th graders. We made 17 offers to ELL students for the 19 20 school year, but only 5 have enrolled as of July 2019. This is about 4% of our incoming 6th grade class, compared to approximately 9% district total for middle school in 17 18 at (currently we are 8% school wide).

We continuously strove to improve our enrollment in this area. Our ELL Coordinator involved our current ELL students (and families) in ELL student recruitment. Our ELL Coordinator and Director of Marketing & Outreach created ELL program materials for outreach. Our bi lingual Parent Coordinator ensured that translation was provided for all needed languages, and events and communications were accessible to all and in a range of venues

We will target relationships with feeder schools with high ELL populations. BUGS plans to implement an event at BUGS for feeder school ELL Coordinators where we can showcase our ENL program and promote community between all ELL Coordinators.

Our Student Recruitment analysis conducted by Columbia Business School interns, showed that 50% of our enrollments come from word of mouth referrals. We will also expand our foreign language publications and google search optimization since 19% of our enrollees found BUGS via an internet search. We are shifting our website to a new platform that allows for more translation options for people visiting our site.

We plan to further translate videos into various languages and work with current BUGS students to do the voiceovers.

We plan to ask ELL families who were offered a seat, why they did not accepted. We will continue our high touch efforts of calling ELL families after the lottery, in their home language to address questions and pair them with a current BUGS ELL parent/student

		should they wish.
Students with Disabilities	<p>We met our targets in this area. We are known by feeder schools to have a strong inclusion program, and staff there refer families to our school.</p> <p>The Inclusion Coordinator, or other Sped specialist, was present at all outreach events and presents an overview of our approach and services, answering many questions one on one to provide confidentiality and detail.</p>	<p>We will continue to deepen our successful efforts in this recruitment area. Our Director of Marketing and Outreach and the Inclusion Coordinator will continue to coordinate to address family questions on BUGS inclusion model and special education services, and reach out to feeder schools.</p>

Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2018 19	Describe Retention Plans in 2019 20
Economically Disadvantaged	<p>BUGS retention of students meets or exceeds the district for ED students. BUGS Parent Coordinator worked actively through a variety of media, communication channels and in person meetings to connect with a range of families. Our free after school program supported students and families. Students were provided with uniforms free of charge, when needed. In addition, the school provided free locks and planners, independent reading books, free accounts to online math programs, and summer writing journals. The school provided students with lists of free summer learning opportunities.</p> <p>BUGS designed policies for field studies and other activities requiring dues so that no child is excluded from the learning experience.</p> <p>BUGS worked with the PTA to provide further supplies (e.g., student eye glasses) on as needed basis for those families in need. BUGS offered free opportunities to close the opportunity gap for high school such as no cost after school high school entrance exam prep classes.</p>	<p>We continue to showcase BUGS commitment to, and experience with, a highly diverse student population. The 2019 CSD15's Middle School Diversity initiative changed the admissions process for district middle schools and resulted in more CSD15 families applying and accepting at BUGS for the 2019 20 school year. This may result in a lower ED percentage and demographic shift for our incoming students for 19 20. We are planning school wide culture events to promote school wide cohesion, e.g. cross grade buddies and school wide events and projects that make sure all feel welcome and connected.</p> <p>We are also planning professional development targeted toward equity, social emotional learning, and cultural responsiveness to ensure staff and student connections are strong across diverse economic and social lenses. We will keep up our diverse means of communication with families to promote strong engagement and family empowerment.</p> <p>We will continue to partner with the PTA to have an organization inviting to all families, and to provide needed items like uniforms.</p>
	<p>BUGS retention of students meets or exceeds the district for ENL/ELL students.</p> <p>The Principal, ED, ELL Coordinator and Director of Inclusion worked with the</p>	

English Language Learners/Multilingual Learners

Sped/ELL Consortium at the NYC Charter Center and hosted visits to refine our ELL program.

The ELL Coordinator worked with general education teachers during regular planning meetings and provided push in and pull out services. Spanish speaking advisors are on staff. In addition, the BUGSParent Coordinator, counselor and social worker are bilingual (Spanish). The Parent Coordinator ensured all parent events had additional translation available if needed. Staff called families to ensure their attendance and secure proper translation for Student Led Conferences. Classrooms offered bilingual textbooks, translation dictionaries, native language resources.

In addition, iPads were available for classes to use online translation tools. Spanish language and Mandarin language translations were provided for assessments that do not test English language skills. We work to recruit staff members with second language skills.

We will continue to leverage our Spanish speaking Parent Coordinator, Guidance Counselor and ELL Coordinator to engage Spanish speaking families. Outside translators are leveraged for other languages.

Our ELL Coordinator continues to work with our Director of Inclusion to welcome and engage ELL students and families, and coordinate all other BUGS staff to do so.

Students with Disabilities

BUGS retention of students meets or exceeds the district for SwDs. Classes were co taught with one general education and one special education certified teacher. Special education and general education teachers had regular planning meetings.

Depending on their specific needs, SWDs received push in academic support, push in and pull out counseling services, push in and pull out speech services, and push in and pull out hearing services.

As needed, classrooms offered assistive technology for class work and assessments and teachers modified classroom materials to meet the needs of student IEPs.

As needed, BUGS provided Functional Behavior Analyses and Behavior Intervention Plans. BUGS ensured that teachers followed the specifications outlined in a student's IEP, including management of needs in the classroom, testing accommodations for all

Our mission of sustainability and inclusion drives all operations, honing retention of students with disabilities (SwDs). Our Director of Inclusion works with all staff, families, students and paras (and in close partnership with the CSE) to ensure students' needs are met, IEPs are updated and staff are equipped and coordinated to address the needs of the whole child, while communicating closely with families. We plan to continue/refine our successful approach, drawing close attention school wide to both student academic supports and behavior through a holistic approach that includes

assessments, special transportation, one to one paraprofessionals, and/or nurse services.

We refined our outreach handout that describes our services for SwDs that was also translated into the major languages. Staff received on going professional development in the areas of special education service delivery and school culture/discipline in relation to students' academic development and IEP needs.

close family communication.



Entry 11 Classroom Teacher and Administrator Attrition

Last updated: 07/30/2019

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 6/30/19
	32.65	7	9	3	37.8

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
	2.85	1	1	0	2.85

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.

(No response)

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?

	Yes
--	-----

Thank you



Entry 12 Uncertified Teachers

Last updated: 07/30/2019

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)	12.9
2. FTE count of uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience (6 30 19)	10.9
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)	0

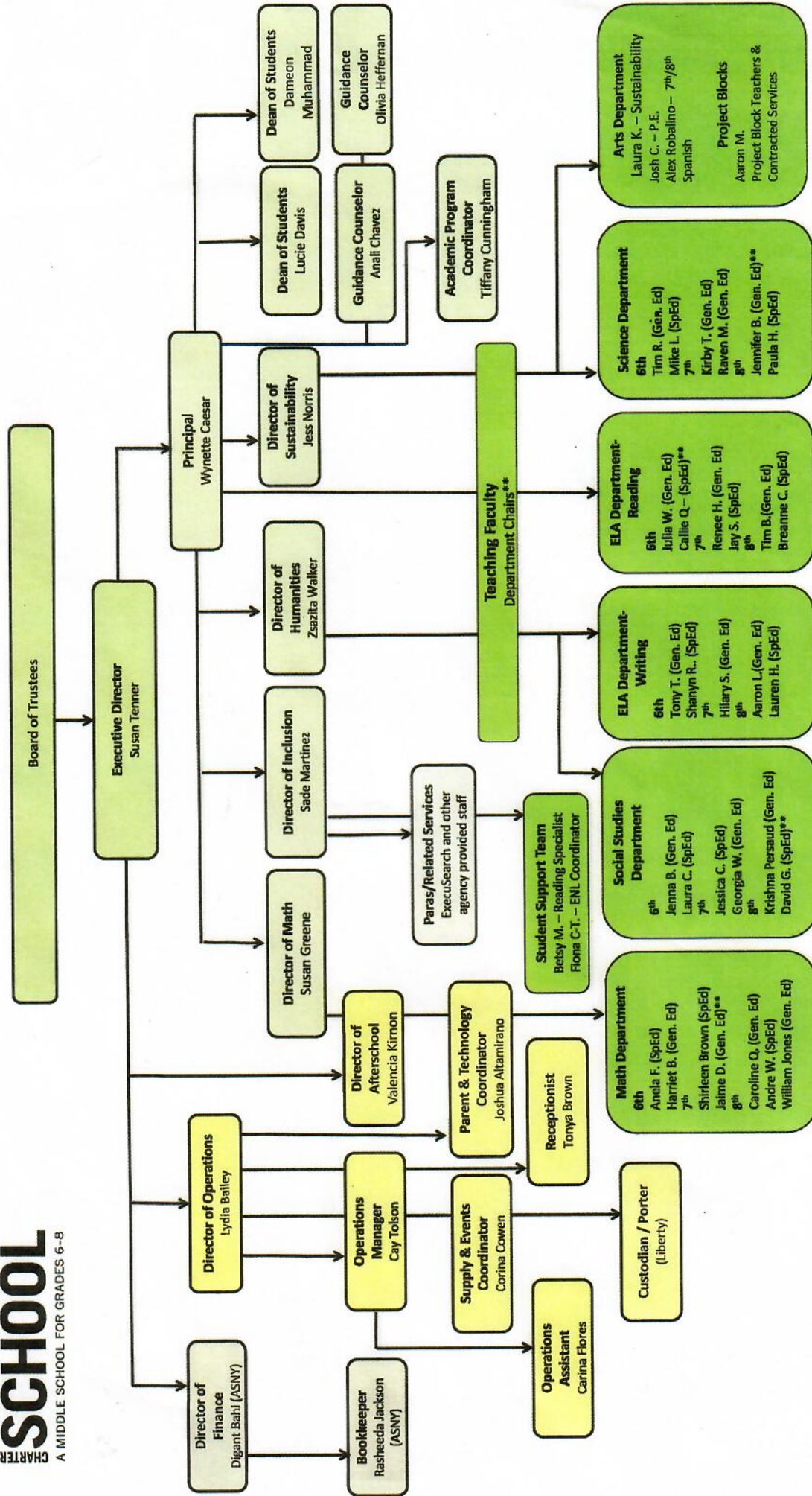
FTE Count of All Uncertified Teachers as of 6/30/19 12.9

FTE Count of All Certified Teachers as of 6/30/19 24.9

Thank you.

2018 – 2019 School Year BUGS Organizational Chart

**BROOKLYN
URBAN GARDEN
SCHOOL**
A MIDDLE SCHOOL FOR GRADES 6-8



BROOKLYN URBAN GARDEN CHARTER SCHOOL

A MIDDLE SCHOOL FOR GRADES 6-8

BUGS 2019-2020 School Calendar

August						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

January						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

March						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

May						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

June						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Arrival/Breakfast:
M-F 7:45-8:10AM

Dismissal:
M/W 3:00 PM
Tu/Th/Fri 4:00PM

 Holiday/No School

 School Event

 1pm Dismissal

2019

Aug 26	First day for New Students
Aug 27	First day for Returning Students
Sept 2	Labor Day
Sept 3	No Classes - Staff Development Day
Sept 25	Curriculum Night
Sept 30	Rosh Hashanah (School closed)
Oct 1	Rosh Hashanah (School closed)
Oct 9	Yom Kippur (School Closed)
Oct 14	Indigenous People's Day (School Closed)
Oct 15	No Classes - Staff Development Day
Nov 5	No Classes - Staff Development Day
Nov 11	Veteran's Day Observed (School Closed)
Nov 12	Parent Teacher Conferences
Nov 15	Picture Day
Nov 28-29	Thanksgiving Recess (School Closed)
Dec 23-Jan 1	Winter Recess (School Closed)

BUGS PTA Meetings - 1st Wednesday of each month unless otherwise noted

2020

Jan 20	Dr. Martin Luther King Jr. Day (School Closed)
Jan 21	No Classes - Staff Development Day
Feb 17-21	Midwinter Recess (School Closed)
Mar 10	No School - Subject Area Conferences
Mar 25	NYS ELA Exam
Mar 26	NYS ELA Exam
Apr 9-17	Spring Recess (School Closed)
Apr 21	NYS Math Exam
Apr 22	NYS Math Exam
May 12	No Classes - Student Led Conferences
May 25	Memorial Day (School Closed)
June 4	No Classes - Professional Development
June 9	No Classes - Professional Development
June 26	Last Day of School

Calendario Escolar 2019-2020

Agosto						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Septiembre						
Su	M	Tu	W	Th	F	Sa
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Octubre						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Noviembre						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Diciembre						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Enero						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Febrero						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

Marzo						
Su	M	Tu	W	Th	F	Sa
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Abril						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Mayo						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Junio						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Llegada/Desayuno:
L-V 7:45-8:10AM

Despido Escolar:
M/W 3:00 PM
Tu/Th/Fri 4:00PM

 Vacaciones/No hay escuela

 Evento Escolar

 Despido a las 1pm

2019

Agosto 26	Primer día para nuevos estudiantes
Agosto 27	Primer día para los estudiantes que regresan
Sept 2	Día del Trabajador (Labor Day)
Sept 3	No hay clases - Desarrollo de Personal
Sept 25	Noche de Currículo
Sept 30	Rosh Hashanah (Escuela cerrada)
Oct 1	Rosh Hashanah (Escuela cerrada)
Oct 9	Yom Kippur (Escuela cerrada)
Oct 14	Indigenous People's Day (Escuela cerrada)
Oct 15	No Hay Clases - Desarrollo de Personal
Nov 5	No Hay Clases - Desarrollo de Personal
Nov 11	Día del veterano observado (Escuela cerrada)
Nov 12	Conferencias de padres y maestros
Nov 15	Día de fotos
Nov 28-29	Receso de acción de gracias (Escuela cerrada)
Dic 23-Enero 1	Descanso invernal (Escuela cerrada)

Reuniones de la PTA de BUGS - primer miércoles de cada mes a menos que se indique lo contrario

2020

Enero 20	Dr. Martin Luther King Jr. Day (Escuela Cerrada)
Enero 21	No Hay Clases - Desarrollo de Personal
Feb 17-21	Receso de invierno (Escuela cerrada)
Marzo 10	No hay escuela- Conferencias de Area Temática
Marzo 25	Examen Estatal de Lectura
Marzo 26	Examen Estatal de Lectura
Abril 9-17	Receso de primavera (Escuela Cerrada)
Abril 21	Examen de matemáticas estatal
Abril 22	Examen de matemáticas estatal
Mayo 12	No Hay Clases - Conferencias
Mayo 25	Día de los Caídos (Escuela Cerrada)
Junio 4	No Hay Clases - Desarrollo de Personal
Junio 9	No Hay Clases - Desarrollo de Personal
Junio 26	Ultimo Día de Clase

**Application for Automatic Extension of Time To File an
Exempt Organization Return**

► **File a separate application for each return.**
 ► **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

		Enter filer's identifying number, see instructions
Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.	Employer identification number (EIN) or
	BROOKLYN URBAN GARDEN CHARTER SCHOOL	
	Number, street, and room or suite no. If a P.O. box, see instructions.	Social security number (SSN)
	500 19TH STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	BROOKLYN, NY 11215	

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

SUSAN TENNER

- The books are in the care of ► 500 19TH STREET BROOKLYN NY 11215

Telephone No. ► Fax No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐ . If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until 05/15, 2020, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ☐ calendar year 20 or
 ► ☒ tax year beginning 07/01, 2018, and ending 06/30, 2019.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2019)

Cumulative E-File History 2018**FED**

Locator: 0960NT
Taxpayer Name: BROOKLYN URBAN GARDEN CHARTER SCHOOL
Return Type: 990, 990

Submitted Date 10/21/2019 11:50:52 AM
Acknowledgement Date 10/21/2019 12:27:45 PM
Status Accepted
Submission ID [REDACTED]

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