

# I. SCHOOL INFORMATION AND COVER PAGE

Created Wednesday, July 23, 2014

Updated Thursday, July 31, 2014

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## Page 1

### 1. SCHOOL NAME

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

321000860914 BRONX COMMUNITY CS

### 2. CHARTER AUTHORIZER

NYCDOE-Authorized Charter School

### 3. DISTRICT / CSD OF LOCATION

NYC CSD 10

### 4. SCHOOL INFORMATION

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
3170 Webster Ave Bronx, NY 10467	718-944-1400	718-944-1405	martha@bronxcommunity.org

### 4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Martha Andrews
Title	Co-Director
Emergency Phone Number (###-###-####)	917-579-1159

### 5. SCHOOL WEB ADDRESS (URL)

www.bronxcommunity.org

### 6. DATE OF INITIAL CHARTER

2007-01-01 00:00:00

### 7. DATE FIRST OPENED FOR INSTRUCTION

2007-09-01 00:00:00

### 8. TOTAL NUMBER OF STUDENTS ENROLLED IN 2013-14 (as reported on BEDS Day)

(as reported on BEDS Day)

**9. GRADES SERVED IN SCHOOL YEAR 2013-14**

Check all that apply

• K
• 1
• 2
• 3
• 4
• 5

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

Yes/No	Name of CMO/EMO
No	

## 11. FACILITIES

Will the School maintain or operate multiple sites?

No, just one site.

## 12. SCHOOL SITES

Please list the sites where the school will operate in 2014-15.

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	3170 Webster Ave Bronx, NY 10467	718-944-1400	CSD 10	K-5	No	Rent/Lease

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

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Martha Andrews and Sasha Wilson	718-944-1400	917-579-1159	martha@bronxcommunity.org
Operational Leader	Melvin Alvarez	718-944-1400		melvin@bronxcommunity.org
Compliance Contact	Lesline Gardner	718-944-1400		lesline@bronxcommunity.org
Complaint Contact	Daniel Osorio			

## 13. Are the School sites co-located?

No

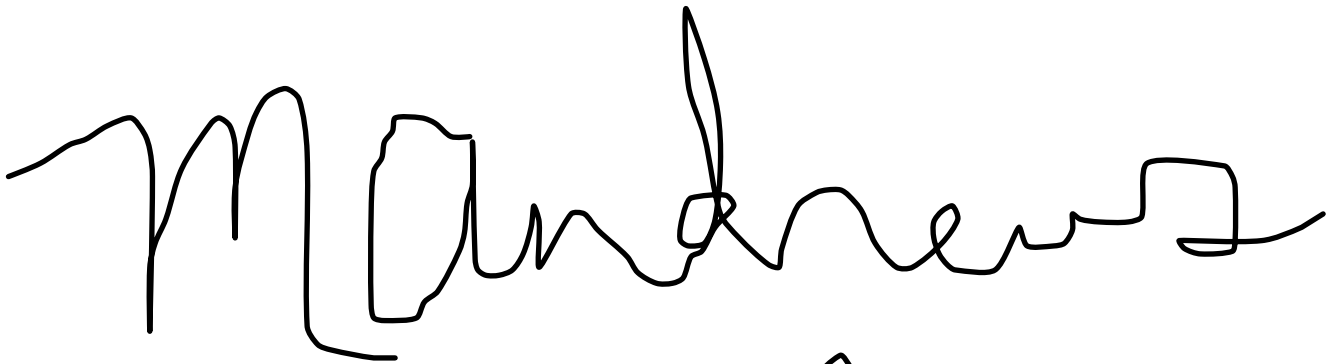
14. Were there any revisions to the school's charter during the 2013-2014 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).

No

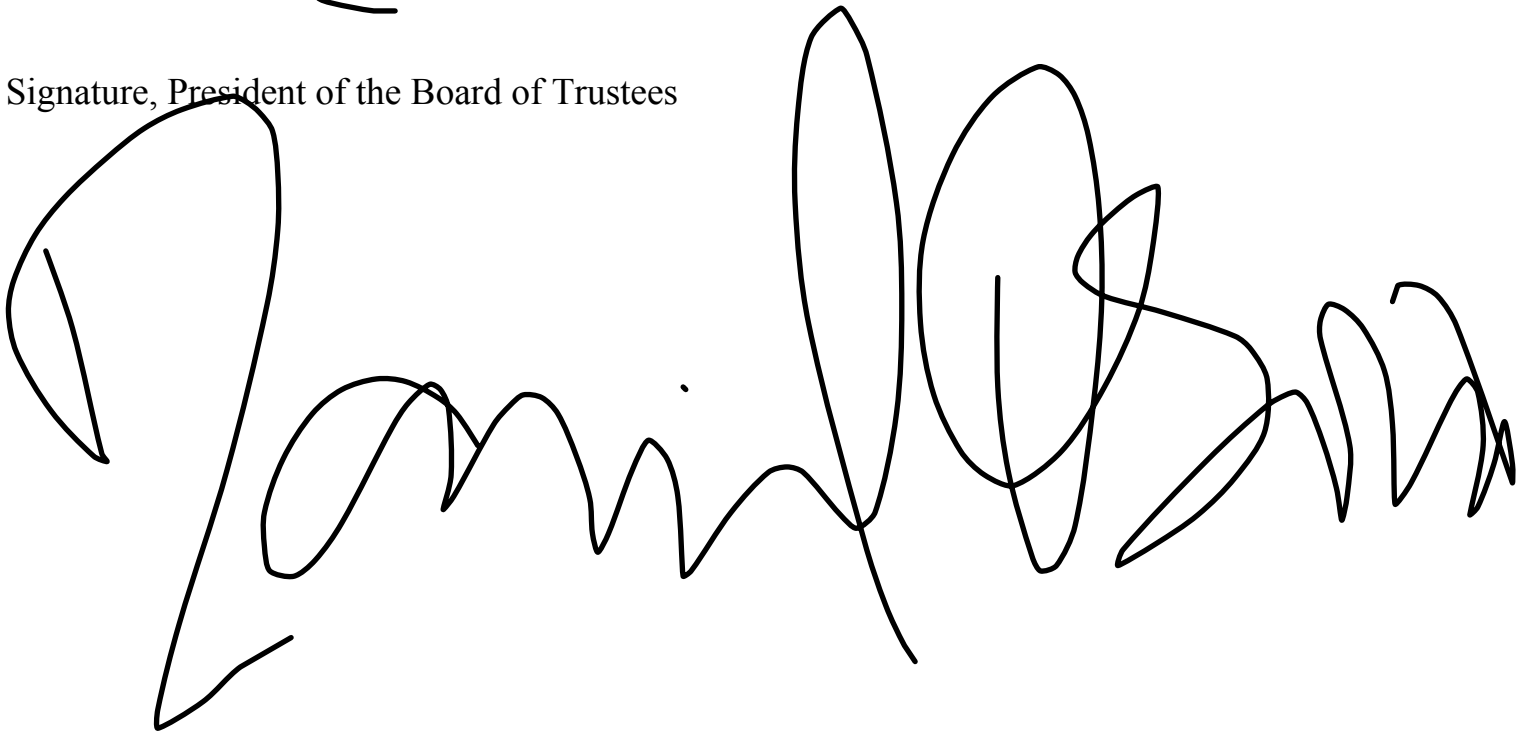
16. Our signatures below attest that all of the information contained herein is truthful and accurate and that this charter school is in compliance with all aspects of its charter, and with all pertinent Federal, State, and local laws, regulations, and rules. We understand that if any information in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

• Yes

Signature, Head of Charter School

A handwritten signature in black ink, appearing to read "Mandrews", written in a cursive style.

Signature, President of the Board of Trustees

A handwritten signature in black ink, appearing to read "M. J. [unclear]", written in a cursive style.

Thank you.

# Appendix A: Progress Toward Goals

Created Tuesday, July 29, 2014

Updated Friday, October 31, 2014

## Page 1

Charter School Name: 321000860914 BRONX COMMUNITY CS

### 1. NEW YORK STATE REPORT CARD

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

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

<http://data.nysed.gov/reportcard.php?instid=800000061078&year=2013&createreport=1&enrollment=1&avgclasssize=1&freelunch=1&attenda>

### 2. APPENDIX A: PROGRESS TOWARD CHARTER GOALS

#### 2a. ACADEMIC STUDENT PERFORMANCE GOALS

If the results are not available by August 1st, please list the goals and explain this in the "progress toward goal attainment" column. This task will reopen for the school to update and finalize by the November 1, 2014 due date.

#### 2013-14 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Academic Goal 1	Each year, 75% of Kindergarten-5th graders will perform at or above Benchmark Grade Levels on the Fountas and Pinnell assessment.	Internal	BxC students are approaching meeting this goal.	We will continue to hone the ways we analyze data to inform instruction and impact student growth.
Academic Goal 2	75% of 3rd through 5th graders who are enrolled on the test date Assessments of the current year and were enrolled on BEDS day of the prior year will perform at or above Level 3 on the NYS ELA.	NYS Assessment	31% of BxC students scored a 3 or 4 on the NYS ELA.	We will continue to deepen the ways our curriculum aligns with the CCSS. We will also continue to hone the ways we use data to inform targeted student support.
Academic Goal 3	Each year, the percentage of students at BxC performing at or above Level 3 on the NYS ELA examination in each tested grade will be greater than that of Community School District 10.	NYS Assessment	BxC met this goal and also outperformed the city and state in 3rd grade.	
Academic Goal 4	Each year, the percentage of students performing at or above Level 3 on the NYS ELA exam	NYC Progress Report	Peer school data has not yet been reported.	

	in each tested grade will place the school in the top quartile of all similar schools as determined by the NYC Department of Education and based on the similar school categories generated by the NYS Education Department and the NYC Department of Education.			
Academic Goal 5	Returning 3rd grade students will reduce by one-half, the gap between their average score in the previous year's administration of the Terra Nova or other nationally-normed reading test, and their average score in the current year. If a grade-level cohort exceeds the national average in the previous year, the cohort will show at least an increase in the current year.	Terra Nova scores	Our students out performed the national average and demonstrated growth from the prior year.	
Academic Goal 6	For the 2011-12 through 2012-13 school years, each grade-level cohort of students will reduce by one-half, the gap between the percent at or above Level 3 on the previous year's NYS ELA exam and 75% at or above Level 3 on the current year's NYS ELA exam. If a grade-level cohort exceeds 75% at or above Level 3 in the previous year, the cohort will show at least an increase in the current year.	NYS Assessment	BxC's average increased from 21% in 2012-13 to 31% in 2013-14, but falls short of this goal.	We will continue to deepen the ways our curriculum aligns with the CCSS. We will also continue to hone the ways we use data to inform targeted student support.
Academic Goal 7	75% of 3rd through 5th graders who are enrolled on the test date of the current year and were enrolled on BEDS day of the prior year will perform at or above Level 3 on the NYS Mathematics examination.	NYS Assessment	40% of students at BxC scored a 3 or 4 on the NYS math test.	We will continue to deepen the ways our curriculum aligns with the CCSS. We will also continue to hone the ways we use data to inform targeted student support.
Academic Goal 8	Each year, the percentage of students at BxC performing at or above Level 3 on the NYS Mathematics exam in each tested grade, will be greater than that of Community School District 10.	NYS Assessment	The percentage of BxC students scoring a 3 or 4 exceeded that of the district in every grade. Additionally, BxC percentages of 3s and 4s exceeded the city and state in 3rd and 5th grade.	

## 2a1. Do have more academic goals to add?

Yes

## 2013-14 Progress Toward Attainment of Academic Goals

	Academic Student Performance Goal	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Academic Goal 9	Each year, the percentage of students performing at or above Level 3 on the NYS Mathematics exam in each tested grade will place the school in the top quartile of all similar schools as determined by the NYC Department of Education and based on the similar school categories generated by the State Education Department and the NYC Department of Education.	NYS Assessment	Peer school data has not yet been reported.	
Academic Goal 10	Returning 3rd grade students will reduce by one-half the gap between their average score in the previous year's administration of the Terra Nova, a nationally-normed math test, and their average score in the current year. If a grade-level cohort exceeds the national average in the previous year, the cohort will show at least an increase in the current year.	Terra Nova scores	Our students out performed the national average and demonstrated growth from the prior year.	
Academic Goal 11	Each grade-level cohort of students will reduce by one-half, the gap between the percent at or above Level 3 on the previous year's NYS Mathematics exam and 75% at or above Level 3 on the current year's NYS Mathematics exam. If a grade-level cohort exceeds 75% at or above Level 3 in the previous year, the cohort will show at least an increase in the current year.	NYS Assessment	The percentage of students who scored a 3 or a 4 on the NYS math test increased from 22% to 40%, but falls short of this goal.	We will continue to deepen the ways our curriculum aligns with the CCSS. We will also continue to hone the ways we use data to inform targeted student support.
Academic Goal 12	75% of 4th graders who were enrolled on the test date of the current year and were enrolled on BEDS day of the prior year will perform at or above Level 3 on the NYS Science examination.	NYS Assessment	67% of students in 4th grade at BxC scored a 3 or 4 on the NYS Science test.	We will continue to deepen the ways our curriculum aligns with the CCSS. We will also continue to hone the ways we use data to inform targeted student support.
Academic Goal 13	Each year, the percentage of students performing at or above Level 3 on the State Science exam in each tested grade will be greater than that of Community School District 10.	NYS Assessment	BxC did not meet this goal.	We will continue to deepen the ways our curriculum aligns with the CCSS. We will also continue to hone the ways we use data to inform targeted student support.

2a2. Do have more academic goals to add?





## 2b. ORGANIZATIONAL GOALS

### 2013-14 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2013-14 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Org Goal 1	Each year, parents will express satisfaction with BxC's program, based on the school's Family Survey, in which at least 90% of all parents provide a positive response to each of the survey items.	Family Survey	Over 90% of families at BxC provided positive responses on the annual School Survey from 2012-13. Data from the 2013-14 School survey is not yet available.	
Org Goal 2	Each year, 95% of all students enrolled during the course of the school year, will return the following September, excluding those students who have moved.	Enrollment Data	Despite our relocation a mile north of our original site, over 95% of students enrolled in 2012-13 returned to BxC in 2013-14, excluding those whose families made geographical moves.	
Org Goal 3	The school will have a daily attendance average of at least 95%.	Attendance Data	BxC met this goal.	
Org Goal 4	Each year, BxC will comply with all applicable laws, rules, regulations and contract terms including, but not limited to, the New York Charter Schools Act, the New York Freedom of Information Law, the New York Open Meetings Law, the federal Individuals with Disabilities Education Act, and federal Family Educational Rights and Privacy Act.	Compliance Data	Bronx Community is in compliance with all applicable laws, rules, and regulations.	

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

No

## 2c. FINANCIAL GOALS

### 2013-14 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Financial Goal 1	The School will undergo an independent financial audit that will result in an unqualified opinion and no major findings.	Audit Report	BxC received a clean audit.	
Financial Goal 2	Each year, BxC will operate on a balanced budget and maintain a stable cash flow.	Budget Reports	BxC operated with a balanced budget and maintained a stable cash flow in 2013-14.	

# Appendix B: Total Expenditures and Administrative Expenditures per Child

Created Wednesday, July 23, 2014

Updated Tuesday, July 29, 2014

## Page 1

Charter School Name: 321000860914 BRONX COMMUNITY CS

### B. Financial Information

This information is required of ALL charter schools. Provide the following measures of fiscal performance of the charter school in Appendix B (Total Expenditures and Administrative Expenditures Per Child):

#### 1. Total Expenditures Per Child

To calculate 'Total Expenditures per Child' take total expenditures (from the unaudited 2013-14 Schedule of Functional Expenses) and divide by the count of students you reported on of BEDS Day. (Integers Only. No dollar signs or commas).

1. Total Expenditures Per Child   Line 1: Total Expenditures	4241338
1. Total Expenditures Per Child   Line 2: BEDS Day Pupil Count	312
1. Total Expenditures Per Child   Line 3: Divide Line 1 by Line 2	13594

#### 2. Administrative Expenditures per Child

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2013-14 Schedule of Functional Expenses) and divide by the BEDS per pupil count. The relevant portion that must be included in this calculation is defined as follows:

Administrative Expenditures: Administration and management of the charter school includes the activities and personnel of the offices of the chief school officers, the treasurer, the finance or business offices, the purchasing unit, the employee personnel offices, the records management offices, or a public information and services offices. It also includes those administrative and management services provided by other organizations or corporations on behalf of the charter school for which the charter school pays a fee or other compensation.

Please note the following:

Do not include the FTE of personnel dedicated to administration of the instructional programs.

Do not include Employee Benefit costs or expenditures in the above calculations.

A template for the Schedule of Functional Expenses is provided on page 21 of the 2012 Annual Report Guidelines to assist schools identify the categories of expenses needed to compute the two per pupil calculations. This template does not need to be completed or submitted on August 1st as it will be submitted November 1st as part of the audited financial statements. Therefore schools should use unaudited amounts for these per pupil calculations. (See the 2013-14 Annual Report Guidelines in "Resources" area of your portal task page).

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).   Line 1: Relevant Personnel Services Cost (Row)	585000
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).   Line 2: Management and General Cost (Column)	60369
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).   Line 3: Sum of Line 1 and Line 2	645369
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).   Line 4: BEDS Day Pupil Count	312
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).   Line 5: Divide Line 3 by the BEDS Day Pupil Count	2068

Thank you.

BRONX COMMUNITY CHARTER SCHOOL  
(A Not-For-Profit Corporation)

FINANCIAL STATEMENTS

JUNE 30, 2014 AND 2013

BRONX COMMUNITY CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

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FRUCHTER ROSEN & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

156 WEST 56<sup>TH</sup> STREET

NEW YORK, NEW YORK 10019

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TEL: (212) 957-3600

FAX: (212) 957-3696

INDEPENDENT AUDITORS' REPORT

TO THE BOARD OF TRUSTEES OF  
BRONX COMMUNITY CHARTER SCHOOL

***Report on the Financial Statements***

We have audited the accompanying financial statements of Bronx Community Charter School (the "School") (a not-for-profit corporation), which comprise the statement of financial position as of June 30, 2014, 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, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Report on Summarized Comparative Information***

We have previously audited the School's 2013 financial statements, and our report dated September 16, 2013, 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, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 17, 2014, 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  
September 17, 2014

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

	<u>2014</u>	<u>2013</u>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 1,300,732	\$ 1,959,730
Grants and contracts receivable	51,742	34,417
Prepaid expenses and other current assets	<u>159,906</u>	<u>119,182</u>
Total current assets	1,512,380	2,113,329
Property and equipment, net of accumulated depreciation and amortization of \$159,975 and \$34,044, respectively	1,163,051	985,482
Restricted cash	75,357	75,206
Security deposits	<u>234,292</u>	<u>256,658</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 2,985,080</u></u>	<u><u>\$ 3,430,675</u></u>
 <b>LIABILITIES AND UNRESTRICTED NET ASSETS</b>		
Current liabilities:		
Accounts payable and accrued expenses	\$ 131,138	\$ 135,210
Accrued payroll and payroll taxes	<u>332,698</u>	<u>274,419</u>
Total current liabilities	463,836	409,629
Deferred rent	<u>233,635</u>	<u>-</u>
Total liabilities	697,471	409,629
Unrestricted net assets	<u>2,287,609</u>	<u>3,021,046</u>
<b>TOTAL LIABILITIES AND UNRESTRICTED NET ASSETS</b>	<u><u>\$ 2,985,080</u></u>	<u><u>\$ 3,430,675</u></u>

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



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

	2014	2013
Revenue and support:		
State and local per pupil operating revenue	\$ 4,723,468	\$ 4,376,003
Federal grants	204,152	373,619
State and city grants	23,977	143,381
Contribution and grants	40,133	94,235
Fundraising	23,291	19,068
Donated services	-	33,244
After school program	31,014	-
Interest and other income	3,224	5,205
	<hr/>	<hr/>
Total revenue and support	5,049,259	5,044,755
	<hr/>	<hr/>
Expenses:		
Program services		
Regular education	4,586,368	3,268,597
Special education	693,907	667,727
Total program services	5,280,275	3,936,324
Supporting services		
Management and general	423,081	255,030
Fundraising	79,340	49,984
	<hr/>	<hr/>
Total expenses	5,782,696	4,241,338
	<hr/>	<hr/>
Changes in unrestricted net assets	(733,437)	803,417
Unrestricted net assets - beginning of year	3,021,046	2,217,629
	<hr/>	<hr/>
Unrestricted net assets - end of year	\$ 2,287,609	\$ 3,021,046
	<hr/> <hr/>	<hr/> <hr/>

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

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

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:		
Changes in unrestricted net assets	\$ (733,437)	\$ 803,417
Adjustments to reconcile changes in unrestricted net assets to net cash (used in) provided by operating activities:		
Depreciation and amortization	125,931	14,387
Changes in assets and liabilities:		
(Increase) Decrease in grants and contracts receivable	(17,325)	13,992
(Increase) in prepaid expenses and other current assets	(40,724)	(64,726)
Decrease (Increase) in security deposits	22,366	(30,001)
(Increase) in restricted cash	(151)	(188)
(Decrease) Increase in accounts payable and accrued expenses	(4,072)	4,795
Increase in accrued payroll and payroll taxes	58,279	59,700
Increase in deferred rent	233,635	-
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	(355,498)	801,376
CASH FLOWS FROM INVESTING ACTIVITY:		
Purchase of property and equipment	(303,500)	(841,249)
NET (DECREASE) IN CASH AND CASH EQUIVALENTS	(658,998)	(39,873)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	1,959,730	1,999,603
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,300,732</u>	<u>\$ 1,959,730</u>

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

BRONX COMMUNITY CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

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

Nature of Organization

Bronx Community Charter School (the "School") is a New York State, not-for-profit educational corporation that was incorporated on January 15, 2008 to operate a charter school pursuant to Article 56 of the Education Law of the State of New York. The School was granted a provisional charter on January 15, 2008 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. During 2012, the Board Regents extended the School's charter through June 30, 2015. The School is a small learning community founded on the principle that children learn best when they are active participants in their own learning. The students raise questions about the world around them, engage with a wide range of materials, and learn through their interactions with each other and all of the adults in the School community. Classes commenced in the Bronx, New York, in August 2008 and the School provided education to approximately 310 students in kindergarten through fifth grade in the 2013-2014 academic year.

Food and Transportation

The New York City Department of Education provides free lunches directly to some of the School's students. Such costs are not included in these financial statements. The School covers the unreimbursed cost of lunches for children not entitled to the free lunches. The Office of Pupil Transportation provides free transportation to the majority of the students during the district's school days.

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 is subject to income taxes only on net unrelated business income. The School did not have any unrelated business income for the years ended June 30, 2014 and 2013.

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 positions resulting in an accrual of tax expense or benefit.

IRS forms 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 years ended June 30, 2010 and prior.

BRONX COMMUNITY CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

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

Basis of Presentation

The financial statement presentation follows the requirements of the Financial Accounting Standards Board ("FASB") in its Accounting Standards Codification ("ASC") No. 958-205 which provides guidance for the classification of net assets. The amounts for each of the three classes of net assets are based on the existence or absence of donor-imposed restrictions described as follows:

Unrestricted

Net assets of the School whose use has not been restricted by an outside donor or by law. They are available for any use in carrying out 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 or permanently restricted net assets at June 30, 2014 and 2013.

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 at the date of donation.

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.

BRONX COMMUNITY CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

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.

Cash and Cash Equivalents

For the purpose of the Statement 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. Property and equipment acquired with certain government funding are recorded as expenses pursuant to the terms of the contract, in which ownership of such property and equipment is retained by the funding source. Maintenance and repairs are expensed as incurred. No depreciation and amortization is recorded on construction-in-progress until property and equipment is placed into service. Depreciation and amortization is provided on the straight line method over the estimated useful lives as follows:

Computers and equipment	3 and 5 years
Furniture and fixtures	7 years
Leasehold improvements	Useful life or related lease

Refundable Advances

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

BRONX COMMUNITY CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

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

Deferred Rent

The School records its rent in accordance with FASB ASC 840-20 whereby all rental payments, including fixed rent increases, are recognized on a straight-line basis as an offset to rent expense. The difference between the straight-line rent expense and the required lease payments, as well as any unamortized lease incentives, is reflected in deferred rent in the accompanying statement of financial position.

Reclassifications

Certain 2013 accounts have been reclassified to conform to the 2014 financial statement presentation. The reclassifications have no effect on 2013 total assets, liabilities, net assets and change in net assets.

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 statement of activities or by functional category in the schedule of functional expenses. Accordingly, such information should be read in conjunction with the School's 2013 financial statements from which the summarized information was derived.

NOTE 2 - GRANTS AND CONTRACTS RECEIVABLE

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

NOTE 3 - PROPERTY AND EQUIPMENT

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

	<u>2014</u>	<u>2013</u>
Computers and equipment	\$ 133,782	\$ 60,836
Furniture and fixture	143,449	31,767
Leasehold improvements	1,045,795	-
Construction in progress	-	926,923
	<u>1,323,026</u>	<u>1,019,526</u>
Less: Accumulated depreciation and amortization	159,975	34,044
	<u>\$1,163,051</u>	<u>\$ 985,482</u>

Depreciation and amortization expense was \$125,931 and \$14,387 for the years ended June 30, 2014 and 2013, respectively.

BRONX COMMUNITY CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

NOTE 3 - PROPERTY AND EQUIPMENT (Continued)

Construction in progress consists of architect fees and hard costs associated with the development of permanent school facilities which was completed in July 2013.

NOTE 4 - COMMITMENTS

On May 18, 2011, and as amended at various subsequent dates, the School entered into an agreement to construct permanent office and classroom space at 3170 Webster Avenue, Bronx, New York for a period of 15 years expiring on June 30, 2028. The lease calls for three 5 year options for an additional fifteen years through June 30, 2043. The lease provides for rent escalations and the School is responsible for utilities, real estate taxes and other operating expenses.

The future minimum lease payments through June 30, 2028 are as follows:

For the year ending	
June 30, 2015	\$ 619,107
2016	619,107
2017	782,030
2018	782,030
2019	852,562
Thereafter	<u>8,060,993</u>
	<u>\$ 11,715,829</u>

The School recognizes rent expense on a straight-line basis over the term of the lease. Rent expense in excess of payments is recorded as deferred rent in the accompanying statement of financial position. Facility expense for the years ended June 30, 2014 and 2013 was \$870,855 and \$305,562 for the years ended, respectively.

NOTE 5 - 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 6 - 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.

BRONX COMMUNITY CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

NOTE 7 - DONATED SERVICES

Donated services are recognized as contributions in accordance with FASB ASC 605, "Accounts for Contributions Received and Contributions Made", if the services (a) create or enhance non-financial assets of (b) require specialized skills, are performed by people with those skills, and would otherwise be purchases by the School.

One entity provided legal services to the School at no charge. The value of these services meets the criteria for recognition in the financial statements and was recorded at fair market value of \$-0- and \$33,244 for the years ended June 30, 2014 and 2013, respectively.

NOTE 8 - 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.

NOTE 9 - PENSION PLAN

The School maintains a pension plan qualified under Internal Revenue Code 401(k) for the benefit of its eligible employees. Under the plan, the School will match employee contributions up to 4% of annual compensation. The amount charged for matching contributions to this plan was \$58,793 and \$47,017 for the years ended June 30, 2014 and 2013, respectively. In addition, the amount charged to operations for administrative fees under the plan amounted to \$2,126 and \$2,550 for the years ended June 30, 2014 and 2013, respectively.

NOTE 10 - UNION AGREEMENT

On February 1, 2014 the School entered into a Collective Bargaining Agreement ("CBA") with the United Federation of Teachers ("UFT") expiring June 30, 2015. Under the CBA, the School is required to follow a Due Process for teacher discipline, terminations, and suspension. As specified in the CBA and among others, the School shall maintain a student-teacher ratio, follow a salary step based on years of experience, and provide employment benefits and paid leaves. The School is not obligated to contribute into the Teachers Retirement System.



BRONX COMMUNITY CHARTER SCHOOL  
(A Not-For-Profit Corporation)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

NOTE 11 - SUBSEQUENT EVENTS

The School has evaluated its subsequent events through September 17, 2014 the date that the accompanying financial statements were issued. The School has no material events requiring disclosure.

FRUCHTER ROSEN & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

156 WEST 56<sup>TH</sup> STREET

NEW YORK, NEW YORK 10019

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INDEPENDENT AUDITORS' REPORT  
ON SUPPLEMENTARY INFORMATION

TO THE BOARD OF TRUSTEES OF  
BRONX COMMUNITY CHARTER SCHOOL

We have audited the financial statements of Bronx Community Charter School as of and for the year ended June 30, 2014, and have issued our report thereon dated September 17, 2014, 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  
September 17, 2014

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

	2014				2013	
	Program Services			Management and General	2013	
	Regular Education	Special Education	Total		Fundraising	Total
Salaries and wages	\$ 2,694,534	\$ 329,959	\$ 3,024,493	\$ 257,724	\$ 45,918	\$ 2,766,657
Payroll taxes and employee benefits	513,270	74,495	587,765	58,450	8,478	553,507
Consultants - educational	44,986	5,268	50,254	-	-	24,733
Consultants - other	23,121	5,586	28,707	5,007	310	10,253
Staff training and development	27,382	13,283	40,665	1,540	85	32,859
Donated legal services	-	-	-	-	-	33,244
Legal fees	32,553	5,422	37,975	1,119	187	12,098
Audit and accounting fees	-	-	-	20,870	-	18,845
Travel and entertainment	810	124	934	207	4	1,916
Field trips	24,415	2,913	27,328	-	-	3,115
Student food service	4,955	1,017	5,972	-	-	6,302
Parent/Student involvement	32,762	3,718	36,480	-	-	28,621
Books and curriculum	158,041	17,640	175,681	-	-	143,757
Classroom supplies	79,072	9,011	88,083	-	-	84,828
Student transportation	7,925	880	8,805	-	-	-
Office expense	29,957	5,411	35,368	4,100	263	24,969
Equipment lease and maintenance	9,503	2,281	11,784	848	127	7,536
Repairs and maintenance	88,118	20,909	109,027	7,476	1,147	29,641
Telephone and internet service	43,428	10,376	53,804	3,445	574	6,999
Postage and delivery	567	135	702	68	8	2,403
Insurance	20,150	4,695	24,845	1,963	261	62,279
Facility expense	652,524	157,197	809,721	52,401	8,733	305,562
Information technology	3,823	917	4,740	306	51	50,818
Fundraising expense	-	-	-	-	11,700	14,758
Depreciation and amortization	94,448	22,667	117,115	7,557	1,259	14,387
Miscellaneous	24	3	27	-	235	1,251
Total	\$ 4,586,368	\$ 693,907	\$ 5,280,275	\$ 423,081	\$ 79,340	\$ 4,241,338

FRUCHTER ROSEN & COMPANY, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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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  
BRONX COMMUNITY 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 Bronx Community Charter School (the "School"), which comprise the statement of financial position as of June 30, 2014, 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 September 17, 2014.

***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  
BRONX COMMUNITY 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*.

We noted certain matter that was reported to the management of the School in a separate letter dated September 17, 2014.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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  
September 17, 2014

BRONX COMMUNITY CHARTER SCHOOL

MANAGEMENT LETTER

JUNE 30, 2014

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

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

September 17, 2014

Board of Trustees  
Bronx Community Charter School  
3170 Webster Avenue  
Bronx, NY 10457

In planning and performing our audit of the financial statements of Bronx Community Charter School (the "School") as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

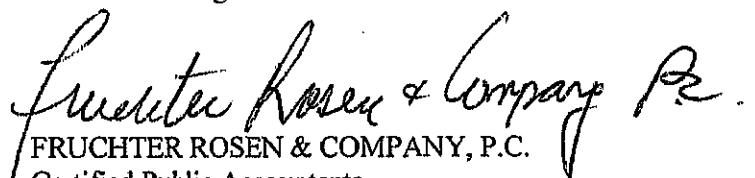
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the School'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 significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

Exhibit I accompanying this letter summarizes observations for the year ended June 30, 2014 that we determined did not constitute a significant deficiency or material weakness. Exhibits II summarizes corrective actions taken by the School during the year ended June 30, 2014 on prior year observation. Management's responses to the observations have not been subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we express no opinion on it.

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  
September 17, 2014

BRONX COMMUNITY CHARTER SCHOOL  
MANAGEMENT LETTER  
JUNE 30, 2014

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BRONX COMMUNITY CHARTER SCHOOL  
MANAGEMENT LETTER

EXHIBIT I – CURRENT YEAR OBSERVATIONS

A. INCOMPLETE STUDENT FILES

Observation

We noted the following exceptions during our test of 25 student files:

- 1 file did not contain a copy of a birth certificate.
- 2 files do not contain student's medical records.
- 7 files do not contain proper proof of residency.

Recommendation

In an effort to ensure that student records are complete, we recommend developing a checklist that includes all required documentation to insure that information is complete and updated for each student file.

Management's Response

The School has developed a checklist that includes all required documentation and is using it with all student files to insure that information is complete and updated.

B. INSURANCE COVERAGE

Observation

We noted insurance coverage under personal property is limited to \$500,000. This appears low based on the current cost of approximately \$1,300,000 maintained in your fixed asset register.

Recommendation

We recommend an increase of coverage for personal property to cover, at minimum, the cost maintained in your fixed asset register. In addition, the School should periodically review insurance coverage to ensure proper and adequate means by which to preserve School assets.

Management's Response

We agree with your finding and will increase the insurance.

BRONX COMMUNITY CHARTER SCHOOL  
MANAGEMENT LETTER

EXHIBIT II – CORRECTIVE ACTIONS TAKEN ON PRIOR YEAR OBSERVATION

C. SAFEGUARDING OF LAPTOP COMPUTERS

Observation

We noted that during our 2012 audit interim work, laptops are not kept in a safe and secured location.

Recommendation

Because laptop computers are relatively small and portable, the computer and the information they contain are highly susceptible to loss. Thus, we recommend that procedures be improved relating to the security of the computers and data stored in them. The computers should be kept in a locked drawer or cabinet when not in use. Employees should be instructed not to leave the computers unattended and not to store sensitive information on the laptop's permanent hard drive. If such information is stored in the laptop, a security disk encryption package should be used to secure the information.

Current Year Status

During our 2014 audit interim work, we noted that laptops are kept in a safe and secured location.

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156 WEST 56<sup>TH</sup> STREET  
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TEL: (212) 957-3600  
FAX: (212) 957-3696

September 17, 2014

To the Audit Committee of the Board of Trustees of  
Bronx Community Charter School

We have audited the financial statements of Bronx Community Charter School (the "School") for the year ended June 30, 2014, and have issued our report thereon dated September 17, 2014. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and *Government Auditing Standards*

As stated in our engagement letter dated February 18, 2014, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of Bronx Community Charter School. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Bronx Community Charter School's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests is not to provide an opinion on compliance with such provisions.

Planned Scope and Timing of the Audit

We performed our audit according to the plan previously communicated to you prior to commencement of our audit field work.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Bronx Community Charter School are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2014. We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements are as follows:

- Collectability of grants and contracts receivables
- Useful lives of fixed assets
- Allocation of costs for the schedule of functional expenses

We evaluated the key factors and assumptions used to develop the above estimates in determining that it was reasonable in relation to the financial statement taken as a whole. The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There was one uncorrected misstatement for \$38,634 in security deposits that management has determined is immaterial. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated September 17, 2014.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

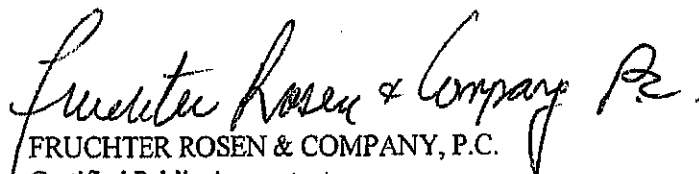
We have issued a separate report to you dated September 17, 2014, communicating internal control related matters identified during the audit.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Audit Committee, the Board of Trustees and management of Bronx Community Charter School and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

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

# New York State Education Department

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

### 2014-15 Budget & Cash Flow Template

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

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

**BRONX COMMUNITY CHARTER SCHOOL**

**PROJECTED BUDGET FOR 2014-2015**

**July 1, 2014 to June 30, 2015**

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

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	5,030,636	675,370	-	25,000	2,000	5,733,006
Total Expenses	4,750,942	567,373	-	141,660	396,650	5,856,625
Net Income	279,694	107,997	-	(116,660)	(394,650)	(123,619)
Actual Student Enrollment	-	-	-	-	-	-
Total Paid Student Enrollment	-	-	-	-	-	-

**PROGRAM SERVICES**

**SUPPORT SERVICES**

REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
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**Assumptions**

**DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable**

**REVENUE**

**REVENUES FROM STATE SOURCES**

Per Pupil Revenue

CY Per Pupil Rate

**District of Location**

School District 2 (Enter Name)

School District 3 (Enter Name)

School District 4 (Enter Name)

School District 5 (Enter Name)

4,711,734	675,370	-	-	-	5,387,104
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,711,734	675,370	-	-	-	5,387,104

Special Education Revenue

Grants

Stimulus

Other

Other State Revenue

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

**TOTAL REVENUE FROM STATE SOURCES**

4,711,734	675,370	-	-	-	5,387,104
-----------	---------	---	---	---	-----------

**REVENUE FROM FEDERAL FUNDING**

IDEA Special Needs

Title I

Title Funding - Other

School Food Service (Free Lunch)

Grants

Charter School Program (CSP) Planning & Implementation

Other

Other Federal Revenue

30,428	-	-	-	-	30,428
175,000	-	-	-	-	175,000
8,000	-	-	-	-	8,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,000	-	-	-	-	5,000

**TOTAL REVENUE FROM FEDERAL SOURCES**

218,428	-	-	-	-	218,428
---------	---	---	---	---	---------

**LOCAL and OTHER REVENUE**

Contributions and Donations, Fundraising

Erate Reimbursement

Interest Income, Earnings on Investments,

NYC-DYCD (Department of Youth and Community Developmt.)

Food Service (Income from meals)

Text Book

Other Local Revenue

35,000	-	-	25,000	-	60,000
12,000	-	-	-	-	12,000
-	-	-	-	2,000	2,000
-	-	-	-	-	-
-	-	-	-	-	-
23,474	-	-	-	-	23,474
30,000	-	-	-	-	30,000

**TOTAL REVENUE FROM LOCAL and OTHER SOURCES**

100,474	-	-	25,000	2,000	127,474
---------	---	---	--------	-------	---------

**TOTAL REVENUE**

5,030,636	675,370	-	25,000	2,000	5,733,006
-----------	---------	---	--------	-------	-----------

List exact titles and staff FTE's ( Full time equiivalent)

**EXPENSES**

**ADMINISTRATIVE STAFF PERSONNEL COSTS**

No. of Positions

Executive Management

Instructional Management

Deans, Directors & Coordinators

CFO / Director of Finance

Operation / Business Manager

Administrative Staff

2.00	83,197	20,799	-	20,800	83,197	207,993
-	-	-	-	-	-	-
1.00	83,700	9,300	-	-	-	93,000
1.00	5,300	5,300	-	10,600	84,800	106,000
2.00	50,050	7,150	-	-	85,800	143,000
3.00	102,300	16,300	-	11,100	33,300	163,000
9	324,547	58,849	-	42,500	287,097	712,993

**INSTRUCTIONAL PERSONNEL COSTS**

Teachers - Regular

Teachers - SPED

Substitute Teachers

Teaching Assistants

Specialty Teachers

30.00	1,648,978	182,771	-	-	-	1,831,749
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
11.00	719,909	79,990	-	-	-	799,899

**BRONX COMMUNITY CHARTER SCHOOL**

**PROJECTED BUDGET FOR 2014-2015**

**July 1, 2014 to June 30, 2015**

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

Assumptions							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
REGULAR EDUCATION							
SPECIAL EDUCATION							
OTHER							
FUNDRAISING							
MANAGEMENT & GENERAL							
TOTAL							
Total Revenue	5,030,636	675,370	-	25,000	2,000	5,733,006	
Total Expenses	4,750,942	567,373	-	141,660	396,650	5,856,625	
Net Income	279,694	107,997	-	(116,660)	(394,650)	(123,619)	
Actual Student Enrollment	-	-	-	-	-	-	
Total Paid Student Enrollment	-	-	-	-	-	-	
PROGRAM SERVICES							
SUPPORT SERVICES							
REGULAR EDUCATION							
SPECIAL EDUCATION							
OTHER							
FUNDRAISING							
MANAGEMENT & GENERAL							
TOTAL							
Aides	4.00	139,089	15,454	-	-	-	154,543
Therapists & Counselors	1.00	69,176	7,686	-	-	-	76,862
Other	1.00	42,300	4,700	-	-	-	47,000
<b>TOTAL INSTRUCTIONAL</b>	<b>47</b>	<b>2,619,451</b>	<b>290,602</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,910,053</b>
<b>NON-INSTRUCTIONAL PERSONNEL COSTS</b>							
Nurse	-	-	-	-	-	-	-
Librarian	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>TOTAL NON-INSTRUCTIONAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUBTOTAL PERSONNEL SERVICE COSTS</b>	<b>56</b>	<b>2,943,998</b>	<b>349,451</b>	<b>-</b>	<b>42,500</b>	<b>287,097</b>	<b>3,623,046</b>
<b>PAYROLL TAXES AND BENEFITS</b>							
Payroll Taxes		258,329	31,372	-	4,426	24,320	318,447
Fringe / Employee Benefits		276,441	33,572	-	4,737	22,183	336,933
Retirement / Pension		53,540	6,502	-	917	5,040	66,000
<b>TOTAL PAYROLL TAXES AND BENEFITS</b>		<b>588,310</b>	<b>71,446</b>	<b>-</b>	<b>10,080</b>	<b>51,544</b>	<b>721,380</b>
<b>TOTAL PERSONNEL SERVICE COSTS</b>		<b>3,532,308</b>	<b>420,897</b>	<b>-</b>	<b>52,580</b>	<b>338,641</b>	<b>4,344,426</b>
<b>CONTRACTED SERVICES</b>							
Accounting / Audit		-	-	-	-	22,000	22,000
Legal		1,900	100	-	-	-	2,000
Management Company Fee		-	-	-	-	-	-
Nurse Services		-	-	-	-	-	-
Food Service / School Lunch		7,650	850	-	-	-	8,500
Payroll Services		-	-	-	-	3,842	3,842
Special Ed Services		-	-	-	-	-	-
Titement Services (i.e. Title I)		-	-	-	-	-	-
Other Purchased / Professional / Consulting		43,401	5,209	-	738	4,058	53,406
<b>TOTAL CONTRACTED SERVICES</b>		<b>52,951</b>	<b>6,159</b>	<b>-</b>	<b>738</b>	<b>29,900</b>	<b>89,748</b>
<b>SCHOOL OPERATIONS</b>							
Board Expenses		-	-	-	-	3,200	3,200
Classroom / Teaching Supplies & Materials		22,500	2,500	-	-	-	25,000
Special Ed Supplies & Materials		-	-	-	-	-	-
Textbooks / Workbooks		84,398	9,378	-	-	-	93,776
Supplies & Materials other		52,246	5,805	-	-	-	58,051
Equipment / Furniture		-	-	-	-	-	-
Telephone		56,157	6,820	-	962	5,287	69,226
Technology		4,860	600	-	480	60	6,000
Student Testing & Assessment		36,000	4,000	-	-	-	40,000
Field Trips		27,000	3,000	-	-	-	30,000
Transportation (student)		8,162	907	-	-	-	9,069
Student Services - other		33,372	3,708	-	-	-	37,080
Office Expense		22,065.01	2,679.64	-	378	2,077	27,200
Staff Development		29,204	3,547	-	500	2,749	36,000
Staff Recruitment		486	60	-	48	6	600
Student Recruitment / Marketing		-	-	-	-	-	-
School Meals / Lunch		-	-	-	-	-	-
Travel (Staff)		956	118	-	94	12	1,180
Fundraising		-	-	-	13,000	-	13,000
Other		9,842	1,215	-	972	122	12,150
<b>TOTAL SCHOOL OPERATIONS</b>		<b>387,246</b>	<b>44,337</b>	<b>-</b>	<b>16,435</b>	<b>13,513</b>	<b>461,531</b>



**BRONX COMMUNITY CHARTER SCHOOL**

**PROJECTED BUDGET FOR 2014-2015**

**July 1, 2014 to June 30, 2015**

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

PROJECTED BUDGET FOR 2014-2015							Assumptions
July 1, 2014 to June 30, 2015							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 155. This will populate the data in row 10.							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
Total Revenue	5,030,636	675,370	-	25,000	2,000	5,733,006	
Total Expenses	4,750,942	567,373	-	141,660	396,650	5,856,625	
Net Income	279,694	107,997	-	(116,660)	(394,650)	(123,619)	
Actual Student Enrollment	-	-				-	
Total Paid Student Enrollment	-	-				-	
PROGRAM SERVICES							
SUPPORT SERVICES							
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	
FACILITY OPERATION & MAINTENANCE							
Insurance	60,964	7,404	-	1,045	5,739	75,152	
Janitorial	87,156	10,760	-	8,608	1,076	107,600	
Building and Land Rent / Lease	501,399	61,901	-	49,521	6,190	619,011	
Repairs & Maintenance	13,898	1,716	-	1,373	172	17,158	
Equipment / Furniture	10,530	1,300	-	1,040	130	13,000	
Security	-	-	-	-	-	-	
Utilities	104,490	12,900	-	10,320	1,290	129,000	
TOTAL FACILITY OPERATION & MAINTENANCE	778,437	95,981	-	71,906	14,597	960,921	
DEPRECIATION & AMORTIZATION							
	-	-	-	-	-	-	
DISSOLUTION ESCROW & RESERVES / CONTINGENCY							
	-	-	-	-	-	-	
TOTAL EXPENSES							
	4,750,942	567,373	-	141,660	396,650	5,856,625	
NET INCOME							
	279,694	107,997	-	(116,660)	(394,650)	(123,619)	
ENROLLMENT - *School Districts Are Linked To Above Entries*							
	REGULAR EDUCATION	SPECIAL EDUCATION	TOTAL ENROLLED				
District of Location			-				
School District 2 (Enter Name)			-				
School District 3 (Enter Name)			-				
School District 4 (Enter Name)			-				
School District 5 (Enter Name)			-				
TOTAL ENROLLMENT	-	-	-				
REVENUE PER PUPIL							
	-	-	-				
EXPENSES PER PUPIL							
	-	-	-				

# Audited Financial Statement Checklist

Created Friday, October 31, 2014

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## Page 1

Charter School Name:

1. Please check each item that is included in the 2013-14 Audited Financial Statement submitted for your charter school.

	Yes/No
Audited Financial Statements (including report on compliance and report on internal control over financial reporting)	Yes
Single Audit (if applicable)	Not Applicable
CSP Agreed Upon Procedures (if applicable)	Not Applicable
Management Letter	Yes
Report on Extracurricular Student Activity Accounts (if applicable)	No
Corrective Action Plans for any Findings	Not Applicable

2. Please indicated if there is a finding(s) noted in any of the following sections of your charter school's 2013-14 Audited Financial Statement.

	Yes/No
Report on Compliance	No
Report on Internal Control over Financial Reporting	No
Single Audit	Not Applicable
CSP Agreed Upon Procedures Report	Not Applicable
Management Letter	No

Thank you.

# Appendix E: Disclosure of Financial Interest Form

Created Tuesday, July 29, 2014

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## Page 1

321000860914 BRONX COMMUNITY 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 2013-14 school year. Trustees are at times difficult to track down in the summer months. Trustees may complete and submit at their leisure (but before the deadline) their individual form at:

<http://fluidsurveys.com/surveys/vickie-smith/appendix-e-trustee-disclosure-form/>. Trustees may download and/or email their forms to you upon completion.

Trustees who are technologically advanced may complete the survey using their smartphones or other mobile devices by downloading the this bar code link to the survey <https://fluidsurveys.com/account/surveys/540612/publish/qrcode/>. (Make sure you have the bar code application reader on your phone).

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

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

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

Yes

Thank you.

# Appendix F: BOT Membership Table

Created Tuesday, July 29, 2014

Updated Friday, August 01, 2014

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## Page 1

321000860914 BRONX COMMUNITY 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
----------------------------------	-------------------------------------	---------------	--	---	------------------------

### 2. Total Number of Members Joining Board during the 2013-14 school year

3

### 3. Total Number of Members Departing the Board during the 2013-14 school year

2

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

17

### 5. How many times did the Board meet during the 2013-14 school year?

10

### 6. How many times will the Board meet during the 2014-15 school year?

10

Thank you.

## ***Bronx Community Charter School Recruitment and Retention of Special Populations***

Recruitment: Free and Reduced Price Lunch:

BxC had 84% of students qualify for free or reduced-price lunch in 2013-14, a figure similar to District 10 schools. This demonstrates that BxC is serving a representative population of the district at large.

Special Education Students:

The percentage of students with special needs at BxC has grown consistently over the past 6 years. In 2013-14, 15.5% of our students had IEPs, approaching the district average of 17%. This significant increase in the special needs population of the school is due to strong recruitment efforts on the part of the school.

BxC has made connections with local special needs schools, including the Herbert Birch Centers, and has also encouraged CPSE to publicize the BxC lottery to families with entering kindergartners. With the addition of a Director of Student Support and additional special education certified teachers these connections will deepen and expand, and we are confident that our

percentage of students with special needs will continue to increase and match the district percentage.

#### English Language Learners:

In 2013-14, BxC implemented a lottery preference for English language learners. This preference means that students who are classified as ELL will have a preference in the lottery over those who are not. In this way, we plan to substantially increase our number of English language learners and move towards a percentage that is comparable to that of District 10 as a whole.

#### Retention:

Staffing to meet the needs of special populations: Each year, the percentage of special education certified teachers at BxC has increased. In the 2014-15 school year, 13 out of 14 of our classrooms will have a full time certified special education teacher. There are an additional 3 special education certified teachers on staff. We have a full time counselor. We contracted speech, occupational therapy and physical therapy services. We also added a Director of Student Support in 2012-13 to coordinate these services.

In 2013-14, we added a full time ELL teacher who will work with mandated students and classroom teachers to ensure that classroom curriculum and structures are also supportive of ELLs. Until this year, ELL services were provided by a part time staff member.

BxC implements school policies related to student discipline and promotion and retention that are fully compliant with laws and regulations related to students with disabilities and due process regulations. We make sure that all such decisions match students' IEPs.

# Appendix I: Teacher and Administrator Attrition

Created Wednesday, July 30, 2014

Updated Friday, August 01, 2014

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## Page 1

Charter School Name: 321000860914 BRONX COMMUNITY CS

Instructions for completing the Teacher and Administrator Attrition Tables

ALL charter schools should provide, for teachers and administrators only, the full time equivalent (FTE) of staff on June 30, 2013, the FTE for added staff from July 1, 2013 through June 30, 2014, and the FTE for any departed staff from July 1, 2013 through June 30, 2014 using the two tables provided.

### 2013-14 Teacher Attrition Table

FTE Teachers on June 30, 2013	FTE Teachers Additions 7/1/13 – 6/30/14	FTE Teacher Departures 7/1/13 – 6/30/14
30	11	6

### 2013-14 Administrator Position Attrition Table

FTE Administrator Positions On 6/30/2013	FTE Administrator Additions 7/1/13 – 6/30/14	FTE Administrator Departures 7/1/13 – 6/30/14
2	0	0

Thank you



# Appendix J: Uncertified Teachers

Created Wednesday, July 30, 2014

Updated Friday, August 01, 2014

## Page 1

Charter School Name: 321000860914 BRONX COMMUNITY CS

### Note Definition of FTE:

Full-time equivalent employees equal the number of employees on full-time schedules plus the number of employees on part-time schedules converted to a full-time basis. The number of full-time equivalent employees in each industry is the product of the total number of employees and the ratio of average weekly hours per employee for all employees to average weekly hours per employee on full-time schedules. An industry's full-time equivalent employment will be less than the number of its employees on full- and part-time schedules, unless it has no part-time employees (U.S. Commerce--Bureau of Economic Analysis at: [http://www.bea.gov/faq/index.cfm?faq\\_id=368#sthash.8Rbj89kq.dpuf](http://www.bea.gov/faq/index.cfm?faq_id=368#sthash.8Rbj89kq.dpuf))

How many UNCERTIFIED Full-Time Equivalent Teachers were employed in the charter school as of last day of school in 2013-14?

For each applicable category (i-iv), input the relevant full time equivalent (FTE) count of teachers.

	FTE
(i) uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience	0
(ii) tenured or tenure track college faculty	0
(iii) individuals with two years satisfactory experience through Teach for America	0
(iv) individuals who possess exceptional business, professional, artistic, athletic, or military experience	1
Total FTE (Sum of all Uncertified Teaching Staff)	1

How many CERTIFIED Full-Time Equivalent Teachers were employed in the charter school as of the last day of school in 2013-14?

33

Thank you.

# Bronx Community Charter School Organization Chart 2014-15

