

I. SCHOOL INFORMATION AND COVER PAGE

Created Friday, July 26, 2013
Updated Tuesday, July 30, 2013

Page 1

1. SCHOOL NAME

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

331800860954 BROWNSVILLE ASCEND CS

2. CHARTER AUTHORIZER

NYCDOE-Authorized Charter School

3. DISTRICT / CSD OF LOCATION

NYC CSD 23

4. SCHOOL INFORMATION

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
1501 Pitkin Avenue Brooklyn NY 11212	347-390-2773	718-342-1082	info@ascendlearning.org

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES Contact Name	Erica Murphy
4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES Title	School Director
4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES Emergency Phone Number (###-###-####)	

5. SCHOOL WEB ADDRESS (URL)

<http://www.ascendlearning.org/schools/brownsville-ascend-lower>

6. DATE OF INITIAL CHARTER

2009-01-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2009-09-01 00:00:00

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

(as reported on BEDS Day)

9. GRADES SERVED IN SCHOOL YEAR 2012-13

Check all that apply

• K

• 1

• 2

• 3

• 4

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

Yes/No	Name of CMO/EMO
Yes	Ascend Learning, Inc.

10a. Please provide the name and contact information for each of the following individuals who are management level personnel associated with the CMO.

	Name	Work Phone	Alternate Phone	Email Address	Contact this individual also in emergencies
CEO (e.g., network superintendent)	Steven F. Wilson	[REDACTED]		[REDACTED]	
CFO (e.g., network CFO)	Andrew Epstein	[REDACTED]		[REDACTED]	
Compliance Contact	Zvia Schoenberg	[REDACTED]		[REDACTED]	
Complaint Contact	Zvia Schoenberg	[REDACTED]		[REDACTED]	

11. FACILITIES

Will the School maintain or operate multiple sites?

No, just one site.

12. SCHOOL SITES

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

	Physical Address	Phone Number	District/CS D	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	1501 Pitkin Avenue Brooklyn NY 11212	347.390.277 3	CSD 23	K-4	No	Rent/Lease
Site 2						
Site 3						

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

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Erica Murphy	[REDACTED]	[REDACTED]	[REDACTED]
Operational Leader	Aaron Daly	[REDACTED]	[REDACTED]	[REDACTED]
Compliance Contact	Zvia Schoenberg	[REDACTED]	[REDACTED]	[REDACTED]
Complaint Contact	Zvia Schoenberg	[REDACTED]	[REDACTED]	[REDACTED]

13. Are the School sites co-located?

No

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

Yes

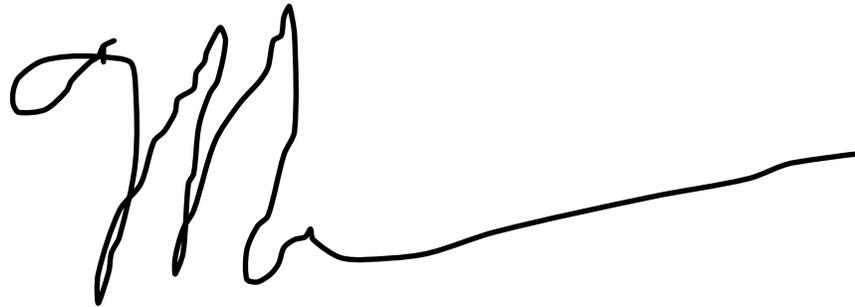
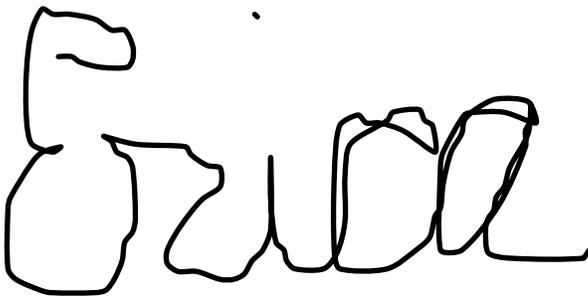
15. Summary of Charter Revisions

	Category (Select Best Description)	Specific Revision (150 word limit)	Date Approved by BOT (if applicable)	Date Approved by Authorizer (if applicable)
1	Change in admissions/enrollment policy	Changed the lottery policy from a rolling/evergreen wait list to a new wait list each year.	11-20-2012	1-16-2013
2				
3				
4				
5				

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

• Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees

Thank you.

Appendix A: Progress Toward Goals

Created Tuesday, July 30, 2013

Updated Friday, September 13, 2013

Page 1

1. NEW YORK STATE REPORT CARD

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

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

<https://reportcards.nysed.gov/files/2011-12/RC-2012-331800860954.pdf>

2. APPENDIX A: PROGRESS TOWARD CHARTER GOALS

2a. ACADEMIC STUDENT PERFORMANCE GOALS

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

2012-13 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress	2012-2013 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Academic Goal 1	Each year, at least 75 percent of 3rd–7th graders who have been enrolled at the school on BEDS day for at least two consecutive years will perform at or above Level 3 on the New York State ELA examination.	NYS Exam	Not met.	Immediately upon the release of the scores, Ascend began an in-depth analysis of the results across the network and within each school, grade, and subject area. Preliminary findings of this analysis show great promise for the school's outcomes in the coming year. Ascend has identified precise measures taken within individual schools in the network and by specific teachers which resulted in superior results, and we have begun training leaders and teachers how to implement these same practices so as to improve

				<p>outcomes for our students. We will implement departmentalized teaching in all subjects, stronger alignment between the SABIS curriculum and the expectations of the Common core, and modestly more intensive test preparation. It is clear from the analysis that the strongest SABIS implementation led to the strongest results. No classroom will depart from the program.</p>
Academic Goal 2	Each year, at least 75 percent of 3rd–7th graders who have been enrolled at the school on BEDS day for at least two consecutive years will perform at or above Level 3 on the New York State mathematics examination.	NYS Exam	Not met.	<p>Immediately upon the release of the scores, Ascend began an in-depth analysis of the results across the network and within each school, grade, and subject area. Preliminary findings of this analysis show great promise for the school’s outcomes in the coming year. Ascend has identified precise measures taken within individual schools in the network and by specific teachers which resulted in superior results, and we have begun training leaders and teachers how to implement these same practices so as to improve outcomes for our students. We will implement departmentalized teaching in all subjects, stronger alignment between the SABIS curriculum and the expectations of the Common core, and modestly more intensive test preparation. It is clear from the analysis that the strongest SABIS implementation led to the strongest results. No classroom will depart from the program.</p>
Academic Goal 3	Each year, 75 percent of 3rd–7th graders who have been enrolled at the school on BEDS day for at least two consecutive years will perform at or above Level 3 on the New York State science examination.	NYS Exam	Not met.	<p>Immediately upon the release of the scores, Ascend began an in-depth analysis of the results across the network and within each school, grade, and subject area. Preliminary findings of this analysis show great promise for the school’s outcomes in the coming year. Ascend has identified precise measures taken within individual schools in the network and by specific teachers which resulted in superior results, and we have begun training leaders and teachers how to implement these</p>

				<p>same practices so as to improve outcomes for our students. We will implement departmentalized teaching in all subjects, stronger alignment between the SABIS curriculum and the expectations of the Common core, and modestly more intensive test preparation. It is clear from the analysis that the strongest SABIS implementation led to the strongest results. No classroom will depart from the program.</p>
Academic Goal 4	Each year, 75 percent of 3rd–7th graders who have been enrolled at the school on BEDS day for at least two consecutive years will perform at or above Level 3 on the New York State social studies examination.	NYS Exam	Not met.	<p>Immediately upon the release of the scores, Ascend began an in-depth analysis of the results across the network and within each school, grade, and subject area. Preliminary findings of this analysis show great promise for the school’s outcomes in the coming year. Ascend has identified precise measures taken within individual schools in the network and by specific teachers which resulted in superior results, and we have begun training leaders and teachers how to implement these same practices so as to improve outcomes for our students. We will implement departmentalized teaching in all subjects, stronger alignment between the SABIS curriculum and the expectations of the Common core, and modestly more intensive test preparation. It is clear from the analysis that the strongest SABIS implementation led to the strongest results. No classroom will depart from the program.</p>
Academic Goal 5	For the school years 2009-10 through 2013-14, grade-level cohorts of students will reduce by one-half the gap between the percentage at or above Level 3 on the previous year’s state ELA exam and 75 percent at or above Level 3 on the current year’s state ELA exam.	NYS Exam	Not met.	<p>Immediately upon the release of the scores, Ascend began an in-depth analysis of the results across the network and within each school, grade, and subject area. Preliminary findings of this analysis show great promise for the school’s outcomes in the coming year. Ascend has identified precise measures taken within individual schools in the network and by specific teachers which resulted in superior results, and we have begun training leaders and</p>

				<p>teachers how to implement these same practices so as to improve outcomes for our students. We will implement departmentalized teaching in all subjects, stronger alignment between the SABIS curriculum and the expectations of the Common core, and modestly more intensive test preparation. It is clear from the analysis that the strongest SABIS implementation led to the strongest results. No classroom will depart from the program.</p>
Academic Goal 6	For the school years 2009-10 through 2013-14, grade-level cohorts of students will reduce by one-half the gap between the percentage at or above Level 3 on the previous year's state Math exam and 75 percent at or above Level 3 on the current year's state math exam.	NYS Exam	Not met.	<p>Immediately upon the release of the scores, Ascend began an in-depth analysis of the results across the network and within each school, grade, and subject area. Preliminary findings of this analysis show great promise for the school's outcomes in the coming year. Ascend has identified precise measures taken within individual schools in the network and by specific teachers which resulted in superior results, and we have begun training leaders and teachers how to implement these same practices so as to improve outcomes for our students. We will implement departmentalized teaching in all subjects, stronger alignment between the SABIS curriculum and the expectations of the Common core, and modestly more intensive test preparation. It is clear from the analysis that the strongest SABIS implementation led to the strongest results. No classroom will depart from the program.</p>
Academic Goal 7	Each year, the percent of students performing at or above Level 3 on the State ELA exam in each tested grade will, in the majority of grades, exceed the average performance of students tested in the same grades of the Community School District in which the school is located.	NYS Exam	Met. All tested grades exceeded the average ELA performance of students tested in the same grades of the community school district.	N/A
Academic Goal 8	Each year, the percent of students performing at or above Level 3 on the State math exam in each tested grade will, in the majority of grades, exceed the	NYS Exam	Met. All tested grades exceeded the average math performance of students tested in the same grades of the community school district.	N/A

average performance of students tested in the same grades of the Community School District in which the school is located.

2a1. Do have more academic goals to add?

Yes

2012-13 Progress Toward Attainment of Academic Goals

Academic Student Performance Goal	Measure Used to Evaluate Progress	2012-2013 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken	
Academic Goal 9	From years 2-4, the school will receive a 'B' or higher on the Student Progress section of the NYCDOE Progress Report.	NYCDOE Progress Report	At the time of filing the 2011-2012 NYSED annual report, the NYS Progress Report was not yet available.	N/A
Academic Goal 10	Each year, the school will be deemed "In Good Standing" on the NYS Report Card.	NYS Report Card.	At the time of filing the 2011-2012 NYSED annual report, the NYS Report Card was not yet available.	N/A
Academic Goal 11				
Academic Goal 12				
Academic Goal 13				
Academic Goal 14				
Academic Goal 15				
Academic Goal 16				

2a2. Do have more academic goals to add?

No

2b. ORGANIZATIONAL GOALS

2012-13 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2012-2013 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Org Goal 1	Each year, the school will have a daily student attendance rate of at least 95 percent.	Student information system (SSMS)	Met. The attendance over the 2012-2013 school year averaged 95.4%.	N/A
Org Goal 2	Each year, at least 95 percent of all students enrolled on the last day of the school year will return the following September.	SSMS	Not met. 86% of students enrolled in the 2011-2012 returned for the 2012-2013 school year. Students are counted as enrolled for the 2011-2012 school year if they were enrolled through the end of September 2011, so that no-shows are not counted as attritions. Students are counted as returning for the 2012-2013 school year if they were enrolled through the end of September 2012, so that September no-shows withdrawn in the month of September are counted as attritions in this metric.	N/A
Org Goal 3	90% of graduates of the school surveyed will respond that they believe they were “prepared” or “very prepared” to succeed academically in college by virtue of attending the school.	N/A	The school does not yet serve high school students.	N/A
Org Goal 4	Each year, the school will comply with all applicable laws, rules, regulations and contract terms including, but not limited to, the New York Charter Schools Act, the New York Freedom of Information Law, the New York Open Meetings Law, the federal Individuals with Disabilities Education Act, and the federal Family Educational Rights and Privacy Act.	N/A	Met. To the best of our knowledge, the school has complied with all applicable laws, rules, regulations and contract terms including, but not limited to, the New York Charter Schools Act, the New York Freedom of Information Law, the New York Open Meetings Law, the federal Individuals with Disabilities Education Act, and federal Family Educational Rights and Privacy Act.	N/A
Org Goal 5	Each year, student enrollment will be within 15% of full enrollment as defined in the school’s contract.	N/A	Met. The school was over-enrolled by 2 students for the 2012-13 school year.	N/A

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

Yes

2012-13 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate	2012-2013 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
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Progress

Org Goal 6	Org Goals 7-11 are "Charter-Specific Goals," which include objectives that support the school's model and/or essential characteristic, such as core area of expertise or theme.			
Org Goal 7	[Charter-Specific] In a survey, 90% of upper school students will "agree" or "strongly agree" with the statement, "I feel safe from abuse, harassment, and violence while attending the school."	N/A	The school does not yet serve high school students.	N/A
Org Goal 8	[Charter-Specific] In an annual survey, 95% of all parents will "agree" or "strongly agree" with the statement, "My children are safe at the school."	NYCDOE School Survey	Met. 99% of parents agreed or strongly agreed with the statement, "My child is safe" at school.	N/A
Org Goal 9	[Charter-Specific] The Board will provide an effective forum for public input into the governance of the school by holding at least ten Board or standing committee meetings per year (all of which will conform to the standards of the Open Meeting Law) and by making available the minutes of all such meetings upon request. Additionally, the Board will allot a set amount of time before every full meeting when citizens can sign up to address Board members. Executive sessions will be called as needed.	N/A	Not met. The board met six times, as per the requirements in the school's bylaws. All meetings conformed to the standards of the Opening Meeting Law and provided citizens with the opportunity to sign up to speak. Also, all minutes were prepared and available upon request.	The school's board is composed of accomplished and professionally busy people who have the experience and wisdom to guide the school in the most challenging moments. They are not available to meet ten times per year. Furthermore, the board is an oversight board and does not monitor day-to-day executive functions.
Org Goal 10	[Charter-Specific] Each year, teachers will express satisfaction with school leadership and professional development opportunities as determined by the teacher section of the NYCDOE Learning Environment Survey in which the school will receive scores of 7.5 or higher in each of the four survey domains: Academic Expectations, Communication, Engagement, and Safety and Respect.	NYCDOE School Survey	Not met. The school received scores of 7.5 or higher in Communication and Safety and Respect, but not in Academic Expectations and Engagement.	The school has a new leader and a new leadership team structure for 2013-2014, and the new team will work to raise the academic expectations and teacher engagement with the school, as well as work toward improving in other domains as well.
Org Goal 11	[Charter-Specific] Once the school develops to include grades 5 and higher, each year, students will express satisfaction with the school as determined by the teacher section of the NYCDOE Learning Environment Survey in which the school will receive scores of 7.5 or higher in each of the four survey domains:	N/A	School did not serve students in grade 5 or higher in the 2012-2013 school year.	N/A

Academic Expectations, Communication, Engagement, and Safety and Respect. The school will only have met this goal if 50% or more of students enrolled participate in the survey.

Org
Goal
12

Org
Goal
13

Org
Goal
14

Org
Goal
15

2c. FINANCIAL GOALS

2012-13 Progress Toward Attainment of Financial Goals

Financial Goals	Measure Used to Evaluate Progress	2012-2013 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken	
Financial Goal 1	Upon completion of the school's first year of operation and every year thereafter, the school will undergo an independent financial audit that will result in an unqualified opinion and no major findings.	N/A	Met. Fruchter Rosen & Company completed its independent audit in October 2012; the report had no major findings.	N/A
Financial Goal 2	As required by the NYCDOE, each year, the school will operate on a balanced budget and maintain a stable cash flow, following the technical guidance provided by the DOE.	Monthly Financial Statements	Met. In the 2012-2013 school year, Brownsville Ascend operated on a balanced budget and maintained a stable cash flow.	N/A
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				



Financial Audit Supplemental Data Request Form

for Regents-Authorized Charter Schools

School Name: [Brownsville Ascend Charter School](#)

Date: [July 30, 2013](#)

School Fiscal Contact Name: [Andrew Epstein](#)
School Fiscal Contact Email: [REDACTED]
School Fiscal Contact Phone: [REDACTED]
District of Location: [23](#)
Authorizer: [DOE](#)
Years of Operation: [Four](#)
Facility: [Private](#)
Grades Currently Served: [K-4](#)
Planned Grades at Full Capacity: [K-12](#)
Enrollment: [543](#)
Max Enrollment: [652](#)
Year of Most Recent Data: [2013](#)
School Fiscal Contact Phone: [REDACTED]

School Audit Firm Name: [Fruchter Rosen](#)
School Audit Contact Name: [Gus Saliba](#)
School Audit Contact Email: gsaliba@frcpas.com
School Audit Contact Phone: [212 957-3600 ext. 202](#)

Latest Audit Period (through June 30): [2012](#)

Do Not Use this Box [Brownsville Ascend Charter School2012](#)

Brownsville Ascend Charter School
STATEMENTS OF FINANCIAL POSITION

FOR THE YEARS ENDED JUNE 30,

	2013	2012
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 254,418	\$ 169,005
Grants and contracts receivable	48,607	319,862
Accounts receivables	-	-
Inventory	-	-
Prepaid Expenses	132,859	3,402
Contributions and other receivables	-	-
Other	656	60,000
TOTAL CURRENT ASSETS	\$ 436,540	\$ 552,269
OTHER ASSETS		
Investments	\$ 47,369	\$ 7,320
Property, Plant and Equipment, Net	1,854,352	1,151,752
Restricted Cash	70,165	70,086
OTHER ASSETS	\$ 1,971,886	\$ 1,229,158
TOTAL ASSETS	\$ 2,408,426	\$ 1,781,427
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 318,675	\$ 217,293
Accrued payroll and benefits	244,600	184,780
Refundable Advances	-	-
Dreferred Revenue	8,871	-
Current maturities of long-term debt	-	-
Short Term Debt - Bonds, Notes Payable	-	-
Other	2,246,197	266,745
TOTAL CURRENT LIABILITIES	\$ 2,818,343	\$ 668,818
<i>Please note other liabilities include deferred rent amounts (non-cash) per GAAP.</i>		
LONG-TERM DEBT, net current maturities	\$ 500,000	\$ -
TOTAL LIABILITIES	\$ 3,318,343	\$ 668,818
NET ASSETS		
Unrestricted	\$ (909,917)	\$ 1,112,609
Temporarily restricted	-	-
TOTAL NET ASSETS	\$ (909,917)	\$ 1,112,609
TOTAL LIABILITIES AND NET ASSETS	\$ 2,408,426	\$ 1,781,427

Check

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Brownsville Ascend Charter School

**STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30,**

	2013			2012
	Unrestricted	Temporarily Restricted	Total	Total
REVENUE, GAINS AND OTHER SUPPORT				
State & Local Operating Revenue	\$ 7,599,973	\$ -	\$ 7,599,973	\$ 5,666,574
Federal - Title and IDEA	305,393	-	305,393	137,959
Federal - Other	85,841	-	85,841	453,846
State and City Grants	42,999	-	42,999	39,249
Contributions and private grants	-	-	-	-
After school revenue	-	-	-	-
Other	-	-	-	-
Food Service/Child Nutrition Program	245,840	-	245,840	-
TOTAL REVENUE, GAINS AND OTHER SUPPORT	\$ 8,280,046	\$ -	\$ 8,280,046	\$ 6,297,628
EXPENSES				
Program Services				
Regular Education	\$ 7,966,314	\$ -	\$ 7,966,314	\$ 4,903,702
Special Education	1,257,891	-	1,257,891	378,426
Other Programs	-	-	-	-
Total Program Services	\$ 9,224,205	\$ -	\$ 9,224,205	\$ 5,282,128
Supporting Services				
Management and general	\$ 1,125,940	\$ -	\$ 1,125,940	\$ 898,367
Fundraising	-	-	-	-
TOTAL OPERATING EXPENSES	\$ 10,350,145	\$ -	\$ 10,350,145	\$ 6,180,495
<i>Please note expenses include deferred rent amounts (non-cash) per GAAP.</i>				
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	\$ (2,070,099)	\$ -	\$ (2,070,099)	\$ 117,133
Contributions				
Foundations	\$ -	\$ -	\$ -	\$ -
Individuals	-	-	-	1,298
Corporations	-	45,000	45,000	-
Fundraising	-	-	-	-
Interest income	1,506	-	1,506	1,522
Miscellaneous income	1,067	-	1,067	1,175
Net assets released from restriction	-	-	-	-
TOTAL SUPPORT AND OTHER REVENUE	\$ 2,573	\$ 45,000	\$ 47,573	\$ 3,995
CHANGE IN NET ASSETS	\$ (2,067,526)	\$ 45,000	\$ (2,022,526)	\$ 121,128
NET ASSETS BEGINNING OF YEAR	\$ 1,112,609	\$ -	\$ 1,112,609	\$ 991,481
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
NET ASSETS - END OF YEAR	\$ (954,917)	\$ 45,000	\$ (909,917)	\$ 1,112,609

BEDS Day Enrolment: 537
Final FTE Enrollment: 545

1. Total expenditures (FY 2013) per pupil:
 BEDS Enrollment 15,202.58
 Final FTE enrollment 14,982.86
2. Administrative expenditures per pupil:
 BEDS Enrollment 1,653.83
 Final FTE enrollment 1,629.93

These calculations exclude deferred rent amount.

Audited Financial Statement Checklist

Created Thursday, October 31, 2013

Page 1

Charter School Name:

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

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

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

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

Thank you Zvia .

BROWNSVILLE ASCEND CHARTER SCHOOL
(A Not-For-Profit Corporation)

FINANCIAL STATEMENTS

JUNE 30, 2013 AND 2012

BROWNSVILLE ASCEND CHARTER SCHOOL
(A Not-For-Profit Corporation)
FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

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FRUCHTER ROSEN & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

156 WEST 56TH STREET

NEW YORK, NEW YORK 10019

TEL: (212) 957-3600

FAX: (212) 957-3696

INDEPENDENT AUDITORS' REPORT

TO THE BOARD OF TRUSTEES OF
BROWNSVILLE ASCEND CHARTER SCHOOL

Report on the Financial Statements

We have audited the accompanying financial statements of Brownsville Ascend Charter School (the "School") (a not-for-profit corporation), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School'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 School'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 the School as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Report on Summarized Comparative Information

We have previously audited the School's 2012 financial statements, and our report dated October 11, 2012, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2012, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2013, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.


FRUCHTER ROSEN & COMPANY, P.C.
Certified Public Accountants

New York, New York
October 24, 2013

BROWNSVILLE ASCEND CHARTER SCHOOL
(A Not-For-Profit Corporation)
STATEMENTS OF FINANCIAL POSITION
JUNE 30,

	2013	2012
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 254,445	\$ 169,005
Grants and contracts receivable	159,317	319,862
Loan receivable	-	60,000
Prepaid expenses and other current assets	121,040	3,402
Other receivable - current portion	69,279	-
Total current assets	604,081	552,269
Other assets:		
Property and equipment, net of accumulated depreciation and amortization of \$245,930 and \$92,541, respectively	1,711,052	1,151,752
Other receivable	378,409	-
Security deposits	47,400	7,320
Restricted cash	70,191	70,086
Total other assets	2,207,052	1,229,158
TOTAL ASSETS	\$ 2,811,133	\$ 1,781,427
LIABILITIES AND UNRESTRICTED NET ASSETS		
Current liabilities:		
Accounts payable and accrued expenses	\$ 329,955	\$ 217,293
Accrued payroll and payroll taxes	242,074	184,780
Other liability	404,346	-
Due to related parties	115,105	266,745
Total current liabilities	1,091,480	668,818
Deferred rent	435,048	-
Total liabilities	1,526,528	668,818
Unrestricted net assets	1,284,605	1,112,609
TOTAL LIABILITIES AND UNRESTRICTED NET ASSETS	\$ 2,811,133	\$ 1,781,427

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

BROWNSVILLE ASCEND CHARTER SCHOOL
(A Not-For-Profit Corporation)
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30,

	2013	2012
Revenue and support:		
State and local per pupil operating revenue	\$ 7,597,791	\$ 5,666,574
Federal grants	646,390	387,594
Federal E-rate	101,634	204,211
State and city grants	53,692	39,249
Contributions	-	1,298
In-kind donations	45,000	-
Interest and other income	2,781	2,697
Total revenue and support	8,447,288	6,301,623
Expenses:		
Program services:		
Regular education	6,466,574	4,903,702
Special education	639,035	378,426
Total program services	7,105,609	5,282,128
Supporting services:		
Management and general	1,169,683	898,367
Total expenses	8,275,292	6,180,495
Changes in unrestricted net assets	171,996	121,128
Unrestricted net assets - beginning of year	1,112,609	991,481
Unrestricted net assets - end of year	\$ 1,284,605	\$ 1,112,609

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

BROWNSVILLE ASCEND CHARTER SCHOOL
(A Not-For-Profit Corporation)
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30,

	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:		
Changes in unrestricted net assets	\$ 171,996	\$ 121,128
Adjustments to reconcile changes in unrestricted net assets to net cash provided by operating activities:		
Depreciation and amortization	153,389	77,061
Loss on abandonment of leasehold improvements	-	44,125
Changes in certain assets and liabilities:		
Decrease (Increase) in grants and contracts receivable	160,545	(199,169)
(Increase) in prepaid expenses and other current assets	(117,638)	(1,303)
(Increase) in other receivable	(447,688)	-
(Increase) in security deposits	(40,080)	(5,485)
Increase in accounts payable and accrued expenses	112,662	115,800
Increase in accrued payroll and payroll taxes	57,294	91,028
Increase in other liability	404,346	
(Decrease) Increase in due to related parties	(151,640)	266,650
Increase in deferred rent	435,048	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	738,234	509,835
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	(712,689)	(368,653)
(Increase) in restricted cash	(105)	(40,064)
NET CASH (USED IN) INVESTING ACTIVITIES	(712,794)	(408,717)
CASH FLOWS FROM FINANCING ACTIVITY:		
Proceeds from note receivable	60,000	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	85,440	101,118
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	169,005	67,887
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 254,445	\$ 169,005

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

BROWNSVILLE ASCEND CHARTER SCHOOL
(A Not-For-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

NOTE 1 - PRINCIPAL BUSINESS ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Brownsville Ascend Charter School (the “School”) is a New York State, not-for-profit educational corporation that was incorporated on October 20, 2008 to operate a charter school pursuant to Article 56 of the Education Law of the State of New York. The School was also granted a provisional charter on January 13, 2009 valid for a term of five years and renewable upon expiration by the Board of Regents of the University of the State of New York. The School will prepare kindergarten to twelfth grade students to thrive in competitive four year colleges. During the 2012-2013 academic year, the School provided education to approximately 546 students in kindergarten through fourth grade.

Food and Transportation Services

The School uses an outside vendor to serve breakfast and lunch to its students and files for reimbursement of expenses through the New York State and Federal school food program. The School covers the cost of breakfast and lunch for families who experience hardship and who do not qualify for free or reduced meals. The Office of Pupil Transportation provides free transportation to some of the students.

Tax Status

The School is exempt from Federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) and a similar provision under New York State income tax laws. The School has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in section 170(b) (1) (A) (ii). The School did not have net unrelated business income for the years ended June 30, 2013 and 2012.

The School’s accounting policy provides that a tax expense or benefit from an uncertain tax position may be recognized when it is more likely than not that the position will be sustained upon examination, including resolutions of any related appeals or litigation processes, based on the technical merits. The School has no uncertain tax position resulting in an accrual of tax expense or benefit.

IRS Form 990 filed by the School are subject to examination by the Internal Revenue Service up to three years from the extended due date of each return. Forms 990 filed by the School are no longer subject to examination for the fiscal year ended June 30, 2009.

BROWNSVILLE ASCEND CHARTER SCHOOL
(A Not-For-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

NOTE 1 - PRINCIPAL BUSINESS ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Basis of Presentation

Financial statement presentation follows the requirements of the Financial Accounting Standards Board ("FASB") in its Accounting Standards Codification ("ASC") 958-205. Under ASC 958-205, the School is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The net assets classifications are described as follows:

Unrestricted

Unrestricted net assets of the School are assets whose use has not been restricted by an outside donor or by law. The unrestricted net assets represent the portion of expendable funds that are available for the support of the operations of the School.

Temporarily Restricted

Net assets of the School whose use has been limited by donor-imposed stipulations that either expire with the passage of time or can be fulfilled and removed by actions of the School. When such stipulations end or are fulfilled, such temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities and changes in net assets, as net assets released from restrictions.

Permanently Restricted

Net assets of the School whose use has been permanently limited by donor-imposed restrictions. Such assets include contributions required to be invested in perpetuity, the income from which is available to support charitable purposes designated by the donors.

The School had no temporarily and permanently restricted net assets at June 30, 2013 and 2012.

BROWNSVILLE ASCEND CHARTER SCHOOL
(A Not-For-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

NOTE 1 - PRINCIPAL BUSINESS ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue and Support

Contributions are recognized when the donor makes a promise to give to the School that is, in substance, unconditional. Grants and other contributions of cash are reported as temporarily restricted support if they are received with donor stipulations. Restricted contributions and grants that are made to support the School's current year activities are recorded as unrestricted revenue. Contributions of assets other than cash are recorded at their estimated fair value.

Revenue from the state and local governments resulting from the School's charter status and based on the number of students enrolled is recorded when services are performed in accordance with the charter agreement. Federal and other state and local funds are recorded when expenditures are incurred and billable to the government agency.

Cash and Cash Equivalents

For the purpose of the statements of cash flows, the School considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Concentration of Credit Risk

Financial instruments which potentially subject the School to concentrations of credit risk are cash and cash equivalents. The School places its cash and cash equivalents on deposit in what it believes to be highly credited financial institutions. Cash balances may exceed the FDIC insured levels of \$250,000 per institution at various times during the year. The School believes that there is little risk in any losses and has not experienced any losses in such accounts.

Restricted Cash

Under the provisions of its charter, the School established an escrow account to pay for legal and audit expenses that would be associated with a dissolution should it occur.

Property and Equipment

Purchased property and equipment are recorded at cost. Maintenance and repairs are expensed as incurred. All property and equipment purchased with government funding, whereas the government agency retains legal title to the long lived asset is expensed as incurred. No amortization is recorded on construction in progress until property is placed into service. Depreciation and amortization is provided on the straight line method over the estimated useful lives as follows:

Leasehold improvements	12 to 15 years
Furniture and fixtures	5 years
Equipment	3 and 5 years
Software	3 years
Website development	3 years

BROWNSVILLE ASCEND CHARTER SCHOOL
(A Not-For-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

NOTE 1 - PRINCIPAL BUSINESS ACTIVITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Refundable Advances

The School records certain government operating revenue as a refundable advance until related services are performed, at which time they are recognized as revenue.

Comparative Financial Information

The accompanying statements of activities and functional expenses are presented with summarized comparative information. Such prior year information is not presented by net asset class in the statements of activities or by functional category in the schedule of functional expenses. Accordingly, such information should be read in conjunction with the School's 2012 financial statements from which the summarized information was derived.

Reclassifications

Certain 2012 accounts have been reclassified to the 2013 financial statements presentation. The reclassification has no effect on 2012 total assets, liabilities, net assets, and change in net assets.

NOTE 2 - GRANTS AND CONTRACTS RECEIVABLE

Grants and contracts receivable consist of federal, state and city entitlements and grants. The School expects to collect these receivables within one year.

NOTE 3 - LOAN RECEIVABLE

In June 2010, the School entered into a non-interest bearing promissory note in the amount of \$60,000 with 1501 Pitkin Owners, LLC ("Pitkin"), maturing January 15, 2011. Pitkin is the developer and landlord of the property that the School is leasing as its permanent facility. The School agreed to lend the developer the partial cost of brokerage commissions due to the School's commercial real estate brokers for structuring the lease transaction. The note remained outstanding until Pitkin signed a facility lease contract (see note 7) with the School and repaid the School in the form of credits in two equal installments of \$30,000 applied against rent in September and October 2012.

NOTE 4 - OTHER RECEIVABLE

As per the fourth amendment to the Pitkin facility lease agreement (see Note 7), the landlord will credit the School for late delivery of the facility space. As of June 30, 2013, the School expects to receive a total of \$447,688 in rent credits, of which \$69,279 is expected to be used in the 2013-2014 school year, and \$378,409 is recorded as a long term receivable to be used over a period of two years starting in September 2014.

BROWNSVILLE ASCEND CHARTER SCHOOL
(A Not-For-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment consists of the following as of June 30,:

	2013	2012
Leasehold improvements	\$ 1,234,275	\$ -
Furniture and fixtures	50,950	37,046
Equipment	234,199	179,223
Software	15,519	15,519
Website development	46,797	46,797
Construction in progress	375,242	965,708
	1,956,982	1,244,293
Less: Accumulated depreciation and amortization	(245,930)	(92,541)
	\$ 1,711,052	\$ 1,151,752

Depreciation and amortization expense was \$153,389 and \$77,061 for the years ended June 30, 2013 and 2012, respectively.

Leasehold improvements on the books at June 30, 2011 were abandoned on September 1, 2011 when the School moved to a temporary new location until the new permanent facility was ready for occupancy in August 2012. Loss on abandonment amounted to \$44,125 for the year ended June 30, 2012.

Construction in progress consists of architect fees and leasehold improvements in connection with phase II renovations of the School's new permanent facility.

NOTE 6 - RELATED PARTY TRANSACTIONS

The School is an affiliate of Ascend Learning, Inc. ("Ascend"), a New York State not-for-profit corporation. The School entered into an agreement with Ascend on March 23, 2009 to provide the School with its educational management services and designs. As per the management agreement, Ascend is to select and implement the School's educational program, the professional development activities for all the School personnel, and manage the School's business administration. The School pays to Ascend an annual fee of 9% of the School's per pupil operating revenues. Management fee for the years ended June 30, 2013 and 2012 amounted to \$687,785 and \$510,887, respectively. In addition, Ascend shared expenses with the School and for the years ended June 30, 2013 and 2012 net shared expenses amounted to \$433,632 and \$355,115, respectively.

BROWNSVILLE ASCEND CHARTER SCHOOL
(A Not-For-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

NOTE 6 - RELATED PARTY TRANSACTIONS (Continued)

The School renewed an original real estate services agreement with Ascend that began on September 14, 2009. The agreement expired on October 31, 2012 and was not renewed at that time. Ascend assisted the Board of Trustees in delivering the new permanent facility in time for the 2012-2013 academic year. As per this agreement, Ascend was to monitor the ongoing construction and build-out to ensure they are according to plans and specifications; select furniture, fixtures, and technology, oversee building commissioning, manage move-in, draft, manage and ensure completion of the punch-list. For these services the School paid Ascend a monthly fee of \$10,000. The real estate and facility fees paid to Ascend amounted to \$40,000 for the year ended June 30, 2012.

The School entered into a sub-lease agreement with Brooklyn Ascend Charter School (“Brooklyn Ascend”), a related school by common management, for the use of the 5th and 6th floors of the building Brooklyn Ascend occupies. The agreement terminated on August 31, 2011. The School then entered into a new sublease agreement with Brooklyn Ascend for use of their middle school facility located at 123 East 98th Street. The sub-lease is for ten months, commencing on September 1, 2011 and ending June 30, 2012. Also included in the sub-lease agreement are the apportioned real estate taxes and any other costs associated with the leasing of the premises. Rent expense paid to Brooklyn Ascend for the years ended June 30, 2013 and 2012 amounted to \$-0- and \$952,587, respectively. Additionally, the schools shared salaries and other expenses in the net amount of \$125,548 and \$232,266 for the years ended June 30, 2013 and 2012, respectively.

The School is related to Bushwick Ascend Charter School (“Bushwick Ascend”), a charter school related by common management. The School shares and pays for salaries and other expenses on behalf of Bushwick Ascend in the net amount of \$1,278 and \$18,073 for the years ended June 30, 2013 and 2012, respectively.

The School is related to Canarsie Ascend Charter School (“Canarsie Ascend”), a charter school related by common management. There were no material transactions between the School and Canarsie Ascend for the years ended June 30, 2013 and 2012.

The net balances due to (from) related parties consist of the following at June 30,:

	<u>2013</u>	<u>2012</u>
Ascend	\$ 99,401	\$ 226,764
Brooklyn Ascend	16,982	(54,475)
Bushwick Ascend	<u>(1,278)</u>	<u>(14,494)</u>
Net amounts due to related parties	<u>\$ 115,105</u>	<u>\$ 266,745</u>

As of the issuance of this report, the net balances due to (from) the related parties at June 30, 2013 remain outstanding.

BROWNSVILLE ASCEND CHARTER SCHOOL
(A Not-For-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

NOTE 7 - COMMITMENTS

Facility Lease

On June 22, 2010, the School entered into an agreement to lease property at 1501 Pitkin Avenue, Brooklyn, NY. As per the terms of the agreement, the lease is for 20 years, renewable for up to 20 additional years. The construction of the facility will be completed in phases. There are four amendments to the agreement. Effective as of the fourth amendment, Brooklyn Ascend entered into the agreement as a co-lessee, and effective as of the 2015-2016 academic year, Brooklyn Ascend High School will become a co-tenant of the building. Both schools will reimburse the landlord for their share of real estate taxes. The School moved into the new permanent lease facility on August 20, 2012 and intends to house kindergarten through twelfth grades at the new facility.

The School's share of future minimum lease payments is as follows:

Year ending June 30, 2014	\$ 1,535,316
2015	2,024,207
2016	2,642,067
2017	2,745,192
2018	2,763,174
Thereafter	<u>42,923,882</u>
	<u>\$ 54,633,838</u>

Rent expense is recognized on the straight-line basis. The differences between cash payments under the lease agreement and the straight-line rent have been recognized as deferred rent in the accompanying statements of financial position from inception of the lease. The differences between rent cash payments and straight-line rent charged in the statements of financial position amounted to \$435,048 and \$-0- for the years ended June 30, 2013 and 2012, respectively.

Service Agreement

On May 10, 2013, the School entered into an agreement for the monitoring, inspection and service of the fire alarm system at the School's Pitkin facility. As per the terms of the agreement, the contract is for a period of three years from May 1, 2013 to May 1, 2016.

The future minimum service payments are as follows:

Year ending June 30, 2014	\$ 9,528
2015	12,544
2016	<u>13,070</u>
	<u>\$ 35,142</u>

BROWNSVILLE ASCEND CHARTER SCHOOL
(A Not-For-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

NOTE 7 - COMMITMENTS (Continued)

Furniture and Equipment Leases

On July 14, 2011, the School co-signed a furniture and equipment lease agreement with co-lessees Ascend, Brooklyn Ascend and Bushwick Ascend. The lease is for three years expiring June 30, 2014. Payment is made to the lessor by Ascend who in turn bills a portion to each related school (see Note 6). The School's share of lease payments amounted to \$142,317 for the year ended June 30, 2014.

Lease expense under the operating lease for the year ended June 30, 2013 and 2012 amounted to \$115,674 and \$105,750, respectively.

Additionally, the School shares other furniture and equipment that is leased under Brooklyn Ascend. Brooklyn Ascend bills the School for their share of these expenses and is included in other shared expenses referenced in Note 6.

NOTE 8 - OTHER LIABILITY

Under the Pitkin facility lease agreement, the School is responsible for its share of real estate taxes, including any future increases. The school accrued a real estate tax liability of \$404,346 at June 30, 2013.

NOTE 9 - REVENUE CONCENTRATION

The School receives a substantial portion of its support and revenue from the New York City Department of Education. If the charter school laws were modified, reducing or eliminating these revenues, the School's finances could be materially adversely affected.

NOTE 10 - CONTINGENCY

Certain grants and contracts may be subject to audit by the funding sources. Such audits might result in disallowances of costs submitted for reimbursements. 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.

NOTE 11 - FUNCTIONAL ALLOCATION OF EXPENSE

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expense includes those expenses that are not directly identifiable with any other specific function, but provide for the overall support and direction of the School.

BROWNSVILLE ASCEND CHARTER SCHOOL
(A Not-For-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013 AND 2012

NOTE 12 - RETIREMENT PLAN

The School maintains a pension plan qualified under Internal Revenue Code 403(b), for the benefit of its eligible employees. Under the plan, the School will match employee contributions ranging from 2% to 4% of annual compensation. Employer match for the years ended June 30, 2013 and 2012 amounted to \$13,824 and \$10,477, respectively.

NOTE 13 - SUBSEQUENT EVENTS

In preparing these financial statements, the School has evaluated events and transactions for potential recognition or disclosure through October 24, 2013, the date the financial statements were available to be issued.

FRUCHTER ROSEN & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

156 WEST 56TH STREET

NEW YORK, NEW YORK 10019

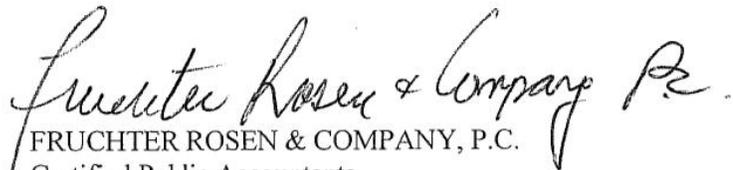
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INDEPENDENT AUDITORS' REPORT
ON SUPPLEMENTARY INFORMATION

TO THE BOARD OF TRUSTEES OF
BROWNSVILLE ASCEND CHARTER SCHOOL

We have audited the financial statements of Brownsville Ascend Charter School as of and for the year ended June 30, 2013, and have issued our report thereon dated October 24, 2013, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.


FRUCHTER ROSEN & COMPANY, P.C.
Certified Public Accountants

New York, New York
October 24, 2013

BROWNSVILLE ASCEND CHARTER SCHOOL
(A Not-For-Profit Corporation)
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30,

	2013					2012	
	Program Services			Supporting Services	Total		
	Regular Education	Special Education	Total	Management and General			
Salaries and wages	\$ 2,663,484	\$ 251,090	\$ 2,914,574	\$ 340,599	\$ 3,255,173	\$ 2,378,450	
Employee benefits and payroll taxes	491,448	46,329	537,777	62,844	600,621	464,520	
Legal fees	6,796	641	7,437	868	8,305	31,102	
Professional fees	612,741	57,764	670,505	109,004	779,509	704,591	
Management fees	254,779	20,335	275,114	412,671	687,785	510,887	
Consultants - Education	35,976	43,670	79,646	-	79,646	39,018	
Curriculum and classroom supplies	109,077	8,706	117,783	-	117,783	89,907	
Office supplies	22,925	2,161	25,086	2,932	28,018	9,394	
Non-capitalized furniture and equipment	26,863	2,532	29,395	3,435	32,830	7,178	
Leased equipment, furniture, and fixtures	265,716	25,049	290,765	33,980	324,745	242,378	
Communications	56,030	5,282	61,312	7,164	68,476	63,311	
Occupancy	1,200,411	113,164	1,313,575	153,506	1,467,081	1,070,440	
Insurance	29,295	2,743	32,038	3,577	35,615	27,828	
Repairs and maintenance	60,758	5,728	66,486	7,769	74,255	49,573	
Security	55,408	5,223	60,631	7,086	67,717	22,426	
Marketing and recruiting	43,912	4,011	47,923	4,481	52,404	50,999	
Staff development	17,907	1,688	19,595	2,290	21,885	19,861	
Travel and meals	379,536	30,387	409,923	847	410,770	271,155	
Postage, printing, and copying	4,244	400	4,644	543	5,187	5,333	
Dues and subscriptions	3,760	300	4,060	-	4,060	801	
Depreciation and amortization	125,508	11,832	137,340	16,049	153,389	77,061	
Loss on abandonment of leasehold improvements	-	-	-	-	-	44,125	
Miscellaneous	-	-	-	38	38	157	
	\$ 6,466,574	\$ 639,035	\$ 7,105,609	\$ 1,169,683	\$ 8,275,292	\$ 6,180,495	

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

TO THE BOARD OF TRUSTEES OF
BROWNSVILLE ASCEND CHARTER SCHOOL

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 Brownsville Ascend Charter School (the "School"), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 24, 2013.

Internal Control Over Financial Reporting

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

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

TO THE BOARD OF TRUSTEES OF
BROWNSVILLE ASCEND CHARTER SCHOOL

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 School'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 School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


FRUCHTER ROSEN & COMPANY, P.C.
Certified Public Accountants

New York, New York
October 24, 2013

FRUCHTER ROSEN & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

156 WEST 56TH STREET

NEW YORK, NEW YORK 10019

TEL: (212) 957-3600

FAX: (212) 957-3696

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

TO THE BOARD OF TRUSTEES OF
BROWNSVILLE ASCEND CHARTER SCHOOL

Report on Compliance for Each Major Federal Program

We have audited Brownsville Ascend Charter School's (the "School") compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the School's major federal programs for the year ended June 30, 2013. The School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School's compliance.

Opinion on Each Major Federal Program

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

TO THE BOARD OF TRUSTEES OF
BROWNSVILLE ASCEND CHARTER SCHOOL

Report on Internal Control over Compliance

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


FRUCHTER ROSEN & COMPANY, P.C.
Certified Public Accountants

New York, New York
October 24, 2013

BROWNSVILLE ASCEND CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR YEAR ENDED JUNE 30, 2013

A - SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statements of Brownsville Ascend Charter School.
2. No significant deficiencies and no material weaknesses were discovered during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of Brownsville Ascend Charter School, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies and no material weaknesses relating to the audit of the major federal award programs are reported in accordance with OMB Circular A-133.
5. The auditors' report on compliance for the major federal award programs for Brownsville Ascend Charter School expresses an unmodified opinion on all major federal programs.
6. No audit findings relative to the major federal award programs for Brownsville Ascend Charter School are reported in this schedule.
7. The programs tested as major programs included:
 - Title I Part A, CFDA No. 84.010
 - Child Nutrition Cluster, National School Breakfast Program, CFDA 10.553
 - Child Nutrition Cluster, National School Lunch Program, CFDA 10.555
8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. Brownsville Ascend Charter School did not qualify as a low-risk auditee.

B - FINDINGS - FINANCIAL STATEMENTS AUDIT

None

C - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

BROWNSVILLE ASCEND CHARTER SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

Federal Grantor Pass-through Grantor Program Name/Cluster	Federal CFDA Number	Federal Expenditures
U.S. Department of Education:		
Passed through the New York State Education Department:		
Special Education - IDEA	84.027	32,610
Title I Part A	84.010	264,431
Title II Part A	84.367	8,290
Total New York State Education Department		305,331
U.S. Department of Agriculture:		
Passed through the New York State Education Department:		
Child Nutrition Cluster		
National School Breakfast Program	10.553	82,037
National School Lunch Program	10.555	259,022
Total U.S. Department of Agriculture		341,059
Total Expenditures of Federal Awards		\$ 646,390

See accompanying notes to schedule of expenditures of federal awards.

BROWNSVILLE ASCEND CHARTER SCHOOL
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Brownsville Ascend Charter School and is presented on the accrual basis of accounting for the year ended June 30, 2013. The information in this schedule is presented in accordance with the requirements on OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

FRUCHTER ROSEN & COMPANY, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
156 WEST 56TH STREET
NEW YORK, NEW YORK 10019

TEL: (212) 957-3600
FAX: (212) 957-3696

October 24, 2013

Audit Committee of the Board of Trustees
Brownsville Ascend Charter School
1501 Pitkin Avenue
Brooklyn, New York 11212

In planning and performing our audit of the financial statements of Brownsville Ascend Charter School (the "School") as of and for the year ended June 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph 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.

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

We appreciate your cooperation and the assistance we received during the course of our audit.


FRUCHTER ROSEN & COMPANY, P.C.
Certified Public Accountants

New York, New York
October 24, 2013

Appendix E: Disclosure of Financial Interest Form

Created Monday, July 29, 2013

Page 1

331800860954 BROWNSVILLE ASCEND CS

An Appendix E: Disclosure of Financial Interest Form must be completed for each active Trustee who served on the charter school's Board of Trustees during the 2012-13 school year. Trustees are at times difficult to track down in the summer months. Trustees may complete and submit at their leisure (but before the deadline) their individual form at: <http://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/>.

Trustees who are technologically advanced may complete the survey using their smartphones or other mobile devices by downloading the this bar code link to the survey <http://fluidsurveys.com/account/surveys/210748/publish/qrcode/>. (Make sure you have the bar code application reader on your phone).

If a Trustee is unable to complete the form by the deadline (i.e, out of the country), the school is responsible for submitting the information required on the form for that individual trustee.

Just send the links via email today to your Trustees requesting that they each complete their form as soon as possible.

Thank you.

Yes, each member of the school's Board of Trustees has received a link to the Disclosure of Financial Interest Form.

Yes

Thank you.

Appendix F: BOT Membership Table

Created Monday, July 29, 2013

Updated Thursday, August 01, 2013

Page 1

331800860954 BROWNSVILLE ASCEND CS

1. Current Board Member Information

	Full Name of Individual Trustees	Position on Board (Officer or Rep).	Voting Member	Area of Expertise &/or Additional Role	Terms Served & Length (include date of election and expiration)	Committee affiliations
1	Ted Coburn	Chair/President	Yes	Finance and education reform	Founding trustee to present	
2	Stephanie Mauterstock	Treasurer	Yes	Finance, school operations	6-13-2011 to present	
3	Jaime Fernand	Secretary	Yes	Legal	6-13-2011 to 6-30-2013	
4	Shola Smith	Vice Chair/Vice President	Yes	Parent Rep	2-11-2011 to 6-30-2013	
5	Gail Gilkes	Member	Yes	Community rep, education	Founding trustee to 6-30-2013	
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

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

0

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

0

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

5

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

6

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

10

Thank you.

Appendix H: Enrollment and Retention Efforts, Brownsville Ascend Charter School

Recruitment and Retention of SPED Students

At Ascend Learning, we are committed to closing the achievement gap for each and every child, including every student with special needs. We are committed to ensuring that students with special needs make dramatic academic, independence, and self-advocacy gains. Our approach to serving students with special needs is grounded in our mission of preparing all students for college.

Recruitment:

In our marketing efforts, the school works closely with the district Committee on Special Education offices to reach out to all student populations, distributing promotional materials to childcare centers (including Head Start facilities), doctors' offices, the Brooklyn Early Childhood Direction Center, and other community agencies that serve children with disabilities. All marketing materials include explicit language stating that Brownsville Ascend Charter School does not discriminate in admissions against special education students. Using such a strategy, the school has attracted students with special needs in percentages comparable to the resident Community School District.

As part of the admissions process, all families are asked how they heard about the school, and the school tracks such referrals as a proxy for recruitment data on potential students with disabilities.

In each year of operation, the school has attracted more special education students than in the previous year as we have expanded by one grade each year.

As an example of our outreach efforts, in the 2012-2013 school year, the director of student services visited an early childhood center for students with autism in Community School District 75 to learn about the center, meet with its leaders, and share Ascend marketing materials.

Retention:

Faculty and staff at Brownsville Ascend Charter School embrace students with special needs with the same enthusiasm they apply to all scholars at the school, communicating with words and actions appreciation, respect, and unfailing support. Faculty and staff communicate regularly with all parents via e-mail and phone, and at parent-teacher conferences and school events. Special meetings with parents of children with special needs (to discuss placement, changes of services, progress, and the like) provides additional opportunities for faculty and staff to gauge parental satisfaction and respond to any concerns—before they escalate to the point of a student's withdrawal.

Ascend's goal is to ensure that all scholars obtain a substantive and quality education regardless of their individual impediments or language requirements. We aim to meet these goals by offering intensives for both reading and math, supplemental evidence-based instruction, a longer school year and several support settings including co-teaching.

Schools across the Ascend network have implemented a Response to Intervention Approach, which is a multi-tiered model. This means that each RTI tier provides more intensive support than the tier before it. Struggling students are provided with additional support beyond what is provided in class, though they will continue to attend their main subject classes while they receive this extra help. Student progress will be monitored regularly by teachers, and support staff if appropriate, to ensure they show improvement toward meeting grade-level standards. Changes to the frequency, time, or intensity of the intervention depend on students' individual needs and progress, and are reassessed regularly.

During the 2012-2013 school year, the student support team created a special education parent group that met several times across all schools in the Ascend network, including Brownsville Ascend. The purposes of the group were support and education. Session topics included Understanding Your Child's IEP, Knowing Your Child's Disability, The Evaluation Process: What Does This Testing Really Mean?

Further, the Ascend network has expanded its Integrated Co-Teaching Model ("ICT") classrooms to accommodate increasing student need. ICT is an integrated service through which students with disabilities are educated with age appropriate peers in the general education classroom. It provides students the opportunity to be educated alongside their non-disabled peers with the full-time support of a special education teacher throughout the day to assist in adapting and modifying instruction. Students with disabilities are able to receive intervention throughout the school day in real time, eliminating learning gaps from forming in the first place. The general education students also benefit from smaller group instruction and modification throughout the day.

The culture at Brownsville Ascend is one of caring and compassion, such that students will value one another's differences, cheer for their peers who are struggling, and celebrate progress. All students are regarded as scholars and treated as such. No one is exempt from high expectations, which is realistic given the proven efficacy of the Sabis educational system for diverse populations. Students who might otherwise be consigned to separate offerings and held to a lesser standard thrive with a program that builds their knowledge systematically. This powerful culture of achievement for *all* and emphasis on teamwork and sense of family have contributed to extremely low attrition rates at Brownsville Ascend.

Brownsville Ascend Charter School carefully tracks student performance and persistence. The school reports to the board of trustees on adherence to special education and other enrollment targets. The board monitors such data and holds the school's leadership team accountable for meeting the needs of students with identified special needs. The board currently conducts outreach and follow-up to families who withdraw their children from the school to determine why they elected to withdraw. While some student attrition results inevitably from family mobility, the trustees focus especially on families who indicate that they are withdrawing their children from the school because of dissatisfaction. The school documents all such reports, board discussions, and follow-up activities, and keeps these records on file for at least the full charter period. This documentation guides school leaders in adjusting their strategies should they experience difficulty meeting their enrollment targets; it also helps them identify patterns or trends in enrollment and attrition.

The school's most effective recruitment and retention tool is our parent body. We work closely with our parents to ensure they are getting the support they need, and that they are satisfied with the education and services that their children are receiving. Evidence of our parent satisfaction and parent demand can be seen in our wait list. As of June 8, 2013, Brownsville Ascend has a waiting list of 1,716 students for the 2013-2014 school year.

Recruitment and Retention of ELL Students

The school has all marketing materials translated into Spanish, and has a native speaker available at the school, which fosters inclusion of our non-English-speaking families, and helps to integrate the school more fully in the life of the community. All marketing materials include explicit language stating that Brownsville Ascend Charter School does not discriminate against English language learners.

The school employs an outreach strategy to cultivate relationships with businesses and other organizations serving minority language communities in the district. For example, the school targets stores that are owned by members of minority-language communities or are frequented by non-English speakers, e.g., ethnic grocery stores and restaurants, as well as churches and daycare centers that serve minority-language populations. The school drops off and distributes dual-language flyers at these locations. The school documents all outreach efforts.

As described above, the school’s strong culture of achievement, respect, and compassion enfolds all students—including English language learners—in a powerful embrace, which we believe is one factor that has a positive impact on our retention rate. As noted, faculty and staff communicate regularly with all parents via e-mail and phone and at parent-teacher conferences and school events. Special meetings with parents of English language learners (to discuss placement, progress, and any issues) provide additional opportunities for faculty and staff to gauge parental satisfaction and respond proactively to any concerns.

The most powerful means of attracting and retaining English language learners, of course, is providing a program that helps students develop English language skills reliably and within a reasonable amount of time.

Special Population	2012-2013
SPED	8% (44 students)
Students in process	5
Decertified	13 in prior years
District	15.9%
ELL	0.4% (2 students)
District	4%

Recruitment and Retention: FRPL

As shown in the table below, Brownsville Ascend Charter School has consistently served a similar proportion of students who are eligible for free or reduced price lunch as that of the community school district in which the school is located. As a result, the school will not make any additions to its current student recruitment strategies to attract more students who are eligible applicants for the free and reduced price lunch program. According to school records, 86 percent of Brownsville Ascend students applied for free or reduced price lunch in the 2012-2013 school year.

FRPL 2012-2013	
Brownsville Ascend	86%
Community School District 23	82%

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Monday, July 29, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/40535e5d9274adb95d219e482ea35>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Theodore J. Coburn

2. Charter School Name:

Brownsville Ascend Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Chair/President

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

No

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

No

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

No

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

No

Signature of Trustee

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Thursday, August 01, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/8452222fdb64d130d2e22a7cde8ac>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Jaime Fernand

2. Charter School Name:

Brownsville Ascend Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Chair/President

-
- Secretary

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

No

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

No

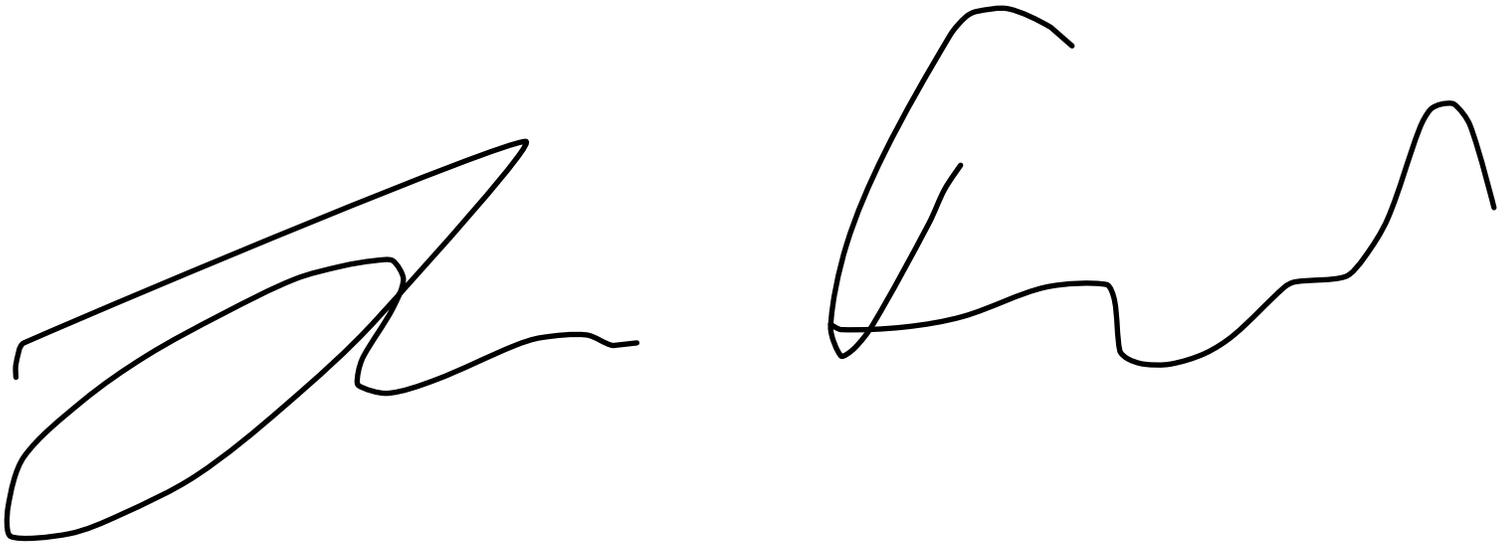
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

Two handwritten signatures in black ink. The signature on the left is a cursive, stylized name. The signature on the right is also cursive and appears to be a different name or a more formal signature.

Required Form: Appendix E - Disclosure of Financial Interest Form

Created Monday, July 29, 2013

<https://fluidsurveys.com/surveys/vickie-smith/appendix-e-disclosure-of-financial-interest-form/60f196fd33782c572d73601d0bca96>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Stephanie Mauterstock

2. Charter School Name:

Brownsville Ascend Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

- Treasurer

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

No

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

No

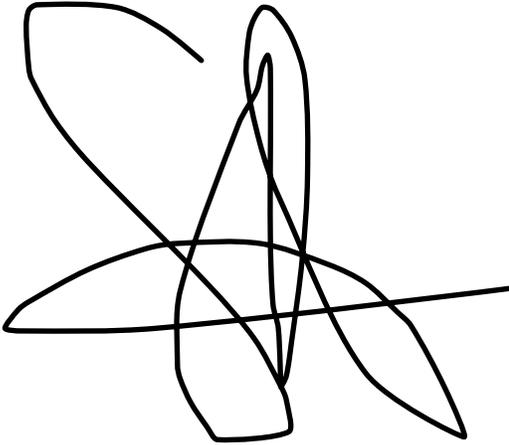
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

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

No

Signature of Trustee

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